



Lincolnshire-Prairie View School District 103

Memo

To: Board of Education
From: Patrick Palbicke
CC: Dr. Scott Warren
Date: September 24, 2025
Re: Business Office Update – August 2025

August 2025 Financial Reports

I'm pleased to share the financial updates for August 2025 as we kick off the new school year and address the associated expenses. Please keep in mind that some items will be fully expensed for the year, which will inflate expenses (and associated percentages), such as property insurance and leases. Additionally, many salary increases will take effect in September, leaving the early months with a lower percentage of salaries spent. We will see these changes reflected in the September financial reports.

Please find the key points outlined in the financial reports below:

Revenue – Target 16.7% Collected:

- **District Overall:** Currently stands at 7.3% collected. Large upcoming tax collection in September.
- **103 Club Receipts:** The majority of collections begin in September.
- **Interest Income:** These will be modulated as payouts on CDs do not always happen monthly.
- **Tuition FDK/EC:** 28.8% of fees already collected.
- **Refunds from Prior Years:** Reimbursement from insurance for wind damage in FY2025
- **Medicaid:** 115.6%. Continued improvements in our reporting/training have increased reimbursements

Expenses – Target 16.7% Expended:

- **District Overall:** Expenditure rate is at 20.5%.
- **Salary and Benefits (All Funds):** Currently at 15.4% (before increases in September)
- **Extra Duty Stipends:** At 22.8% due to large payouts this month from the curriculum budget for August in-house workshops. This is done annually during this time frame.
- **Rentals:** At 75.5% due to the large lease payment made this month, a temporary high, and is expected to balance out.

- **Other Insurance:** 95.7% is due to the aforementioned upfront payments for Property Insurance and Worker's Compensation Insurance.
- **Various School Supplies:** Expenses incurred as schools kickstart their academic year.
- **Service Agreements:** Currently at 56.0% due to prepaid annual contracts for various services.

Despite the amounts appearing over the targeted 16.7%, these figures indicate a strong start to the fiscal year, as expenditures are within an acceptable range at the beginning of the year. As always, if you have any specific questions or need further details on any aspect of these reports, please let me know.

Revenue Report

8/31/2025

% of Fiscal Year Complete: 16.7%

Education Fund

Local Sources

	MTD July	MTD Aug	YTD Actual	Fiscal Year 2026 Final Budget	Budget Balance	% Budget Received
Property Tax Receipts	1,003,753.55	1,096,635.91	2,100,389.46	30,682,000	28,581,610.54	6.8%
CPPRT	25,151.35	4,321.52	29,472.87	120,000	90,527.13	24.6%
Tuition -EC/FD Kindergarten	97,404.50	88,589.10	185,993.60	645,000	459,006.40	28.8%
Tuition - Summer School	-	-	-	175,000	175,000.00	0.0%
Interest	48,187.80	27,416.26	75,604.06	735,000	659,395.94	10.3%
Athletic Admissions	-	-	-	-	-	No Bud
Other Admissions	-	-	-	-	-	No Bud
After School Activities	-	-	-	100,000	100,000.00	0.0%
Technology Fee	-	-	-	300	300.00	0.0%
PE Uniform/Lock Fee	683.00	856.07	1,539.07	6,000	4,460.93	25.7%
Fine Arts Fee	-	-	-	-	-	No Bud
Graduation Fee	250.00	285.00	535.00	5,000	4,465.00	10.7%
Sprague Class Project Fee	-	-	-	-	-	No Bud
Half Day Class Project Fee	-	-	-	-	-	No Bud
Field Trip Fees	-	-	-	20,000	20,000.00	0.0%
Sale of Athletic Wear	-	-	-	-	-	No Bud
103 Club Fees	8,280.00	1,110.00	9,390.00	935,000	925,610.00	1.0%
Student ID Fees/Fines	-	-	-	500	500.00	0.0%
Library Fees/Fines	-	-	-	250	250.00	0.0%
Athletic Fees	-	4,700.00	4,700.00	45,000	40,300.00	10.4%
Band/Orchestra/Choir	1,750.00	9,020.04	10,770.04	45,000	34,229.96	23.9%
Textbook Fees	22,041.00	19,962.84	42,003.84	485,750	443,746.16	8.6%
PTO/Foundation Donations	38,300.00	-	38,300.00	40,000	1,700.00	95.8%
Other Donations	200.00	-	200.00	10,000	9,800.00	2.0%
Misc. Donations	476.48	-	476.48	100	(376.48)	476.5%
Refunds from Prior Yr. Expenses	-	27,639.73	27,639.73	8,000	(19,639.73)	345.5%
Payment from other LEA's	-	-	-	-	-	No Bud
Camp Revenue	-	-	-	20,000	20,000.00	0.0%
Outdoor Ed Revenue	-	-	-	20,000	20,000.00	0.0%
Other Local Revenue	-	242.50	242.50	20,000	19,757.50	1.2%

Local Revenue 1,246,477.68 1,280,778.97 2,527,256.65 34,117,900 31,590,643.35 7.4%

State Sources

General State Aid	-	94,776.00	94,776.00	1,042,838	948,062.00	9.1%
Spec. Ed. Private Facility	-	-	-	60,000	60,000.00	0.0%
Spec. Ed. Extraordinary	-	-	-	-	-	No Bud
Spec. Ed. Personnel	-	-	-	-	-	No Bud
Spec. Ed. Orphanage	-	-	-	-	-	No Bud
Spec. Ed. Summer School	-	-	-	-	-	No Bud
Bilingual	-	-	-	-	-	No Bud
Orphanage Tuition	-	-	-	-	-	No Bud
Library Per Capital Grant	-	-	-	1,500	1,500.00	0.0%
Other State Revenue	-	-	-	-	-	No Bud

State Revenue - 94,776.00 94,776.00 1,104,338 1,009,562.00 8.6%

Federal Sources

Special Milk Program/NSLP	4,141.77	-	4,141.77	26,500	22,358.23	15.6%
Summer Food Service Program	-	-	-	-	-	No Bud
Title I - Low Income	12,917.00	-	12,917.00	28,000	15,083.00	46.1%
IDEA Preschool	-	-	-	11,500	11,500.00	0.0%
IDEA Flow Through	26,820.00	-	26,820.00	465,000	438,180.00	5.8%
IDEA Room & Board	-	-	-	-	-	No Bud
Title III - LIPLP	9,615.00	-	9,615.00	25,000	15,385.00	38.5%
Title II - Teacher Quality	15,653.00	-	15,653.00	26,850	11,197.00	58.3%
Medicaid Reimbursement	58,299.93	5,260.75	63,560.68	55,000	(8,560.68)	115.6%
Other Restricted Fed Grants	695.00	-	695.00	-	(695.00)	No Bud

