Geneva Community Unit School District 304

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

Financial Executive Summary

The June 2026 YTD and month financials are:

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

	June 2026	2025-26 YTD	2025-26 Budget	
Total Local	$ 32,488,146	$ 101,210,294	$ 98,746,320	102%
Total State	$ 892,728	$ 6,577,562	$ 7,215,411	91%
Total Federal	$ 82,495	$ 2,268,236	$ 2,006,710	113%
Operating Revenues	$ 33,463,369	$ 110,056,092	$ 107,968,441	102%
Salaries	$ 11,251,874	$ 66,037,996	$ 66,535,686	99%
Employees Benefits	$ 2,283,802	$ 15,136,876	$ 15,379,844	98%
Purchased Services	$ 782,141	$ 10,256,662	$ 11,042,033	93%
Supplies and Materials	$ 1,178,668	$ 4,838,910	$ 5,379,383	90%
Capital Outlay	$ 74,924	$ 2,579,244	$ 3,587,530	72%
Other Objects	$ 640,345	$ 13,789,802	$ 26,936,064	51%
Non Capitalized	$ 64,847	$ 590,245	$ 620,545	95%
Operating Expenses	$ 16,276,601	$ 113,229,733	$ 129,481,085	87%
Net Operating Surplus	$ 17,186,768	$ (3,173,641)	$ (21,512,644)	

All Funds: 10-90	June 2026	FY 2026 YTD	FY 26 Budget	
Total Revenues	$ 49,238,166	$ 131,685,206	$ 132,186,972	100%
Total Expenses	$ 17,606,932	$ 135,337,726	$ 138,792,890	98%
Net All Funds Surplus	$ 31,631,234	$ (3,652,520)	$ (6,605,918)	

The District is in the final month of the fiscal year and should be 100% of the budget.

Operating revenues are at 102%. Local funds are at 102%. State revenue is 91%. Federal funding is 113%. Revenues are over the operating budget for the fiscal year. The greatest sources of revenue for the month include: Ad Valorem Taxes, State Reimbursements, and Evidence Based Funding payments.

Operating expenses are at 87%. Salaries are 99%. Benefit expenses are 98%. Purchased Services are 93%. Supplies and Materials are at 90%. Capital Outlays are 72%. Other Objects are at 51%. Non-Capitalized are at 95%. District operating expenses are under budget. Primary expenses for the month include: Health Insurance, Textbooks, and Utilities.

Overall Total Revenues are at 100% with Total Expenses at 98%. Revenue is from Ad Valorem Taxes, EBF, and Interest Income. Expense is from Salaries, Benefits, and Non-Capital Purchases.

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Major Transactions for June 2026:
*excluding salaries and benefits

Expenditures	Amount
Northern Illinois Health Insurance Program (Services)	$1,168,744
Houghton Mifflin Harcourt Publications (Services)	$724,201
City of Geneva (Utilities)	$276,602
Sodexo Inc & Affiliates (Services)	$209,107
FGM Architects, Inc (Services)	$120,581
Mid Valley Special Ed Cooperative (Tuition)	$70,438
Constellation Energy (Utilities)	$49,163
Johnson Controls (Services)	$47,359
Maul Enterprises Inc (Services)	$40,886
Consolidated Flooring (Materials)	$37,085
M Demay Concrete Inc (Services)	$35,475
Edupoint Educational Systems (Services)	$33,360
Judge Rotenberg Education Center (Tuition)	$31,841
Key Construction Group Inc (Services)	$27,495
Little Friends Inc (Services)	$26,459
Macillan Holdings LLC (Materials)	$25,740
Soil and Material Consultants Inc. (Services)	$24,593
Waterproof Technologies (Services)	$23,745
Door Systems US Inc (Services)	$23,415
Alloy Software Inc (Services)	$21,974
Trugreen Chemlawn (Services)	$18,425
Warehouse Direct Inc (Supplies)	$17,566
Landscape Structures Inc (Equipment)	$17,411
Ostrander Landscaping (Materials)	$15,974
Grace Power & Control (Services)	$15,000
Parkland Preparatory Academy (Services)	$13,887
Mid Valley Special Ed Cooperative (Services)	$13,721
ATI Physical Therapy (Services)	$13,000
Waste Management (Services)	$12,827
Cordogan, S. (Services)	$10,800
Champion Energy LLC	$10,798
Marklund (Services)	$10,475
Brian Feltes and Assoc (Services)	$10,350

