

## Balance Sheet Detail by Fund

| Fiscal                          | June                                         | 2025-2026           | Geneva CUSD 304      |                      |                      |
|---------------------------------|----------------------------------------------|---------------------|----------------------|----------------------|----------------------|
| Account                         | Account Description                          | Beginning Balance   | Debit                | Credit               | Ending Balance       |
| 10 - EDUCATION FUND             |                                              |                     |                      |                      |                      |
| A - Asset                       |                                              |                     |                      |                      |                      |
| 10 A 000 1010 0000 00 000000    | ED FUND CASH                                 | 6,270,494.15        | 36,954,434.09        | 16,991,136.90        | 26,233,791.34        |
| 10 A 000 1110 0000 00 000000    | ED FUND IMPREST FUND                         | 7,500.00            | 0.00                 | 0.00                 | 7,500.00             |
| 10 A 201 1020 0000 00 000000    | ED FUND GMSS PETTY CASH                      | 1,275.00            | 0.00                 | 400.00               | 875.00               |
| 10 A 202 1020 0000 00 000000    | ED FUND GMSN PETTY CASH                      | 1,275.00            | 0.00                 | 400.00               | 875.00               |
| 10 A 300 1020 0000 00 000000    | ED FUND GHS PETTY CASH                       | 1,045.00            | 0.00                 | 0.00                 | 1,045.00             |
| <b>Totals for: 10 A - Asset</b> |                                              | <b>6,281,589.15</b> | <b>36,954,434.09</b> | <b>16,991,936.90</b> | <b>26,244,086.34</b> |
| L - Liability                   |                                              |                     |                      |                      |                      |
| 10 L 000 4020 0000 00 000000    | ED FUND AP ACCRUAL                           | (49,732.63)         | 5,687,305.10         | 5,637,635.98         | (63.51)              |
| 10 L 000 4511 0000 00 000000    | ED FUND TRS PAYABLE                          | 0.00                | 1,120,812.74         | 1,120,812.74         | 0.00                 |
| 10 L 000 4512 0000 00 000000    | ED FUND FIT PAYABLE                          | 0.00                | 840,939.62           | 840,939.62           | 0.00                 |
| 10 L 000 4513 0000 00 000000    | ED FUND SIT PAYABLE                          | 0.00                | 427,740.51           | 427,740.51           | 0.00                 |
| 10 L 000 4514 0000 00 000000    | ED FUND IMRF PAYABLE                         | 0.00                | 30,342.04            | 30,342.04            | 0.00                 |
| 10 L 000 4515 0000 00 000000    | ED FUND TSA PAYABLE                          | 0.00                | 348,831.88           | 348,831.88           | 0.00                 |
| 10 L 000 4516 0000 00 000000    | ED FUND FICA PAYABLE                         | 0.00                | 37,436.13            | 37,436.13            | 0.00                 |
| 10 L 000 4517 0000 00 000000    | ED FUND MEDICARE PAYABLE                     | 0.00                | 147,169.80           | 147,169.80           | 0.00                 |
| 10 L 000 4518 0000 00 000000    | ED FUND PPO HEALTH PAYABLE                   | (833,285.40)        | 621,006.80           | 1,257,411.85         | (1,469,690.45)       |
| 10 L 000 4519 0000 00 000000    | ED FUND HMO HEALTH PAYABLE                   | (125,385.43)        | 109,193.26           | 221,770.69           | (237,962.86)         |
| 10 L 000 4520 0000 00 000000    | ED FUND DENTAL INSURANCE PAYABLE             | (61,510.81)         | 62,587.44            | 124,397.12           | (123,320.49)         |
| 10 L 000 4521 0000 00 000000    | ED FUND LIFE INSURANCE PAYABLE               | (5,156.79)          | 5,181.12             | 10,077.88            | (10,053.55)          |
| 10 L 000 4523 0000 00 000000    | ED FUND SECTION 125 MEDICAL ACCOUT - FLEX    | (112.60)            | 74,150.40            | 74,150.40            | (112.60)             |
| 10 L 000 4524 0000 00 000000    | ED FUND SECTION 125 DEPENDENT ACCOUNT - FLEX | (1,507.64)          | 53,209.50            | 53,209.50            | (1,507.64)           |
| 10 L 000 4526 0000 00 000000    | ED FUND VISION VSP                           | (6,098.63)          | 6,143.03             | 11,736.69            | (11,692.29)          |
| 10 L 000 4527 0000 00 000000    | ED FUND INSURANCE FLOW THROUGH               | (305,778.57)        | 0.00                 | 0.00                 | (305,778.57)         |
| 10 L 000 4528 0000 00 000000    | ED FUND HSA ACCOUNT EMPLOYEE                 | 598.00              | 14,027.46            | 14,027.46            | 598.00               |
| 10 L 000 4529 0000 00 000000    | ED FUND HMO BLUE ADVANTAGE                   | (238,046.76)        | 241,075.84           | 522,332.43           | (519,303.35)         |