Federal Revenue 128,141.70 5,260.75 133,402.45 637,850 504,447.55 20.9%

Subtotal Education Fund	1,374,619.38	1,380,815.72	2,755,435.10	35,860,088	33,104,652.90	7.7%
"On-Behalf"/Transfers	-	-	-	-	-	No Bud
Total Education Fund	1,374,619.38	1,380,815.72	2,755,435.10	35,860,088	33,104,652.90	7.7%
Operations & Maintenance Fund						
Local Sources						
Property Tax Receipts	127,126.54	138,889.76	266,016.30	3,820,000	3,553,983.70	7.0%
Interest	4,439.38	2,159.73	6,599.11	20,000	13,400.89	33.0%
Facility Rental	975.00	-	975.00	15,000	14,025.00	6.5%
Impact Fees	-	-	-	45,000	45,000.00	0.0%
Refunds from Prior Yr. Expenses	-	-	-	-	-	No Bud
Other Local Revenue	-	-	-	1,500	1,500.00	0.0%
Local Revenue		141,049.49	273,590.41	3,901,500.00	3,627,909.59	7.0%
State Sources						
General State Aid	-	-	-	-	-	No Bud
Other State Revenue	-	-	-	50,000	50,000.00	0.0%
State Revenue	-	-	-	50,000	50,000.00	0.0%
Subtotal O & M Fund	66,270.46	141,049.49	273,590.41	3,951,500.00	3,677,909.59	6.9%
Transfers	-	-	-	-	-	No Bud
Total O&M Fund	66,270.46	141,049.49	273,590.41	3,951,500.00	3,677,909.59	6.9%
Debt Service Fund						
Local Sources						
Property Tax Receipts	14,240.12	15,557.98	29,798.10	420,000	390,201.90	7.1%
Interest	191.16	-	191.16	500	308.84	38.2%
Payment from other LEA's	-	-	-	-	-	No Bud
Local Revenue	14,431.28	15,557.98	29,989.26	420,500.00	390,510.74	7.1%
Subtotal Debt Service Fund	14,431.28	15,557.98	29,989.26	420,500.00	390,510.74	7.1%
Transfers/Other Sources	-	-	-	-	-	No Bud
Total Debt Service Fund	14,431.28	15,557.98	29,989.26	420,500.00	390,510.74	7.1%
Transportation Fund						
Local Sources						
Property Tax Receipts	71,989.77	78,650.61	150,640.38	2,140,000	1,989,359.62	7.0%
Bus Fees	800.00	2,800.00	3,600.00	6,800	3,200.00	No Bud
Paid Student Trips	-	-	-	5,000	5,000.00	0.0%
Summer School Trans Fees	-	-	-	30,000	30,000.00	0.0%
SPED Trans Fees Other LEAs	-	-	-	-	-	No Bud
Interest	6,990.20	3,102.56	10,092.76	125,000	114,907.24	8.1%
Payment from Other Districts	-	-	-	100	100.00	0.0%
Other Local Revenue	-	-	-	500	500.00	0.0%
Local Revenue	79,779.97	84,553.17	164,333.14	2,307,400.00	2,143,066.86	7.1%
State Sources						
Transportation - Regular	-	-	-	916,989	916,989.00	0.0%
Transportation - Spec. Ed.	-	-	-	516,250	516,250.00	0.0%
Other State Revenue	-	-	-	-	-	No Bud
State Revenue	-	-	-	1,433,239.00	1,433,239.00	0.0%
Subtotal Transportation Fund	79,779.97	84,553.17	164,333.14	3,740,639.00	3,576,305.86	4.4%
Total Transportation Fund	79,779.97	84,553.17	164,333.14	3,740,639.00	3,576,305.86	4.4%
Retirement Fund						
Local Sources						
Property Tax Receipts	58,246.87	63,635.98	121,882.85	1,680,000	1,558,117.15	7.3%
CPPRT	-	-	-	30,000	30,000.00	0.0%
Interest	4,042.91	1,712.51	5,755.42	70,000	64,244.58	8.2%
Local Revenue	62,289.78	65,348.49	127,638.27	1,780,000.00	1,652,361.73	7.2%
Subtotal Retirement Fund	62,289.78	65,348.49	127,638.27	1,780,000.00	1,652,361.73	7.2%
Total Retirement Fund	62,289.78	65,348.49	127,638.27	1,780,000.00	1,652,361.73	7.2%
Capital Projects Fund						
Local Sources						

PTAB Recapture	2,890.86	3,165.75	6,056.61	90,000	83,943.39	6.7%
Interest	2,226.44	1,172.13	3,398.57	15,000	11,601.43	22.7%
PTO Donations	-	-	-	-	-	No Bud
Local Revenue	5,117.30	4,337.88	9,455.18	105,000.00	95,544.82	9.0%
Subtotal Cap. Projects Fund	5,117.30	4,337.88	9,455.18	105,000.00	95,544.82	9.0%
Transfers	-	-	-	-	-	No Bud
Total Cap. Projects Fund	5,117.30	4,337.88	9,455.18	105,000.00	95,544.82	9.0%
Working Cash Fund						
Local Sources						
Interest	438.53	123.91	562.44	15,000	14,437.56	3.7%
Local Revenue	438.53	123.91	562.44	15,000.00	14,437.56	3.7%
Subtotal Working Cash Fund	438.53	123.91	562.44	15,000.00	14,437.56	3.7%
Other Sources	-	-	-	-	-	No Bud
Total Working Cash Fund	438.53	123.91	562.44	15,000.00	14,437.56	3.7%
All Funds						
Local Sources						
Property Tax Receipts	1,278,247.71	1,396,535.99	2,674,783.70	38,832,000.00	36,157,216.30	6.9%
CPPRT	25,151.35	4,321.52	29,472.87	150,000.00	120,527.13	19.6%
Tuition - EC/FD Kindergarten	97,404.50	88,589.10	185,993.60	645,000.00	459,006.40	28.8%
Tuition - Summer School	-	-	-	175,000.00	175,000.00	0.0%
Bus Fees	800.00	2,800.00	3,600.00	6,800.00	3,200.00	No Bud
Paid Student Trips	-	-	-	5,000.00	5,000.00	0.0%
Summer School Trans Fees	-	-	-	30,000.00	30,000.00	0.0%
SPED Trans Fees Other LEAs	-	-	-	-	-	No Bud
Interest	66,516.42	35,687.10	102,203.52	980,500.00	878,296.48	10.4%
Admissions - Athletic	-	-	-	-	-	No Bud
Admissions - Other	-	-	-	-	-	No Bud
After School Activities	-	-	-	100,000.00	100,000.00	0.0%
Technology Fee	-	-	-	300.00	300.00	0.0%
PE Uniform/Lock Fee	683.00	856.07	1,539.07	6,000.00	4,460.93	25.7%
Fine Arts Fee	-	-	-	-	-	No Bud
Graduation Fee	250.00	285.00	535.00	5,000.00	4,465.00	10.7%
Sprague Class Project Fee	-	-	-	-	-	No Bud
Half Day Class Project Fee	-	-	-	-	-	No Bud
Field Trip Fees	-	-	-	20,000.00	20,000.00	0.0%
Sale of Athletic Wear	-	-	-	-	-	No Bud
103 Club Fees	8,280.00	1,110.00	9,390.00	935,000.00	925,610.00	1.0%
Student ID Fees/Fines	-	-	-	500.00	500.00	0.0%
Library Fees/Fines	-	-	-	250.00	250.00	0.0%
Athletic Fees	-	4,700.00	4,700.00	45,000.00	40,300.00	10.4%
Band/Orchestra/Choir	1,750.00	9,020.04	10,770.04	45,000.00	34,229.96	23.9%
Textbook Fees	22,041.00	19,962.84	42,003.84	485,750.00	443,746.16	8.6%
PTO/Foundation Donations	38,300.00	-	38,300.00	40,000.00	1,700.00	95.8%
Other Donations	200.00	-	200.00	10,000.00	9,800.00	2.0%
Misc. Donations	476.48	-	476.48	100.00	(376.48)	476.5%
Facility Rental	975.00	-	975.00	15,000.00	14,025.00	6.5%
Impact Fees	-	-	-	45,000.00	45,000.00	0.0%
Refunds from Prior Yr. Expenses	-	27,639.73	27,639.73	8,100.00	(19,539.73)	341.2%
Payment from other LEA's	-	-	-	-	-	No Bud
Camp Revenue	-	-	-	20,000.00	20,000.00	0.0%
Loredo Taft Revenue	-	-	-	20,000.00	20,000.00	0.0%
Other Local Revenue	-	242.50	242.50	22,000.00	21,757.50	1.1%
Local Revenue	1,541,075.46	1,591,749.89	3,132,825.35	42,647,300.00	39,514,474.65	7.3%
State Sources						
General State Aid	-	94,776.00	94,776.00	1,042,838.00	948,062.00	9.1%
Spec. Ed. Private Facility	-	-	-	60,000.00	60,000.00	0.0%
Spec. Ed. Extraordinary	-	-	-	-	-	No Bud
Spec. Ed. Personnel	-	-	-	-	-	No Bud
Spec. Ed. Orphanage	-	-	-	-	-	No Bud

