



Lincolnshire-Prairie View School District 103

Memo

To: Board of Education
From: Patrick Palbicke
CC: Dr. Katie Reynolds
Date: October 22, 2026
Re: Business Office Update – September 2026

September 2026 Financial Reports

I'm pleased to share the financial updates for September 2026, as the district has completed its first full month of the school year. Revenue received a significant boost from tax collections in September. Expenses are expected to remain moderate as the school year gets underway, although certain items are paid in advance for the year. Capital Outlay will appear elevated due to the additional funding approved by the Board last year for roof repairs. The associated expenses were not billed until after the start of the current fiscal year.

As noted in early July, the district anticipates preparing an amended budget for the current fiscal year due to several factors. These include the timing of the budget's approval in June, the delayed receipt of expenses from the prior fiscal year, delays in county revenue distributions, the finalization of the bond issuance, anticipated expenses associated with initiating additional projects, and the potential purchase of an additional electric bus through the expansion of the ISBE grant.

Salary expenses will remain below anticipated levels initially but may increase as salary adjustments take effect and payments for various activity stipends begin throughout the year. Please find the key points outlined in the financial reports below:

Revenue – Target 25.0% Collected:

- **District Overall:** Currently stands at 34.2% collected with high tax collections this month.
- **State Revenue:** 28.1%. Two Categorical payments for transportation were received, boosting the state collections amounts.
- **Federal Revenue:** 5.5%, A minor uptick from one small receipt of grant reimbursements.

Expenses – Target 25.0% Expended:

- **District Overall:** Expenditure rate is 32.4% (primarily due to capital outlay and early purchased services such as insurance). When removing Capital and Debt, the district is at 28.3% expended.
- **Salary and Benefits (All Funds):** Currently at 23.1% (1.9% under budget).
- **Auditing Services:** 88.2% of budget with 90% of the audit paid in full.
- **Debt Service:** 53.7% as a large principal payment was paid this month.
- **Other Insurance:** 86.8%, as the district pays the whole year upfront for Property and Casualty as well as Worker's Compensation Insurance.
- **Service Agreements:** 71.7% as many of the items for software and education items continue to be paid up front for early annual school year renewals.
- **Supplies – All Funds:** 39.0%, as we prepare for the year and school starting in this month.
- **Capital Outlay:** 149.8% as summer projects were completed and billed (noted above).

Our overall expenditure is where they would be expected (despite the capital outlay appearance). As always, if you have any specific questions or need further details on any aspect of these reports, please let me know.

Revenue Report
9/30/2026

Education Fund
Local Sources

	MTD July	MTD Aug	MTD Sep	YTD Actual	Fiscal Year 2027 Final Budget	Budget Balance	% Budget Received
Property Tax Receipts	1,201,935.72	1,274,257.40	9,095,650.05	11,571,843.17	31,450,000	19,878,156.83	36.8%
CPPRT	31,608.91	8,013.07	-	39,621.98	120,000	80,378.02	33.0%
Tuition -EC/FD Kindergarten	82,923.50	122,512.96	15,735.56	221,172.02	645,000	423,827.98	34.3%
Tuition - Summer School	-	-	-	-	195,000	195,000.00	0.0%
Interest	62,565.89	48,266.94	15,737.60	126,570.43	650,000	523,429.57	19.5%
Athletic Admissions	-	-	-	-	-	-	No Bud
Other Admissions	-	-	-	-	-	-	No Bud
After School Activities	-	125.00	26,679.00	26,804.00	110,000	83,196.00	24.4%
Technology Fee	-	-	-	-	300	300.00	0.0%
PE Uniform/Lock Fee	153.00	1,822.50	36.00	2,011.50	5,000	2,988.50	40.2%
Fine Arts Fee	-	-	-	-	-	-	No Bud
Graduation Fee	26.00	416.00	26.00	468.00	5,000	4,532.00	9.4%
Sprague Class Project Fee	-	-	-	-	-	-	No Bud
Half Day Class Project Fee	-	-	-	-	-	-	No Bud
Field Trip Fees	-	-	52.50	52.50	20,000	19,947.50	0.3%
Sale of Athletic Wear	-	-	-	-	-	-	No Bud
103 Club Fees	8,340.00	734.40	181,514.88	190,589.28	975,000	784,410.72	19.5%
Student ID Fees/Fines	-	-	-	-	500	500.00	0.0%
Library Fees/Fines	-	-	-	-	250	250.00	0.0%
Athletic Fees	-	4,200.00	8,800.00	13,000.00	45,000	32,000.00	28.9%
Band/Orchestra/Choir	100.00	17,434.92	23,265.08	40,800.00	55,000	14,200.00	74.2%
Textbook Fees	8,146.32	29,208.70	944.54	38,299.56	485,750	447,450.44	7.9%
PTO/Foundation Donations	5,215.00	-	478.99	5,693.99	40,000	34,306.01	14.2%
Other Donations	-	-	200.00	200.00	10,000	9,800.00	2.0%
Misc. Donations	995.00	-	-	995.00	100	(895.00)	995.0%
Refunds from Prior Yr. Expenses	-	-	481.50	481.50	8,000	7,518.50	6.0%
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	4,722.86	-	-	4,722.86	260,000	255,277.14	1.8%

Local Revenue	1,406,732.20	1,506,991.89	9,369,601.70	12,283,325.79	35,119,900	22,836,574.21	35.0%
---------------	--------------	--------------	--------------	---------------	------------	---------------	-------

State Sources

General State Aid	-	94,938.00	94,938.00	189,876.00	1,042,838	852,962.00	18.2%
Spec. Ed. Private Facility	-	-	61,303.36	61,303.36	60,000	(1,303.36)	102.2%
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	-	-	478.00	478.00	-	(478.00)	No Bud
Library Per Capital Grant	-	-	-	-	1,500	1,500.00	0.0%
Other State Revenue	-	-	-	-	-	-	No Bud

State Revenue	-	94,938.00	156,719.36	251,657.36	1,104,338	852,680.64	22.8%
---------------	---	-----------	------------	------------	-----------	------------	-------

Federal Sources

Special Milk Program/NSLP	3,982.59	-	1,762.78	5,745.37	26,500	20,754.63	21.7%
Summer Food Service Program	-	-	-	-	-	-	No Bud
Title I - Low Income	-	7,611.00	-	7,611.00	28,000	20,389.00	27.2%
IDEA Preschool	-	-	-	-	11,500	11,500.00	0.0%
IDEA Flow Through	-	-	-	-	465,000	465,000.00	0.0%
IDEA Room & Board	-	-	-	-	-	-	No Bud
Title III - LIPLEP	8,650.00	-	-	8,650.00	25,000	16,350.00	34.6%
Title II - Teacher Quality	17,647.00	-	-	17,647.00	26,850	9,203.00	65.7%
Medicaid Reimbursement	2,624.87	12,527.20	-	15,152.07	70,000	54,847.93	21.6%
Other Restricted Fed Grants	-	12,000.00	-	12,000.00	-	(12,000.00)	No Bud

Federal Revenue	32,904.46	32,138.20	1,762.78	66,805.44	652,850	586,044.56	10.2%
-----------------	-----------	-----------	----------	-----------	---------	------------	-------

Subtotal Education Fund	1,439,636.66	1,634,068.09	9,528,083.84	12,601,788.59	36,877,088	24,275,299.41	34.2%
"On-Behalf"/Transfers	-	-	-	-	-	-	No Bud

Total Education Fund	1,439,636.66	1,634,068.09	9,528,083.84	12,601,788.59	36,877,088	24,275,299.41	34.2%
----------------------	--------------	--------------	--------------	---------------	------------	---------------	-------

Operations & Maintenance Fund

Local Sources

Property Tax Receipts	157,068.78	166,517.10	1,188,599.60	1,512,185.48	4,240,000	2,727,814.52	35.7%
Interest	2,443.52	908.10	0.01	3,351.63	20,000	16,648.37	16.8%
Facility Rental	3,725.00	-	175.00	3,900.00	15,000	11,100.00	26.0%
Impact Fees	-	20,951.64	11,260.65	32,212.29	45,000	12,787.71	71.6%

