

## Geneva Community Unit School District 304

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

## **Financial Executive Summary**

The October 2025 YTD and month financials are:

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

Operating Funds: 10, 20,	40, 50, 70, 80	October 2025	2	2025-26 YTD	20	)25-26 Budget	
Total Local		\$ 2,049,428	\$	49,735,739	\$	98,746,320	50%
Total State		\$ 760,485	\$	1,653,824	\$	7,215,411	23%
Total Federal		\$ 193,797	\$	751,597	\$	2,006,710	37%
	Operating Revenues	\$ 3,003,710	\$	52,141,159	\$	107,968,441	48%
	,						
Salaries		\$ 5,819,893	\$	15,379,776	\$	66,535,686	23%
<b>Employees Benefits</b>		\$ 1,329,477	\$	3,613,842	\$	15,379,844	23%
Purchased Services		\$ 900,415	\$	4,377,270	\$	11,042,033	40%
Supplies and Materials		\$ 359,815	\$	1,558,064	\$	5,379,383	29%
Capital Outlay		\$ 24,118	\$	1,670,381	\$	3,587,530	47%
Other Objects		\$ 9,463,903	\$	11,842,788	\$	26,936,064	44%
Non Capitalized		\$ 21,618	\$	194,948	\$	620,545	31%
	Operating Expenses	\$ 17,919,240	\$	38,637,069	\$	129,481,085	30%
	Net Operating Surplus	\$ (14,915,530)	\$	13,504,091	\$	(21,512,644)	
All Funds: 10-90		October 2025	- H	Y 2026 YTD	-	FY 26 Budget	
Total Revenues		\$ 13,119,573	\$	66,133,753	\$	132,186,972	50%
Total Expenses	5	\$ 19,197,615	\$	45,082,836	\$	138,792,890	32%
-	Net All Funds Surplus	\$ (6,078,042)	\$	21,050,917	\$	(6,605,918)	

The District is in the fourth month of the fiscal year and should be 33% of the budget.

Operating revenues are at 48%. Local funds are at 50%. State revenue is 23%. Federal funding is 37%. Revenues are over budget for local revenues. The greatest source of revenues for the month include: Property Taxes, State Payments, and EBF-Evidence Based Funding.

Operating expenses are at 23%. Salaries are 23%. Benefit expenses are 23%. Purchased Services are 40%. Supplies and Materials are at 29%. Capital Outlays are 47%. Other Objects are at 44%. Non-Capitalized are at 31%. District operating expenses are under budget. Primary expenses for the month include: Health Insurance, Construction Management, and Architectural Services.

Overall Total Revenues are at 50% with Total Expenses at 32%. Revenue is from Property Taxes, State Categorical Payments and EBF. Expense is from Capital Outlay, Purchased Services, and Other Objects.



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

Expenditures	Amount	Revenues	Amount
NIHIP (Insurance)	\$1,146,488	Property Tax	\$2,167,798
Pepper Construction Co (Services)	\$1,012,152	Evidence Based Funding	\$390,242
FGM Architects, Inc (Services)	\$365,939	State Payments	\$370,243
Sodexo Inc & Affiliates (Services)	\$229,893	Corporate Personal Property Tax	\$226,202
C. Acitelli Heating and Piping Cont. (Services)	\$195,707	Food Service	\$212,682
City of Geneva (Utilities)	\$141,864	Federal Payments	\$193,797
Feece Oil Co (Fuel)	\$34,864	Interest	\$188,038
Judge Rotenberg Education Center (Tuition)	\$31,829	Student Fees	\$62,906
ComEd (Utilities)	\$26,470	Other	\$7,664
Lea Heating & Air Conditioning Co Inc (Supplies)	\$26,246		
Robbins Schwartz Ltd (Services)	\$25,644		
Suburban Propane (Materials)	\$22,849		
Little Friends Inc (Services)	\$20,251		
Gordon Flesch (Rental/Usage)	\$17,490		
Neuco Inc (Supplies)	\$17,267		
Amazon Capital Services (Materials)	\$16,319		
Northwest Illinois Assoc (Services)	\$15,000		
Camelot Therapeutic School (Services)	\$14,353	FY26 ISBE Receivable-October 2025	\$ 151,942
Constellation Energy (Utilities)	\$13,114	That were con-	
ATI Physical Therapy (Services)	\$13,000	FY 2026 Received by Quarter	
Ostrander Landscaping (Materials)	\$12,950	Qtr. 1 * Jul, Aug, Sep	\$ 393,344
Marklund (Services)	\$12,221	Qtr. 2 * Oct, Nov, Dec	\$ 151,942
Winston Knolls School (Tuition)	\$12,063	Qtr. 3 * Jan, Feb, Mar	
Peerless Fence (Repairs)	\$11,440	Qtr. 4 * Apr, May, Jun	
Amita Glenoaks School (Services)	\$10,476	* Does not include Evidence Based Funding	\$ 545,286