## Balance Sheet Detail by Fund

| Fiscal                               | June                                          | 2025-2026         | Geneva CUSD 304 |               |                 |  |
|--------------------------------------|-----------------------------------------------|-------------------|-----------------|---------------|-----------------|--|
| Account                              | Account Description                           | Beginning Balance | Debit           | Credit        | Ending Balance  |  |
| 10 - EDUCATION FUND                  |                                               |                   |                 |               |                 |  |
| L - Liability                        |                                               |                   |                 |               |                 |  |
| 10 L 000 4560 0000 00 000000         | ED FUND PUSH COIN                             | (30,837.49)       | 108,317.12      | 171,501.25    | (94,021.62)     |  |
| 10 L 000 4590 0000 00 000000         | ED FUND DIRECT DEPOSIT                        | 0.00              | 12,710,189.55   | 12,710,189.55 | 0.00            |  |
| 10 L 000 4597 0000 00 000000         | ED FUND UNION DUES PAYABLE                    | 0.00              | 787.64          | 787.64        | 0.00            |  |
| 10 L 000 4599 0000 00 000000         | ED FUND LIFE INSURANCE PAYABLE                | (4,409.60)        | 8,666.23        | 13,596.40     | (9,339.77)      |  |
| 10 L 000 5921 0000 00 000000         | ED FUND INSURANCE LIABILITY OPEB - BURGER, J  | (10,189.46)       | 0.00            | 0.00          | (10,189.46)     |  |
| 10 L 000 5928 0000 00 000000         | ED FUND INSURANCE LIABILITY OPEB - ROBERTS, M | (6,940.94)        | 0.00            | 0.00          | (6,940.94)      |  |
| 10 L 000 5937 0000 00 000000         | ED FUND INSURANCE LIABILITY OPEB - TESCH-GOLZ | (785.12)          | 0.00            | 0.00          | (785.12)        |  |
| 10 L 000 5940 0000 00 000000         | ED FUND INSURANCE LIABILITY OPEB - CHAPMAN    | (2,031.18)        | 0.00            | 0.00          | (2,031.18)      |  |
| 10 L 000 5954 0000 00 000000         | ED FUND INSURANCE LIABILITY OPEB - HAYES, K   | (239.18)          | 0.00            | 0.00          | (239.18)        |  |
| 10 L 105 4400 0000 00 000000         | ED FUND HES ACTIVITY FLOW THRU                | (24.00)           | 0.00            | 0.00          | (24.00)         |  |
| 10 L 201 4400 0000 00 000000         | ED FUND GMSS ACTIVITY FLOW THRU               | (87.00)           | 0.00            | 0.00          | (87.00)         |  |
| 10 L 202 4400 0000 00 000000         | ED FUND GMSN ACTIVITY FLOW THRU               | (89.00)           | 0.00            | 46.00         | (135.00)        |  |
| 10 L 300 4400 0000 00 000000         | ED FUND GHS ACTIVITY FLOW THRU                | (306.00)          | 0.00            | 0.00          | (306.00)        |  |
| 10 L 300 4973 0000 00 000000         | ED FUND GHS ACTIVITY FLOW THRU                | 33.50             | 2,275.00        | 2,275.00      | 33.50           |  |
| Totals for: 10 L - Liability         |                                               | (1,681,922.73)    | 22,657,388.21   | 23,778,418.56 | (2,802,953.08)  |  |
| Q - Equity                           |                                               |                   |                 |               |                 |  |
| 10 Q 000 7010 0000 00 000000         | ED FUND ENCUMBRANCE RESERVE                   | (1,446,169.57)    | 877,072.82      | 36,396.25     | (605,493.00)    |  |
| 10 Q 000 7040 0000 00 000000         | ED FUND FUND BALANCE UNRESERVED               | (3,153,496.85)    | 14,569,248.36   | 34,251,391.77 | (22,835,640.26) |  |
| Totals for: 10 Q - Equity            |                                               | (4,599,666.42)    | 15,446,321.18   | 34,287,788.02 | (23,441,133.26) |  |
| Totals for Fund: 10 - EDUCATION FUND |                                               | 0.00              | 75,058,143.48   | 75,058,143.48 | 0.00            |  |

## Balance Sheet Detail by Fund

| Fiscal                                  | June                                   | 2025-2026           | Geneva CUSD 304     |                     |                     |  |
|-----------------------------------------|----------------------------------------|---------------------|---------------------|---------------------|---------------------|--|
| Account                                 | Account Description                    | Beginning Balance   | Debit               | Credit              | Ending Balance      |  |
| <b>20 - OPERATIONS &amp; MAINT FUND</b> |                                        |                     |                     |                     |                     |  |
| A - Asset                               |                                        |                     |                     |                     |                     |  |
| 20 A 000 1010 0000 00 000000            | O&M FUND CASH                          | 970,009.84          | 6,556,851.30        | 1,560,319.78        | 5,966,541.36        |  |
| 20 A 000 1040 0000 00 000000            | O&M FUND DEVELOPER FEES                | 735,860.62          | 0.00                | 0.00                | 735,860.62          |  |
| <b>Totals for: 20 A - Asset</b>         |                                        | <b>1,705,870.46</b> | <b>6,556,851.30</b> | <b>1,560,319.78</b> | <b>6,702,401.98</b> |  |
| L - Liability                           |                                        |                     |                     |                     |                     |  |
| 20 L 000 4020 0000 00 000000            | O&M FUND AP ACCRUAL                    | (71,725.08)         | 1,145,560.60        | 1,073,835.52        | 0.00                |  |
| 20 L 000 4511 0000 00 000000            | O&M FUND TRS PAYBALE                   | 0.00                | 39.20               | 39.20               | 0.00                |  |
| 20 L 000 4512 0000 00 000000            | O&M FUND FIT PAYABLE                   | 0.00                | 28,408.36           | 28,408.36           | 0.00                |  |
| 20 L 000 4513 0000 00 000000            | O&M FUND SIT PAYABLE                   | 0.00                | 18,346.85           | 18,346.85           | 0.00                |  |
| 20 L 000 4514 0000 00 000000            | O&M FUND IMRF PAYABLE                  | 0.00                | 22,457.24           | 22,457.24           | 0.00                |  |
| 20 L 000 4515 0000 00 000000            | O&M FUND TSA PAYABLE                   | 0.00                | 700.00              | 700.00              | 0.00                |  |
| 20 L 000 4516 0000 00 000000            | O&M FUND FICA PAYABLE                  | 0.00                | 24,765.82           | 24,765.82           | 0.00                |  |
| 20 L 000 4517 0000 00 000000            | O&M FUND MEDICARE PAYABLE              | 0.00                | 5,792.04            | 5,792.04            | 0.00                |  |
| 20 L 000 4518 0000 00 000000            | O&M FUND PPO HEALTH PAYABLE            | (59,533.18)         | 60,456.37           | 59,353.61           | (58,430.42)         |  |
| 20 L 000 4519 0000 00 000000            | O&M FUND HMO HEALTH PAYABLE            | (21,705.46)         | 21,705.46           | 21,705.46           | (21,705.46)         |  |
| 20 L 000 4520 0000 00 000000            | O&M FUND DENTAL INSURANCE PAYABLE      | (6,715.26)          | 6,794.68            | 6,736.46            | (6,657.04)          |  |
| 20 L 000 4521 0000 00 000000            | O&M FUND LIFE INSURANCE PAYABLE        | (406.00)            | 415.50              | 411.52              | (402.02)            |  |
| 20 L 000 4523 0000 00 000000            | O&M FUND SECTION 125 MEDICAL ACCOUNT   | 0.00                | 1,386.16            | 1,386.16            | 0.00                |  |
| 20 L 000 4524 0000 00 000000            | O&M FUND SECTION 125 DEPENDENT ACCOUNT | 0.00                | 100.00              | 100.00              | 0.00                |  |
| 20 L 000 4526 0000 00 000000            | O&M FUND VISION                        | (697.79)            | 694.57              | 686.63              | (689.85)            |  |
| 20 L 000 4527 0000 00 000000            | O&M FUND INSURANCE FLOW THROUGH        | 26,296.16           | 0.00                | 0.00                | 26,296.16           |  |
| 20 L 000 4528 0000 00 000000            | O&M FUND HSA ACCOUNT EMPLOYEE          | 0.00                | 250.00              | 250.00              | 0.00                |  |
| 20 L 000 4529 0000 00 000000            | O&M FUND HMO BLUE ADVANTAGE            | (23,760.67)         | 24,227.38           | 24,227.38           | (23,760.67)         |  |
| 20 L 000 4590 0000 00 000000            | O&M FUND DIRECT DEPOSIT                | 0.00                | 515,174.34          | 515,174.34          | 0.00                |  |
| 20 L 000 4595 0000 00 000000            | O&M FUND MISC DEDUCTION                | (10.00)             | 0.00                | 0.00                | (10.00)             |  |