Refunds from Prior Yr. Expenses	-	-	-	-	-	-	No Bud
Other Local Revenue	426.90	-	-	426.90	1,500	1,073.10	28.5%
Local Revenue	163,664.20	188,376.84	1,200,035.26	1,552,076.30	4,321,500.00	2,769,423.70	35.9%
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	163,664.20	188,376.84	1,200,035.26	1,552,076.30	4,371,500.00	2,819,423.70	35.5%
Transfers	-	-	-	-	-	-	No Bud
Total O&M Fund	163,664.20	188,376.84	1,200,035.26	1,552,076.30	4,371,500.00	2,819,423.70	35.5%

Debt Service Fund

Local Sources							
Property Tax Receipts	16,607.60	17,607.18	125,680.03	159,894.81	430,000	270,105.19	37.2%
Interest	108.59	147.54	568.42	824.55	500	(324.55)	164.9%
Payment from other LEA's	-	-	-	-	-	-	No Bud
Local Revenue	16,716.19	17,754.72	126,248.45	160,719.36	430,500.00	269,780.64	37.3%
Subtotal Debt Service Fund	16,716.19	17,754.72	126,248.45	160,719.36	430,500.00	269,780.64	37.3%
Transfers/Other Sources	-	-	-	-	-	-	No Bud
Total Debt Service Fund	16,716.19	17,754.72	126,248.45	160,719.36	430,500.00	269,780.64	37.3%

Transportation Fund

Local Sources							
Property Tax Receipts	86,101.93	91,282.77	651,576.42	828,961.12	2,260,000	1,431,038.88	36.7%
Bus Fees	800.00	3,200.00	-	4,000.00	6,800	2,800.00	58.8%
Paid Student Trips	-	-	698.25	698.25	5,000	4,301.75	14.0%
Summer School Trans Fees	-	-	-	-	30,000	30,000.00	0.0%
SPED Trans Fees Other LEAs	-	-	-	-	-	-	No Bud
Interest	5,219.69	3,905.61	6,905.32	16,030.62	100,000	83,969.38	16.0%
Payment from Other Districts	-	-	-	-	100	100.00	0.0%
Other Local Revenue	-	813.00	-	813.00	240,500	239,687.00	0.3%
Local Revenue	92,121.62	99,201.38	659,179.99	850,502.99	2,642,400.00	1,791,897.01	32.2%
State Sources							
Transportation - Regular	-	-	311,520.47	311,520.47	964,000	652,479.53	32.3%
Transportation - Spec. Ed.	-	-	155,742.32	155,742.32	440,000	284,257.68	35.4%
Other State Revenue	-	-	-	-	-	-	No Bud
State Revenue	-	-	467,262.79	467,262.79	1,404,000.00	936,737.21	33.3%
Subtotal Transportation Fund	92,121.62	99,201.38	1,126,442.78	1,317,765.78	4,046,400.00	2,728,634.22	32.6%
Fed Revenue	-	-	-	-	560,000.00	560,000.00	0.0%
Total Transportation Fund	92,121.62	99,201.38	1,126,442.78	1,317,765.78	4,606,400.00	3,288,634.22	28.6%

Retirement Fund

Local Sources							
Property Tax Receipts	65,556.92	69,503.97	496,118.70	631,179.59	1,760,000	1,128,820.41	35.9%
CPPRT	-	-	-	-	30,000	30,000.00	0.0%
Interest	5,030.30	3,771.54	6,813.14	15,614.98	70,000	54,385.02	22.3%
Local Revenue	70,587.22	73,275.51	502,931.84	646,794.57	1,860,000.00	1,213,205.43	34.8%
Subtotal Retirement Fund	70,587.22	73,275.51	502,931.84	646,794.57	1,860,000.00	1,213,205.43	34.8%
Total Retirement Fund	70,587.22	73,275.51	502,931.84	646,794.57	1,860,000.00	1,213,205.43	34.8%

Capital Projects Fund

Local Sources							
PTAB Recapture	6,247.18	6,621.47	47,264.63	60,133.28	150,000	89,866.72	40.1%
Interest	1,745.75	1,755.20	5,323.56	8,824.51	15,000	6,175.49	58.8%
PTO Donations	-	-	-	-	-	-	No Bud
Local Revenue	7,992.93	8,376.67	52,588.19	68,957.79	165,000.00	96,042.21	41.8%
Subtotal Cap. Projects Fund	7,992.93	8,376.67	52,588.19	68,957.79	165,000.00	96,042.21	41.8%
Transfers	-	-	-	-	-	-	No Bud
Total Cap. Projects Fund	7,992.93	8,376.67	52,588.19	68,957.79	165,000.00	96,042.21	41.8%

Working Cash Fund

Local Sources							
Interest	753.35	423.45	42.44	1,219.24	15,000	13,780.76	8.1%
Local Revenue	753.35	423.45	42.44	1,219.24	15,000.00	13,780.76	8.1%
Subtotal Working Cash Fund	753.35	423.45	42.44	1,219.24	15,000.00	13,780.76	8.1%
Other Sources	-	-	-	-	-	-	No Bud
Total Working Cash Fund	753.35	423.45	42.44	1,219.24	15,000.00	13,780.76	8.1%

All Funds

Local Sources							
Property Tax Receipts	1,533,518.13	1,625,789.89	11,604,889.43	14,764,197.45	40,290,000.00	25,525,802.55	36.6%
CPPRT	31,608.91	8,013.07	-	39,621.98	150,000.00	110,378.02	26.4%

Tuition - EC/FD Kindergarten	82,923.50	122,512.96	15,735.56	221,172.02	645,000.00	423,827.98	34.3%
Tuition - Summer School	-	-	-	-	195,000.00	195,000.00	0.0%
Bus Fees	800.00	3,200.00	-	4,000.00	6,800.00	2,800.00	No Bud
Paid Student Trips	-	-	698.25	698.25	5,000.00	4,301.75	14.0%
Summer School Trans Fees	-	-	-	-	30,000.00	30,000.00	0.0%
SPED Trans Fees Other LEAs	-	-	-	-	-	-	No Bud
Interest	77,867.09	59,178.38	35,390.49	172,435.96	870,500.00	698,064.04	19.8%
Admissions - Athletic	-	-	-	-	-	-	No Bud
Admissions - Other	-	-	-	-	-	-	No Bud
After School Activities	-	125.00	26,679.00	26,804.00	110,000.00	83,196.00	24.4%
Technology Fee	-	-	-	-	300.00	300.00	0.0%
PE Uniform/Lock Fee	153.00	1,822.50	36.00	2,011.50	5,000.00	2,988.50	40.2%
Fine Arts Fee	-	-	-	-	-	-	No Bud
Graduation Fee	26.00	416.00	26.00	468.00	5,000.00	4,532.00	9.4%
Sprague Class Project Fee	-	-	-	-	-	-	No Bud
Half Day Class Project Fee	-	-	-	-	-	-	No Bud
Field Trip Fees	-	-	52.50	52.50	20,000.00	19,947.50	0.3%
Sale of Athletic Wear	-	-	-	-	-	-	No Bud
103 Club Fees	8,340.00	734.40	181,514.88	190,589.28	975,000.00	784,410.72	19.5%
Student ID Fees/Fines	-	-	-	-	500.00	500.00	0.0%
Library Fees/Fines	-	-	-	-	250.00	250.00	0.0%
Athletic Fees	-	4,200.00	8,800.00	13,000.00	45,000.00	32,000.00	28.9%
Band/Orchestra/Choir	100.00	17,434.92	23,265.08	40,800.00	55,000.00	14,200.00	74.2%
Textbook Fees	8,146.32	29,208.70	944.54	38,299.56	485,750.00	447,450.44	7.9%
PTO/Foundation Donations	5,215.00	-	478.99	5,693.99	40,000.00	34,306.01	14.2%
Other Donations	-	-	200.00	200.00	10,000.00	9,800.00	2.0%
Misc. Donations	995.00	-	-	995.00	100.00	(895.00)	995.0%
Facility Rental	3,725.00	-	175.00	3,900.00	15,000.00	11,100.00	26.0%
Impact Fees	-	20,951.64	11,260.65	32,212.29	45,000.00	12,787.71	71.6%
Refunds from Prior Yr. Expenses	-	-	481.50	481.50	8,100.00	7,618.50	5.9%
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	5,149.76	813.00	-	5,962.76	502,000.00	496,037.24	1.2%
Local Revenue	1,758,567.71	1,894,400.46	11,910,627.87	15,563,596.04	44,554,300.00	28,990,703.96	34.9%
State Sources							
General State Aid	-	94,938.00	94,938.00	189,876.00	1,042,838.00	852,962.00	18.2%
Spec. Ed. Private Facility	-	-	61,303.36	61,303.36	60,000.00	(1,303.36)	102.2%
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	-	-	311,520.47	311,520.47	964,000.00	652,479.53	32.3%
Transportation - Spec. Ed.	-	-	155,742.32	155,742.32	440,000.00	284,257.68	35.4%
Orphanage Tuition	-	-	478.00	478.00	-	(478.00)	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	-	94,938.00	623,982.15	718,920.15	2,558,338.00	1,839,417.85	28.1%
Federal Sources							
Special Milk Program	3,982.59	-	1,762.78	5,745.37	26,500.00	20,754.63	21.7%
Summer Food Service Program	-	-	-	-	-	-	No Bud
Title I - Low Income	-	7,611.00	-	7,611.00	28,000.00	20,389.00	27.2%
IDEA Preschool	-	-	-	-	11,500.00	11,500.00	0.0%
IDEA Flow Through	-	-	-	-	465,000.00	465,000.00	0.0%
IDEA Room & Board	-	-	-	-	-	-	No Bud
Title III - LIPLEP	8,650.00	-	-	8,650.00	25,000.00	16,350.00	34.6%
Title II - Teacher Quality	17,647.00	-	-	17,647.00	26,850.00	9,203.00	65.7%
Medicaid Reimbursement	2,624.87	12,527.20	-	15,152.07	70,000.00	54,847.93	21.6%
Other Restricted Fed Grants	-	12,000.00	-	12,000.00	560,000.00	548,000.00	2.1%
Federal Revenue	32,904.46	32,138.20	1,762.78	66,805.44	1,212,850.00	1,146,044.56	5.5%
Subtotal All Funds	1,791,472.17	2,021,476.66	12,536,372.80	16,349,321.63	48,325,488.00	31,976,166.37	33.8%
"On Behalf"/Transfers	-	-	-	-	-	-	No Bud
Total All Funds	1,791,472.17	2,021,476.66	12,536,372.80	16,349,321.63	48,325,488.00	31,976,166.37	33.8%