Spec. Ed. Summer School	-	-	-	-	-	No Bud
Bilingual	-	-	-	-	-	No Bud
Transportation - Regular	-	-	-	916,989.00	916,989.00	0.0%
Transportation - Spec. Ed.	-	-	-	516,250.00	516,250.00	0.0%
Orphanage Tuition	-	-	-	-	-	No Bud
Library Per Capital Grant	-	-	-	1,500.00	1,500.00	0.0%
Other State Revenue	-	-	-	50,000.00	50,000.00	0.0%
State Revenue	-	94,776.00	94,776.00	2,587,577.00	2,492,801.00	3.7%
Federal Sources						
Special Milk Program	4,141.77	-	4,141.77	26,500.00	22,358.23	15.6%
Summer Food Service Program	-	-	-	-	-	No Bud
Title I - Low Income	12,917.00	-	12,917.00	28,000.00	15,083.00	46.1%
IDEA Preschool	-	-	-	11,500.00	11,500.00	0.0%
IDEA Flow Through	26,820.00	-	26,820.00	465,000.00	438,180.00	5.8%
IDEA Room & Board	-	-	-	-	-	No Bud
Title III - LIPLEP	9,615.00	-	9,615.00	25,000.00	15,385.00	38.5%
Title II - Teacher Quality	15,653.00	-	15,653.00	26,850.00	11,197.00	58.3%
Medicaid Reimbursement	58,299.93	5,260.75	63,560.68	55,000.00	(8,560.68)	115.6%
Other Restricted Fed Grants	695.00	-	695.00	-	(695.00)	No Bud
Federal Revenue	128,141.70	5,260.75	133,402.45	637,850.00	504,447.55	20.9%
Subtotal All Funds	1,669,217.16	1,691,786.64	3,361,003.80	45,872,727.00	42,511,723.20	7.3%
"On Behalf"/Transfers	-	-	-	-	-	No Bud
Total All Funds	1,669,217.16	1,691,786.64	3,361,003.80	45,872,727.00	42,511,723.20	7.3%

Expenditure Report

8/31/2025

% of Fiscal Year Complete: 16.7%

Education Fund

Salaries

Admin Salaries	155,490.31	160,830.16	316,320.47	1,907,135.47	1,590,815.00	16.6%
Teacher Salaries	1,403,905.40	1,371,860.71	2,775,766.11	17,848,807.06	15,073,040.95	15.6%
Extra Duty Stipends	46,144.05	98,476.82	144,620.87	633,800.00	489,179.13	22.8%
Classified Salaries	344,050.12	321,225.16	665,275.28	4,488,968.50	3,823,693.22	14.8%
Substitutes	1,821.27	6,532.25	8,353.52	625,920.00	617,566.48	1.3%
Salaries Total	1,951,411.15	1,958,925.10	3,910,336.25	25,504,631.03	21,594,294.78	15.3%

Benefits

TRS	37,855.64	39,197.85	77,053.49	510,370.00	433,316.51	15.1%
TRS ERO Payments	-	-	-	-	-	No Bud
Medical Insurance	324,186.98	319,510.76	643,697.74	4,025,348.00	3,381,650.26	16.0%
Life Insurance	3,926.37	3,893.51	7,819.88	48,297.00	40,477.12	16.2%
Retiree Insurance	16,022.23	2,783.98	18,806.21	112,950.00	94,143.79	16.7%
Tuition Reimbursement	550.00	9,327.93	9,877.93	114,000.00	104,122.07	8.7%
Post-Retirement Benefits	-	-	-	171,000.00	171,000.00	0.0%
Benefits Total	382,541.22	374,714.03	757,255.25	4,981,965.00	4,224,709.75	15.2%

Purchased Services

Professional Development	13,927.00	18,837.89	32,764.89	134,000.00	101,235.11	24.5%
Consultation/Workshops	-	150,555.13	150,555.13	769,500.00	618,944.87	19.6%
Data Processing	971.13	1,149.74	2,120.87	10,000.00	7,879.13	21.2%
Auditing Services	-	-	-	32,000.00	32,000.00	0.0%
Legal Services	-	1,106.36	1,106.36	60,000.00	58,893.64	1.8%
Other Professional Services	16,255.80	1,214.00	17,469.80	40,600.00	23,130.20	43.0%
Sanitation Services	2,393.18	2,968.06	5,361.24	10,000.00	4,638.76	53.6%
Rentals	2,506.46	17,715.33	20,221.79	146,000.00	125,778.21	13.9%
Travel	2,984.20	2,189.39	5,173.59	28,700.00	23,526.41	18.0%
Telephone	147.68	3,803.32	3,951.00	71,000.00	67,049.00	5.6%
Postage	-	1,058.34	1,058.34	11,000.00	9,941.66	9.6%
Printing Services	-	212.41	212.41	7,500.00	7,287.59	2.8%
Water/Sewer Services	6,221.90	2,821.88	9,043.78	57,000.00	47,956.22	15.9%
Other Insurance	392,730.36	928.90	393,659.26	411,400.00	17,740.74	95.7%
Other Purchased Services	15,533.25	6,481.71	22,014.96	173,100.00	151,085.04	12.7%
Service Agreements	245,045.46	185,815.50	430,860.96	748,900.00	318,039.04	57.5%
Purchased Services Total	698,716.42	396,857.96	1,095,574.38	2,710,700.00	1,615,125.62	40.4%

Supplies

General Supplies	61,569.09	21,461.00	83,030.09	415,875.00	332,844.91	20.0%
Art Supplies	153.23	2,829.96	2,983.19	37,500.00	34,516.81	8.0%
Paper Supplies	3,654.00	1,560.51	5,214.51	36,500.00	31,285.49	14.3%
Spanish Supplies	-	-	-	4,000.00	4,000.00	0.0%
Student-Paid Supplies	15,235.67	(937.65)	14,298.02	35,000.00	20,701.98	40.9%
Science Supplies	219.82	3,434.93	3,654.75	26,360.00	22,705.25	13.9%
Social Studies Supplies	-	2,834.15	2,834.15	13,790.00	10,955.85	20.6%
English Language Arts Supplies	-	5,501.15	5,501.15	45,950.00	40,448.85	12.0%
Math Supplies	18.17	3,996.11	4,014.28	28,450.00	24,435.72	14.1%
Supplies - Other	1,553.97	5,875.39	7,429.36	54,200.00	46,770.64	13.7%
Textbooks	11,866.22	210,067.56	221,933.78	192,000.00	(29,933.78)	115.6%
Library Books	7,011.24	2,106.81	9,118.05	35,200.00	26,081.95	25.9%
Periodicals	-	639.00	639.00	6,350.00	5,711.00	10.1%
Natural Gas	-	1,913.51	1,913.51	75,000.00	73,086.49	2.6%
Electricity	5,380.51	36,590.63	41,971.14	265,000.00	223,028.86	15.8%
Other Supplies	21,163.23	16,389.58	37,552.81	65,100.00	27,547.19	57.7%
Supplies Total	127,825.15	314,262.64	442,087.79	1,336,275.00	894,187.21	33.1%

Capital Outlay

	-	5,484.51	5,484.51	15,000.00	9,515.49	36.6%
Other						
Dues and Fees	24,389.32	1,744.81	26,134.13	48,325.00	22,190.87	54.1%
Tuition	(17,738.66)	25,911.30	8,172.64	430,000.00	421,827.36	1.9%