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| Fiscal                                                   | June                                 | 2025-2026             | Geneva CUSD 304     |                     |                       |  |
|----------------------------------------------------------|--------------------------------------|-----------------------|---------------------|---------------------|-----------------------|--|
| Account                                                  | Account Description                  | Beginning Balance     | Debit               | Credit              | Ending Balance        |  |
| <b>20 - OPERATIONS &amp; MAINT FUND</b>                  |                                      |                       |                     |                     |                       |  |
| L - Liability                                            |                                      |                       |                     |                     |                       |  |
| 20 L 000 4599 0000 00 000000                             | O&M FUND LIFE INSURANCE PAYABLE      | (283.86)              | 283.86              | 292.96              | (292.96)              |  |
| <b>Totals for: 20 L - Liability</b>                      |                                      | <b>(158,541.14)</b>   | <b>1,877,558.43</b> | <b>1,804,669.55</b> | <b>(85,652.26)</b>    |  |
| Q - Equity                                               |                                      |                       |                     |                     |                       |  |
| 20 Q 000 7010 0000 00 000000                             | O&M FUND ENCUMBERANCE RESERVE        | (181,856.18)          | 8,661.75            | 0.00                | (173,194.43)          |  |
| 20 Q 000 7040 0000 00 000000                             | O&M FUND FUND BALANCE UNRESERVED     | (1,365,473.14)        | 1,368,377.86        | 6,446,460.01        | (6,443,555.29)        |  |
| <b>Totals for: 20 Q - Equity</b>                         |                                      | <b>(1,547,329.32)</b> | <b>1,377,039.61</b> | <b>6,446,460.01</b> | <b>(6,616,749.72)</b> |  |
| <b>Totals for Fund: 20 - OPERATIONS &amp; MAINT FUND</b> |                                      | <b>0.00</b>           | <b>9,811,449.34</b> | <b>9,811,449.34</b> | <b>0.00</b>           |  |
| <b>30 - DEBT SERVICE</b>                                 |                                      |                       |                     |                     |                       |  |
| A - Asset                                                |                                      |                       |                     |                     |                       |  |
| 30 A 000 1010 0000 00 000000                             | DEBT SERVICE CASH                    | 3,592,094.40          | 6,493,289.23        | 1,330,331.25        | 8,755,052.38          |  |
| <b>Totals for: 30 A - Asset</b>                          |                                      | <b>3,592,094.40</b>   | <b>6,493,289.23</b> | <b>1,330,331.25</b> | <b>8,755,052.38</b>   |  |
| Q - Equity                                               |                                      |                       |                     |                     |                       |  |
| 30 Q 000 7040 0000 00 000000                             | DEBT SERVICE FUND BALANCE UNRESERVED | (3,592,094.40)        | 1,330,331.25        | 6,493,289.23        | (8,755,052.38)        |  |
| <b>Totals for: 30 Q - Equity</b>                         |                                      | <b>(3,592,094.40)</b> | <b>1,330,331.25</b> | <b>6,493,289.23</b> | <b>(8,755,052.38)</b> |  |
| <b>Totals for Fund: 30 - DEBT SERVICE</b>                |                                      | <b>0.00</b>           | <b>7,823,620.48</b> | <b>7,823,620.48</b> | <b>0.00</b>           |  |
| <b>40 - TRANSPORTATION FUND</b>                          |                                      |                       |                     |                     |                       |  |
| A - Asset                                                |                                      |                       |                     |                     |                       |  |
| 40 A 000 1010 0000 00 000000                             | TRANS FUND CASH                      | 4,183,500.71          | 1,583,030.60        | 341,102.58          | 5,425,428.73          |  |
| <b>Totals for: 40 A - Asset</b>                          |                                      | <b>4,183,500.71</b>   | <b>1,583,030.60</b> | <b>341,102.58</b>   | <b>5,425,428.73</b>   |  |
| L - Liability                                            |                                      |                       |                     |                     |                       |  |
| 40 L 000 4020 0000 00 000000                             | TRANS FUND AP ACCRUAL                | (720.65)              | 110,022.64          | 109,301.99          | 0.00                  |  |
| 40 L 000 4512 0000 00 000000                             | TRANS FUND FIT PAYABLE               | 0.00                  | 14,198.02           | 14,198.02           | 0.00                  |  |
| 40 L 000 4513 0000 00 000000                             | TRANS FUND SIT PAYABLE               | 0.00                  | 10,670.21           | 10,670.21           | 0.00                  |  |
| 40 L 000 4514 0000 00 000000                             | TRANS FUND IMRF PAYABLE              | 0.00                  | 14,781.28           | 14,781.28           | 0.00                  |  |
| 40 L 000 4515 0000 00 000000                             | TRANS FUND TSA PAYABLE               | 0.00                  | 1,200.00            | 1,200.00            | 0.00                  |  |
| 40 L 000 4516 0000 00 000000                             | TRANS FUND FICA PAYABLE              | 0.00                  | 14,245.63           | 14,245.63           | 0.00                  |  |
| 40 L 000 4517 0000 00 000000                             | TRANS FUND MEDICARE PAYABLE          | 0.00                  | 3,331.65            | 3,331.65            | 0.00                  |  |