Expenditure Report
9/30/2026

Expenditure Report					% of Fiscal Year Complete: 25.0%		
9/30/2026	MTD July	MTD Aug	MTD Sep	YTD Actual	Fiscal Year 2027 Final Budget	Budget Balance	% Budget Expensed
Education Fund							
Salaries							
Admin Salaries	183,275.59	186,113.84	185,507.01	554,896.44	2,066,610.00	1,511,713.56	26.9%
Teacher Salaries	1,428,841.36	1,406,685.44	1,464,124.76	4,299,651.56	18,671,419.25	14,371,767.69	23.0%
Extra Duty Stipends	26,038.47	75,277.76	30,850.09	132,166.32	636,880.00	504,713.68	20.8%
Classified Salaries	344,936.09	322,066.19	358,542.52	1,025,544.80	4,665,097.00	3,639,552.20	22.0%
Substitutes	5,711.22	11,578.18	76,912.36	94,201.76	545,920.00	451,718.24	17.3%
Salaries Total	1,988,802.73	2,001,721.41	2,115,936.74	6,106,460.88	26,585,926.25	20,479,465.37	23.0%
Benefits							
TRS	41,413.57	40,438.69	51,403.45	133,255.71	523,477.00	390,221.29	25.5%
TRS ERO Payments	-	-	-	-	-	-	No Bud
Medical Insurance	309,642.32	311,996.11	351,097.08	972,735.51	4,237,156.00	3,264,420.49	23.0%
Life Insurance	3,989.34	4,022.53	4,050.18	12,062.05	48,297.00	36,234.95	25.0%
Retiree Insurance	10,415.43	4,428.48	17,349.77	32,193.68	112,950.00	80,756.32	28.5%
Tuition Reimbursement	5,675.80	2,234.00	13,406.15	21,315.95	135,000.00	113,684.05	15.8%
Post-Retirement Benefits	-	-	1,793.20	1,793.20	104,400.00	102,606.80	1.7%
Benefits Total	371,136.46	363,119.81	439,099.83	1,173,356.10	5,161,280.00	3,987,923.90	22.7%
Purchased Services							
Professional Development	7,838.95	11,894.98	12,252.45	31,986.38	134,000.00	102,013.62	23.9%
Consultation/Workshops	6,669.67	3,033.94	177,461.41	187,165.02	839,500.00	652,334.98	22.3%
Data Processing	1,464.00	1,236.76	1,209.50	3,910.26	12,000.00	8,089.74	32.6%
Auditing Services	-	-	30,000.00	30,000.00	34,000.00	4,000.00	88.2%
Legal Services	2,989.72	2,133.13	5,287.21	10,410.06	60,000.00	49,589.94	17.4%
Other Professional Services	16,092.78	1,115.00	2,377.44	19,585.22	41,200.00	21,614.78	47.5%
Sanitation Services	2,407.84	2,213.84	2,160.02	6,781.70	26,800.00	20,018.30	25.3%
Rentals	16,233.73	16,196.00	15,607.76	48,037.49	146,000.00	97,962.51	32.9%
Travel	3,776.84	1,684.84	250.00	5,711.68	28,700.00	22,988.32	19.9%
Telephone	3,866.60	3,882.20	3,888.14	11,636.94	71,000.00	59,363.06	16.4%
Postage	1,058.34	-	2,500.00	3,558.34	11,000.00	7,441.66	32.3%
Printing Services	-	-	-	-	7,500.00	7,500.00	0.0%
Water/Sewer Services	8,249.62	6,543.50	3,479.42	18,272.54	57,000.00	38,727.46	32.1%
Other Insurance	416,922.78	869.78	926.34	418,718.90	482,500.00	63,781.10	86.8%
Other Purchased Services	9,215.97	14,198.35	13,982.34	37,396.66	173,100.00	135,703.34	21.6%
Service Agreements	389,101.74	105,469.14	64,496.67	559,067.55	756,200.00	197,132.45	73.9%
Purchased Services Total	885,888.58	170,471.46	335,878.70	1,392,238.74	2,880,500.00	1,488,261.26	48.3%
Supplies							
General Supplies	71,463.00	31,515.28	72,324.89	175,303.17	415,875.00	240,571.83	42.2%
Art Supplies	1,798.33	1,904.03	8,521.98	12,224.34	37,500.00	25,275.66	32.6%
Paper Supplies	-	485.04	8,001.12	8,486.16	36,500.00	28,013.84	23.2%
Spanish Supplies	-	-	-	-	4,000.00	4,000.00	0.0%
Student-Paid Supplies	6,022.85	13,517.00	935.65	20,475.50	35,500.00	15,024.50	57.7%
Science Supplies	3,209.81	2,152.19	2,010.68	7,372.68	26,360.00	18,987.32	28.0%
Social Studies Supplies	1,931.88	2,147.66	3,730.23	7,809.77	13,790.00	5,980.23	56.6%
English Language Arts Supplies	3,069.45	8,533.12	5,896.45	17,499.02	45,950.00	28,450.98	38.1%
Math Supplies	1,759.34	2,415.12	6,204.86	10,379.32	28,450.00	18,070.68	36.5%
Supplies - Other	4,120.78	12,977.86	6,227.75	23,326.39	54,200.00	30,873.61	43.0%
Textbooks	135,378.50	4,887.18	63,473.77	203,739.45	192,000.00	(11,739.45)	106.1%
Library Books	1,667.70	36.55	-	1,704.25	35,200.00	33,495.75	4.8%
Periodicals	-	235.67	-	235.67	6,350.00	6,114.33	3.7%
Natural Gas	-	-	-	-	75,000.00	75,000.00	0.0%
Electricity	27,616.00	27,231.78	29,154.61	84,002.39	314,500.00	230,497.61	26.7%
Other Supplies	25,032.74	745.45	6,897.49	32,675.68	65,100.00	32,424.32	50.2%
Supplies Total	283,070.38	108,783.93	213,379.48	605,233.79	1,386,275.00	781,041.21	43.7%
Capital Outlay	12,461.82	-	-	12,461.82	15,000.00	2,538.18	83.1%
Other							
Dues and Fees	8,519.00	628.00	5,684.50	14,831.50	48,325.00	33,493.50	30.7%
Tuition	7,119.01	21,646.57	165,287.12	194,052.70	475,000.00	280,947.30	40.9%
Miscellaneous Objects	4,445.00	-	-	4,445.00	113,800.00	109,355.00	3.9%
Other Total	20,083.01	22,274.57	170,971.62	213,329.20	637,125.00	423,795.80	33.5%
Non-Capitalized Equipment	87,756.27	-	5,328.19	93,084.46	157,000.00	63,915.54	59.3%
Termination Benefits	-	-	-	-	-	-	No Bud
Subtotal Education Fund	3,649,199.25	2,666,371.18	3,280,594.56	9,596,164.99	36,823,106.25	27,226,941.26	26.1%
"On-Behalf"/Transfers	-	-	-	-	-	-	No Bud
Total Education Fund	3,649,199.25	2,666,371.18	3,280,594.56	9,596,164.99	36,823,106.25	27,226,941.26	26.1%
Operations and Maintenance Fund							
Salaries							
Admin Salaries	11,415.58	11,415.58	11,415.58	34,246.74	138,550.00	104,303.26	24.7%