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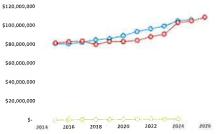
# Treasurer's Report Ending October 31, 2025

	Cash Balance	Beginning			Revenue		<u>Expense</u>	<b>Ending Balance</b>		
10	Education	\$	49,263,969	\$	4,580,192	\$	11,377,849	\$	42,466,313	
20	Operations and Maintenance	\$	10,957,335	\$	3,316,185	\$	8,308,292	\$	5,965,228	
30	Debt Service	\$	15,144,325	\$	328,634	\$	475	\$	15,472,484	
40	Transportation	\$	5,445,252	\$	472,733	\$	434,621	\$	5,483,364	
50	Municipal Retirement	\$	5,047,509	\$	77,619	\$	276,899	\$	4,848,230	
60	Capital Projects	\$	(3,284,629)	\$	6,808,983	\$	1,277,899	\$	2,246,455	
70	Working Cash	\$	17,051,649	\$	30,354	\$	;	\$	17,082,003	
80	Tort Fund	\$	34,725	\$	62	\$	*	\$	34,787	
90	Fire Prevention and Safety	\$	462,559	\$	823	\$	-	\$	463,383	
	Total Funds 10 to 90	\$	100,122,695	\$	15,615,585	\$	21,676,034	\$	94,062,247	
		*Pe	ending Audit	*P	*Pending Audit		*Pending Audit		*Pending Audit	
		<b>Beginning Balance</b>						Ending Balance		
	Trust Accounts	Be	ginning Balance		Revenues		<u>Expenses</u>			
93		<u>Be</u>	3,718	\$	Revenues 12,500	\$	15,815	\$	403	
93 94	Imprest	\$ \$		\$		\$	15,815 163,145	\$	403 170,415	
	Imprest Student Activity	<u>Be</u> \$ \$	3,718	•	12,500		15,815	\$	403 170,415 29,516	
94	Imprest Student Activity Employee Flex	\$ \$ \$ \$	3,718 166,671	\$	12,500 166,889	\$	15,815 163,145	\$	403 170,415 29,516 7,078	
94 95	Imprest Student Activity Employee Flex Scholarships	\$ \$ \$ \$ \$	3,718 166,671 29,445	\$	12,500 166,889	\$	15,815 163,145	\$	403 170,415 29,516 7,078 49,064	
94 95 96	Imprest Student Activity Employee Flex Scholarships Geneva Academic Foundation	\$ \$ \$ \$ \$	3,718 166,671 29,445 7,078	\$ \$ \$	12,500 166,889	\$ \$ \$ \$	15,815 163,145 41,559	\$ \$ \$ \$ \$	403 170,415 29,516 7,078 49,064 198,269	
94 95 96 97	Imprest Student Activity Employee Flex Scholarships Geneva Academic Foundation	\$ \$ \$ \$	3,718 166,671 29,445 7,078 49,064	\$ \$ \$	12,500 166,889	\$	15,815 163,145	\$	403 170,415 29,516 7,078 49,064	
94 95 96 97	Imprest Student Activity Employee Flex Scholarships Geneva Academic Foundation Fabyan Foundation	\$ \$ \$ \$ \$	3,718 166,671 29,445 7,078 49,064 198,269	\$ \$ \$ \$	12,500 166,889 41,630	\$ \$ \$ \$	15,815 163,145 41,559	\$ \$ \$ \$ \$	403 170,415 29,516 7,078 49,064 198,269	
94 95 96 97	Imprest Student Activity Employee Flex Scholarships Geneva Academic Foundation Fabyan Foundation Total Funds 93 to 98	\$ \$ \$ \$ \$ \$	3,718 166,671 29,445 7,078 49,064 198,269 454,244	\$ \$ \$ \$ \$	12,500 166,889 41,630	\$ \$ \$ \$ \$	15,815 163,145 41,559 - - - 220,519	\$ \$ \$ \$ \$ \$ \$	403 170,415 29,516 7,078 49,064 198,269 454,743	
94 95 96 97	Imprest Student Activity Employee Flex Scholarships Geneva Academic Foundation Fabyan Foundation Total Funds 93 to 98	\$ \$ \$ \$ \$ \$	3,718 166,671 29,445 7,078 49,064 198,269 454,244 100,576,939	\$ \$ \$ \$ \$	12,500 166,889 41,630 221,019	\$ \$ \$ \$ \$	15,815 163,145 41,559 - - 220,519 21,896,553	\$ \$ \$ \$ \$ \$ \$	403 170,415 29,516 7,078 49,064 198,269 454,743 94,516,990	
94 95 96 97	Imprest Student Activity Employee Flex Scholarships Geneva Academic Foundation Fabyan Foundation Total Funds 93 to 98  Total	\$ \$ \$ \$ \$ \$	3,718 166,671 29,445 7,078 49,064 198,269 454,244 100,576,939 Principal	\$ \$ \$ \$ \$ \$	12,500 166,889 41,630 - - 221,019 15,836,604 Interest	\$ \$ \$ \$ \$	15,815 163,145 41,559 - - 220,519 21,896,553 Rate/Yield	\$ \$ \$ \$ \$ \$ \$	403 170,415 29,516 7,078 49,064 198,269 454,743 94,516,990	