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| Fiscal                                    | June                                   | 2025-2026         | Geneva CUSD 304 |              |                |  |
|-------------------------------------------|----------------------------------------|-------------------|-----------------|--------------|----------------|--|
| Account                                   | Account Description                    | Beginning Balance | Debit           | Credit       | Ending Balance |  |
| 40 - TRANSPORTATION FUND                  |                                        |                   |                 |              |                |  |
| L - Liability                             |                                        |                   |                 |              |                |  |
| 40 L 000 4518 0000 00 000000              | TRANS FUND PPO HEALTH PAYABLE          | (881.48)          | 881.48          | 881.48       | (881.48)       |  |
| 40 L 000 4519 0000 00 000000              | TRANS FUND HMO HEALTH PAYABLE          | (2,001.06)        | 2,001.06        | 2,001.06     | (2,001.06)     |  |
| 40 L 000 4520 0000 00 000000              | TRANS FUND DENTAL INSURANCE PAYABLE    | (485.72)          | 485.72          | 485.72       | (485.72)       |  |
| 40 L 000 4521 0000 00 000000              | TRANS FUND LIFE INSURANCE PAYABLE      | (42.12)           | 42.12           | 42.12        | (42.12)        |  |
| 40 L 000 4523 0000 00 000000              | TRANS FUND SECTION 125 MEDICAL ACCOUNT | 0.00              | 607.70          | 607.70       | 0.00           |  |
| 40 L 000 4526 0000 00 000000              | TRANS FUND VISION                      | (60.52)           | 60.52           | 60.52        | (60.52)        |  |
| 40 L 000 4527 0000 00 000000              | TRANS FUND INSURANCE FLOW THROUGH      | (9,638.81)        | 0.00            | 0.00         | (9,638.81)     |  |
| 40 L 000 4528 0000 00 000000              | TRANS FUND HSA ACCOUNT EMPLOYEE        | 0.00              | 60.00           | 60.00        | 0.00           |  |
| 40 L 000 4529 0000 00 000000              | TRANS FUND HMO BLUE ADVANTAGE          | (5,300.74)        | 5,300.74        | 5,300.74     | (5,300.74)     |  |
| 40 L 000 4590 0000 00 000000              | TRANS FUND DIRECT DEPOSIT              | 0.00              | 239,249.84      | 239,249.84   | 0.00           |  |
| 40 L 000 4598 0000 00 000000              | GARNISHMENTS PAYABLE                   | 0.00              | 135.15          | 135.15       | 0.00           |  |
| 40 L 000 4599 0000 00 000000              | TRANS FUND LIFE INSURANCE PAYABLE      | (56.30)           | 353.64          | 353.64       | (56.30)        |  |
| Totals for: 40 L - Liability              |                                        | (19,187.40)       | 417,627.40      | 416,906.75   | (18,466.75)    |  |
| Q - Equity                                |                                        |                   |                 |              |                |  |
| 40 Q 000 7040 0000 00 000000              | TRANS FUND FUND BALANCE UNRESERVED     | (4,164,313.31)    | 280,137.83      | 1,522,786.50 | (5,406,961.98) |  |
| Totals for: 40 Q - Equity                 |                                        | (4,164,313.31)    | 280,137.83      | 1,522,786.50 | (5,406,961.98) |  |
| Totals for Fund: 40 - TRANSPORTATION FUND |                                        | 0.00              | 2,280,795.83    | 2,280,795.83 | 0.00           |  |
| 50 - RETIREMENT FUND                      |                                        |                   |                 |              |                |  |
| A - Asset                                 |                                        |                   |                 |              |                |  |
| 50 A 000 1010 0000 00 000000              | RETIREMENT FUND CASH                   | 1,172,826.74      | 770,536.04      | 230,101.67   | 1,713,261.11   |  |
| Totals for: 50 A - Asset                  |                                        | 1,172,826.74      | 770,536.04      | 230,101.67   | 1,713,261.11   |  |
| L - Liability                             |                                        |                   |                 |              |                |  |
| 50 L 000 4020 0000 00 000000              | RETIREMENT FUND AP ACCRUAL             | 0.00              | 230,130.25      | 230,130.25   | 0.00           |  |

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| Fiscal                                | June                               | 2025-2026         | Geneva CUSD 304 |              |                |  |
|---------------------------------------|------------------------------------|-------------------|-----------------|--------------|----------------|--|
| Account                               | Account Description                | Beginning Balance | Debit           | Credit       | Ending Balance |  |
| 50 - RETIREMENT FUND                  |                                    |                   |                 |              |                |  |
| L - Liability                         |                                    |                   |                 |              |                |  |
| 50 L 000 4516 0000 00 000000          | RETIREMENT FUND FICA PAYABLE       | 0.00              | 76,447.58       | 76,447.58    | 0.00           |  |
| 50 L 000 4517 0000 00 000000          | RETIREMENT FUND MEDICARE PAYABLE   | 0.00              | 156,293.49      | 156,293.49   | 0.00           |  |
| 50 L 000 4590 0000 00 000000          | RETIREMENT FUND DIRECT DEPOSIT     | 0.00              | 235,351.89      | 235,351.89   | 0.00           |  |
| Totals for: 50 L - Liability          |                                    | 0.00              | 698,223.21      | 698,223.21   | 0.00           |  |
| Q - Equity                            |                                    |                   |                 |              |                |  |
| 50 Q 000 7040 0000 00 000000          | RETIREMENT FUND BALANCE UNRESERVED | (1,172,826.74)    | 232,712.49      | 773,146.86   | (1,713,261.11) |  |
| Totals for: 50 Q - Equity             |                                    | (1,172,826.74)    | 232,712.49      | 773,146.86   | (1,713,261.11) |  |
| Totals for Fund: 50 - RETIREMENT FUND |                                    | 0.00              | 1,701,471.74    | 1,701,471.74 | 0.00           |  |
| 51 - RETIREMENT FUND                  |                                    |                   |                 |              |                |  |
| A - Asset                             |                                    |                   |                 |              |                |  |
| 51 A 000 1010 0000 00 000000          | RETIREMENT CASH                    | 2,095,671.96      | 666,306.95      | 94,916.42    | 2,667,062.49   |  |
| Totals for: 51 A - Asset              |                                    | 2,095,671.96      | 666,306.95      | 94,916.42    | 2,667,062.49   |  |
| L - Liability                         |                                    |                   |                 |              |                |  |
| 51 L 000 4020 0000 00 000000          | RETIREMENT AP ACCRUAL              | 0.00              | 94,916.42       | 94,916.42    | 0.00           |  |
| 51 L 000 4514 0000 00 000000          | RETIREMENT IMRF PAYABLE            | 0.00              | 96,053.64       | 96,053.64    | 0.00           |  |
| 51 L 000 4590 0000 00 000000          | RETIREMENT DIRECT DEPOSIT          | 0.00              | 97,190.86       | 97,190.86    | 0.00           |  |
| Totals for: 51 L - Liability          |                                    | 0.00              | 288,160.92      | 288,160.92   | 0.00           |  |
| Q - Equity                            |                                    |                   |                 |              |                |  |
| 51 Q 000 7040 0000 00 000000          | RETIREMENT FUND BALANCE UNRESERVED | (2,095,671.96)    | 96,053.64       | 667,444.17   | (2,667,062.49) |  |
| Totals for: 51 Q - Equity             |                                    | (2,095,671.96)    | 96,053.64       | 667,444.17   | (2,667,062.49) |  |
| Totals for Fund: 51 - RETIREMENT FUND |                                    | 0.00              | 1,050,521.51    | 1,050,521.51 | 0.00           |  |
| 60 - CAPITAL PROJECTS                 |                                    |                   |                 |              |                |  |
| A - Asset                             |                                    |                   |                 |              |                |  |
| 60 A 000 1010 0000 00 000000          | CAPITAL PROJECTS CASH              | 839,408.17        | 7,384.70        | 24,775.00    | 822,017.87     |  |
| Totals for: 60 A - Asset              |                                    | 839,408.17        | 7,384.70        | 24,775.00    | 822,017.87     |  |
| L - Liability                         |                                    |                   |                 |              |                |  |
| 60 L 000 4020 0000 00 000000          | CAPITAL PROJECTS AP ACCRUAL        | (24,775.00)       | 24,775.00       | 0.00         | 0.00           |  |