Classified Salaries	88,270.27	89,819.39	87,541.34	265,631.00	1,033,600.00	767,969.00	25.7%
Salaries Total	99,685.85	101,234.97	98,956.92	299,877.74	1,172,150.00	872,272.26	25.6%
Benefits							
Medical Insurance	17,698.16	17,382.92	18,477.72	53,558.80	234,750.00	181,191.20	22.8%
Life Insurance	74.86	74.86	85.29	235.01	1,200.00	964.99	19.6%
Retiree Insurance	270.83	541.66	1,786.06	2,598.55	9,500.00	6,901.45	27.4%
Benefits Total	18,043.85	17,999.44	20,349.07	56,392.36	245,450.00	189,057.64	23.0%
Purchased Services							
Professional Development	-	595.00	-	595.00	5,000.00	4,405.00	11.9%
Other Professional Services	-	841.38	9,015.69	9,857.07	25,000.00	15,142.93	39.4%
Snow Removal	-	-	-	-	8,000.00	8,000.00	0.0%
Rental of Equipment	24,090.67	21,865.55	20,770.55	66,726.77	284,000.00	217,273.23	23.5%
Property Upkeep Services	39,401.75	65,697.73	60,293.41	165,392.89	440,000.00	274,607.11	37.6%
Telephone	478.32	239.16	239.40	956.88	3,600.00	2,643.12	26.6%
Service Agreements	612.44	7,317.75	3,595.25	11,525.44	48,500.00	36,974.56	23.8%
Purchased Services Total	64,583.18	96,556.57	93,914.30	255,054.05	814,100.00	559,045.95	31.3%
Supplies							
General Supplies	4,627.94	8,951.71	37,156.07	50,735.72	191,500.00	140,764.28	26.5%
Fuel	2,629.24	-	1,298.92	3,928.16	12,500.00	8,571.84	31.4%
Supplies Total	7,257.18	8,951.71	38,454.99	54,663.88	204,000.00	149,336.12	26.8%
Capital Outlay	607,730.65	621,024.55	878,870.93	2,107,626.13	1,400,000.00	(707,626.13)	150.5%
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	797,300.71	845,767.24	1,130,546.21	2,773,614.16	3,842,200.00	1,068,585.84	72.2%
Transfers	-	-	-	-	-	-	No Bud
Total O&M Fund	797,300.71	845,767.24	1,130,546.21	2,773,614.16	3,842,200.00	1,068,585.84	72.2%
Debt Service Fund							
Purchased Services							
Other Professional Services	-	-	950.00	950.00	3,325.00	2,375.00	28.6%
Purchased Services Total	-	-	950.00	950.00	3,325.00	2,375.00	28.6%
Other							
Principal	144,912.10	-	255,000.00	399,912.10	624,915.00	225,002.90	64.0%
Interest	2,478.61	-	89,143.75	91,622.36	288,238.00	196,615.64	31.8%
Other Total	147,390.71	-	344,143.75	491,534.46	913,153.00	421,618.54	53.8%
Subtotal Debt Service Fund	147,390.71	-	345,093.75	492,484.46	916,478.00	423,993.54	53.7%
Transfers	-	-	-	-	-	-	No Bud
Total Debt Service Fund	147,390.71	-	345,093.75	492,484.46	916,478.00	423,993.54	53.7%
Transportation Fund							
Salaries							
Admin Salaries	10,600.94	10,600.94	10,600.94	31,802.82	128,961.00	97,158.18	24.7%
Classified Salaries	124,834.20	128,695.54	136,489.33	390,019.07	1,658,640.00	1,268,620.93	23.5%
Salaries Total	135,435.14	139,296.48	147,090.27	421,821.89	1,787,601.00	1,365,779.11	23.6%
Benefits							
Transp. IMRF/SS/Medicare	2,564.44	2,564.44	2,563.62	7,692.50	29,010.00	21,317.50	26.5%
Medical Insurance	34,612.36	34,587.01	37,859.90	107,059.27	468,174.00	361,114.73	22.9%
Life Insurance	146.54	142.65	148.30	437.49	2,300.00	1,862.51	19.0%
Retiree Insurance	(444.92)	1,594.92	(483.25)	666.75	6,500.00	5,833.25	10.3%
Benefits Total	36,878.42	38,889.02	40,088.57	115,856.01	505,984.00	390,127.99	22.9%
Purchased Services							
Professional Development	-	-	-	-	3,000.00	3,000.00	0.0%
Other Professional Services	1,925.00	-	1,858.36	3,783.36	35,000.00	31,216.64	10.8%
Rentals	13,756.25	-	824,718.15	838,474.40	805,000.00	(33,474.40)	104.2%
Property Upkeep Services	14,200.59	6,282.72	3,814.16	24,297.47	80,000.00	55,702.53	30.4%
Pupil Transportation Services	-	-	9,471.00	9,471.00	50,000.00	40,529.00	18.9%
Student-Paid Trips	-	-	-	-	1,500.00	1,500.00	0.0%
Telephone	-	-	-	-	500.00	500.00	0.0%
Other Purchased Services	682.00	2,498.50	90,155.23	93,335.73	100,000.00	6,664.27	93.3%
Service Agreements	12,150.00	-	24,182.44	36,332.44	42,000.00	5,667.56	86.5%
Purchased Services Total	42,713.84	8,781.22	954,199.34	1,005,694.40	1,117,000.00	111,305.60	90.0%
Supplies							
General Supplies	188.98	27.41	4,180.46	4,396.85	10,000.00	5,603.15	44.0%
Fuel	5,448.34	-	8,920.34	14,368.68	150,000.00	135,631.32	9.6%
Other Supplies	-	891.37	4,413.63	5,305.00	2,000.00	(3,305.00)	265.3%
Supplies Total	5,637.32	918.78	17,514.43	24,070.53	162,000.00	137,929.47	14.9%
Other							
Dues and Fees	-	-	-	-	1,000.00	1,000.00	0.0%
Other Total	-	-	-	-	1,000.00	1,000.00	0.0%
Non-Capitalized Equipment	-	-	581,600.00	581,600.00	802,000.00	220,400.00	72.5%
Subtotal Trans. Fund	220,664.72	187,885.50	1,740,492.61	2,149,042.83	4,375,585.00	2,226,542.17	49.1%
Transfers	-	-	-	-	-	-	No Bud