Revenues	Amount
Property Tax	$47,798,619
State Payments	$502,487
Evidence Based Funding	$390,242
Interest	$272,198
Other	$136,804
Federal Payments	$82,495
Student Fees	$28,108
Food Service	$25,258
Park District Payment	$983
Rental Income	$960

FY26 ISBE Receivable-June 2026	$	424,591

FY 2026 Received by Quarter

Qtr. 1 * Jul, Aug, Sep	$	393,344
Qtr. 2 * Oct, Nov, Dec	$	322,155
Qtr. 3 * Jan, Feb, Mar	$	1,233,217
Qtr. 4 * Apr, May, Jun	$	1,209,355
* Does not include Evidence Based Funding	$	3,158,072

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Treasurer's Report Ending

June 30, 2026

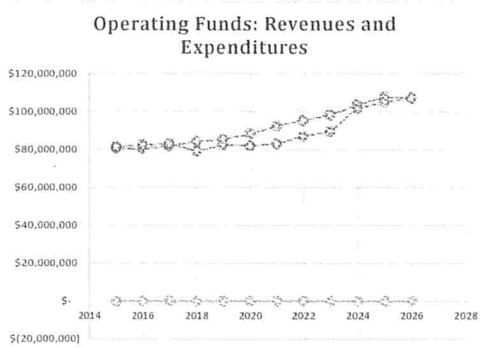
	Cash Balance	Beginning	Revenue	Expense	Ending Balance
10	Education	$ 6,281,589	$ 36,954,434	$ 16,991,937	$ 26,244,086
20	Operations and Maintenance	$ 1,705,870	$ 6,556,851	$ 1,560,320	$ 6,702,402
30	Debt Service	$ 3,592,094	$ 6,493,289	$ 1,330,331	$ 8,755,052
40	Transportation	$ 4,183,501	$ 1,583,031	$ 341,103	$ 5,425,429
50	Municipal Retirement	$ 3,268,499	$ 1,436,843	$ 325,018	$ 4,380,324
60	Capital Projects	$ 839,408	$ 7,385	$ 24,775	$ 822,018
70	Working Cash	$ 17,639,039	$ 104,166	$ -	$ 17,743,205
80	Tort Fund	$ 35,942	$ 273	$ -	$ 36,215
90	Fire Prevention and Safety	$ 488,455	$ 91,091	$ -	$ 579,546
	Total Funds 10 to 90	$ 38,034,398	$ 53,227,363	$ 20,573,484	$ 70,688,278
		*Pending Audit	*Pending Audit	*Pending Audit	*Pending Audit

	Trust Accounts	Beginning Balance	Revenues	Expenses	Ending Balance
93	Imprest	$ 1,108	$ -	$ 450	$ 658
94	Student Activity	$ 164,419	$ 244,955	$ 321,846	$ 87,528
95	Employee Flex	$ 50,947	$ 51,100	$ 51,401	$ 50,646
96	Scholarships	$ 7,078	$ -	$ -	$ 7,078
97	Geneva Academic Foundation	$ 51	$ 37,608	$ 11,148	$ 26,512
98	Fabyan Foundation	$ 308,566	$ -	$ -	$ 308,566
	Total Funds 93 to 98	$ 532,168	$ 333,663	$ 384,844	$ 480,987
	Total	$ 38,566,566	$ 53,561,026	$ 20,958,328	$ 71,169,265

Investment Summary	Principal	Interest	Rate/Yield	Ending Balance
5/3 Financial Money Market	$ 1,857,808	$ 2,233	0.001	$ 1,860,041
5/3 General Fund	$ 14,278,284	$ 48,599	0.003	$ 14,326,883
PTMA General Fund	$ 57,905,472	$ 221,365	3.760	$ 57,954,071