## Balance Sheet Detail by Fund

| Fiscal                                         | June                                        | 2025-2026              | Geneva CUSD 304   |                   |                        |  |
|------------------------------------------------|---------------------------------------------|------------------------|-------------------|-------------------|------------------------|--|
| Account                                        | Account Description                         | Beginning Balance      | Debit             | Credit            | Ending Balance         |  |
| <b>60 - CAPITAL PROJECTS</b>                   |                                             |                        |                   |                   |                        |  |
| L - Liability                                  |                                             |                        |                   |                   |                        |  |
| <b>Totals for: 60 L - Liability</b>            |                                             | <b>(24,775.00)</b>     | <b>24,775.00</b>  | <b>0.00</b>       | <b>0.00</b>            |  |
| Q - Equity                                     |                                             |                        |                   |                   |                        |  |
| 60 Q 000 7010 0000 00 000000                   | CAPITAL PROJECTS<br>ENCUMBERANCE RESERVE    | (151,864.60)           | 0.00              | 0.00              | (151,864.60)           |  |
| 60 Q 000 7040 0000 00 000000                   | CAPITAL PROJECTS FUND<br>BALANCE UNRESERVED | (662,768.57)           | 0.00              | 7,384.70          | (670,153.27)           |  |
| <b>Totals for: 60 Q - Equity</b>               |                                             | <b>(814,633.17)</b>    | <b>0.00</b>       | <b>7,384.70</b>   | <b>(822,017.87)</b>    |  |
| <b>Totals for Fund: 60 - CAPITAL PROJECTS</b>  |                                             | <b>0.00</b>            | <b>32,159.70</b>  | <b>32,159.70</b>  | <b>0.00</b>            |  |
| <b>70 - WORKING CASH FUND</b>                  |                                             |                        |                   |                   |                        |  |
| A - Asset                                      |                                             |                        |                   |                   |                        |  |
| 70 A 000 1010 0000 00 000000                   | WORKING CASH CASH                           | 17,639,039.38          | 104,165.99        | 0.00              | 17,743,205.37          |  |
| <b>Totals for: 70 A - Asset</b>                |                                             | <b>17,639,039.38</b>   | <b>104,165.99</b> | <b>0.00</b>       | <b>17,743,205.37</b>   |  |
| Q - Equity                                     |                                             |                        |                   |                   |                        |  |
| 70 Q 000 7040 0000 00 000000                   | WORKING CASH FUND<br>BALANCE UNRESERVED     | (17,639,039.38)        | 0.00              | 104,165.99        | (17,743,205.37)        |  |
| <b>Totals for: 70 Q - Equity</b>               |                                             | <b>(17,639,039.38)</b> | <b>0.00</b>       | <b>104,165.99</b> | <b>(17,743,205.37)</b> |  |
| <b>Totals for Fund: 70 - WORKING CASH FUND</b> |                                             | <b>0.00</b>            | <b>104,165.99</b> | <b>104,165.99</b> | <b>0.00</b>            |  |
| <b>80 - TORT IMMUNITY</b>                      |                                             |                        |                   |                   |                        |  |
| A - Asset                                      |                                             |                        |                   |                   |                        |  |
| 80 A 000 1010 0000 00 000000                   | TORT CASH                                   | 35,942.02              | 273.38            | 0.00              | 36,215.40              |  |
| <b>Totals for: 80 A - Asset</b>                |                                             | <b>35,942.02</b>       | <b>273.38</b>     | <b>0.00</b>       | <b>36,215.40</b>       |  |
| Q - Equity                                     |                                             |                        |                   |                   |                        |  |
| 80 Q 000 7030 0000 00 000000                   | TORT FUND BALANCE<br>RESERVED               | 324,901.30             | 0.00              | 0.00              | 324,901.30             |  |
| 80 Q 000 7040 0000 00 000000                   | TORT FUND BALANCE<br>UNRESERVED             | (360,843.32)           | 0.00              | 273.38            | (361,116.70)           |  |
| <b>Totals for: 80 Q - Equity</b>               |                                             | <b>(35,942.02)</b>     | <b>0.00</b>       | <b>273.38</b>     | <b>(36,215.40)</b>     |  |
| <b>Totals for Fund: 80 - TORT IMMUNITY</b>     |                                             | <b>0.00</b>            | <b>273.38</b>     | <b>273.38</b>     | <b>0.00</b>            |  |
| <b>90 - LIFE SAFETY FUND</b>                   |                                             |                        |                   |                   |                        |  |
| A - Asset                                      |                                             |                        |                   |                   |                        |  |
| 90 A 000 1010 0000 00 000000                   | LIFE SAFETY FUND CASH                       | 488,455.04             | 91,091.15         | 0.00              | 579,546.19             |  |
| <b>Totals for: 90 A - Asset</b>                |                                             | <b>488,455.04</b>      | <b>91,091.15</b>  | <b>0.00</b>       | <b>579,546.19</b>      |  |

## Balance Sheet Detail by Fund

| Fiscal                                        | June                                | 2025-2026           | Geneva CUSD 304   |                   |                     |  |
|-----------------------------------------------|-------------------------------------|---------------------|-------------------|-------------------|---------------------|--|
| Account                                       | Account Description                 | Beginning Balance   | Debit             | Credit            | Ending Balance      |  |
| <b>90 - LIFE SAFETY FUND</b>                  |                                     |                     |                   |                   |                     |  |
| Q - Equity                                    |                                     |                     |                   |                   |                     |  |
| 90 Q 000 7040 0000 00 000000                  | LIFE SAFETY FUND BALANCE UNRESERVED | (488,455.04)        | 0.00              | 91,091.15         | (579,546.19)        |  |
| <b>Totals for: 90 Q - Equity</b>              |                                     | <b>(488,455.04)</b> | <b>0.00</b>       | <b>91,091.15</b>  | <b>(579,546.19)</b> |  |
| <b>Totals for Fund: 90 - LIFE SAFETY FUND</b> |                                     | <b>0.00</b>         | <b>91,091.15</b>  | <b>91,091.15</b>  | <b>0.00</b>         |  |
| <b>93 - IMPREST FUND</b>                      |                                     |                     |                   |                   |                     |  |
| A - Asset                                     |                                     |                     |                   |                   |                     |  |
| 93 A 301 1110 0000 00 000000                  | IMPREST FUND CASH                   | 1,107.58            | 0.00              | 450.00            | 657.58              |  |
| <b>Totals for: 93 A - Asset</b>               |                                     | <b>1,107.58</b>     | <b>0.00</b>       | <b>450.00</b>     | <b>657.58</b>       |  |
| L - Liability                                 |                                     |                     |                   |                   |                     |  |
| 93 L 301 1110 0000 00 000000                  | IMPREST FUND                        | (10,000.00)         | 0.00              | 0.00              | (10,000.00)         |  |
| 93 L 301 4020 0000 00 000000                  | IMPREST FUND AP ACCRUAL             | 0.00                | 450.00            | 450.00            | 0.00                |  |
| <b>Totals for: 93 L - Liability</b>           |                                     | <b>(10,000.00)</b>  | <b>450.00</b>     | <b>450.00</b>     | <b>(10,000.00)</b>  |  |
| Q - Equity                                    |                                     |                     |                   |                   |                     |  |
| 93 Q 301 1110 0000 00 000000                  | IMPREST FUND BALANCE                | 8,892.42            | 450.00            | 0.00              | 9,342.42            |  |
| <b>Totals for: 93 Q - Equity</b>              |                                     | <b>8,892.42</b>     | <b>450.00</b>     | <b>0.00</b>       | <b>9,342.42</b>     |  |
| <b>Totals for Fund: 93 - IMPREST FUND</b>     |                                     | <b>0.00</b>         | <b>900.00</b>     | <b>900.00</b>     | <b>0.00</b>         |  |
| <b>94 - ACTIVITIES FLOW THROUGH</b>           |                                     |                     |                   |                   |                     |  |
| A - Asset                                     |                                     |                     |                   |                   |                     |  |
| 94 A 000 1010 0000 00 000000                  | ACTIVITIES FLOW THROUGH CASH        | 164,418.51          | 244,954.95        | 321,845.88        | 87,527.58           |  |
| <b>Totals for: 94 A - Asset</b>               |                                     | <b>164,418.51</b>   | <b>244,954.95</b> | <b>321,845.88</b> | <b>87,527.58</b>    |  |
| L - Liability                                 |                                     |                     |                   |                   |                     |  |
| 94 L 102 4941 0000 00 000000                  |                                     | 0.00                | 11,620.00         | 11,620.00         | 0.00                |  |
| 94 L 102 4943 0000 00 000000                  | HSS RECORDER                        | (6.00)              | 6.00              | 0.00              | 0.00                |  |
| 94 L 102 4952 0000 00 000000                  |                                     | 0.00                | 180.00            | 180.00            | 0.00                |  |
| 94 L 103 4951 0000 00 000000                  | WAS FUNDRAISERS                     | (555.00)            | 555.00            | 0.00              | 0.00                |  |
| 94 L 103 4979 0000 00 000000                  | WAS FIELD TRIPS                     | (1,029.50)          | 1,029.50          | 40.00             | (40.00)             |  |
| 94 L 104 4906 0000 00 000000                  |                                     | 0.00                | 2,780.00          | 2,780.00          | 0.00                |  |
| 94 L 104 4946 0000 00 000000                  | MCS TIME FOR KIDS                   | (20.00)             | 20.00             | 0.00              | 0.00                |  |
| 94 L 104 4951 0000 00 000000                  | MCS FUNDRAISERS                     | 0.00                | 40.00             | 40.00             | 0.00                |  |
| 94 L 104 4975 0000 00 000000                  | MCS AFTER SCHOOL ENRICHMENT         | (136.00)            | 136.00            | 0.00              | 0.00                |  |
| 94 L 104 4979 0000 00 000000                  | MCS FIELD TRIP                      | (204.75)            | 234.75            | 30.00             | 0.00                |  |

