



Lincolnshire-Prairie View School District 103

Memo

To: Board of Education
From: Patrick Palbicke
CC: Dr. Scott Warren
Date: March 25, 2026
Re: Business Office Update – February 2026

February 2026 Financial Reports

I'm pleased to share the financial updates for February 2026, as the district is now two-thirds complete of the fiscal year. We like to remind the board each month that some items will be fully expensed for the year, which will inflate expenses (and associated percentages), such as property insurance, leases, post-retirement benefits and this month the unbudgeted bus purchases. We did receive all the money from the ComEd Rebate but are still awaiting the monies for the federal grant. Supplies and Contracts, you will notice, will remain overbudget (by percentage) at this time and continue to be flagged red. These should balance better in the final months as purchases slow considerably down.

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

Revenue – Target 66.7% Collected:

- **District Overall:** Currently stands at 54.0% collected. You will notice once again no tax collections, and this will continue until the 2025 extension that begins in May 2026. Revenue will mainly be local sources (fees), State Grants, and Federal Grants.
- **103 Club Receipts:** 65.9% continues as it approaches targeted revenue.
- **Interest Income:** 59.5%, as a result of interest rate cuts and a reinvestment of cash. The district did increase this month, coming closer to its target.
- **Tuition FDK/EC:** 71.7% of fees collected.
- **After School Activities:** 81.1% as the district collects upcoming spring activities.
- **Athletic Fees:** 63.1% with Spring sports upcoming.
- **Band/Choir/Orchestra:** 120.7% , slightly higher participation than was expected
- **State Revenue:** 56.4% with little payments collected in February.
- **Medicaid:** 152.9%.
- **Fed Revenue:** 107% with the collection of IDEA Grant monies.

Revenue Report

2/28/2026

% of Fiscal Year Complete: **66.7%**

Education Fund

Local Sources

	MTD July	MTD Aug	MTD Sept	MTD Oct	MTD Nov	MTD Dec	MTD Jan	MTD Feb	YTD Actual	Fiscal Year 2026 Final Budget	Budget Balance	% Budget Received
Property Tax Receipts	1,003,753.55	1,096,635.91	8,071,609.75	4,855,734.08	779,961.03	-	-	-	15,807,694.32	30,682,000	14,874,305.68	51.5%
CPPRT	25,151.35	4,321.52	-	26,039.77	-	20,629.25	24,977.26	-	101,119.15	120,000	18,880.85	84.3%
Tuition -EC/FD Kindergarten	97,404.50	88,589.10	8,115.30	12,481.80	85,019.92	151,634.42	13,771.95	5,410.87	462,427.86	645,000	182,572.14	71.7%
Tuition - Summer School	-	-	-	-	-	110.00	-	-	110.00	175,000	174,890.00	0.1%
Interest	48,187.80	27,416.26	58,740.22	47,499.71	43,438.15	67,301.91	59,963.39	84,909.99	437,457.43	735,000	297,542.57	59.5%
Athletic Admissions	-	-	-	-	-	-	-	-	-	-	-	No Bud
Other Admissions	-	-	-	-	-	-	-	-	-	-	-	No Bud
After School Activities	-	-	29,605.00	14,405.00	7,190.00	15,304.00	6,083.00	8,470.00	81,057.00	100,000	18,943.00	81.1%
Technology Fee	-	-	-	-	-	-	-	-	-	300	300.00	0.0%
PE Uniform/Lock Fee	683.00	856.07	(1,640.00)	110.00	87.00	123.00	162.00	43.00	424.07	6,000	5,575.93	7.1%
Fine Arts Fee	-	-	-	-	-	-	-	-	-	-	-	No Bud
Graduation Fee	250.00	285.00	48.00	-	-	25.00	23.00	-	631.00	5,000	4,369.00	12.6%
Sprague Class Project Fee	-	-	-	-	-	-	-	-	-	-	-	No Bud
Half Day Class Project Fee	-	-	-	-	-	-	-	-	-	-	-	No Bud
Field Trip Fees	-	-	1,347.75	268.25	4,555.20	1,058.55	6,319.00	2,470.00	16,018.75	20,000	3,981.25	80.1%
Sale of Athletic Wear	-	-	-	-	-	-	-	-	-	-	-	No Bud
103 Club Fees	8,280.00	1,110.00	162,067.55	88,221.45	107,938.45	67,941.50	108,447.40	72,423.55	616,429.90	935,000	318,570.10	65.9%
Student ID Fees/Fines	-	-	-	-	-	-	-	-	-	500	500.00	0.0%
Library Fees/Fines	-	-	10.99	-	-	-	30.00	-	40.99	250	209.01	16.4%
Athletic Fees	-	4,700.00	6,600.00	3,000.00	6,400.00	1,600.00	3,500.00	2,600.00	28,400.00	45,000	16,600.00	63.1%
Band/Orchestra/Choir	1,750.00	9,020.04	31,313.55	(250.00)	6,250.00	5,266.41	700.00	250.00	54,300.00	45,000	(9,300.00)	120.7%
Textbook Fees	22,041.00	19,962.84	3,002.56	2,165.15	2,411.68	2,220.47	544.85	1,152.01	53,500.56	485,750	432,249.44	11.0%
PTO/Foundation Donations	38,300.00	-	-	-	2,062.93	4,790.00	2,080.00	2,133.71	49,366.64	40,000	(9,366.64)	123.4%
Other Donations	200.00	-	-	-	-	100.00	-	2,532.00	2,832.00	10,000	7,168.00	28.3%
Misc. Donations	476.48	-	-	-	-	-	-	-	476.48	100	(376.48)	476.5%
Refunds from Prior Yr. Expenses	-	27,639.73	-	-	-	-	15,548.55	-	43,188.28	8,000	(35,188.28)	539.9%
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	-	-	-	3,581.34	-	365,382.00	369,205.84	20,000	(349,205.84)	1846.0%
Local Revenue	1,246,477.68	1,280,778.97	8,370,820.67	5,049,675.21	1,045,314.36	341,685.85	242,150.40	547,777.13	18,124,680.27	34,117,900	15,993,219.73	53.1%
State Sources												
General State Aid	-	94,776.00	94,776.00	94,776.00	94,776.00	94,776.00	94,776.00	94,776.00	663,432.00	1,042,838	379,406.00	63.6%
Spec. Ed. Private Facility	-	-	-	-	-	42,536.56	41,604.40	-	84,140.96	60,000	(24,140.96)	140.2%
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	-	-	17,356.00	(13,011.00)	-	-	-	-	4,345.00	-	(4,345.00)	No Bud
Library Per Capital Grant	-	-	-	-	-	-	-	-	-	1,500	1,500.00	0.0%
Other State Revenue	-	-	-	-	-	-	-	-	-	-	-	No Bud
State Revenue	-	94,776.00	112,132.00	81,765.00	94,776.00	137,312.56	136,380.40	94,776.00	751,917.96	1,104,338	352,420.04	68.1%
Federal Sources												
Special Milk Program/NSLP	4,141.77	-	-	1,507.27	-	8,363.07	-	6,182.20	20,194.31	26,500	6,305.69	76.2%
Summer Food Service Program	-	-	-	-	-	-	-	-	-	-	-	No Bud
Title I - Low Income	12,917.00	-	-	-	-	-	28,505.00	3,010.00	44,432.00	28,000	(16,432.00)	158.7%
IDEA Preschool	-	-	-	-	-	9,442.00	-	1,057.00	10,499.00	11,500	1,001.00	91.3%
IDEA Flow Through	26,820.00	-	-	-	-	152,508.00	-	279,235.00	458,563.00	465,000	6,437.00	98.6%
IDEA Room & Board	-	-	-	-	-	-	-	-	-	-	-	No Bud
Title III - LIPLEP	9,615.00	-	-	15,519.00	-	-	584.00	11,420.00	37,138.00	25,000	(12,138.00)	148.6%