Miscellaneous Objects	-	-	-	113,800.00	113,800.00	0.0%
Other Total	6,650.66	27,656.11	34,306.77	592,125.00	557,818.23	5.8%
Non-Capitalized Equipment	82,625.51	5,759.99	88,385.50	157,000.00	68,614.50	56.3%
Termination Benefits	-	-	-	-	-	No Bud
Subtotal Education Fund	3,249,770.11	3,083,660.34	6,333,430.45	35,297,696.03	28,964,265.58	17.9%
"On-Behalf"/Transfers	-	-	-	-	-	No Bud
Total Education Fund	3,249,770.11	3,083,660.34	6,333,430.45	35,297,696.03	28,964,265.58	17.9%
Operations and Maintenance Fund						
Salaries						
Admin Salaries	11,046.41	11,046.41	22,092.82	133,860.00	111,767.18	16.5%
Classified Salaries	88,414.72	83,234.13	171,648.85	948,600.00	776,951.15	18.1%
Salaries Total	99,461.13	94,280.54	193,741.67	1,082,460.00	888,718.33	17.9%
Benefits						
Medical Insurance	18,795.41	18,138.99	36,934.40	222,300.00	185,365.60	16.6%
Life Insurance	76.00	75.86	151.86	1,200.00	1,048.14	12.7%
Retiree Insurance	6,500.04	541.66	7,041.70	9,500.00	2,458.30	74.1%
Benefits Total	25,371.45	18,756.51	44,127.96	233,000.00	188,872.04	18.9%
Purchased Services						
Professional Development	400.00	697.50	1,097.50	5,000.00	3,902.50	22.0%
Other Professional Services	19.65	1,558.28	1,577.93	15,000.00	13,422.07	10.5%
Snow Removal	-	-	-	8,000.00	8,000.00	0.0%
Rental of Equipment	20,281.12	19,864.12	40,145.24	270,000.00	229,854.76	14.9%
Property Upkeep Services	12,637.02	55,276.39	67,913.41	395,000.00	327,086.59	17.2%
Telephone	238.42	-	238.42	3,600.00	3,361.58	6.6%
Service Agreements	9,737.72	7,697.46	17,435.18	45,000.00	27,564.82	38.7%
Purchased Services Total	43,313.93	85,093.75	128,407.68	741,600.00	613,192.32	17.3%
Supplies						
General Supplies	4,859.38	14,832.02	19,691.40	191,500.00	171,808.60	10.3%
Fuel	724.07	1,220.15	1,944.22	11,500.00	9,555.78	16.9%
Supplies Total	5,583.45	16,052.17	21,635.62	203,000.00	181,364.38	10.7%
Capital Outlay	35,350.11	773,884.64	809,234.75	1,400,000.00	590,765.25	57.8%
Other						
Dues and Fees	-	-	-	1,500.00		
Other Total	-	-	-	1,500.00	1,500.00	0.0%
Non-Capitalized Equipment	-	-	-	5,000.00	5,000.00	0.0%
Subtotal O&M Fund	209,080.07	988,067.61	1,197,147.68	3,666,560.00	2,469,412.32	32.7%
Transfers	-	-	-	-	-	No Bud
Total O&M Fund	209,080.07	988,067.61	1,197,147.68	3,666,560.00	2,469,412.32	32.7%
Debt Service Fund						
Purchased Services						
Other Professional Services	-	-	-	3,325.00	3,325.00	0.0%
Purchased Services Total	-	-	-	3,325.00	3,325.00	0.0%
Other						
Principal	143,304.40	-	143,304.40	868,312.00	725,007.60	16.5%
Interest	4,373.26	-	4,373.26	305,906.50	301,533.24	1.4%
Other Total	147,677.66	-	147,677.66	1,174,218.50	1,026,540.84	12.6%
Subtotal Debt Service Fund	147,677.66	-	147,677.66	1,177,543.50	1,029,865.84	12.5%
Transfers	-	-	-	-	-	No Bud
Total Debt Service Fund	147,677.66	-	147,677.66	1,177,543.50	1,029,865.84	12.5%
Transportation Fund						
Salaries						
Admin Salaries	10,259.33	10,259.33	20,518.66	124,600.00	104,081.34	16.5%
Classified Salaries	109,973.52	122,842.52	232,816.04	1,618,640.00	1,385,823.96	14.4%
Salaries Total	120,232.85	133,101.85	253,334.70	1,743,240.00	1,489,905.30	14.5%
Benefits						
Transp. IMRF/SS/Medicare	2,447.27	2,447.27	4,894.54	29,010.00	24,115.46	16.9%
Medical Insurance	35,302.29	32,378.05	67,680.34	468,174.00	400,493.66	14.5%
Life Insurance	236.62	243.08	479.70	2,300.00	1,820.30	20.9%
Retiree Insurance	558.34	(459.56)	98.78	6,500.00	6,401.22	1.5%
Benefits Total	38,544.52	34,608.84	73,153.36	505,984.00	432,830.64	14.5%
Purchased Services						

Professional Development	-	985.00	985.00	3,000.00	2,015.00	32.8%
Other Professional Services	11,991.96	-	11,991.96	30,000.00	18,008.04	40.0%
Rentals	-	997,779.66	997,779.66	985,000.00	(12,779.66)	101.3%
Property Upkeep Services	7,142.38	2,576.05	9,718.43	80,000.00	70,281.57	12.1%
Pupil Transportation Services	-	-	-	50,000.00	50,000.00	0.0%
Student-Paid Trips	-	-	-	1,500.00	1,500.00	0.0%
Telephone	-	-	-	500.00	500.00	0.0%
Other Purchased Services	255.00	260.00	515.00	10,000.00	9,485.00	5.2%
Service Agreements	18,382.00	-	18,382.00	40,000.00	21,618.00	46.0%
Purchased Services Total	37,771.34	1,001,600.71	1,039,372.05	1,200,000.00	160,627.95	86.6%
Supplies						
General Supplies	696.86	273.06	969.92	10,000.00	9,030.08	9.7%
Fuel	3,369.65	1,244.99	4,614.64	185,000.00	180,385.36	2.5%
Other Supplies	-	-	-	2,000.00	2,000.00	0.0%
Supplies Total	4,066.51	1,518.05	5,584.56	197,000.00	191,415.44	2.8%
Other						
Dues and Fees	60.00	-	60.00	1,000.00	940.00	6.0%
Other Total	60.00	-	60.00	1,000.00	940.00	6.0%
Non-Capitalized Equipment	-	-	-	2,000.00	2,000.00	0.0%
Subtotal Trans. Fund	200,675.22	1,170,829.45	1,371,504.67	3,649,224.00	2,277,719.33	37.6%
Transfers	-	-	-	-	-	No Bud
Total Trans. Fund	200,675.22	1,170,829.45	1,371,504.67	3,649,224.00	2,277,719.33	37.6%
Retirement Fund						
Benefits						
IMRF	56,802.33	57,113.24	113,915.57	724,260.00	610,344.43	15.7%
Social Security	41,543.13	39,375.07	80,918.20	519,343.00	438,424.80	15.6%
Medicare	22,487.70	22,929.76	45,417.46	282,559.00	237,141.54	16.1%
Benefits Total	120,833.16	119,418.07	240,251.23	1,526,162.00	1,285,910.77	15.7%
Subtotal Retirement Fund	120,833.16	119,418.07	240,251.23	1,526,162.00	1,285,910.77	15.7%
Total Retirement Fund	120,833.16	119,418.07	240,251.23	1,526,162.00	1,285,910.77	15.7%
Capital Projects Fund						
Capital Outlay						
Building Improvements	-	-	-	-	-	No Bud
Site Improvements	-	-	-	-	-	No Bud
Capital Outlay Total	-	-	-	-	-	No Bud
Subtotal Cap. Projects Fund	-	-	-	-	-	No Bud
Transfers/Other Uses	-	-	-	-	-	No Bud
Total Cap. Projects Fund	-	-	-	-	-	No Bud
Working Cash Fund						
Transfers/Other Uses	-	-	-	-	-	No Bud
Total Cap. Projects Fund	-	-	-	-	-	No Bud
All Funds						
Salaries						
Admin Salaries	176,796.05	182,135.90	358,931.95	2,165,595.47	1,806,663.52	16.6%
Teacher Salaries	1,403,905.40	1,371,860.71	2,775,766.11	17,848,807.06	15,073,040.95	15.6%
Extra Duty Stipends	46,144.05	98,476.82	144,620.87	633,800.00	489,179.13	22.8%
Classified Salaries	542,438.36	527,301.81	1,069,740.17	7,056,208.50	5,986,468.33	15.2%
Substitutes	1,821.27	6,532.25	8,353.52	625,920.00	617,566.48	1.3%
Salaries Total	2,171,105.13	2,186,307.49	4,357,412.62	28,330,331.03	23,972,918.41	15.4%
Benefits						
Transp. IMRF/SS/Medicare	2,447.27	2,447.27	4,894.54	29,010.00	24,115.46	16.9%
TRS	37,855.64	39,197.85	77,053.49	510,370.00	433,316.51	15.1%
IMRF	56,802.33	57,113.24	113,915.57	724,260.00	610,344.43	15.7%
Social Security	41,543.13	39,375.07	80,918.20	519,343.00	438,424.80	15.6%
Medicare	22,487.70	22,929.76	45,417.46	282,559.00	237,141.54	16.1%
TRS ERO Payments	-	-	-	-	-	No Bud
Medical Insurance	378,284.68	370,027.80	748,312.48	4,715,822.00	3,967,509.52	15.9%
Life Insurance	4,238.99	4,212.45	8,451.44	51,797.00	43,345.56	16.3%
Retiree Insurance	23,080.61	2,866.08	25,946.69	128,950.00	103,003.31	20.1%