## Balance Sheet Detail by Fund

| Fiscal                       |                                 | June              | 2025-2026 | Geneva CUSD 304 |                |  |
|------------------------------|---------------------------------|-------------------|-----------|-----------------|----------------|--|
| Account                      | Account Description             | Beginning Balance | Debit     | Credit          | Ending Balance |  |
| 94 - ACTIVITIES FLOW THROUGH |                                 |                   |           |                 |                |  |
| L - Liability                |                                 |                   |           |                 |                |  |
| 94 L 105 4979 0000 00 000000 | HES FIELD TRIP                  | (42.75)           | 1,792.75  | 1,750.00        | 0.00           |  |
| 94 L 105 4981 0000 00 000000 | HES Student Council Fundraisers | (80.50)           | 80.50     | 0.00            | 0.00           |  |
| 94 L 106 4946 0000 00 000000 |                                 | 0.00              | 136.00    | 136.00          | 0.00           |  |
| 94 L 106 4979 0000 00 000000 | FES FIELD TRIP                  | 0.00              | 5.00      | 5.00            | 0.00           |  |
| 94 L 107 4942 0000 00 000000 | WES ASSIGNMENT NOTEBOOK         | (2.00)            | 0.00      | 0.00            | (2.00)         |  |
| 94 L 107 4945 0000 00 000000 | WES ROLLER SKATING              | (30.00)           | 555.00    | 555.00          | (30.00)        |  |
| 94 L 107 4979 0000 00 000000 | WES FIELD TRIP                  | (2,780.00)        | 2,780.00  | 612.00          | (612.00)       |  |
| 94 L 201 4942 0000 00 000000 | GMSS ASSIGNMENT NOTEBOOK        | (20.00)           | 57.75     | 42.75           | (5.00)         |  |
| 94 L 201 4950 0000 00 000000 | GMSS YEAR BOOK                  | (56.00)           | 28.00     | 9.00            | (37.00)        |  |
| 94 L 201 4955 0000 00 000000 | GMSS BAND                       | (11,620.00)       | 11,620.00 | 1,205.00        | (1,205.00)     |  |
| 94 L 201 4958 0000 00 000000 |                                 | 0.00              | 0.00      | 5,040.00        | (5,040.00)     |  |
| 94 L 201 4979 0000 00 000000 | GMSS FIELD TRIP                 | 166.00            | 0.00      | 166.00          | 0.00           |  |
| 94 L 201 9061 0000 00 000000 | GMSS TRACK                      | (24.00)           | 24.00     | 0.00            | 0.00           |  |
| 94 L 201 9580 0000 00 000000 |                                 | 0.00              | 34.00     | 34.00           | 0.00           |  |
| 94 L 202 4906 0000 00 000000 | GMSN PTO                        | (500.00)          | 1,000.00  | 500.00          | 0.00           |  |
| 94 L 202 4923 0000 00 000000 | TEXT/ASSIGNED BOOKS             | 0.00              | 20.00     | 20.00           | 0.00           |  |
| 94 L 202 4942 0000 00 000000 | GMSN ASSIGNMENT NOTEBOOK        | (10.00)           | 4,555.00  | 4,550.00        | (5.00)         |  |
| 94 L 202 4950 0000 00 000000 | GMSN YEAR BOOK                  | (252.00)          | 252.00    | 0.00            | 0.00           |  |
| 94 L 202 4958 0000 00 000000 |                                 | 0.00              | 0.00      | 3,973.00        | (3,973.00)     |  |
| 94 L 202 4959 0000 00 000000 | GMSN PE SHIRTS                  | 0.00              | 525.00    | 525.00          | 0.00           |  |
| 94 L 202 4979 0000 00 000000 | GMSN FIELD TRIP                 | 34.00             | 45.00     | 34.00           | 45.00          |  |
| 94 L 202 9061 0000 00 000000 | TRACK                           | 0.00              | 80.50     | 80.50           | 0.00           |  |
| 94 L 202 9580 0000 00 000000 | GMSN FACS STUDENT ACTIVITY      | 0.00              | 166.00    | 166.00          | 0.00           |  |
| 94 L 300 4904 0000 00 000000 | GHS SPORTS BOOSTERS             | (4,550.00)        | 4,550.00  | 1,150.00        | (1,150.00)     |  |
| 94 L 300 4906 0000 00 000000 | GHS PTO                         | (280.00)          | 800.00    | 570.00          | (50.00)        |  |
| 94 L 300 4910 0000 00 000000 | GHS ROBOTICS                    | (1,750.00)        | 1,900.00  | 0.00            | 150.00         |  |
| 94 L 300 4911 0000 00 000000 | GHS WORLD LANGUAGE TRIPS        | 0.00              | 2,350.00  | 2,350.00        | 0.00           |  |
| 94 L 300 4913 0000 00 000000 | GHS POST PROM                   | (3,600.00)        | 3,600.00  | 0.00            | 0.00           |  |
| 94 L 300 4915 0000 00 000000 | GHS OBLIGATIONS                 | (1,096.95)        | 2,223.43  | 1,029.50        | 96.98          |  |
| 94 L 300 4932 0000 00 000000 | GHS VIKING ALPINE CLUB          | 0.00              | 40.00     | 40.00           | 0.00           |  |