Interfund Loans

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



Fiscal Year	Revenues	% Change from FY15-FY25	Expenditures	% Change from FY15-FY25	Budget Surplus (Shortfall)
2015	$ 80,579,809	5.5%	$ 81,313,050	10.4%	$ (733,241)
2016	$ 80,464,103	-0.1%	$ 82,458,826	1.4%	$ (1,994,723)
2017	$ 81,838,152	1.7%	$ 83,067,896	0.7%	$ (1,229,744)
2018	$ 84,249,252	2.9%	$ 79,188,895	-4.7%	$ 5,060,357
2019	$ 85,327,706	1.3%	$ 82,365,373	4.0%	$ 2,962,333
2020	$ 88,284,444	3.5%	$ 82,097,506	-0.3%	$ 6,186,938
2021	$ 92,578,692	4.9%	$ 83,112,702	1.2%	$ 9,465,990
2022	$ 95,369,666	3.0%	$ 87,042,523	4.7%	$ 8,327,143
2023	$ 98,238,270	3.0%	$ 89,618,631	3.0%	$ 8,619,639
2024	$ 103,676,850	5.5%	$ 101,793,007	13.6%	$ 1,883,843
2025	$ 107,766,732	3.9%	$ 105,214,157	3.4%	$ 2,552,575
2026	$ 107,390,441	-0.3%	$ 107,238,221	1.9%	$ 152,220

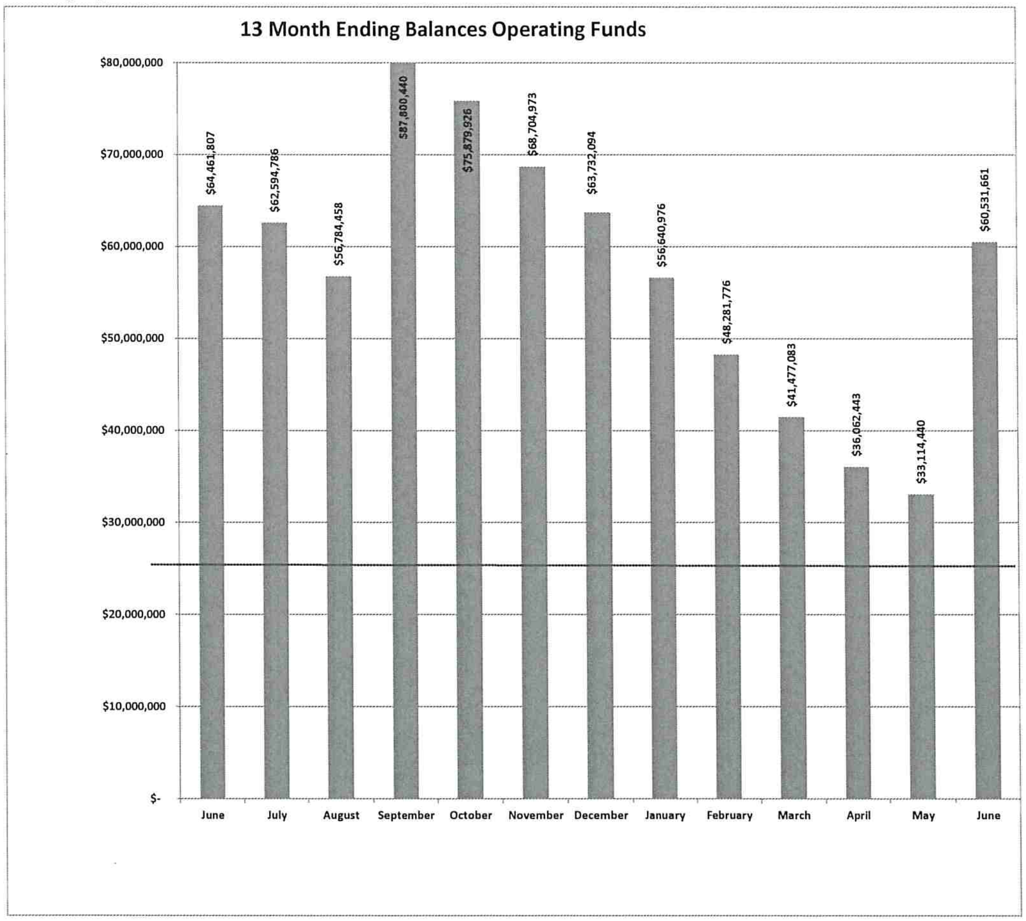
Notes:

* 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:

*FY2015-2025 reflect audited amounts
FY2026 Budget Approved



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June 2026 Financial Report-Actual to Budget

ALL FUNDS REVENUES	**2022-2023**	**2023-2024**	**June YTD 2024-2025**	**FY25 % YTD**	**Budget 2025-2026**	**FY26 Actual 2025-2026 YTD**	**FY26 % YTD**
Tax Levy	$ 94,880,948	$ 104,683,952	$ 104,075,395	104%	$ 105,681,910	$ 104,363,801	99%
Other Local	$ 8,976,938	$ 9,605,107	$ 9,571,644	85%	$ 7,982,941	$ 9,175,607	115%
State	$ 7,079,171	$ 7,710,748	$ 6,860,144	101%	$ 7,215,411	$ 6,577,562	91%
Federal	$ 3,049,659	$ 2,618,268	$ 2,075,202	111%	$ 2,006,710	$ 2,268,236	113%
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	$ 140,270,069	102%	$ 132,186,972	$ 131,685,206	100%

ALL FUNDS EXPENDITURES	**2022-2023**	**2023-2024**	**June YTD 2024-2025**	**FY25 % YTD**	**Budget 2025-2026**	**FY26 Actual 2025-2026 YTD**	**FY26 % YTD**
100-Salaries	$ 57,679,967	$ 59,679,011	$ 63,107,401	99%	$ 66,547,491	$ 66,037,996	99%
200-Benefits	$ 13,213,256	$ 13,890,811	$ 14,566,485	98%	$ 15,379,844	$ 15,136,876	98%
300-Purchase Service	$ 8,205,169	$ 9,460,706	$ 9,880,520	101%	$ 11,042,033	$ 10,403,802	94%
400-Supplies	$ 3,929,723	$ 4,572,022	$ 4,247,913	88%	$ 5,379,383	$ 4,838,910	90%
500-Capital Outlay	$ 3,306,842	$ 11,809,952	$ 19,588,346	102%	$ 11,523,236	$ 10,417,127	90%
600-Other Objects	$ 19,669,618	$ 31,180,215	$ 19,182,875	100%	$ 19,000,358	$ 27,912,771	147%
700-Non Capital	$ 686,599	$ 561,967	$ 561,919	83%	$ 620,545	$ 590,245	95%
Other Sources	$ 12,516,828	$ 12,454,675	$ 17,687,684	100%	$ 9,300,000	$ 9,300,000	100%
TOTAL	$ 119,208,002	$ 143,609,359	$ 148,823,143	99%	$ 138,792,890	$ 135,337,726	98%

NET SURPLUS/DEFICIT	$ 7,295,542	$ (6,536,608)	$ (8,553,074)		$ (6,605,918)	$ (3,652,520)	

Business Office Comments

Revenues

Local Tax Levy: Decreased based on tax appeals that reduced tax receipts
Local Revenue: Increased based on interest income, lunch service
State: Decreased based on funding and reimbursements and proration
Federal: Increase with Medicaid receipts
Other Sources: Transfers approved

Expenditures

Salaries: Increased per agreements
Benefits: Increased based on premiums
Purchases Services: Increased to support projects over prior year
Supplies/Materials: Projects slowing down and lower inflation
Capital Outlay: Decreased based on Capital Plan
Other Objects: Tuition, Transfers, Principal and Interest
Non-Capital: Equipment purchases down
Other Sources: Transfers approved