Tuition Reimbursement	550.00	9,327.93	9,877.93	114,000.00	104,122.07	8.7%
Post-Retirement Benefits	-	-	-	171,000.00	171,000.00	0.0%
Benefits Total	567,290.35	547,497.45	1,114,787.80	7,247,111.00	6,132,323.20	15.4%
Purchased Services						
Professional Development	14,327.00	20,520.39	34,847.39	142,000.00	107,152.61	24.5%
Consultation/Workshops	-	150,555.13	150,555.13	769,500.00	618,944.87	19.6%
Data Processing	971.13	1,149.74	2,120.87	10,000.00	7,879.13	21.2%
Auditing Services	-	-	-	32,000.00	32,000.00	0.0%
Legal Services	-	1,106.36	1,106.36	60,000.00	58,893.64	1.8%
Other Professional Services	28,267.41	2,772.28	31,039.69	88,925.00	57,885.31	34.9%
Sanitation Services	2,393.18	2,968.06	5,361.24	10,000.00	4,638.76	53.6%
Snow Removal	-	-	-	8,000.00	8,000.00	0.0%
Rentals	22,787.58	1,035,359.11	1,058,146.69	1,401,000.00	342,853.31	75.5%
Property Upkeep Services	19,779.40	57,852.44	77,631.84	475,000.00	397,368.16	16.3%
Pupil Transportation Services	-	-	-	50,000.00	50,000.00	0.0%
Travel	2,984.20	2,189.39	5,173.59	28,700.00	23,526.41	18.0%
Student-Paid Trips	-	-	-	1,500.00	1,500.00	0.0%
Telephone	386.10	3,803.32	4,189.42	75,100.00	70,910.58	5.6%
Postage	-	1,058.34	1,058.34	11,000.00	9,941.66	9.6%
Printing Services	-	212.41	212.41	7,500.00	7,287.59	2.8%
Water/Sewer Services	6,221.90	2,821.88	9,043.78	57,000.00	47,956.22	15.9%
Other Insurance	392,730.36	928.90	393,659.26	411,400.00	17,740.74	95.7%
Other Purchased Services	15,788.25	6,741.71	22,529.96	183,100.00	160,570.04	12.3%
Service Agreements	273,165.18	193,512.96	466,678.14	833,900.00	367,221.86	56.0%
Purchased Services Total	779,801.69	1,483,552.42	2,263,354.11	4,655,625.00	2,392,270.89	48.6%
Supplies						
General Supplies	67,125.33	36,566.08	103,691.41	617,375.00	513,683.59	16.8%
Art Supplies	153.23	2,829.96	2,983.19	37,500.00	34,516.81	8.0%
Paper Supplies	3,654.00	1,560.51	5,214.51	36,500.00	31,285.49	14.3%
Spanish Supplies	-	-	-	4,000.00	4,000.00	0.0%
Student-Paid Supplies	15,235.67	(937.65)	14,298.02	35,000.00	20,701.98	40.9%
Science Supplies	219.82	3,434.93	3,654.75	26,360.00	22,705.25	13.9%
Social Studies Supplies	-	2,834.15	2,834.15	13,790.00	10,955.85	20.6%
English Language Arts Supplies	-	5,501.15	5,501.15	45,950.00	40,448.85	12.0%
Math Supplies	18.17	3,996.11	4,014.28	28,450.00	24,435.72	14.1%
Supplies - Other	1,553.97	5,875.39	7,429.36	54,200.00	46,770.64	13.7%
Textbooks	11,866.22	210,067.56	221,933.78	192,000.00	(29,933.78)	115.6%
Library Books	7,011.24	2,106.81	9,118.05	35,200.00	26,081.95	25.9%
Periodicals	-	639.00	639.00	6,350.00	5,711.00	10.1%
Fuel	4,093.72	2,465.14	6,558.86	196,500.00	189,941.14	3.3%
Natural Gas	-	1,913.51	1,913.51	75,000.00	73,086.49	2.6%
Electricity	5,380.51	36,590.63	41,971.14	265,000.00	223,028.86	15.8%
Other Supplies	21,163.23	16,389.58	37,552.81	67,100.00	29,547.19	56.0%
Supplies Total	137,475.11	331,832.86	469,307.97	1,736,275.00	1,266,967.03	27.0%
Capital Outlay						
Capital Outlay	35,350.11	779,369.15	814,719.26	1,415,000.00	600,280.74	57.6%
Building Improvements	-	-	-	-	-	No Bud
Site Improvements	-	-	-	-	-	No Bud
Capital Outlay Total	35,350.11	779,369.15	814,719.26	1,415,000.00	600,280.74	57.6%
Other						
Principal	143,304.40	-	143,304.40	868,312.00	725,007.60	16.5%
Interest	4,373.26	-	4,373.26	305,906.50	301,533.24	1.4%
Dues and Fees	24,449.32	1,744.81	26,194.13	50,825.00	24,630.87	51.5%
Tuition	(17,738.66)	25,911.30	8,172.64	430,000.00	421,827.36	1.9%
Miscellaneous Objects	-	-	-	113,800.00	113,800.00	0.0%
Other Total	154,388.32	27,656.11	182,044.43	1,768,843.50	1,586,799.07	10.3%
Non-Capitalized Equipment	82,625.51	5,759.99	88,385.50	164,000.00	75,614.50	53.9%
Termination Benefits	-	-	-	-	-	No Bud
Subtotal All Funds	3,928,036.22	5,361,975.47	9,290,011.69	45,317,185.53	36,027,173.84	20.5%
"On-Behalf"/Transfers	-	-	-	-	-	No Bud
Total All Funds	3,928,036.22	5,361,975.47	9,290,011.69	45,317,185.53	36,027,173.84	20.5%