Title II - Teacher Quality	15,653.00	-	-	-	-	11,302.00	-	-	26,955.00	26,850	(105.00)	100.4%
Medicaid Reimbursement	58,299.93	5,260.75	5,098.79	-	6,413.04	-	9,044.75	-	84,117.26	55,000	(29,117.26)	152.9%
Other Restricted Fed Grants	695.00	-	-	-	-	-	-	-	695.00	-	(695.00)	No Bud
Federal Revenue	128,141.70	5,260.75	5,098.79	17,026.27	6,413.04	181,615.07	38,133.75	300,904.20	682,593.57	637,850	(44,743.57)	107.0%
Subtotal Education Fund	1,374,619.38	1,380,815.72	8,488,051.46	5,148,466.48	1,146,503.40	660,613.48	416,664.55	943,457.33	19,559,191.80	35,860,088	16,300,896.20	54.5%
"On-Behalf"/Transfers	-	-	-	-	-	-	-	-	-	-	-	No Bud
Total Education Fund	1,374,619.38	1,380,815.72	8,488,051.46	5,148,466.48	1,146,503.40	660,613.48	416,664.55	943,457.33	19,559,191.80	35,860,088	16,300,896.20	54.5%
Operations & Maintenance Fund												
Local Sources												
Property Tax Receipts	127,126.54	138,889.76	1,022,275.25	614,982.24	98,782.65	-	-	-	2,002,056.44	3,820,000	1,817,943.56	52.4%
Interest	4,439.38	2,159.73	1,389.20	4,551.26	4,177.19	3,038.00	2,759.70	1,821.06	24,335.52	20,000	(4,335.52)	121.7%
Facility Rental	975.00	-	-	-	-	612.50	300.00	-	1,887.50	15,000	13,112.50	12.6%
Impact Fees	-	-	-	-	-	-	-	13,967.76	13,967.76	45,000	31,032.24	31.0%
Refunds from Prior Yr. Expenses	-	-	-	-	-	-	-	-	-	-	-	No Bud
Other Local Revenue	-	-	-	-	-	-	2,205.82	-	2,205.82	1,500	(705.82)	147.1%
Local Revenue	132,540.92	141,049.49	1,023,664.45	619,533.50	102,959.84	3,650.50	5,265.52	15,788.82	2,044,453.04	3,901,500.00	1,857,046.96	52.4%
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	132,540.92	141,049.49	1,023,664.45	619,533.50	102,959.84	3,650.50	5,265.52	15,788.82	2,044,453.04	3,951,500.00	1,907,046.96	51.7%
Transfers	-	-	-	-	-	-	-	-	-	-	-	No Bud
Total O&M Fund	132,540.92	141,049.49	1,023,664.45	619,533.50	102,959.84	3,650.50	5,265.52	15,788.82	2,044,453.04	3,951,500.00	1,907,046.96	51.7%
Debt Service Fund												
Local Sources												
Property Tax Receipts	14,240.12	15,557.98	114,512.17	68,888.49	11,065.32	-	-	-	224,264.08	420,000	195,735.92	53.4%
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	114,512.17	68,888.49	11,065.32	-	-	-	224,455.24	420,500.00	196,044.76	53.4%
Subtotal Debt Service Fund	14,431.28	15,557.98	114,512.17	68,888.49	11,065.32	-	-	-	224,455.24	420,500.00	196,044.76	53.4%
Transfers/Other Sources	-	-	-	-	-	-	-	-	-	-	-	No Bud
Total Debt Service Fund	14,431.28	15,557.98	114,512.17	68,888.49	11,065.32	-	-	-	224,455.24	420,500.00	196,044.76	53.4%
Transportation Fund												
Local Sources												
Property Tax Receipts	71,989.77	78,650.61	578,894.39	348,252.36	55,938.69	-	-	-	1,133,725.82	2,140,000	1,006,274.18	53.0%
Bus Fees	800.00	2,800.00	400.00	800.00	1,600.00	-	-	-	6,400.00	6,800	400.00	No Bud
Paid Student Trips	-	-	867.45	979.25	936.00	156.00	826.00	2,406.00	6,170.70	5,000	(1,170.70)	123.4%
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	10,479.00	8,578.22	8,822.77	9,619.88	5,231.62	6,670.26	59,494.51	125,000	65,505.49	47.6%
Payment from Other Districts	-	-	-	-	-	-	-	-	-	100	100.00	0.0%
Other Local Revenue	-	-	-	-	228.00	-	-	-	228.00	500	272.00	45.6%
Local Revenue	79,779.97	84,553.17	590,640.84	358,609.83	67,525.46	9,775.88	6,057.62	9,076.26	1,206,019.03	2,307,400.00	1,101,380.97	52.3%
State Sources												
Transportation - Regular	-	-	-	239,963.38	-	-	241,073.74	-	481,037.12	916,989	435,951.88	52.5%
Transportation - Spec. Ed.	-	-	-	117,108.88	-	-	108,273.43	-	225,382.31	516,250	290,867.69	43.7%
Other State Revenue	-	-	-	-	-	-	-	-	-	-	-	No Bud
State Revenue	-	-	-	357,072.26	-	-	349,347.17	-	706,419.43	1,433,239.00	726,819.57	49.3%
Subtotal Transportation Fund	79,779.97	84,553.17	590,640.84	715,682.09	67,525.46	9,775.88	355,404.79	9,076.26	1,912,438.46	3,740,639.00	1,828,200.54	51.1%
Total Transportation Fund	79,779.97	84,553.17	590,640.84	715,682.09	67,525.46	9,775.88	355,404.79	9,076.26	1,912,438.46	3,740,639.00	1,828,200.54	51.1%
Retirement Fund												
Local Sources												
Property Tax Receipts	58,246.87	63,635.98	468,381.28	281,769.72	45,259.70	-	-	-	917,293.55	1,680,000	762,706.45	54.6%