	Total Trans. Fund	220,664.72	187,885.50	1,740,492.61	2,149,042.83	4,375,585.00	2,226,542.17	49.1%
Retirement Fund								
Benefits								
IMRF	61,025.49	61,083.29	65,878.00	187,986.78	738,745.00	550,758.22		25.4%
Social Security	41,583.69	40,471.28	44,177.17	126,232.14	529,730.00	403,497.86		23.8%
Medicare	23,062.75	23,541.97	24,658.30	71,263.02	288,210.00	216,946.98		24.7%
Benefits Total	125,671.93	125,096.54	134,713.47	385,481.94	1,556,685.00	1,171,203.06		24.8%
Subtotal Retirement Fund	125,671.93	125,096.54	134,713.47	385,481.94	1,556,685.00	1,171,203.06		24.8%
Total Retirement Fund	125,671.93	125,096.54	134,713.47	385,481.94	1,556,685.00	1,171,203.06		24.8%
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	205,292.11	208,130.36	207,523.53	620,946.00	2,334,121.00	1,713,175.00		26.6%
Teacher Salaries	1,428,841.36	1,406,685.44	1,464,124.76	4,299,651.56	18,671,419.25	14,371,767.69		23.0%
Extra Duty Stipends	26,038.47	75,277.76	30,850.09	132,166.32	636,880.00	504,713.68		20.8%
Classified Salaries	558,040.56	540,581.12	582,573.19	1,681,194.87	7,357,337.00	5,676,142.13		22.9%
Substitutes	5,711.22	11,578.18	76,912.36	94,201.76	545,920.00	451,718.24		17.3%
Salaries Total	2,223,923.72	2,242,252.86	2,361,983.93	6,828,160.51	29,545,677.25	22,717,516.74		23.1%
Benefits								
Transp. IMRF/SS/Medicare	2,564.44	2,564.44	2,563.62	7,692.50	29,010.00	21,317.50		26.5%
TRS	41,413.57	40,438.69	51,403.45	133,255.71	523,477.00	390,221.29		25.5%
IMRF	61,025.49	61,083.29	65,878.00	187,986.78	738,745.00	550,758.22		25.4%
Social Security	41,583.69	40,471.28	44,177.17	126,232.14	529,730.00	403,497.86		23.8%
Medicare	23,062.75	23,541.97	24,658.30	71,263.02	288,210.00	216,946.98		24.7%
TRS ERO Payments	-	-	-	-	-	-		No Bud
Medical Insurance	361,952.84	363,966.04	407,434.70	1,133,353.58	4,940,080.00	3,806,726.42		22.9%
Life Insurance	4,210.74	4,240.04	4,283.77	12,734.55	51,797.00	39,062.45		24.6%
Retiree Insurance	10,241.34	6,565.06	18,652.58	35,458.98	128,950.00	93,491.02		27.5%
Tuition Reimbursement	5,675.80	2,234.00	13,406.15	21,315.95	135,000.00	113,684.05		15.8%
Post-Retirement Benefits	-	-	1,793.20	1,793.20	104,400.00	102,606.80		1.7%
Benefits Total	551,730.66	545,104.81	634,250.94	1,731,086.41	7,469,399.00	5,738,312.59		23.2%
Purchased Services								
Professional Development	7,838.95	12,489.98	12,252.45	32,581.38	142,000.00	109,418.62		22.9%
Consultation/Workshops	6,669.67	3,033.94	177,461.41	187,165.02	839,500.00	652,334.98		22.3%
Data Processing	1,464.00	1,236.76	1,209.50	3,910.26	12,000.00	8,089.74		32.6%
Auditing Services	-	-	30,000.00	30,000.00	34,000.00	4,000.00		88.2%
Legal Services	2,989.72	2,133.13	5,287.21	10,410.06	60,000.00	49,589.94		17.4%
Other Professional Services	18,017.78	1,956.38	14,201.49	34,175.65	104,525.00	70,349.35		32.7%
Sanitation Services	2,407.84	2,213.84	2,160.02	6,781.70	26,800.00	20,018.30		25.3%
Snow Removal	-	-	-	-	8,000.00	8,000.00		0.0%
Rentals	54,080.65	38,061.55	861,096.46	953,238.66	1,235,000.00	281,761.34		77.2%
Property Upkeep Services	53,602.34	71,980.45	64,107.57	189,690.36	520,000.00	330,309.64		36.5%
Pupil Transportation Services	-	-	9,471.00	9,471.00	50,000.00	40,529.00		18.9%
Travel	3,776.84	1,684.84	250.00	5,711.68	28,700.00	22,988.32		19.9%
Student-Paid Trips	-	-	-	-	1,500.00	1,500.00		0.0%
Telephone	4,344.92	4,121.36	4,127.54	12,593.82	75,100.00	62,506.18		16.8%
Postage	1,058.34	-	2,500.00	3,558.34	11,000.00	7,441.66		32.3%
Printing Services	-	-	-	-	7,500.00	7,500.00		0.0%
Water/Sewer Services	8,249.62	6,543.50	3,479.42	18,272.54	57,000.00	38,727.46		32.1%
Other Insurance	416,922.78	869.78	926.34	418,718.90	482,500.00	63,781.10		86.8%
Other Purchased Services	9,897.97	16,696.85	104,137.57	130,732.39	273,100.00	142,367.61		47.9%
Service Agreements	401,864.18	112,786.89	92,274.36	606,925.43	846,700.00	239,774.57		71.7%
Purchased Services Total	993,185.60	275,809.25	1,384,942.34	2,653,937.19	4,814,925.00	2,160,987.81		55.1%
Supplies								
General Supplies	76,279.92	40,494.40	113,661.42	230,435.74	617,375.00	386,939.26		37.3%
Art Supplies	1,798.33	1,904.03	8,521.98	12,224.34	37,500.00	25,275.66		32.6%
Paper Supplies	-	485.04	8,001.12	8,486.16	36,500.00	28,013.84		23.2%
Spanish Supplies	-	-	-	-	4,000.00	4,000.00		0.0%
Student-Paid Supplies	6,022.85	13,517.00	935.65	20,475.50	35,500.00	15,024.50		57.7%
Science Supplies	3,209.81	2,152.19	2,010.68	7,372.68	26,360.00	18,987.32		28.0%

Social Studies Supplies	1,931.88	2,147.66	3,730.23	7,809.77	13,790.00	5,980.23	56.6%
English Language Arts Supplies	3,069.45	8,533.12	5,896.45	17,499.02	45,950.00	28,450.98	38.1%
Math Supplies	1,759.34	2,415.12	6,204.86	10,379.32	28,450.00	18,070.68	36.5%
Supplies - Other	4,120.78	12,977.86	6,227.75	23,326.39	54,200.00	30,873.61	43.0%
Textbooks	135,378.50	4,887.18	63,473.77	203,739.45	192,000.00	(11,739.45)	106.1%
Library Books	1,667.70	36.55	-	1,704.25	35,200.00	33,495.75	4.8%
Periodicals	-	235.67	-	235.67	6,350.00	6,114.33	3.7%
Fuel	8,077.58	-	10,219.26	18,296.84	162,500.00	144,203.16	11.3%
Natural Gas	-	-	-	-	75,000.00	75,000.00	0.0%
Electricity	27,616.00	27,231.78	29,154.61	84,002.39	314,500.00	230,497.61	26.7%
Other Supplies	25,032.74	1,636.82	11,311.12	37,980.68	67,100.00	29,119.32	56.6%
Supplies Total	295,964.88	118,654.42	269,348.90	683,968.20	1,752,275.00	1,068,306.80	39.0%
Capital Outlay							
Capital Outlay	620,192.47	621,024.55	878,870.93	2,120,087.95	1,415,000.00	(705,087.95)	149.8%
Building Improvements	-	-	-	-	-	-	No Bud
Site Improvements	-	-	-	-	-	-	No Bud
Capital Outlay Total	620,192.47	621,024.55	878,870.93	2,120,087.95	1,415,000.00	(705,087.95)	149.8%
Other							
Principal	144,912.10	-	255,000.00	399,912.10	624,915.00	225,002.90	64.0%
Interest	2,478.61	-	89,143.75	91,622.36	288,238.00	196,615.64	31.8%
Dues and Fees	8,519.00	628.00	5,684.50	14,831.50	50,825.00	35,993.50	29.2%
Tuition	7,119.01	21,646.57	165,287.12	194,052.70	475,000.00	280,947.30	40.9%
Miscellaneous Objects	4,445.00	-	-	4,445.00	113,800.00	109,355.00	3.9%
Other Total	167,473.72	22,274.57	515,115.37	704,863.66	1,552,778.00	847,914.34	45.4%
Non-Capitalized Equipment	87,756.27	-	586,928.19	674,684.46	964,000.00	289,315.54	70.0%
Termination Benefits	-	-	-	-	-	-	No Bud
Subtotal All Funds	4,940,227.32	3,825,120.46	6,631,440.60	15,396,788.38	47,514,054.25	32,117,265.87	32.4%
"On-Behalf"/Transfers	-	-	-	-	-	-	No Bud
Total All Funds	4,940,227.32	3,825,120.46	6,631,440.60	15,396,788.38	47,514,054.25	32,117,265.87	32.4%

