

#### Geneva Community Unit School District 304

227 N. Fourth Street Geneva, IL 60134 630-463-3000

### **Financial Executive Summary**

The September 2025 YTD and month financials are:

Operating Funds: 10, 20, 40, 50, 70, 80

Operating Funds: 10, 20, 4	40, 50, 70, 80	Se	ptember 2025	2	025-26 YTD	20	25-26 Budget	
Total Local		\$	30,030,473	\$	44,708,889	\$	98,746,320	45%
Total State		\$	447,075	\$	893,338	\$	7,215,411	12%
Total Federal		\$	22,375	\$	557,800	\$	2,006,710	28%
	Operating Revenues	\$	30,499,924	\$	46,160,027	\$	107,968,441	43%
Caladaa		\$	5,106,975	Ś	9,559,883	\$	66,535,686	14%
Salaries Employees Benefits		۶ \$	1,269,604	\$	2,284,365	\$	15,379,844	15%
Purchased Services		\$	590,261	\$	3,476,855	\$	11,042,033	31%
Supplies and Materials		\$	508,013	\$	1,198,249	\$	5,379,383	22%
Capital Outlay		\$	9,865	\$	1,646,263	\$	3,587,530	46%
Other Objects		\$	272,835	\$	2,378,885	\$	26,936,064	9%
Non Capitalized		\$	65,953	\$	173,330	\$	620,545	28%
	Operating Expenses	\$	7,823,506	\$	20,717,829	\$	129,481,085	16%
	Net Operating Surplus	\$	22,676,417	\$	25,442,198	\$	(21,512,644)	
	8							
All Funds: 10-90		Se	ptember 2025	F	Y 2026 YTD	-	Y 26 Budget	
Total Revenues		\$	45,284,714	\$	53,014,180	\$	132,186,972	40%
Total Expenses		\$	7,885,193	\$	25,885,222	\$	138,792,890	19%
	Net All Funds Surplus	\$	37,399,521	\$	27,128,958	\$	(6,605,918)	

The District is in the third month of the fiscal year and should be 25% of the budget.

Operating revenues are at 43%. Local funds are at 45%. State revenue is 12%. Federal funding is 28%. Revenues are over budget for local and state revenues. The greatest source of revenues for the month include: Property Taxes, Food Services, and EBF-Evidence Based Funding. There was an adjustment from the prior month of revenue from Federal to Local.

Operating expenses are at 16%. Salaries are 14%. Benefit expenses are 15%. Purchased Services are 31%. Supplies and Materials are at 22%. Capital Outlays are 46%. Other Objects are at 9%. Non-Capitalized are at 28%. District operating expenses are under budget. Primary expenses for the month include: Health Insurance, Utilities, and Field Repair Materials.

Overall Total Revenues are at 40% with Total Expenses at 19%. Revenue is from Property Taxes, Food Sales, and State Funding. Expense is from Purchased Services, Capital Projects, and Non-Capital Equipment.



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# Major Transactions for September 2025: \*excluding salaries and benefits

			Α.	mount.
<u>Expenditures</u>	Amount	Revenues	_	
Northern Illinois Health Insurance Program (Services)	\$1,129,812	Property Tax		\$44,131,497
City of Geneva (Utilities)	\$251,133	Evidence Based Funding		\$390,242
Fieldturf USA Inc (Materials)	\$137,181	Food Service		\$236,195
Fox Valley Career Center (Services)	\$135,097	E Rate		\$170,690
Johnson Controls (Services)	\$111,511	Interest		\$140,453
Sodexo Inc & Affiliates (Services)	\$63,875	Student Fees		\$120,642
Committee for Children (Material)	\$54,456	State Payments		\$56,833
Enome Inc (Material)	\$40,966	Federal Payments		\$22,375
Fox Valley Fire & Safety Co (Services)	\$38,487	Other/Misc Fee		\$15,785
DeKane Equipment (Equipment)	\$35,675			
Prasino Engineering LLC (Services)	\$35,000			
Gordon Flesch (Rental/Usage)	\$34,831			
Professional Paving & Concrete Co (Materials)	\$33,244			
Judge Rotenberg Education Center (Tuition)	\$31,359			
ComEd (Utilities)	\$25,752			
Datamation Imagine Services Corp (Services)	\$24,134			
Cabay and Co Inc (Supplies)	\$23,096			242.741
Amazon Capital Services (Materials)	\$20,492	FY26 ISBE Receivable-September 2025	\$	242,711
North-West Drapery Service Inc (Material)	\$19,250	4:		
Robbins Schwartz Ltd (Services)	\$19,090	FY 2026 Received by Quarter		
Mohawk USA (Materials)	\$15,073	Qtr. 1 * Jul, Aug, Sep	\$	393,344
Northern Illinois University (Services)	\$15,050	Qtr. 2 * Oct, Nov, Dec		
Wheaton North HS (Dues)	\$15,000	Qtr. 3 * Jan, Feb, Mar		
BSN Sports LLC (Materials)	\$13,332	Qtr. 4 * Apr, May, Jun		
Wipfli (Services)	\$13,250	* Does not include Evidence Based Funding	\$	393,344
ATI Physical Therapy (Services)	\$13,000			
Constellation Energy (Utilities)	\$12,028			
Ericksson Engineering Assoc. (Services)	\$12,000			
Radi-Link Inc (Supplies)	\$10,744			