## Interfund Loans

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

#### Operating Funds: Revenues and Expenditures



\$(20,000,000)

Fiscal Year	V	% Change from Revenues FY15-FY25		E	xpenditures	% Change from FY15-FY25	Budget Surplus (Shortfall)		
2015	5	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	5	81,838,152	1.7%	\$	83,067,896	0.7%	\$	(1,229,744)	
2018	5	84,249,252	2.9%	\$	79,188,895	-4.7%	\$	5,060,357	
2019	s	85.327.706	1.3%	\$	82,365,373	4.0%	\$	2,962,333	
2020	s	88,284,444	3,5%	\$	82,097,506	-0,3%	\$	6,186,938	
2021	5	92,578,692	4.9%	\$	83,112,702	1.2%	\$	9,465,990	
2022	s	95,369,666	3.0%	\$	87,042,523	4.7%	\$	8,327,143	
2023	S	98.238.270	3.0%	\$	89,618,631	3.0%	\$	8,619,639	
2024	5	103,676,850	5.5%	\$	101,793,007	13,6%	\$	1,883,843	
2025	s	104,875,387	1.2%	\$	103,419,677	1.6%	\$	1,455,710	
2026	5	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 \$3,224,829

\*FY 2012 Abatement \$4,990,000 \*FY 2013 Abatement \$5,931,638

\*FY 2014 Abatement \$3,518,787

\*FY 2015 Abatement \$5,891,672 \*FY 2016 Abatement \$4,251,000

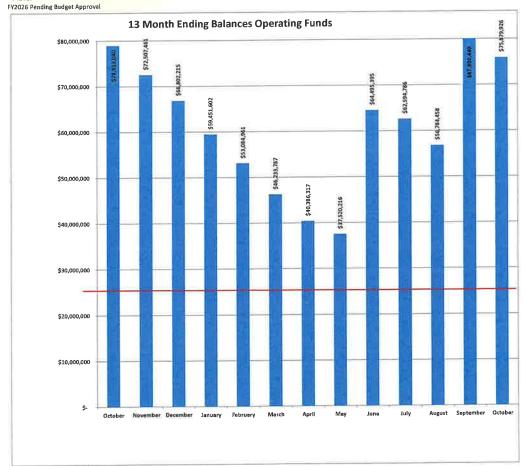
\*FY 2017 Abatement \$1,200,165 \*FY 2018 Abatement \$2,400,000

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

	October 2025 Financial Report-Actual to Budget											
ALL FUNDS REVENUES	Y Y		2022-2023 2023-2024			October YTD 2024-2025	FY25 % YTD	Budget 2025-2026		FY26 Actual 2025-2026 YTD		FY26 % YTD
Tax Levy	\$	94,880,948	\$	104,683,952	\$	50,091,576	50%	\$	105,681,910	\$	50,876,218	48%
Other Local	\$	8,976,938	\$	9,605,107	\$	3,325,743	30%	\$	7,982,941	\$	3,552,114	44%
State	\$	7,079,171	\$	7,710,748	\$	1,878,803	28%	\$	7,215,411	\$	1,653,824	23%