## Balance Sheet Detail by Fund

| Fiscal                                               |                               | June                | 2025-2026         | Geneva CUSD 304   |                    |  |
|------------------------------------------------------|-------------------------------|---------------------|-------------------|-------------------|--------------------|--|
| Account                                              | Account Description           | Beginning Balance   | Debit             | Credit            | Ending Balance     |  |
| <b>94 - ACTIVITIES FLOW THROUGH</b>                  |                               |                     |                   |                   |                    |  |
| L - Liability                                        |                               |                     |                   |                   |                    |  |
| 94 L 300 4950 0000 00 000000                         | GHS YEAR BOOK                 | (3,898.00)          | 3,898.00          | 31.00             | (31.00)            |  |
| 94 L 300 4953 0000 00 000000                         | GHS SKALDIC MAGAZINE          | (525.00)            | 17,388.50         | 16,878.50         | (15.00)            |  |
| 94 L 300 4954 0000 00 000000                         | GHS GRADUATION FEE            | (180.00)            | 206.00            | 86.00             | (60.00)            |  |
| 94 L 300 4955 0000 00 000000                         | GHS BAND                      | (134.00)            | 134.00            | 0.00              | 0.00               |  |
| 94 L 300 4958 0000 00 000000                         | GHS PE SHORTS                 | (26.00)             | 3,626.00          | 3,665.00          | (65.00)            |  |
| 94 L 300 4959 0000 00 000000                         | GHS PE SHIRTS                 | (30.00)             | 1,126.95          | 1,126.95          | (30.00)            |  |
| 94 L 300 4961 0000 00 000000                         | GHS AP EXAMS                  | (270.00)            | 370.00            | 100.00            | 0.00               |  |
| 94 L 300 4962 0000 00 000000                         | GHS ATHLETIC SPORTS CAMP      | (107,425.00)        | 107,425.00        | 49,820.00         | (49,820.00)        |  |
| 94 L 300 4963 0000 00 000000                         | GHS PSAT                      | 0.00                | 24.00             | 24.00             | 0.00               |  |
| 94 L 300 4973 0000 00 000000                         | GHS ACTIVITY FLOW THROUGH     | (2,350.00)          | 109,775.00        | 107,700.00        | (275.00)           |  |
| 94 L 300 4974 0000 00 000000                         | GHS ATHLETIC FLOW THROUGH     | 0.00                | 28.00             | 68.00             | (40.00)            |  |
| 94 L 300 4976 0000 00 000000                         | GHS LINCOLN MARSH FIELD TRIP  | (520.00)            | 520.00            | 0.00              | 0.00               |  |
| 94 L 300 4977 0000 00 000000                         | CLASS OF 2017 SPIRITWEAR      | 0.00                | 204.75            | 204.75            | 0.00               |  |
| 94 L 300 4979 0000 00 000000                         | GHS FIELD TRIP                | 0.00                | 270.00            | 270.00            | 0.00               |  |
| 94 L 300 9020 0000 00 000000                         | BOYS BASKETBALL               | 0.00                | 134.00            | 134.00            | 0.00               |  |
| 94 L 300 9045 0000 00 000000                         | CHEERLEADING                  | 0.00                | 6.00              | 10,116.00         | (10,110.00)        |  |
| 94 L 300 9050 0000 00 000000                         | GHS CROSS COUNTRY COED        | (40.00)             | 40.00             | 0.00              | 0.00               |  |
| 94 L 300 9055 0000 00 000000                         | GHS DANCE TEAM                | (16,863.50)         | 16,863.50         | 7,918.00          | (7,918.00)         |  |
| 94 L 300 9070 0000 00 000000                         | GIRLS BASKETBALL              | 0.00                | 3,898.00          | 7,598.00          | (3,700.00)         |  |
| 94 L 300 9105 0000 00 000000                         | GHS SOFTBALL                  | 0.00                | 0.00              | 10.00             | (10.00)            |  |
| 94 L 300 9135 0000 00 000000                         | GHS WRESTLING                 | (100.00)            | 380.00            | 280.00            | 0.00               |  |
| 94 L 300 9295 0000 00 000000                         | GHS NAT SPANISH HONOR SOCIETY | (40.00)             | 292.00            | 252.00            | 0.00               |  |
| 94 L 500 4903 0000 00 000000                         |                               | 0.00                | 15.00             | 40.00             | (25.00)            |  |
| 94 L 500 4908 0000 00 000000                         | GHS JOINT PTO                 | (7.17)              | 0.00              | 0.00              | (7.17)             |  |
| 94 L 500 5501 0000 00 000000                         | GHS PRIDE                     | (1,968.65)          | 0.00              | 0.00              | (1,968.65)         |  |
| 94 L 500 5502 0000 00 000000                         | LEADERSHIP DONATIONS          | (1,595.74)          | 0.00              | 0.00              | (1,595.74)         |  |
| <b>Totals for: 94 L - Liability</b>                  |                               | <b>(164,418.51)</b> | <b>322,445.88</b> | <b>245,554.95</b> | <b>(87,527.58)</b> |  |
| <b>Totals for Fund: 94 - ACTIVITIES FLOW THROUGH</b> |                               | <b>0.00</b>         | <b>567,400.83</b> | <b>567,400.83</b> | <b>0.00</b>        |  |