Revenue Report

9/30/2026

% of Fiscal Year Complete: 25.0%

	MTD Sep	YTD Actual	Fiscal Year 2027 Final Budget	Budget Balance	% Budget Received
Education Fund					
Local Revenue	9,369,601.70	12,283,325.79	35,119,900	22,836,574.21	35.0%
State Revenue	156,719.36	251,657.36	1,104,338	852,680.64	22.8%
Federal Revenue	1,762.78	66,805.44	652,850	586,044.56	10.2%
Subtotal Education Fund	9,528,083.84	12,601,788.59	36,877,088	24,275,299.41	34.2%
"On Behalf"/Transfers	-	-	-	-	No Bud
Total Education Fund	9,528,083.84	12,601,788.59	36,877,088	24,275,299.41	34.2%
Operations & Maintenance Fund					
Local Revenue	1,200,035.26	1,552,076.30	4,321,500	2,769,423.70	35.9%
State Revenue	-	-	50,000	50,000.00	0.0%
Subtotal O & M Fund	1,200,035.26	1,552,076.30	4,371,500	2,819,423.70	35.5%
Transfers	-	-	-	-	No Bud
Total O&M Fund	1,200,035.26	1,552,076.30	4,371,500	2,819,423.70	35.5%
Debt Service Fund					
Local Revenue	126,248.45	160,719.36	430,500	269,780.64	37.3%
Subtotal Debt Service Fund	126,248.45	160,719.36	430,500	269,780.64	37.3%
Transfers	-	-	-	-	0.0%
Total Debt Service Fund	126,248.45	160,719.36	430,500	269,780.64	37.3%
Transportation Fund					
Local Revenue	659,179.99	850,502.99	2,642,400	1,791,897.01	32.2%
State Revenue	467,262.79	467,262.79	1,404,000	936,737.21	33.3%
Federal Revenue	-	-	560,000	560,000.00	0.0%
Subtotal Transportation Fund	1,126,442.78	1,317,765.78	4,606,400	3,288,634.22	28.6%
Total Transportation Fund	1,126,442.78	1,317,765.78	4,606,400	3,288,634.22	28.6%
Retirement Fund					
Local Revenue	502,931.84	646,794.57	1,860,000	1,213,205.43	34.8%
Subtotal Retirement Fund	502,931.84	646,794.57	1,860,000	1,213,205.43	34.8%
Total Retirement Fund	502,931.84	646,794.57	1,860,000	1,213,205.43	34.8%
Capital Projects Fund					
Local Revenue	52,588.19	68,957.79	165,000	96,042.21	41.8%
Subtotal Cap. Projects Fund	52,588.19	68,957.79	165,000	96,042.21	41.8%
Transfers	-	-	-	-	No Bud
Total Cap. Projects Fund	52,588.19	68,957.79	165,000	96,042.21	41.8%
Working Cash Fund					
Local Revenue	42.44	1,219.24	15,000	13,780.76	8.1%
Subtotal Working Cash Fund	42.44	1,219.24	15,000	13,780.76	8.1%
Other Sources	-	-	-	-	No Bud
Total Working Cash Fund	42.44	1,219.24	15,000.00	13,780.76	8.1%
All Funds					
Local Revenue	11,910,627.87	15,563,596.04	44,554,300	28,990,703.96	34.9%
State Revenue	623,982.15	718,920.15	2,558,338	1,839,417.85	28.1%
Federal Revenue	1,762.78	66,805.44	1,212,850	1,146,044.56	5.5%
Subtotal All Funds	12,536,372.80	16,349,321.63	48,325,488	31,976,166.37	33.8%
"On Behalf"/Transfers	-	-	-	-	No Bud
Total All Funds	12,536,372.80	16,349,321.63	48,325,488	31,976,166.37	33.8%

Expenditure Report

9/30/2026

% of Fiscal Year Complete: 25.0%

	MTD Sep	YTD Actual	Fiscal Year 2027 Final Budget	Budget Balance	% Budget Expensed
Education Fund					
Salaries	2,115,936.74	6,106,460.88	26,585,926.25	20,479,465.37	23.0%
Benefits	439,099.83	1,173,356.10	5,161,280.00	3,987,923.90	22.7%
Purchased Services	335,878.70	1,392,238.74	2,880,500.00	1,488,261.26	48.3%
Supplies	213,379.48	605,233.79	1,386,275.00	781,041.21	43.7%
Capital Outlay	-	12,461.82	15,000.00	2,538.18	83.1%
Other	170,971.62	213,329.20	637,125.00	423,795.80	33.5%
Non-Capitalized Equipment	5,328.19	93,084.46	157,000.00	63,915.54	59.3%
Termination Benefits	-	-	-	-	No Bud
Subtotal Education Fund	3,280,594.56	9,596,164.99	36,823,106.25	27,226,941.26	26.1%
"On Behalf"/Transfers	-	-	-	-	No Bud
Total Education Fund	3,280,594.56	9,596,164.99	36,823,106.25	27,226,941.26	26.1%
Operations and Maintenance Fund					
Salaries	98,956.92	299,877.74	1,172,150.00	872,272.26	25.6%
Benefits	20,349.07	56,392.36	245,450.00	189,057.64	23.0%
Purchased Services	93,914.30	255,054.05	814,100.00	559,045.95	31.3%
Supplies	38,454.99	54,663.88	204,000.00	149,336.12	26.8%
Capital Outlay	878,870.93	2,107,626.13	1,400,000.00	(707,626.13)	150.5%
Other	-	-	1,500.00	1,500.00	0.0%
Non-Capitalized Equipment	-	-	5,000.00	5,000.00	0.0%
Subtotal O&M Fund	1,130,546.21	2,773,614.16	3,840,700.00	1,067,085.84	72.2%
Transfers	-	-	-	-	No Bud
Total O&M Fund	1,130,546.21	2,773,614.16	3,840,700.00	1,067,085.84	72.2%
Debt Service Fund					
Purchased Services	950.00	950.00	3,325.00	2,375.00	28.6%
Other	344,143.75	491,534.46	913,153.00	421,618.54	53.8%
Subtotal Debt Service Fund	345,093.75	492,484.46	916,478.00	423,993.54	53.7%
Transfers	-	-	-	-	No Bud
Total Debt Service Fund	345,093.75	492,484.46	916,478.00	423,993.54	53.7%
Transportation Fund					
Salaries	147,090.27	421,821.89	1,787,601.00	1,365,779.11	23.6%
Benefits	40,088.57	115,856.01	505,984.00	390,127.99	22.9%
Purchased Services	954,199.34	1,005,694.40	1,117,000.00	111,305.60	90.0%
Supplies	17,514.43	24,070.53	162,000.00	137,929.47	14.9%
Other	-	-	1,000.00	1,000.00	0.0%
Non-Capitalized Equipment	581,600.00	581,600.00	802,000.00	220,400.00	72.5%
Subtotal Trans. Fund	1,740,492.61	2,149,042.83	4,375,585.00	2,226,542.17	49.1%
Transfers	-	-	-	-	No Bud
Total Trans. Fund	1,740,492.61	2,149,042.83	4,375,585.00	2,226,542.17	49.1%
Retirement Fund					
Benefits	134,713.47	385,481.94	1,556,685.00	1,171,203.06	24.8%
Subtotal Retirement Fund	134,713.47	385,481.94	1,556,685.00	1,171,203.06	24.8%
Total Retirement Fund	134,713.47	385,481.94	1,556,685.00	1,171,203.06	24.8%
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	2,361,983.93	6,828,160.51	29,545,677.25	22,717,516.74	23.1%
Benefits	634,250.94	1,731,086.41	7,469,399.00	5,738,312.59	23.2%
Purchased Services	1,384,942.34	2,653,937.19	4,814,925.00	2,160,987.81	55.1%
Supplies	269,348.90	683,968.20	1,752,275.00	1,068,306.80	39.0%
Capital Outlay	878,870.93	2,120,087.95	1,415,000.00	(705,087.95)	149.8%