CPVRT	-	-	-	-	-	-	-	-	-	30,000	30,000.00	0.0%
Interest	4,042.91	1,712.51	6,335.42	5,481.37	5,609.55	6,452.76	6,525.92	7,308.87	43,469.31	70,000	26,530.69	62.1%
Local Revenue	62,289.78	65,348.49	474,716.70	287,251.09	50,869.25	6,452.76	6,525.92	7,308.87	960,762.86	1,780,000.00	819,237.14	54.0%
Subtotal Retirement Fund	62,289.78	65,348.49	474,716.70	287,251.09	50,869.25	6,452.76	6,525.92	7,308.87	960,762.86	1,780,000.00	819,237.14	54.0%
Total Retirement Fund	62,289.78	65,348.49	474,716.70	287,251.09	50,869.25	6,452.76	6,525.92	7,308.87	960,762.86	1,780,000.00	819,237.14	54.0%
Capital Projects Fund												
Local Sources												
PTAB Recapture	2,890.86	3,165.75	23,307.09	14,021.13	2,252.20	-	-	-	45,637.03	90,000	44,362.97	50.7%
Interest	2,226.44	1,172.13	3,315.82	2,501.83	2,021.39	1,682.02	1,842.49	1,782.75	16,544.87	15,000	(1,544.87)	110.3%
PTO Donations	-	-	-	-	-	-	-	-	-	-	-	No Bud
Local Revenue	5,117.30	4,337.88	26,622.91	16,522.96	4,273.59	1,682.02	1,842.49	1,782.75	62,181.90	105,000.00	42,818.10	59.2%
Subtotal Cap. Projects Fund	5,117.30	4,337.88	26,622.91	16,522.96	4,273.59	1,682.02	1,842.49	1,782.75	62,181.90	105,000.00	42,818.10	59.2%
Transfers	-	-	-	-	-	-	-	-	-	-	-	No Bud
Total Cap. Projects Fund	5,117.30	4,337.88	26,622.91	16,522.96	4,273.59	1,682.02	1,842.49	1,782.75	62,181.90	105,000.00	42,818.10	59.2%
Working Cash Fund												
Local Sources												
Interest	438.53	123.91	896.68	500.64	627.91	1,119.74	1,173.16	1,532.69	6,413.26	15,000	8,586.74	42.8%
Local Revenue	438.53	123.91	896.68	500.64	627.91	1,119.74	1,173.16	1,532.69	6,413.26	15,000.00	8,586.74	42.8%
Subtotal Working Cash Fund	438.53	123.91	896.68	500.64	627.91	1,119.74	1,173.16	1,532.69	6,413.26	15,000.00	8,586.74	42.8%
Other Sources	-	-	-	-	-	-	-	-	-	-	-	No Bud
Total Working Cash Fund	438.53	123.91	896.68	500.64	627.91	1,119.74	1,173.16	1,532.69	6,413.26	15,000.00	8,586.74	42.8%
All Funds												
Local Sources												
Property Tax Receipts	1,278,247.71	1,396,535.99	10,278,979.93	6,183,648.02	993,259.59	-	-	-	20,130,671.24	38,832,000.00	18,701,328.76	51.8%
CPVRT	25,151.35	4,321.52	-	26,039.77	-	20,629.25	24,977.26	-	101,119.15	150,000.00	48,880.85	67.4%
Tuition - EC/FD Kindergarten	97,404.50	88,589.10	8,115.30	12,481.80	85,019.92	151,634.42	13,771.95	5,410.87	462,427.86	645,000.00	182,572.14	71.7%
Tuition - Summer School	-	-	-	-	-	110.00	-	-	110.00	175,000.00	174,890.00	0.1%
Bus Fees	800.00	2,800.00	400.00	800.00	1,600.00	-	-	-	6,400.00	6,800.00	400.00	No Bud
Paid Student Trips	-	-	867.45	979.25	936.00	156.00	826.00	2,406.00	6,170.70	5,000.00	(1,170.70)	123.4%
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	81,156.34	69,113.03	64,696.96	89,214.31	77,496.28	104,025.62	587,906.06	980,500.00	392,593.94	60.0%
Admissions - Athletic	-	-	-	-	-	-	-	-	-	-	-	No Bud
Admissions - Other	-	-	-	-	-	-	-	-	-	-	-	No Bud
After School Activities	-	-	29,605.00	14,405.00	7,190.00	15,304.00	6,083.00	8,470.00	81,057.00	100,000.00	18,943.00	81.1%
Technology Fee	-	-	-	-	-	-	-	-	-	300.00	300.00	0.0%
PE Uniform/Lock Fee	683.00	856.07	(1,640.00)	110.00	87.00	123.00	162.00	43.00	424.07	6,000.00	5,575.93	7.1%
Fine Arts Fee	-	-	-	-	-	-	-	-	-	-	-	No Bud
Graduation Fee	250.00	285.00	48.00	-	-	25.00	23.00	-	631.00	5,000.00	4,369.00	12.6%
Sprague Class Project Fee	-	-	-	-	-	-	-	-	-	-	-	No Bud
Half Day Class Project Fee	-	-	-	-	-	-	-	-	-	-	-	No Bud
Field Trip Fees	-	-	1,347.75	268.25	4,555.20	1,058.55	6,319.00	2,470.00	16,018.75	20,000.00	3,981.25	80.1%
Sale of Athletic Wear	-	-	-	-	-	-	-	-	-	-	-	No Bud
103 Club Fees	8,280.00	1,110.00	162,067.55	88,221.45	107,938.45	67,941.50	108,447.40	72,423.55	616,429.90	935,000.00	318,570.10	65.9%
Student ID Fees/Fines	-	-	-	-	-	-	-	-	-	500.00	500.00	0.0%
Library Fees/Fines	-	-	10.99	-	-	-	30.00	-	40.99	250.00	209.01	16.4%
Athletic Fees	-	4,700.00	6,600.00	3,000.00	6,400.00	1,600.00	3,500.00	2,600.00	28,400.00	45,000.00	16,600.00	63.1%
Band/Orchestra/Choir	1,750.00	9,020.04	31,313.55	(250.00)	6,250.00	5,266.41	700.00	250.00	54,300.00	45,000.00	(9,300.00)	120.7%
Textbook Fees	22,041.00	19,962.84	3,002.56	2,165.15	2,411.68	2,220.47	544.85	1,152.01	53,500.56	485,750.00	432,249.44	11.0%
PTO/Foundation Donations	38,300.00	-	-	-	2,062.93	4,790.00	2,080.00	2,133.71	49,366.64	40,000.00	(9,366.64)	123.4%
Other Donations	200.00	-	-	-	-	100.00	-	2,532.00	2,832.00	10,000.00	7,168.00	28.3%
Misc. Donations	476.48	-	-	-	-	-	-	-	476.48	100.00	(376.48)	476.5%
Facility Rental	975.00	-	-	-	-	612.50	300.00	-	1,887.50	15,000.00	13,112.50	12.6%
Impact Fees	-	-	-	-	-	-	-	13,967.76	13,967.76	45,000.00	31,032.24	31.0%