## Balance Sheet Detail by Fund

| Fiscal                                   | June                                  | 2025-2026         | Geneva CUSD 304 |            |                |  |
|------------------------------------------|---------------------------------------|-------------------|-----------------|------------|----------------|--|
| Account                                  | Account Description                   | Beginning Balance | Debit           | Credit     | Ending Balance |  |
| 95 - EMPLOYEE FLEX FUND                  |                                       |                   |                 |            |                |  |
| A - Asset                                |                                       |                   |                 |            |                |  |
| 95 A 000 1010 0000 00 000000             | EMPLOYEE FLEX FUND CASH               | 50,947.48         | 51,099.84       | 51,400.98  | 50,646.34      |  |
| Totals for: 95 A - Asset                 |                                       | 50,947.48         | 51,099.84       | 51,400.98  | 50,646.34      |  |
| L - Liability                            |                                       |                   |                 |            |                |  |
| 95 L 000 4523 0000 00 000000             | FLEX FUND MEDICAL ACCOUNT             | (43,559.62)       | 32,373.32       | 32,006.94  | (43,193.24)    |  |
| 95 L 000 4524 0000 00 000000             | FLEX FUND DEPENDENT ACCOUNT           | (7,387.86)        | 19,027.66       | 19,092.90  | (7,453.10)     |  |
| Totals for: 95 L - Liability             |                                       | (50,947.48)       | 51,400.98       | 51,099.84  | (50,646.34)    |  |
| Totals for Fund: 95 - EMPLOYEE FLEX FUND |                                       | 0.00              | 102,500.82      | 102,500.82 | 0.00           |  |
| 96 - SCHOLARSHIP FUND                    |                                       |                   |                 |            |                |  |
| A - Asset                                |                                       |                   |                 |            |                |  |
| 96 A 000 1010 0000 00 000000             | SCHOLARSHIP FUND CASH                 | 7,078.38          | 0.00            | 0.00       | 7,078.38       |  |
| Totals for: 96 A - Asset                 |                                       | 7,078.38          | 0.00            | 0.00       | 7,078.38       |  |
| L - Liability                            |                                       |                   |                 |            |                |  |
| 96 L 000 4971 0000 00 000000             | OTTILIE SCHOLARSHIP                   | 18,594.88         | 0.00            | 25,673.26  | (7,078.38)     |  |
| Totals for: 96 L - Liability             |                                       | 18,594.88         | 0.00            | 25,673.26  | (7,078.38)     |  |
| Q - Equity                               |                                       |                   |                 |            |                |  |
| 96 Q 000 7040 0000 00 000000             | SCHOLARSHIP FUND BALANCE UNRESERVED   | (25,673.26)       | 25,673.26       | 0.00       | 0.00           |  |
| Totals for: 96 Q - Equity                |                                       | (25,673.26)       | 25,673.26       | 0.00       | 0.00           |  |
| Totals for Fund: 96 - SCHOLARSHIP FUND   |                                       | 0.00              | 25,673.26       | 25,673.26  | 0.00           |  |
| 97 - GENEVA ACADEMIC FOUNDATION          |                                       |                   |                 |            |                |  |
| A - Asset                                |                                       |                   |                 |            |                |  |
| 97 A 000 1010 0000 00 000000             | GENEVA ACADEMIC FOUNDATION CASH       | 50.90             | 37,608.13       | 11,147.50  | 26,511.53      |  |
| Totals for: 97 A - Asset                 |                                       | 50.90             | 37,608.13       | 11,147.50  | 26,511.53      |  |
| L - Liability                            |                                       |                   |                 |            |                |  |
| 97 L 000 4020 0000 00 000000             | GENEVA ACADEMIC FOUNDATION AP ACCRUAL | (371.07)          | 11,147.50       | 10,776.43  | 0.00           |  |
| 97 L 900 4905 0000 00 000000             | GENEVA ACADEMIC FOUNDATION GRANT      | 320.17            | 10,776.43       | 37,608.13  | (26,511.53)    |  |
| Totals for: 97 L - Liability             |                                       | (50.90)           | 21,923.93       | 48,384.56  | (26,511.53)    |  |

## Balance Sheet Detail by Fund

| Fiscal                                                  | June                                                     | 2025-2026                | Geneva CUSD 304      |                      |                       |                |
|---------------------------------------------------------|----------------------------------------------------------|--------------------------|----------------------|----------------------|-----------------------|----------------|
| Account                                                 | Account Description                                      | Beginning Balance        | Debit                | Credit               | Ending Balance        |                |
| <b>97 - GENEVA ACADEMIC FOUNDATION</b>                  |                                                          |                          |                      |                      |                       |                |
| Q - Equity                                              |                                                          |                          |                      |                      |                       |                |
| 97 Q 000 7010 0000 00 000000                            | GENEVA ACADEMIC<br>FOUNDATION ENCUMBRANCE<br>RESERVE     | (4,170.00)               | 4,170.00             | 0.00                 | 0.00                  |                |
| 97 Q 000 7040 0000 00 000000                            | GENEVA ACADEMIC<br>FOUNDATION FUND BALANCE<br>UNRESERVED | 4,170.00                 | 0.00                 | 4,170.00             | 0.00                  |                |
| <b>Totals for: 97 Q - Equity</b>                        |                                                          | <b>0.00</b>              | <b>4,170.00</b>      | <b>4,170.00</b>      | <b>0.00</b>           |                |
| <b>Totals for Fund: 97 - GENEVA ACADEMIC FOUNDATION</b> |                                                          | <b>0.00</b>              | <b>63,702.06</b>     | <b>63,702.06</b>     | <b>0.00</b>           |                |
| <b>98 - FABYAN FOUNDATION FUND</b>                      |                                                          |                          |                      |                      |                       |                |
| A - Asset                                               |                                                          |                          |                      |                      |                       |                |
| 98 A 000 1010 0000 00 000000                            | FABYAN FOUNDATION CASH                                   | 308,565.53               | 0.00                 | 0.00                 | 308,565.53            |                |
| <b>Totals for: 98 A - Asset</b>                         |                                                          | <b>308,565.53</b>        | <b>0.00</b>          | <b>0.00</b>          | <b>308,565.53</b>     |                |
| L - Liability                                           |                                                          |                          |                      |                      |                       |                |
| 98 L 000 5981 0000 00 000000                            | FABYAN FOUNDATION<br>SCHOLARSHIP                         | (242,063.19)             | 0.00                 | 0.00                 | (242,063.19)          |                |
| 98 L 900 4800 0000 00 000000                            | FABYAN FOUNDATION GRANTS                                 | (66,502.34)              | 0.00                 | 0.00                 | (66,502.34)           |                |
| <b>Totals for: 98 L - Liability</b>                     |                                                          | <b>(308,565.53)</b>      | <b>0.00</b>          | <b>0.00</b>          | <b>(308,565.53)</b>   |                |
| <b>Totals for Fund: 98 - FABYAN FOUNDATION FUND</b>     |                                                          | <b>0.00</b>              | <b>0.00</b>          | <b>0.00</b>          | <b>0.00</b>           |                |
|                                                         |                                                          | <b>Beginning Balance</b> | <b>Debit</b>         | <b>Credit</b>        | <b>Ending Balance</b> | <b>Account</b> |
| <b>Totals for: A - Asset</b>                            |                                                          | 38,566,566.41            | 53,561,026.35        | 20,958,327.96        | 71,169,264.80         |                |
| <b>Totals for: L - Liability</b>                        |                                                          | (2,399,813.81)           | 26,359,953.96        | 27,357,541.60        | (3,397,401.45)        |                |
| <b>Totals for: Q - Equity</b>                           |                                                          | (36,166,752.60)          | 18,792,889.26        | 50,398,000.01        | (67,771,863.35)       |                |
| <b>Grand Totals:</b>                                    |                                                          | <b>0.00</b>              | <b>98,713,869.57</b> | <b>98,713,869.57</b> | <b>0.00</b>           |                |