# **Geneva Community Unit School District 304**

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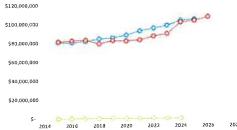
# Treasurer's Report Ending September 30, 2025

	Cash Balance		Beginning		Revenue		Expense	En	ding Balance
10	Education	\$	25,374,251	\$	32,219,819	\$	8,330,101	\$	49,263,969
20	Operations and Maintenance	\$	5,903,919	\$	6,479,918	\$	1,426,501	\$	10,957,335
30	Debt Service	\$	8,983,883	\$	6,160,442	\$	5€3	\$	15,144,325
40	Transportation	\$	4,652,081	\$	1,175,175	\$	382,005	\$	5,445,252
50	Municipal Retirement	\$	3,800,134	\$	1,502,781	\$	255,405	\$	5,047,509
60	Capital Projects	\$	(3,136,795)	\$	8,294	\$	156,129	\$	(3,284,629)
70	Working Cash	\$	17,019,421	\$	32,228			\$	17,051,649
80	Tort Fund	\$	34,652	\$	73			\$	34,725
90	Fire Prevention and Safety	\$	603,188	\$	1,277	\$	141,905	\$	462,559
	Total Funds 10 to 90	\$	63,234,734	\$	47,580,008	\$	10,692,047	\$	100,122,695
	10.01.1 0.110.0 20 10 20	*Pe	nding Audit	*P	ending Audit	*P	ending Audit	*Pe	nding Audit
	Trust Accounts	Bes	ginning Balance		Revenues		Expenses	En	ding Balance
			mining building						
93	Imprest	\$	1,554	\$	19,000	\$	16,836	\$	3,718
93 94		\$		\$ \$		\$ \$		\$	166,671
	Student Activity	\$	1,554	•	19,000		16,836		166,671 29,740
94	Student Activity Employee Flex	\$	1,554 185,293	\$	19,000		16,836	\$ \$ \$	166,671 29,740 7,078
94 95	Student Activity Employee Flex Scholarships	\$	1,554 185,293 29,740	\$	19,000		16,836	\$	166,671 29,740 7,078 49,064
94 95 96	Student Activity Employee Flex Scholarships Geneva Academic Foundation	\$	1,554 185,293 29,740 7,078	\$ \$ \$	19,000 163,472	\$ \$ \$ \$	16,836 182,094 7,400	\$ \$ \$	166,671 29,740 7,078 49,064 198,269
94 95 96 97	Student Activity Employee Flex Scholarships Geneva Academic Foundation Fabyan Foundation	\$ \$ \$ \$	1,554 185,293 29,740 7,078 56,464	\$ \$ \$	19,000		16,836 182,094	\$ \$ \$ \$ \$	166,671 29,740 7,078 49,064
94 95 96 97 98	Student Activity Employee Flex Scholarships Geneva Academic Foundation Fabyan Foundation	\$ \$ \$ \$	1,554 185,293 29,740 7,078 56,464 198,269	\$ \$ \$	19,000 163,472	\$ \$ \$ \$	16,836 182,094 7,400	\$ \$ \$	166,671 29,740 7,078 49,064 198,269
94 95 96 97 98	Student Activity Employee Flex Scholarships Geneva Academic Foundation Fabyan Foundation Student Activity	\$ \$ \$ \$ \$	1,554 185,293 29,740 7,078 56,464 198,269 660,146	\$ \$ \$ \$ \$ \$ \$	19,000 163,472 282,353	\$ \$ \$ \$ \$	16,836 182,094 7,400 210,598	\$ \$ \$ \$ \$	166,671 29,740 7,078 49,064 198,269 731,901
94 95 96 97 98	Student Activity Employee Flex Scholarships Geneva Academic Foundation Fabyan Foundation Student Activity Total Funds 93 to 98	\$ \$ \$ \$ \$ \$	1,554 185,293 29,740 7,078 56,464 198,269 660,146 1,138,543	\$ \$ \$ \$ \$ \$ \$	19,000 163,472 - - - - - - - - - - - - - - - - - - -	\$ \$ \$ \$ \$ \$	16,836 182,094 - - 7,400 - 210,598 416,928	\$ \$ \$ \$ \$ \$	166,671 29,740 7,078 49,064 198,269 731,901 1,186,440
94 95 96 97 98	Student Activity Employee Flex Scholarships Geneva Academic Foundation Fabyan Foundation Student Activity Total Funds 93 to 98 Total	\$ \$ \$ \$ \$ \$ \$	1,554 185,293 29,740 7,078 56,464 198,269 660,146 1,138,543 64,373,278	\$ \$ \$ \$ \$ \$ \$	19,000 163,472 282,353 464,825 48,044,833	\$ \$ \$ \$ \$ \$	16,836 182,094 7,400 210,598 416,928 11,108,975	\$ \$ \$ \$ \$ \$	166,671 29,740 7,078 49,064 198,269 731,901 1,186,440 101,309,135
94 95 96 97 98	Student Activity Employee Flex Scholarships Geneva Academic Foundation Fabyan Foundation Student Activity Total Funds 93 to 98  Total Investment Summary	\$ \$ \$ \$ \$ \$ \$	1,554 185,293 29,740 7,078 56,464 198,269 660,146 1,138,543 64,373,278 Principal	\$ \$ \$ \$ \$ \$ \$	19,000 163,472 - - 282,353 464,825 48,044,833 Interest	\$ \$ \$ \$ \$ \$	16,836 182,094 7,400 210,598 416,928 11,108,975	\$ \$ \$ \$ \$ \$ \$	166,671 29,740 7,078 49,064 198,269 731,901 1,186,440 101,309,135
94 95 96 97 98	Student Activity Employee Flex Scholarships Geneva Academic Foundation Fabyan Foundation Student Activity Total Funds 93 to 98  Total  Investment Summary 5/3 Financial Money Market	\$ \$ \$ \$ \$ \$ \$	1,554 185,293 29,740 7,078 56,464 198,269 660,146 1,138,543 64,373,278 Principal 634,318	\$\$\$\$\$\$\$\$\$	19,000 163,472 - - 282,353 464,825 48,044,833 Interest 1,632	\$ \$ \$ \$ \$ \$	16,836 182,094 7,400 210,598 416,928 11,108,975 Rate/Yield 0.003	\$ \$ \$ \$ \$ \$ \$ \$ \$	166,671 29,740 7,078 49,064 198,269 731,901 1,186,440 101,309,135 ading Balance 635,950