Refunds from Prior Yr. Expenses	-	27,639.73	-	-	-	-	15,548.55	-	43,188.28	8,100.00	(35,088.28)	533.2%
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	-	-	228.00	3,581.34	2,205.82	365,382.00	371,639.66	22,000.00	(349,639.66)	1689.3%
Local Revenue	1,541,075.46	1,591,749.89	10,601,874.42	6,400,981.72	1,282,635.73	364,366.75	263,015.11	583,266.52	22,628,965.60	42,647,300.00	20,018,334.40	53.1%
State Sources												
General State Aid	-	94,776.00	94,776.00	94,776.00	94,776.00	94,776.00	94,776.00	94,776.00	663,432.00	1,042,838.00	379,406.00	63.6%
Spec. Ed. Private Facility	-	-	-	-	-	42,536.56	41,604.40	-	84,140.96	60,000.00	(24,140.96)	140.2%
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	-	-	-	239,963.38	-	-	241,073.74	-	481,037.12	916,989.00	435,951.88	52.5%
Transportation - Spec. Ed.	-	-	-	117,108.88	-	-	108,273.43	-	225,382.31	516,250.00	290,867.69	43.7%
Orphanage Tuition	-	-	17,356.00	(13,011.00)	-	-	-	-	4,345.00	-	(4,345.00)	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	-	94,776.00	112,132.00	438,837.26	94,776.00	137,312.56	485,727.57	94,776.00	1,458,337.39	2,587,577.00	1,129,239.61	56.4%
Federal Sources												
Special Milk Program	4,141.77	-	-	1,507.27	-	8,363.07	-	6,182.20	20,194.31	26,500.00	6,305.69	76.2%
Summer Food Service Program	-	-	-	-	-	-	-	-	-	-	-	No Bud
Title I - Low Income	12,917.00	-	-	-	-	-	28,505.00	3,010.00	44,432.00	28,000.00	(16,432.00)	158.7%
IDEA Preschool	-	-	-	-	-	9,442.00	-	1,057.00	10,499.00	11,500.00	1,001.00	91.3%
IDEA Flow Through	26,820.00	-	-	-	-	152,508.00	-	279,235.00	458,563.00	465,000.00	6,437.00	98.6%
IDEA Room & Board	-	-	-	-	-	-	-	-	-	-	-	No Bud
Title III - LIPLEP	9,615.00	-	-	15,519.00	-	-	584.00	11,420.00	37,138.00	25,000.00	(12,138.00)	148.6%
Title II - Teacher Quality	15,653.00	-	-	-	-	11,302.00	-	-	26,955.00	26,850.00	(105.00)	100.4%
Medicaid Reimbursement	58,299.93	5,260.75	5,098.79	-	6,413.04	-	9,044.75	-	84,117.26	55,000.00	(29,117.26)	152.9%
Other Restricted Fed Grants	695.00	-	-	-	-	-	-	-	695.00	-	(695.00)	No Bud
Federal Revenue	128,141.70	5,260.75	5,098.79	17,026.27	6,413.04	181,615.07	38,133.75	300,904.20	682,593.57	637,850.00	(44,743.57)	107.0%
Subtotal All Funds	1,669,217.16	1,691,786.64	10,719,105.21	6,856,845.25	1,383,824.77	683,294.38	786,876.43	978,946.72	24,769,896.56	45,872,727.00	21,102,830.44	54.0%
"On Behalf"/Transfers	-	-	-	-	-	-	-	-	-	-	-	No Bud
Total All Funds	1,669,217.16	1,691,786.64	10,719,105.21	6,856,845.25	1,383,824.77	683,294.38	786,876.43	978,946.72	24,769,896.56	45,872,727.00	21,102,830.44	54.0%