Revenue Report

8/31/2025

% of Fiscal Year Complete: 16.7%

	MTD Aug	YTD Actual	Fiscal Year 2026 Final Budget	Budget Balance	% Budget Received
Education Fund					
Local Revenue	1,280,778.97	2,527,256.65	34,117,900	31,590,643.35	7.4%
State Revenue	94,776.00	94,776.00	1,104,338	1,009,562.00	8.6%
Federal Revenue	5,260.75	133,402.45	637,850	504,447.55	20.9%
Subtotal Education Fund	1,380,815.72	2,755,435.10	35,860,088	33,104,652.90	7.7%
"On Behalf"/Transfers	-	-	-	-	No Bud
Total Education Fund	1,380,815.72	2,755,435.10	35,860,088	33,104,652.90	7.7%
Operations & Maintenance Fund					
Local Revenue	141,049.49	273,590.41	3,901,500	3,627,909.59	7.0%
State Revenue	-	-	50,000	50,000.00	0.0%
Subtotal O & M Fund	141,049.49	273,590.41	3,951,500	3,677,909.59	6.9%
Transfers	-	-	-	-	No Bud
Total O&M Fund	141,049.49	273,590.41	3,951,500	3,677,909.59	6.9%
Debt Service Fund					
Local Revenue	15,557.98	29,989.26	420,500	390,510.74	7.1%
Subtotal Debt Service Fund	15,557.98	29,989.26	420,500	390,510.74	7.1%
Transfers	-	-	-	-	0.0%
Total Debt Service Fund	15,557.98	29,989.26	420,500	390,510.74	7.1%
Transportation Fund					
Local Revenue	84,553.17	164,333.14	2,307,400	2,143,066.86	7.1%
State Revenue	-	-	1,433,239	1,433,239.00	0.0%
Subtotal Transportation Fund	84,553.17	164,333.14	3,740,639	3,576,305.86	4.4%
Total Transportation Fund	84,553.17	164,333.14	3,740,639	3,576,305.86	4.4%
Retirement Fund					
Local Revenue	65,348.49	127,638.27	1,780,000	1,652,361.73	7.2%
Subtotal Retirement Fund	65,348.49	127,638.27	1,780,000	1,652,361.73	7.2%
Total Retirement Fund	65,348.49	127,638.27	1,780,000	1,652,361.73	7.2%
Capital Projects Fund					
Local Revenue	4,337.88	9,455.18	105,000	95,544.82	9.0%
Subtotal Cap. Projects Fund	4,337.88	9,455.18	105,000	95,544.82	9.0%
Transfers	-	-	-	-	No Bud
Total Cap. Projects Fund	4,337.88	9,455.18	105,000	95,544.82	9.0%
Working Cash Fund					
Local Revenue	123.91	562.44	15,000	14,437.56	3.7%
Subtotal Working Cash Fund	123.91	562.44	15,000	14,437.56	3.7%
Other Sources	-	-	-	-	No Bud
Total Working Cash Fund	123.91	562.44	15,000.00	14,437.56	3.7%
All Funds					
Local Revenue	1,591,749.89	3,132,825.35	42,647,300	39,514,474.65	7.3%
State Revenue	94,776.00	94,776.00	2,587,577	2,492,801.00	3.7%
Federal Revenue	5,260.75	133,402.45	637,850	504,447.55	20.9%
Subtotal All Funds	1,691,786.64	3,361,003.80	45,872,727	42,511,723.20	7.3%
"On Behalf"/Transfers	-	-	-	-	No Bud
Total All Funds	1,691,786.64	3,361,003.80	45,872,727	42,511,723.20	7.3%

Expenditure Report

8/31/2025

% of Fiscal Year Complete: 16.7%

	MTD Aug	YTD Actual	Fiscal Year 2026 Final Budget	Budget Balance	% Budget Expensed
Education Fund					
Salaries	1,958,925.10	3,910,336.25	25,504,631.03	21,594,294.78	15.3%
Benefits	374,714.03	757,255.25	4,981,965.00	4,224,709.75	15.2%
Purchased Services	396,857.96	1,095,574.38	2,710,700.00	1,615,125.62	40.4%
Supplies	314,262.64	442,087.79	1,336,275.00	894,187.21	33.1%
Capital Outlay	5,484.51	5,484.51	15,000.00	9,515.49	36.6%
Other	27,656.11	34,306.77	592,125.00	557,818.23	5.8%
Non-Capitalized Equipment	5,759.99	88,385.50	157,000.00	68,614.50	56.3%
Termination Benefits	-	-	-	-	No Bud
Subtotal Education Fund	3,083,660.34	6,333,430.45	35,297,696.03	28,964,265.58	17.9%
"On Behalf"/Transfers	-	-	-	-	No Bud
Total Education Fund	3,083,660.34	6,333,430.45	35,297,696.03	28,964,265.58	17.9%
Operations and Maintenance Fund					
Salaries	94,280.54	193,741.67	1,082,460.00	888,718.33	17.9%
Benefits	18,756.51	44,127.96	233,000.00	188,872.04	18.9%
Purchased Services	85,093.75	128,407.68	741,600.00	613,192.32	17.3%
Supplies	16,052.17	21,635.62	203,000.00	181,364.38	10.7%
Capital Outlay	773,884.64	809,234.75	1,400,000.00	590,765.25	57.8%
Other	-	-	1,500.00	1,500.00	0.0%
Non-Capitalized Equipment	-	-	5,000.00	5,000.00	0.0%
Subtotal O&M Fund	988,067.61	1,197,147.68	3,665,060.00	2,467,912.32	32.7%
Transfers	-	-	-	-	No Bud
Total O&M Fund	988,067.61	1,197,147.68	3,665,060.00	2,467,912.32	32.7%
Debt Service Fund					
Purchased Services	-	-	3,325.00	3,325.00	0.0%
Other	-	147,677.66	1,174,218.50	1,026,540.84	12.6%
Subtotal Debt Service Fund	-	147,677.66	1,177,543.50	1,029,865.84	12.5%
Transfers	-	-	-	-	No Bud
Total Debt Service Fund	-	147,677.66	1,177,543.50	1,029,865.84	12.5%
Transportation Fund					
Salaries	133,101.85	253,334.70	1,743,240.00	1,489,905.30	14.5%
Benefits	34,608.84	73,153.36	505,984.00	432,830.64	14.5%
Purchased Services	1,001,600.71	1,039,372.05	1,200,000.00	160,627.95	86.6%
Supplies	1,518.05	5,584.56	197,000.00	191,415.44	2.8%
Other	-	60.00	1,000.00	940.00	6.0%
Non-Capitalized Equipment	-	-	2,000.00	2,000.00	0.0%
Subtotal Trans. Fund	1,170,829.45	1,371,504.67	3,649,224.00	2,277,719.33	37.6%
Transfers	-	-	-	-	No Bud
Total Trans. Fund	1,170,829.45	1,371,504.67	3,649,224.00	2,277,719.33	37.6%
Retirement Fund					
Benefits	119,418.07	240,251.23	1,526,162.00	1,285,910.77	15.7%
Subtotal Retirement Fund	119,418.07	240,251.23	1,526,162.00	1,285,910.77	15.7%
Total Retirement Fund	119,418.07	240,251.23	1,526,162.00	1,285,910.77	15.7%
Capital Projects Fund					
Capital Outlay	-	-	-	-	No Bud
Subtotal Cap. Projects Fund	-	-	-	-	No Bud
Transfers	-	-	-	-	No Bud
Total Cap. Projects Fund	-	-	-	-	No Bud
All Funds					
Salaries	2,186,307.49	4,357,412.62	28,330,331.03	23,972,918.41	15.4%
Benefits	547,497.45	1,114,787.80	7,247,111.00	6,132,323.20	15.4%
Purchased Services	1,483,552.42	2,263,354.11	4,655,625.00	2,392,270.89	48.6%
Supplies	331,832.86	469,307.97	1,736,275.00	1,266,967.03	27.0%

Capital Outlay	779,369.15	814,719.26	1,415,000.00	600,280.74	57.6%
Other	27,656.11	182,044.43	1,768,843.50	1,586,799.07	10.3%
Non-Capitalized Equipment	5,759.99	88,385.50	164,000.00	75,614.50	53.9%
Termination Benefits	-	-	-	-	No Bud
Subtotal All Funds	5,361,975.47	9,290,011.69	45,317,185.53	36,027,173.84	20.5%
"On Behalf"/Transfers	-	-	-	-	No Bud
Total All Funds	5,361,975.47	9,290,011.69	45,317,185.53	36,027,173.84	20.5%

LINCOLNSHIRE-PRAIRIE VIEW ELEMENTARY SCHOOL DISTRICT NO. 103
DETAILED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
ALL FUNDS
MONTH ENDED August 31, 2025