#### Interfund Loans

From Working Cash
To Flex Benefits
Purpose Cash Flow
Amount \$0

#### Operating Funds: Revenues and Expenditures



\$[20,000,000)

Fiscal Year		Revenues	% Change from FY15-FY25	E	xpenditures	% Change from FY15-FY25	dget Surplus (Shortfall)
2015	\$	80.579.809	5.5%	\$	81,313,050	10.4%	\$ (733,241)
2016	Ś	80,464,103	-0.1%	\$	82,458,826	1.4%	\$ (1,994,723)
2017	Ś	81,838,152	1.7%	\$	83,067,896	0.7%	\$ (1,229,744)
2018	\$	84.249,252	2.9%	ŝ	79,188,895	-4.7%	\$ 5,060,357
2019	Ś	85,327,706	1.3%	\$	82,365,373	4.0%	\$ 2,962,333
2020	\$	88,284,444	3.5%	Ś	82,097,506	-0.3%	\$ 6,186,938
2021	Ś	92,578,692	4.9%	\$	83,112,702	1.2%	\$ 9,465,990
2022	Š	95,369,666	3.0%	Ś	87,042,523	4.7%	\$ 8,327,143
2023	Ś	98,238,270	3.0%	Ś	89,618,631	3.0%	\$ 8,619,639
2024	Ś	103,676,850	5.5%	Š	101,793,007	13.6%	\$ 1,883,843
2025	Ś	104,875,387	1.2%	Ś	103,419,677	1.6%	\$ 1,455,710
2025	\$	107,390,441	2.4%	\$	107,238,221	3.7%	\$ 152,220

Notes:

Operating Funds: Education, Operations & Maintenance, Transportation, Retirement,

Tort, and Working Cash
\*FY 2011 Abatement \$4,990,000

\*FY 2012 Abatement \$3,533,668 \*FY 2013 Abatement \$5,931,638 \*FY 2014 Abatement \$3,518,787