Expenditure Report

2/28/2026

% of Fiscal Year Complete: **66.7%**

Education Fund

Salaries

	MTD July	MTD Aug	MTD Sept	MTD Oct	MTD Nov	MTD Dec	MTD Jan	MTD Feb	YTD Actual	Fiscal Year 2026 Final Budget	Budget Balance	% Budget Expended
Admin Salaries	155,490.31	160,830.16	162,210.56	167,304.31	168,933.33	164,991.00	169,127.05	173,768.00	1,322,654.72	1,907,135.47	584,480.75	69.4%
Teacher Salaries	1,403,905.40	1,371,860.71	1,422,690.12	1,407,902.47	1,408,635.36	1,409,996.05	1,406,574.08	1,403,119.50	11,234,683.69	17,848,807.06	6,614,123.37	62.9%
Extra Duty Stipends	46,144.05	98,476.82	18,481.91	53,235.36	123,420.33	49,137.10	15,386.69	26,787.65	431,069.91	633,800.00	202,730.09	68.0%
Classified Salaries	344,050.12	321,225.16	344,854.08	348,099.83	352,867.80	360,327.33	357,443.89	356,410.54	2,785,278.75	4,488,968.50	1,703,689.75	62.0%
Substitutes	1,821.27	6,532.25	56,193.38	60,637.63	60,651.99	46,380.35	34,245.12	66,488.40	332,950.39	625,920.00	292,969.61	53.2%
Salaries Total	1,951,411.15	1,958,925.10	2,004,430.05	2,037,179.60	2,114,508.81	2,030,831.83	1,982,776.83	2,026,574.09	16,106,637.46	25,504,631.03	9,397,993.57	63.2%