	10	20	30	40	50	60	70	10+20+40+50+70	
	Education	Oper. & Maint.	Debt Services	Transportation	IMRF/SS	Capital Projects	Working Cash	Total Operating	Total All Funds
Spec. Ed. Personnel	-	-	-	-	-	-	-	-	-
Spec. Ed. Orphanage	-	-	-	-	-	-	-	-	-
Spec. Ed. Summer School	-	-	-	-	-	-	-	-	-
Bilingual	-	-	-	-	-	-	-	-	-
Transportation - Regular	-	-	-	-	-	-	-	-	-
Transportation - Spec. Ed.	-	-	-	-	-	-	-	-	-
Orphanage Tuition	-	-	-	-	-	-	-	-	-
Library Per Capital Grant	-	-	-	-	-	-	-	-	-
Other State Revenue	-	-	-	-	-	-	-	-	-
Total State Sources	94,776.00	-	-	-	-	-	-	94,776.00	94,776.00
Federal Sources									
Special Milk Program	-	-	-	-	-	-	-	-	-
Summer Food Service Program	-	-	-	-	-	-	-	-	-
Title I - Low Income	-	-	-	-	-	-	-	-	-
IDEA Preschool	-	-	-	-	-	-	-	-	-
IDEA Flow Through	-	-	-	-	-	-	-	-	-
IDEA Room & Board	-	-	-	-	-	-	-	-	-
Title III - LIP LEP	-	-	-	-	-	-	-	-	-
Title II - Teacher Quality	-	-	-	-	-	-	-	-	-
Medicaid Reimbursement	5,260.75	-	-	-	-	-	-	5,260.75	5,260.75
Other Restricted Fed Grants	-	-	-	-	-	-	-	-	-
Total Federal Sources	5,260.75	-	-	-	-	-	-	5,260.75	5,260.75
Total Revenues	1,380,815.72	141,049.49	15,557.98	84,553.17	65,348.49	4,337.88	123.91	1,671,890.78	1,691,786.64
EXPENDITURES									
Salaries									
Admin Salaries	160,830.16	11,046.41	-	10,259.33	-	-	-	182,135.90	182,135.90
Teacher Salaries	1,371,860.71	-	-	-	-	-	-	1,371,860.71	1,371,860.71
Extra Duty Stipends	98,476.82	-	-	-	-	-	-	98,476.82	98,476.82
Classified Salaries	321,225.16	83,234.13	-	122,842.52	-	-	-	527,301.81	527,301.81
Substitutes	6,532.25	-	-	-	-	-	-	6,532.25	6,532.25
Total Salaries	1,958,925.10	94,280.54	-	133,101.85	-	-	-	2,186,307.49	2,186,307.49
Benefits									
Transp. IMRF/SS/Medicare	-	-	-	2,447.27	-	-	-	2,447.27	2,447.27
TRS	39,197.85	-	-	-	-	-	-	39,197.85	39,197.85
IMRF	-	-	-	-	57,113.24	-	-	57,113.24	57,113.24
Social Security	-	-	-	-	39,375.07	-	-	39,375.07	39,375.07
Medicare	-	-	-	-	22,929.76	-	-	22,929.76	22,929.76
TRS ERO Payments	-	-	-	-	-	-	-	-	-
Medical Insurance	319,510.76	18,138.99	-	32,378.05	-	-	-	370,027.80	370,027.80
Life Insurance	3,893.51	75.86	-	243.08	-	-	-	4,212.45	4,212.45
Retiree Insurance	2,783.98	541.66	-	(459.56)	-	-	-	2,866.08	2,866.08
Tuition Reimbursement	9,327.93	-	-	-	-	-	-	9,327.93	9,327.93
Post-Retirement Benefits	-	-	-	-	-	-	-	-	-
Total Benefits	374,714.03	18,756.51	-	34,608.84	119,418.07	-	-	547,497.45	547,497.45

LINCOLNSHIRE-PRAIRIE VIEW ELEMENTARY SCHOOL DISTRICT NO. 103
DETAILED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
ALL FUNDS
MONTH ENDED August 31, 2025

	10	20	30	40	50	60	70	10+20+40+50+70	
	Education	Oper. & Maint.	Debt Services	Transportation	IMRF/SS	Capital Projects	Working Cash	Total Operating	Total All Funds
Purchased Services									
Professional Development	18,837.89	697.50	-	985.00	-	-	-	20,520.39	20,520.39
Consultation/Workshops	150,555.13	-	-	-	-	-	-	150,555.13	150,555.13
Data Processing	1,149.74	-	-	-	-	-	-	1,149.74	1,149.74
Auditing Services	-	-	-	-	-	-	-	-	-
Legal Services	1,106.36	-	-	-	-	-	-	1,106.36	1,106.36
Other Professional Services	1,214.00	1,558.28	-	-	-	-	-	2,772.28	2,772.28
Sanitation Services	2,968.06	-	-	-	-	-	-	2,968.06	2,968.06
Snow Removal	-	-	-	-	-	-	-	-	-
Rentals	17,715.33	19,864.12	-	997,779.66	-	-	-	1,035,359.11	1,035,359.11
Property Upkeep Services	-	55,276.39	-	2,576.05	-	-	-	57,852.44	57,852.44
Pupil Transportation Services	-	-	-	-	-	-	-	-	-
Travel	2,189.39	-	-	-	-	-	-	2,189.39	2,189.39
Student-Paid Trips	-	-	-	-	-	-	-	-	-
Telephone	3,803.32	-	-	-	-	-	-	3,803.32	3,803.32
Postage	1,058.34	-	-	-	-	-	-	1,058.34	1,058.34
Printing Services	212.41	-	-	-	-	-	-	212.41	212.41
Water/Sewer Services	2,821.88	-	-	-	-	-	-	2,821.88	2,821.88
Other Insurance	928.90	-	-	-	-	-	-	928.90	928.90
Other Purchased Services	6,481.71	-	-	260.00	-	-	-	6,741.71	6,741.71
Service Agreements	185,815.50	7,697.46	-	-	-	-	-	193,512.96	193,512.96
Total Purchased Services	396,857.96	85,093.75	-	1,001,600.71	-	-	-	1,483,552.42	1,483,552.42
Supplies									
General Supplies	21,461.00	14,832.02	-	273.06	-	-	-	36,566.08	36,566.08
Art Supplies	2,829.96	-	-	-	-	-	-	2,829.96	2,829.96
Paper Supplies	1,560.51	-	-	-	-	-	-	1,560.51	1,560.51
Spanish Supplies	-	-	-	-	-	-	-	-	-
Student-Paid Supplies	(937.65)	-	-	-	-	-	-	(937.65)	(937.65)
Science Supplies	3,434.93	-	-	-	-	-	-	3,434.93	3,434.93
Social Studies Supplies	2,834.15	-	-	-	-	-	-	2,834.15	2,834.15
English Language Arts Supplies	5,501.15	-	-	-	-	-	-	5,501.15	5,501.15
Math Supplies	3,996.11	-	-	-	-	-	-	3,996.11	3,996.11
Supplies - Other	5,875.39	-	-	-	-	-	-	5,875.39	5,875.39
Textbooks	210,067.56	-	-	-	-	-	-	210,067.56	210,067.56
Library Books	2,106.81	-	-	-	-	-	-	2,106.81	2,106.81
Periodicals	639.00	-	-	-	-	-	-	639.00	639.00
Fuel	-	1,220.15	-	1,244.99	-	-	-	2,465.14	2,465.14
Natural Gas	1,913.51	-	-	-	-	-	-	1,913.51	1,913.51
Electricity	36,590.63	-	-	-	-	-	-	36,590.63	36,590.63
Other Supplies	16,389.58	-	-	-	-	-	-	16,389.58	16,389.58
Total Supplies	314,262.64	16,052.17	-	1,518.05	-	-	-	331,832.86	331,832.86

LINCOLNSHIRE-PRAIRIE VIEW ELEMENTARY SCHOOL DISTRICT NO. 103
DETAILED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
ALL FUNDS
MONTH ENDED August 31, 2025