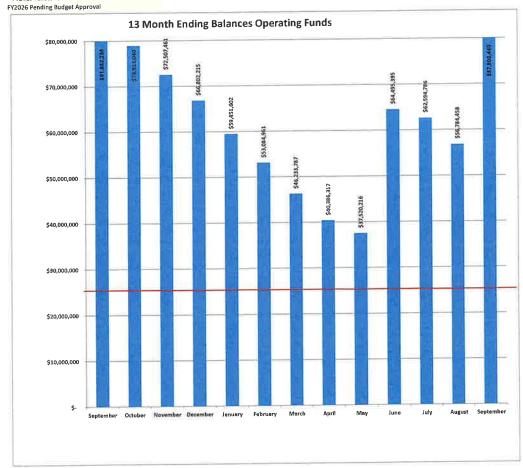
\*FY 2015 Abatement \$5,891,672 \*FY 2016 Abatement \$4,251,000 \*FY 2017 Abatement \$1,200,165

"FY 2018 Abatement \$2,400,000

#### Data Source:

\*FY2015-2024 reflect audited amounts \*FY2025 reflect unaudited amounts







## Geneva Community Unit School District 304 227 N. Fourth Street Geneva, IL 60134 630-463-3000

ALL FUNDS REVENUES		September 2025 Financial Report-Actual to Budget												
		2022-2023		2023-2024		September YTD 2024-2025	FY25 % YTD		Budget 2025-2026	FY26 Actual 2025-2026 YTD		FY26 % YTD		
Tax Levy	\$	94,880,948	\$	104,683,952	\$	44,287,296	55%	\$	105,681,910	\$	48,708,420	46%		
Other Local	Ś	8,976,938	Ś	9,605,107	\$	8,159,406	27%	\$	7,982,941	\$	2,854,622	36%		
State	Ś	7,079,171	Ś	7,710,748	\$	920,331	86%	\$	7,215,411	\$	893,338	12%		
Federal	Ś	3,049,659	Ś	2,618,268	Ś	366,825	20%	\$	2,006,710	\$	557,800	28%		
Other Sources	Ś	12,516,828	Ś	12,454,675	\$	141	0%	\$	9,300,000	\$		0%		
TOTAL	\$	126,503,544	\$	137,072,751	\$	53,733,858	45%	\$	132,186,972	\$	53,014,180	40%		

ALL FUNDS EXPENDITURES		2022-2023		2023-2024		September YTD 2024-2025	FY25 % YTD	Budget 2025-2026		20 20	FY26 % YTD	
100-Salaries	S	57,679,967	\$	59,679,011	\$	9,028,662	14%	\$	66,547,491	\$	9,559,883	14%
200-Benefits	Ŝ	13,213,256	\$	13,890,811	\$	2,155,505	14%	\$	15,379,844	\$	2,284,365	15%
300-Purchase Service	S	8,205,169	Ś	9,460,706	\$	3,402,138	34%	\$	11,042,033	\$	3,606,995	33%
400-Supplies	5	3,929,723	Ś	4,572,022	\$	1,154,499	25%	\$	5,379,383	\$	1,198,249	22%
500-Capital Outlay	Ś	3,306,842	\$	11,809,952	\$	8,879,706	46%	\$	11,523,236	\$	6,683,516	58%
600-Other Objects	Ś	19,669,618	Ś	31,180,215	Ś	2,237,899	11%	\$	19,000,358	\$	2,378,885	13%
700-Non Capital	Ś	686,599	Ś	561,967	\$	292,255	43%	\$	620,545	\$	173,330	28%
Other Sources	İŝ	12,516,828	Ś	12,454,675	\$	-	0%	\$	9,300,000	\$	88	0%
TOTA	Ś	119,208,002	\$	143,609,359	\$	27,150,664	20%	\$	138,792,890	\$	25,885,222	19%

NET SURPLUS/DEFICIT	\$ 7,295,542 \$	(6,536,608) \$	26,583,194	\$ (6,605,918) \$	27,128,958

#### **Business Office Comments**

#### Revenues

Local Tax Levy: Increased based on EAV

Local Revenue: Decreased based on registration and PPRT

State: Down due to less state reimbursements

Federal: increase in Federal allocations due to timing of claims

Other Sources: Transfers approved

### Expenditures

Salaries: Increased per agreements
Benefits: Increased based on premiums
Purchases Services: Increased to support projects
Supplies/Materials: Increased for projects
Capital Outlay: Decreased based on Capital Plan
Other Objects: Tuition, Principal and Interest
Non-Capital: Maintained for equipment purchases

Other Sources: Transfers approved