Benefits

TRS	37,855.64	39,197.85	47,423.17	39,699.24	40,657.04	39,270.89	38,313.15	38,292.61	320,709.59	510,370.00	189,660.41	62.8%
TRS ERO Payments	-	-	-	-	-	-	-	-	-	-	-	No Bud
Medical Insurance	324,186.98	319,510.76	342,890.66	312,817.77	306,955.28	304,697.89	306,086.35	307,338.20	2,524,483.89	4,025,348.00	1,500,864.11	62.7%
Life Insurance	3,926.37	3,893.51	3,908.38	3,912.59	3,934.98	3,914.88	3,905.61	3,926.35	31,322.67	48,297.00	16,974.33	64.9%
Retiree Insurance	16,022.23	2,783.98	5,282.98	11,402.11	720.00	10,364.57	(710.36)	7,765.69	53,631.20	112,950.00	59,318.80	47.5%
Tuition Reimbursement	550.00	9,327.93	8,258.46	15,796.10	2,735.40	6,787.77	6,155.53	750.00	50,361.19	114,000.00	63,638.81	44.2%
Post-Retirement Benefits	-	-	-	171,000.00	-	-	-	-	171,000.00	171,000.00	-	100.0%
Benefits Total	382,541.22	374,714.03	407,763.65	554,627.81	355,002.70	365,036.00	353,750.28	358,072.85	3,151,508.54	4,981,965.00	1,830,456.46	63.3%

Purchased Services

Professional Development	13,927.00	18,837.89	18,929.14	12,118.84	14,563.12	4,619.61	4,536.76	(4,892.00)	82,640.36	134,000.00	51,359.64	61.7%
Consultation/Workshops	-	150,555.13	68,159.88	84,075.97	82,497.62	55,184.90	148,351.25	185,134.17	773,958.92	769,500.00	(4,458.92)	100.6%
Data Processing	971.13	1,149.74	1,034.63	819.55	1,059.12	920.77	969.23	1,105.92	8,030.09	10,000.00	1,969.91	80.3%
Auditing Services	-	-	27,000.00	-	5,350.00	-	-	-	32,350.00	32,000.00	(350.00)	101.1%
Legal Services	-	1,106.36	6,819.50	2,042.93	2,218.90	3,091.68	3,692.81	5,418.26	24,390.44	60,000.00	35,609.56	40.7%
Other Professional Services	16,255.80	1,214.00	1,501.00	2,537.00	997.72	1,538.00	3,175.00	2,541.00	29,759.52	40,600.00	10,840.48	73.3%
Sanitation Services	2,393.18	2,968.06	2,261.24	3,051.02	2,007.74	1,828.98	2,335.98	2,082.48	18,928.68	10,000.00	(8,928.68)	189.3%
Rentals	2,506.46	17,715.33	15,487.58	16,128.60	16,390.89	16,826.04	12,646.43	11,125.88	108,827.21	146,000.00	37,172.79	74.5%
Travel	2,984.20	2,189.39	-	8,100.31	(145.47)	(6.32)	(3,911.48)	2,783.01	11,993.64	28,700.00	16,706.36	41.8%
Telephone	147.68	3,803.32	11,340.57	5,653.63	3,983.04	3,744.43	7,893.93	3,854.14	40,420.74	71,000.00	30,579.26	56.9%
Postage	-	1,058.34	-	1,058.34	65.04	0.78	-	1,058.34	3,240.84	11,000.00	7,759.16	29.5%
Printing Services	-	212.41	59.80	112.70	2,694.53	957.31	172.50	-	4,209.25	7,500.00	3,290.75	56.1%
Water/Sewer Services	6,221.90	2,821.88	2,198.53	4,143.72	5,650.29	5,650.29	3,819.24	4,179.82	34,685.67	57,000.00	22,314.33	60.9%
Other Insurance	392,730.36	928.90	890.18	863.72	1,163.72	868.18	859.36	864.57	399,168.99	411,400.00	12,231.01	97.0%
Other Purchased Services	15,533.25	6,481.71	11,246.59	26,266.89	12,930.31	11,774.73	10,061.36	28,787.25	123,082.09	173,100.00	50,017.91	71.1%
Service Agreements	245,045.46	185,815.50	95,522.85	24,023.40	48,930.89	13,474.76	20,411.95	32,105.38	665,330.19	748,900.00	83,569.81	88.8%
Purchased Services Total	698,716.42	396,857.96	262,451.49	190,996.62	200,357.46	120,474.14	215,014.32	276,148.22	2,361,016.63	2,710,700.00	349,683.37	87.1%