Federal	Ś	3,049,659	\$	2,618,268	\$	612,441	33%	\$	2,006,710	\$	751,597	37%
Other Sources	\$	12,516,828	\$	12,454,675	\$	17,687,684	100%	\$	9,300,000	\$	9,300,000	100%
TOTAL	\$	126,503,544	\$	137,072,751	\$	73,596,247	54%	\$	132,186,972	\$	66,133,753	50%

ALL FUNDS EXPENDITURES		2022-2023		2023-2024		October YTD 2024-2025	FY25 % YTD	Budget 2025-2026		Y26 Actual 25-2026 YTD	FY26 % YTD
100-Salaries	\$	57,679,967	\$	59,679,011	\$	14,593,591	23%	\$	66,547,491	\$ 15,379,776	23%
200-Benefits	S	13,213,256	\$	13,890,811	\$	3,420,394	23%	\$	15,379,844	\$ 3,613,842	23%
300-Purchase Service	S	8,205,169	Ś	9,460,706	\$	4,030,409	41%	\$	11,042,033	\$ 4,507,410	41%
400-Supplies	Ś	3,929,723	Ś	4,572,022	\$	1,584,770	33%	\$	5,379,383	\$ 1,558,064	29%
500-Capital Outlay	Ś	3,306,842	\$	11,809,952	\$	10,349,814	54%	\$	11,523,236	\$ 7,985,534	69%
600-Other Objects	İ	19,669,618	Ś	31,180,215	\$	2,545,089	13%	\$	19,000,358	\$ 2,543,263	13%
700-Non Capital	Ś	686,599	Ś	561,967	\$	392,949	58%	\$	620,545	\$ 194,948	31%
Other Sources	Ś	12,516,828	Ś	12,454,675	ŝ	17,687,684	100%	Ś	9,300,000	\$ 9,300,000	100%
TOTA	LS	119,208,002	Ś	143,609,359	\$	54,604,700	36%	\$	138,792,890	\$ 45,082,836	32%

						$\neg$
NET SURPLUS/DEFICIT	\$ 7,295,542 \$	(6,536,608) \$	18,991,547	\$ (6,605,918) \$	21,050,917	

## Business Office Comments

## Revenues

Local Tax Levy: Increased based on EAV

Local Revenue: Increased 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: Projects slowing down
Capital Outlay: Decreased based on Capital Plan
Other Objects: Tuition, Principal and Interest
Non-Capital: Equipment purchases down
Other Sources: Transfers approved