	10 Education	20 Oper. & Maint.	30 Debt Services	40 Transportation	50 IMRF/SS	60 Capital Projects	70 Working Cash	10+20+40+50+70 Total Operating	Total All Funds
Capital Outlay									
Capital Outlay	5,484.51	773,884.64	-	-	-	-	-	779,369.15	779,369.15
Building Improvements	-	-	-	-	-	-	-	-	-
Site Improvements	-	-	-	-	-	-	-	-	-
Total Capital Outlay	5,484.51	773,884.64	-	-	-	-	-	779,369.15	779,369.15
Other									
Principal	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-
Dues and Fees	1,744.81	-	-	-	-	-	-	1,744.81	1,744.81
Tuition	25,911.30	-	-	-	-	-	-	25,911.30	25,911.30
Miscellaneous Objects	-	-	-	-	-	-	-	-	-
Total Other	27,656.11	-	-	-	-	-	-	27,656.11	27,656.11
Total Non-Capitalized Equipment	5,759.99	-	-	-	-	-	-	5,759.99	5,759.99
Total Termination Benefits	-	-	-	-	-	-	-	-	-
Total Expenditures	3,083,660.34	988,067.61	-	1,170,829.45	119,418.07	-	-	5,361,975.47	5,361,975.47
Excess (deficiency) of revenues over expenditures	(1,702,844.62)	(847,018.12)	15,557.98	(1,086,276.28)	(54,069.58)	4,337.88	123.91	(3,690,084.69)	(3,670,188.83)
OTHER FINANCING SOURCES (USES)									
"On Behalf"/Transfers	-	-	-	-	-	-	-	-	-
Other Sources	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-
Net changes in fund balances	(1,702,844.62)	(847,018.12)	15,557.98	(1,086,276.28)	(54,069.58)	4,337.88	123.91	(3,690,084.69)	(3,670,188.83)
Fund Balance: 7/31/2025	24,503,181.18	1,115,443.91	(82,868.19)	4,222,089.05	2,228,563.81	591,885.15	468,032.06	32,537,310.01	33,046,326.97
Fund Balance: 8/31/2025	\$ 22,800,336.56	\$ 268,425.79	\$ (67,310.21)	\$ 3,135,812.77	\$ 2,174,494.23	\$ 596,223.03	\$ 468,155.97	\$ 28,847,225.32	\$ 29,376,138.14

LINCOLNSHIRE-PRAIRIE VIEW ELEMENTARY SCHOOL DISTRICT NO. 103
SUMMARY STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
ALL FUNDS
MONTH ENDED August 31, 2025

	10 Education	20 Oper. & Maint.	30 Debt Services	40 Transportation	50 IMRF/SS	60 Capital Projects	70 Working Cash	10+20+40+50+70 Total Operating	Total All Funds
REVENUES									
Local Sources	1,280,778.97	141,049.49	15,557.98	84,553.17	65,348.49	4,337.88	123.91	1,571,854.03	1,591,749.89
State Sources	94,776.00	-	-	-	-	-	-	94,776.00	94,776.00
Federal Sources	5,260.75	-	-	-	-	-	-	5,260.75	5,260.75
Total Revenues	1,380,815.72	141,049.49	15,557.98	84,553.17	65,348.49	4,337.88	123.91	1,671,890.78	1,691,786.64
EXPENDITURES									
Salaries	1,958,925.10	94,280.54	-	133,101.85	-	-	-	2,186,307.49	2,186,307.49
Benefits	374,714.03	18,756.51	-	34,608.84	119,418.07	-	-	547,497.45	547,497.45
Purchased Services	396,857.96	85,093.75	-	1,001,600.71	-	-	-	1,483,552.42	1,483,552.42
Supplies	314,262.64	16,052.17	-	1,518.05	-	-	-	331,832.86	331,832.86
Capital Outlay	5,484.51	773,884.64	-	-	-	-	-	779,369.15	779,369.15
Other	27,656.11	-	-	-	-	-	-	27,656.11	27,656.11
Non-Capitalized Equip.	5,759.99	-	-	-	-	-	-	5,759.99	5,759.99
Termination Benefits	-	-	-	-	-	-	-	-	-
Total Expenditures	3,083,660.34	988,067.61	-	1,170,829.45	119,418.07	-	-	5,361,975.47	5,361,975.47
Excess (deficiency) of revenues over expenditures	(1,702,844.62)	(847,018.12)	15,557.98	(1,086,276.28)	(54,069.58)	4,337.88	123.91	(3,690,084.69)	(3,670,188.83)
OTHER FINANCING SOURCES (USES)									
Transfers	-	-	-	-	-	-	-	-	-
Other Sources	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-
Net changes in fund balances	(1,702,844.62)	(847,018.12)	15,557.98	(1,086,276.28)	(54,069.58)	4,337.88	123.91	(3,690,084.69)	(3,670,188.83)
Fund Balance: 7/31/2025	24,503,181.18	1,115,443.91	(82,868.19)	4,222,089.05	2,228,563.81	591,885.15	468,032.06	32,537,310.01	33,046,326.97
Fund Balance: 8/31/2025	\$ 22,800,336.56	\$ 268,425.79	\$ (67,310.21)	\$ 3,135,812.77	\$ 2,174,494.23	\$ 596,223.03	\$ 468,155.97	\$ 28,847,225.32	\$ 29,376,138.14

LINCOLNSHIRE-PRAIRIE VIEW ELEMENTARY SCHOOL DISTRICT NO. 103

STATEMENT OF FINANCIAL POSITION

ALL FUNDS

MONTH ENDED August 31, 2025

	10	20	30	40	50	60	70		
	Education	Oper. & Maint.	Debt Services	Transportation	IMRF/SS	Capital Projects	Working Cash	Total Operating	Total All Funds
ASSETS									
US Bank - AP	541,486.17	1,527.83	-	2,625.92	1,928.63	-	-	547,568.55	547,568.55
US Bank - Payroll	32,745.46	1,047.76	-	1,946.68	-	-	-	35,739.90	35,739.90
US Bank - RevTrak	117,717.78	-	-	12,217.89	-	-	-	129,935.67	129,935.67
PMA - LIQ	751.79	328.30	-	807.37	424.57	-	191.34	2,503.37	2,503.37
PMA - MAX	1,304,819.44	241,101.96	(67,310.21)	1,236,105.80	596,141.03	596,223.03	-	3,378,168.23	3,907,081.05
PMA - Fixed Rate Investments	17,139,032.72	25,124.35	-	1,879,982.45	1,576,000.00	-	467,964.63	21,088,104.15	21,088,104.15
PMA Bonds	-	-	-	-	-	-	-	-	-
IIIT	23,894.52	-	-	-	-	-	-	23,894.52	23,894.52
Bank Financial	92,779.96	-	-	-	-	-	-	92,779.96	92,779.96
Fifth Third Securities	3,506,378.36	-	-	-	-	-	-	3,506,378.36	3,506,378.36
Imprest Fund	30,452.99	-	-	-	-	-	-	30,452.99	30,452.99
Petty Cash	500.00	-	-	-	-	-	-	500.00	500.00
TOTAL ASSETS	22,790,559.19	269,130.20	(67,310.21)	3,133,686.11	2,174,494.23	596,223.03	468,155.97	28,836,025.70	29,364,938.52
LIABILITIES & FUND BALANCE									
LIABILITIES									
Accounts Payable	2,725.36	(41.60)	-	(490.76)	-	-	-	2,193.00	2,193.00
Dental Insurance Payable	5,699.83	746.01	-	(1,635.90)	-	-	-	4,809.94	4,809.94
Flex Spending Account Payable	(18,202.56)	-	-	-	-	-	-	(18,202.56)	(18,202.56)
Tech Program Receivable	-	-	-	-	-	-	-	-	-
Total Liabilities	(9,777.37)	704.41	-	(2,126.66)	-	-	-	(11,199.62)	(11,199.62)
FUND BALANCE									
Fund Balance	22,800,336.56	268,425.79	(67,310.21)	3,135,812.77	2,174,494.23	596,223.03	468,155.97	28,847,225.32	29,376,138.14
Total Fund Balance	22,800,336.56	268,425.79	(67,310.21)	3,135,812.77	2,174,494.23	596,223.03	468,155.97	28,847,225.32	29,376,138.14
TOTAL LIABILITIES & FUND BALANCE	22,790,559.19	269,130.20	(67,310.21)	3,133,686.11	2,174,494.23	596,223.03	468,155.97	28,836,025.70	29,364,938.52