Supplies

General Supplies	61,569.09	21,461.00	82,974.93	28,274.50	19,935.06	21,881.59	17,972.81	19,858.58	273,927.56	415,875.00	141,947.44	65.9%
Art Supplies	153.23	2,829.96	12,670.14	1,195.58	1,604.56	844.45	1,957.27	922.63	22,177.82	37,500.00	15,322.18	59.1%
Paper Supplies	3,654.00	1,560.51	3,525.41	3,822.00	3,596.00	3,596.00	-	-	19,753.92	36,500.00	16,746.08	54.1%
Spanish Supplies	-	-	-	-	-	-	-	-	-	4,000.00	4,000.00	0.0%
Student-Paid Supplies	15,235.67	(937.65)	7,748.19	(343.23)	(4,480.72)	10,396.05	988.56	(2,823.23)	25,783.64	35,000.00	9,216.36	73.7%
Science Supplies	219.82	3,434.93	2,211.47	731.69	1,254.57	1,420.31	277.23	71.94	9,621.96	26,360.00	16,738.04	36.5%
Social Studies Supplies	-	2,834.15	5,676.24	-	327.00	159.83	31.34	300.00	9,328.56	13,790.00	4,461.44	67.6%
English Language Arts Supplies	-	5,501.15	14,848.03	165.91	4,167.17	1,410.89	2,536.18	1,076.95	29,706.28	45,950.00	16,243.72	64.6%
Math Supplies	18.17	3,996.11	16,113.85	1,426.57	1,613.18	775.00	-	-	23,942.88	28,450.00	4,507.12	84.2%
Supplies - Other	1,553.97	5,875.39	11,348.43	4,319.60	2,344.38	4,459.40	738.34	1,067.88	31,707.39	54,200.00	22,492.61	58.5%
Textbooks	11,866.22	210,067.56	-	4,335.53	1,303.38	-	1,463.70	1,303.13	230,339.52	192,000.00	(38,339.52)	120.0%
Library Books	7,011.24	2,106.81	4,402.69	5,320.61	4,134.35	2,907.51	-	(4,672.56)	21,210.65	35,200.00	13,989.35	60.3%
Periodicals	-	639.00	-	358.00	-	-	-	-	997.00	6,350.00	5,353.00	15.7%
Natural Gas	-	1,913.51	1,268.64	-	3,397.03	-	9,182.34	-	15,761.52	75,000.00	59,238.48	21.0%
Electricity	5,380.51	36,590.63	53,107.37	27,850.59	24,100.10	24,808.31	23,724.39	43,802.96	239,364.86	265,000.00	25,635.14	90.3%
Other Supplies	21,163.23	16,389.58	10,279.46	3,496.85	2,235.60	2,394.07	4,840.32	6,353.16	67,152.27	65,100.00	(2,052.27)	103.2%
Supplies Total	127,825.15	314,262.64	226,174.85	80,954.20	65,531.66	75,053.41	63,712.48	67,261.44	1,020,775.83	1,336,275.00	315,499.17	76.4%