Other	515,115.37	704,863.66	1,552,778.00	847,914.34	45.4%
Non-Capitalized Equipment	586,928.19	674,684.46	964,000.00	289,315.54	70.0%
Termination Benefits	-	-	-	-	No Bud
Subtotal All Funds	6,631,440.60	15,396,788.38	47,514,054.25	32,117,265.87	32.4%
"On Behalf"/Transfers	-	-	-	-	No Bud
Total All Funds	6,631,440.60	15,396,788.38	47,514,054.25	32,117,265.87	32.4%

LINCOLNSHIRE-PRAIRIE VIEW ELEMENTARY SCHOOL DISTRICT NO. 103
DETAILED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
ALL FUNDS
MONTH ENDED September 30, 2026

	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	-	-	-	311,520.47	-	-	-	311,520.47	311,520.47
Transportation - Spec. Ed.	-	-	-	155,742.32	-	-	-	155,742.32	155,742.32
Orphanage Tuition	478.00	-	-	-	-	-	-	478.00	478.00
Library Per Capital Grant	-	-	-	-	-	-	-	-	-
Other State Revenue	-	-	-	-	-	-	-	-	-
Total State Sources	156,719.36	-	-	467,262.79	-	-	-	623,982.15	623,982.15
Federal Sources									
Special Milk Program	1,762.78	-	-	-	-	-	-	1,762.78	1,762.78
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	-	-	-	-	-	-	-	-	-
Other Restricted Fed Grants	-	-	-	-	-	-	-	-	-
Total Federal Sources	1,762.78	-	-	-	-	-	-	1,762.78	1,762.78
Total Revenues	9,528,083.84	1,200,035.26	126,248.45	1,126,442.78	502,931.84	52,588.19	42.44	12,357,536.16	12,536,372.80
EXPENDITURES									
Salaries									
Admin Salaries	185,507.01	11,415.58	-	10,600.94	-	-	-	207,523.53	207,523.53
Teacher Salaries	1,464,124.76	-	-	-	-	-	-	1,464,124.76	1,464,124.76
Extra Duty Stipends	30,850.09	-	-	-	-	-	-	30,850.09	30,850.09
Classified Salaries	358,542.52	87,541.34	-	136,489.33	-	-	-	582,573.19	582,573.19
Substitutes	76,912.36	-	-	-	-	-	-	76,912.36	76,912.36
Total Salaries	2,115,936.74	98,956.92	-	147,090.27	-	-	-	2,361,983.93	2,361,983.93
Benefits									
Transp. IMRF/SS/Medicare	-	-	-	2,563.62	-	-	-	2,563.62	2,563.62
TRS	51,403.45	-	-	-	-	-	-	51,403.45	51,403.45
IMRF	-	-	-	-	65,878.00	-	-	65,878.00	65,878.00
Social Security	-	-	-	-	44,177.17	-	-	44,177.17	44,177.17
Medicare	-	-	-	-	24,658.30	-	-	24,658.30	24,658.30
TRS ERO Payments	-	-	-	-	-	-	-	-	-
Medical Insurance	351,097.08	18,477.72	-	37,859.90	-	-	-	407,434.70	407,434.70
Life Insurance	4,050.18	85.29	-	148.30	-	-	-	4,283.77	4,283.77
Retiree Insurance	17,349.77	1,786.06	-	(483.25)	-	-	-	18,652.58	18,652.58
Tuition Reimbursement	13,406.15	-	-	-	-	-	-	13,406.15	13,406.15
Post-Retirement Benefits	1,793.20	-	-	-	-	-	-	1,793.20	1,793.20
Total Benefits	439,099.83	20,349.07	-	40,088.57	134,713.47	-	-	634,250.94	634,250.94

LINCOLNSHIRE-PRAIRIE VIEW ELEMENTARY SCHOOL DISTRICT NO. 103
DETAILED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
ALL FUNDS
MONTH ENDED September 30, 2026

	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	12,252.45	-	-	-	-	-	-	12,252.45	12,252.45
Consultation/Workshops	177,461.41	-	-	-	-	-	-	177,461.41	177,461.41
Data Processing	1,209.50	-	-	-	-	-	-	1,209.50	1,209.50
Auditing Services	30,000.00	-	-	-	-	-	-	30,000.00	30,000.00
Legal Services	5,287.21	-	-	-	-	-	-	5,287.21	5,287.21
Other Professional Services	2,377.44	9,015.69	950.00	1,858.36	-	-	-	13,251.49	14,201.49
Sanitation Services	2,160.02	-	-	-	-	-	-	2,160.02	2,160.02
Snow Removal	-	-	-	-	-	-	-	-	-
Rentals	15,607.76	20,770.55	-	824,718.15	-	-	-	861,096.46	861,096.46
Property Upkeep Services	-	60,293.41	-	3,814.16	-	-	-	64,107.57	64,107.57
Pupil Transportation Services	-	-	-	9,471.00	-	-	-	9,471.00	9,471.00
Travel	250.00	-	-	-	-	-	-	250.00	250.00
Student-Paid Trips	-	-	-	-	-	-	-	-	-
Telephone	3,888.14	239.40	-	-	-	-	-	4,127.54	4,127.54
Postage	2,500.00	-	-	-	-	-	-	2,500.00	2,500.00
Printing Services	-	-	-	-	-	-	-	-	-
Water/Sewer Services	3,479.42	-	-	-	-	-	-	3,479.42	3,479.42
Other Insurance	926.34	-	-	-	-	-	-	926.34	926.34
Other Purchased Services	13,982.34	-	-	90,155.23	-	-	-	104,137.57	104,137.57
Service Agreements	64,496.67	3,595.25	-	24,182.44	-	-	-	92,274.36	92,274.36
Total Purchased Services	335,878.70	93,914.30	950.00	954,199.34	-	-	-	1,383,992.34	1,384,942.34
Supplies									
General Supplies	72,324.89	37,156.07	-	4,180.46	-	-	-	113,661.42	113,661.42
Art Supplies	8,521.98	-	-	-	-	-	-	8,521.98	8,521.98
Paper Supplies	8,001.12	-	-	-	-	-	-	8,001.12	8,001.12
Spanish Supplies	-	-	-	-	-	-	-	-	-
Student-Paid Supplies	935.65	-	-	-	-	-	-	935.65	935.65
Science Supplies	2,010.68	-	-	-	-	-	-	2,010.68	2,010.68
Social Studies Supplies	3,730.23	-	-	-	-	-	-	3,730.23	3,730.23
English Language Arts Supplies	5,896.45	-	-	-	-	-	-	5,896.45	5,896.45
Math Supplies	6,204.86	-	-	-	-	-	-	6,204.86	6,204.86
Supplies - Other	6,227.75	-	-	-	-	-	-	6,227.75	6,227.75
Textbooks	63,473.77	-	-	-	-	-	-	63,473.77	63,473.77
Library Books	-	-	-	-	-	-	-	-	-
Periodicals	-	-	-	-	-	-	-	-	-
Fuel	-	1,298.92	-	8,920.34	-	-	-	10,219.26	10,219.26
Natural Gas	-	-	-	-	-	-	-	-	-
Electricity	29,154.61	-	-	-	-	-	-	29,154.61	29,154.61
Other Supplies	6,897.49	-	-	4,413.63	-	-	-	11,311.12	11,311.12
Total Supplies	213,379.48	38,454.99	-	17,514.43	-	-	-	269,348.90	269,348.90

LINCOLNSHIRE-PRAIRIE VIEW ELEMENTARY SCHOOL DISTRICT NO. 103
DETAILED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
ALL FUNDS
MONTH ENDED September 30, 2026

	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
Capital Outlay									
Capital Outlay	-	878,870.93	-	-	-	-	-	878,870.93	878,870.93
Building Improvements	-	-	-	-	-	-	-	-	-
Site Improvements	-	-	-	-	-	-	-	-	-
Total Capital Outlay	-	878,870.93	-	-	-	-	-	878,870.93	878,870.93
Other									
Principal	-	-	255,000.00	-	-	-	-	-	255,000.00
Interest	-	-	89,143.75	-	-	-	-	-	89,143.75
Dues and Fees	5,684.50	-	-	-	-	-	-	5,684.50	5,684.50
Tuition	165,287.12	-	-	-	-	-	-	165,287.12	165,287.12
Miscellaneous Objects	-	-	-	-	-	-	-	-	-
Total Other	170,971.62	-	344,143.75	-	-	-	-	170,971.62	515,115.37
Total Non-Capitalized Equipment	5,328.19	-	-	581,600.00	-	-	-	586,928.19	586,928.19
Total Termination Benefits	-	-	-	-	-	-	-	-	-
Total Expenditures	3,280,594.56	1,130,546.21	345,093.75	1,740,492.61	134,713.47	-	-	6,286,346.85	6,631,440.60
Excess (deficiency) of revenues over expenditures	6,247,489.28	69,489.05	(218,845.30)	(614,049.83)	368,218.37	52,588.19	42.44	6,071,189.31	5,904,932.20
OTHER FINANCING SOURCES (USES)									
"On Behalf"/Transfers	-	-	-	-	-	-	-	-	-
Other Sources	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-
Net changes in fund balances	6,247,489.28	69,489.05	(218,845.30)	(614,049.83)	368,218.37	52,588.19	42.44	6,071,189.31	5,904,932.20
Fund Balance: 08/31/2026	25,082,225.73	(254,752.76)	(67,251.86)	2,555,881.06	2,517,856.24	750,546.72	468,770.33	30,369,980.60	31,053,275.46
Fund Balance: 09/31/2026	\$ 31,329,715.01	\$ (185,263.71)	\$ (286,097.16)	\$ 1,941,831.23	\$ 2,886,074.61	\$ 803,134.91	\$ 468,812.77	\$ 36,441,169.91	\$ 36,958,207.66

LINCOLNSHIRE-PRAIRIE VIEW ELEMENTARY SCHOOL DISTRICT NO. 103
SUMMARY STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
ALL FUNDS
MONTH ENDED September 30, 2026

	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	9,369,601.70	1,200,035.26	126,248.45	659,179.99	502,931.84	52,588.19	42.44	11,731,791.23	11,910,627.87
State Sources	156,719.36	-	-	467,262.79	-	-	-	623,982.15	623,982.15
Federal Sources	1,762.78	-	-	-	-	-	-	1,762.78	1,762.78
Total Revenues	9,528,083.84	1,200,035.26	126,248.45	1,126,442.78	502,931.84	52,588.19	42.44	12,357,536.16	12,536,372.80
EXPENDITURES									
Salaries	2,115,936.74	98,956.92	-	147,090.27	-	-	-	2,361,983.93	2,361,983.93
Benefits	439,099.83	20,349.07	-	40,088.57	134,713.47	-	-	634,250.94	634,250.94
Purchased Services	335,878.70	93,914.30	950.00	954,199.34	-	-	-	1,383,992.34	1,384,942.34
Supplies	213,379.48	38,454.99	-	17,514.43	-	-	-	269,348.90	269,348.90
Capital Outlay	-	878,870.93	-	-	-	-	-	878,870.93	878,870.93
Other	170,971.62	-	344,143.75	-	-	-	-	170,971.62	515,115.37
Non-Capitalized Equip.	5,328.19	-	-	581,600.00	-	-	-	586,928.19	586,928.19
Termination Benefits	-	-	-	-	-	-	-	-	-
Total Expenditures	3,280,594.56	1,130,546.21	345,093.75	1,740,492.61	134,713.47	-	-	6,286,346.85	6,631,440.60
Excess (deficiency) of revenues over expenditures	6,247,489.28	69,489.05	(218,845.30)	(614,049.83)	368,218.37	52,588.19	42.44	6,071,189.31	5,904,932.20
OTHER FINANCING SOURCES (USES)									
Transfers	-	-	-	-	-	-	-	-	-
Other Sources	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-
Net changes in fund balances	6,247,489.28	69,489.05	(218,845.30)	(614,049.83)	368,218.37	52,588.19	42.44	6,071,189.31	5,904,932.20
Fund Balance: 08/31/2026	25,082,225.73	(254,752.76)	(67,251.86)	2,555,881.06	2,517,856.24	750,546.72	468,770.33	30,369,980.60	31,053,275.46
Fund Balance: 09/31/2026	\$ 31,329,715.01	\$ (185,263.71)	\$ (286,097.16)	\$ 1,941,831.23	\$ 2,886,074.61	\$ 803,134.91	\$ 468,812.77	\$ 36,441,169.91	\$ 36,958,207.66

LINCOLNSHIRE-PRAIRIE VIEW ELEMENTARY SCHOOL DISTRICT NO. 103

STATEMENT OF FINANCIAL POSITION

ALL FUNDS

MONTH ENDED September 30, 2026

	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	2,697,906.74	1,855.00	(285,147.16)	3,965.23	1,723.27	-	-	2,705,450.24	2,420,303.08
US Bank - Payroll	50,428.11	1,253.42	-	1,326.95	-	-	-	53,008.48	53,008.48
US Bank - RevTrak	152,538.42	-	-	698.25	-	-	-	153,236.67	153,236.67
PMA - LIQ	420.98	-	-	144.82	142.83	-	-	708.63	708.63
PMA - MAX	1,293,298.02	337,300.68	-	1,251,551.42	1,308,208.51	803,134.91	465.89	4,190,824.52	4,993,959.43
PMA - Fixed Rate Investments	23,901,860.82	-	-	1,597,982.45	1,576,000.00	-	468,346.88	27,544,190.15	27,544,190.15
PMA Bonds	-	-	-	-	-	-	-	-	-
IIIT	24,894.01	-	-	-	-	-	-	24,894.01	24,894.01
Bank Financial	92,908.62	-	-	-	-	-	-	92,908.62	92,908.62
Fifth Third Securities	3,660,034.13	-	-	-	-	-	-	3,660,034.13	3,660,034.13
Imprest Fund	24,065.87	-	-	-	-	-	-	24,065.87	24,065.87
Petty Cash	500.00	-	-	-	-	-	-	500.00	500.00
TOTAL ASSETS	31,898,855.72	340,409.10	(285,147.16)	2,855,669.12	2,886,074.61	803,134.91	468,812.77	38,449,821.32	38,967,809.07
LIABILITIES & FUND BALANCE									
LIABILITIES									
Accounts Payable	488,356.22	524,641.65	950.00	915,576.06	-	-	-	1,928,573.93	1,929,523.93
Dental Insurance Payable	93,745.24	1,031.16	-	(1,738.17)	-	-	-	93,038.23	93,038.23
Flex Spending Account Payable	(12,960.75)	-	-	-	-	-	-	(12,960.75)	(12,960.75)
Tech Program Receivable	-	-	-	-	-	-	-	-	-
Total Liabilities	569,140.71	525,672.81	950.00	913,837.89	-	-	-	2,008,651.41	2,009,601.41
FUND BALANCE									
Fund Balance	31,329,715.01	(185,263.71)	(286,097.16)	1,941,831.23	2,886,074.61	803,134.91	468,812.77	36,441,169.91	36,958,207.66
Total Fund Balance	31,329,715.01	(185,263.71)	(286,097.16)	1,941,831.23	2,886,074.61	803,134.91	468,812.77	36,441,169.91	36,958,207.66
TOTAL LIABILITIES & FUND BALANCE	31,898,855.72	340,409.10	(285,147.16)	2,855,669.12	2,886,074.61	803,134.91	468,812.77	38,449,821.32	38,967,809.07