Capital Outlay	-	5,484.51	-	-	-	4,175.00	-	-	9,659.51	15,000.00	5,340.49	64.4%	
Other													
Dues and Fees	24,389.32	1,744.81	4,658.24	915.96	975.96	1,554.45	1,934.96	1,516.31	37,690.01	48,325.00	10,634.99	78.0%	
Tuition	(17,738.66)	25,911.30	94,347.39	134,782.34	54,343.41	48,006.32	195,382.77	54,842.85	589,877.72	430,000.00	(159,877.72)	137.2%	
Miscellaneous Objects	-	-	-	127,955.14	-	-	-	-	127,955.14	113,800.00	(14,155.14)	112.4%	
Other Total	6,650.66	27,656.11	99,005.63	263,653.44	55,319.37	49,560.77	197,317.73	56,359.16	755,522.87	592,125.00	(163,397.87)	127.6%	
Non-Capitalized Equipment	82,625.51	5,759.99	1,728.00	12,338.00	3,716.61	3,750.00			11,835.00	121,753.11	157,000.00	35,246.89	77.5%
Termination Benefits	-	-	-	-	-	-	-	-	-	-	-	No Bud	
Subtotal Education Fund	3,249,770.11	3,083,660.34	3,001,553.67	3,139,749.67	2,794,436.61	2,648,881.15	2,812,571.64	2,796,250.76	23,526,873.95	35,297,696.03	11,770,822.08	66.7%	
"On-Behalf"/Transfers	-	-	-	-	-	-	-	-	-	-	-	No Bud	
Total Education Fund	3,249,770.11	3,083,660.34	3,001,553.67	3,139,749.67	2,794,436.61	2,648,881.15	2,812,571.64	2,796,250.76	23,526,873.95	35,297,696.03	11,770,822.08	66.7%	
Operations and Maintenance Fund													
Salaries													
Admin Salaries	11,046.41	11,046.41	11,046.41	11,046.41	11,046.42	11,046.42	11,046.42	11,046.42	88,371.32	133,860.00	45,488.68	66.0%	
Classified Salaries	88,414.72	83,234.13	80,306.97	81,611.30	78,226.83	78,675.35	77,922.35	81,495.57	649,887.22	948,600.00	298,712.78	68.5%	
Salaries Total	99,461.13	94,280.54	91,353.38	92,657.71	89,273.25	89,721.77	88,968.77	92,541.99	738,258.54	1,082,460.00	344,201.46	68.2%	
Benefits													
Medical Insurance	18,795.41	18,138.99	18,798.16	17,374.20	17,382.92	17,360.42	17,382.92	17,698.16	142,931.18	222,300.00	79,368.82	64.3%	
Life Insurance	76.00	75.86	94.34	94.31	35.90	97.36	74.86	74.86	623.49	1,200.00	576.51	52.0%	
Retiree Insurance	6,500.04	541.66	829.16	541.66	541.66	541.66	541.66	270.83	10,308.33	9,500.00	(808.33)	108.5%	
Benefits Total	25,371.45	18,756.51	19,721.66	18,010.17	17,960.48	17,999.44	17,999.44	18,043.85	153,863.00	233,000.00	79,137.00	66.0%	
Purchased Services													
Professional Development	400.00	697.50	-	660.00	744.34	670.96	-	-	3,172.80	5,000.00	1,827.20	63.5%	
Other Professional Services	19.65	1,558.28	6,661.65	5,813.59	-	-	101.60	221.56	14,376.33	15,000.00	623.67	95.8%	
Snow Removal	-	-	-	-	-	-	-	-	-	8,000.00	8,000.00	0.0%	
Rental of Equipment	20,281.12	19,864.12	21,598.12	19,864.12	21,298.12	20,344.12	28,188.38	29,495.71	180,933.81	270,000.00	89,066.19	67.0%	
Property Upkeep Services	12,637.02	55,276.39	55,784.53	56,565.74	50,968.06	25,724.42	21,665.45	31,516.06	310,137.67	395,000.00	84,862.33	78.5%	
Telephone	238.42	-	476.78	239.11	239.10	239.33	239.33	239.33	1,911.40	3,600.00	1,688.60	53.1%	
Service Agreements	9,737.72	7,697.46	2,473.34	1,879.62	3,106.86	920.58	896.52	1,301.68	28,013.78	45,000.00	16,986.22	62.3%	
Purchased Services Total	43,313.93	85,093.75	86,994.42	85,022.18	76,356.48	47,899.41	51,091.28	62,774.34	538,545.79	741,600.00	203,054.21	72.6%	
Supplies													
General Supplies	4,859.38	14,832.02	17,751.25	14,451.96	15,016.50	12,679.06	5,806.65	14,893.24	100,290.06	191,500.00	91,209.94	52.4%	
Fuel	724.07	1,220.15	1,376.68	1,288.31	1,365.64	1,443.48	1,113.53	1,497.62	10,029.48	11,500.00	1,470.52	87.2%	
Supplies Total	5,583.45	16,052.17	19,127.93	15,740.27	16,382.14	14,122.54	6,920.18	16,390.86	110,319.54	203,000.00	92,680.46	54.3%	
Capital Outlay	35,350.11	773,884.64	96,800.37	48,044.88	74,697.75	28,591.00	152,708.29	88,551.87	1,298,628.91	1,400,000.00	101,371.09	92.8%	
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	313,997.76	259,475.21	274,670.10	198,334.16	317,687.96	278,302.91	2,839,615.78	3,666,560.00	826,944.22	77.4%	
Transfers	-	-	-	-	-	-	-	-	-	-	-	No Bud	
Total O&M Fund	209,080.07	988,067.61	313,997.76	259,475.21	274,670.10	198,334.16	317,687.96	278,302.91	2,839,615.78	3,666,560.00	826,944.22	77.4%	
Debt Service Fund													
Purchased Services													
Other Professional Services	-	-	950.00	-	-	475.00	-	-	1,425.00	3,325.00	1,900.00	42.9%	
Purchased Services Total	-	-	950.00	-	-	475.00	-	-	1,425.00	3,325.00	1,900.00	42.9%	
Other													
Principal	143,304.40	-	245,000.00	-	255,000.00	-	-	-	643,304.40	868,312.00	225,007.60	74.1%	
Interest	4,373.26	-	94,043.75	-	60,606.25	-	-	-	159,023.26	305,906.50	146,883.24	52.0%	
Other Total	147,677.66	-	339,043.75	-	315,606.25	-	-	-	802,327.66	1,174,218.50	371,890.84	68.3%	
Subtotal Debt Service Fund	147,677.66	-	339,993.75	-	315,606.25	475.00	-	-	803,752.66	1,177,543.50	373,790.84	68.3%	
Transfers	-	-	-	-	-	-	-	-	-	-	-	No Bud	
Total Debt Service Fund	147,677.66	-	339,993.75	-	315,606.25	475.00	-	-	803,752.66	1,177,543.50	373,790.84	68.3%	
Transportation Fund													
Salaries													
Admin Salaries	10,259.33	10,259.33	10,259.33	10,259.33	10,259.34	10,259.34	10,259.34	10,259.34	82,074.68	124,600.00	42,525.32	65.9%	
Classified Salaries	109,973.52	122,842.52	120,395.78	123,723.93	128,440.21	134,285.01	122,579.82	125,543.75	987,784.54	1,618,640.00	630,855.46	61.0%	

Salaries Total	120,232.85	133,101.85	130,655.11	133,983.26	138,699.55	144,544.35	132,839.16	135,803.09	1,069,859.22	1,743,240.00	673,380.78	61.4%
Benefits												
Transp. IMRF/SS/Medicare	2,447.27	2,447.27	2,437.43	2,437.43	2,437.43	2,437.43	2,480.51	2,480.51	19,605.28	29,010.00	9,404.72	67.6%
Medical Insurance	35,302.29	32,378.05	37,920.01	32,964.81	34,961.59	34,877.29	41,311.17	35,584.89	285,300.10	468,174.00	182,873.90	60.9%
Life Insurance	236.62	243.08	165.03	161.25	116.08	93.20	339.24	138.94	1,493.44	2,300.00	806.56	64.9%
Retiree Insurance	558.34	(459.56)	556.31	1,578.26	(461.59)	1,578.26	(461.58)	1,578.26	4,466.70	6,500.00	2,033.30	68.7%
Benefits Total	38,544.52	34,608.84	41,078.78	37,141.75	37,053.51	38,986.18	43,669.34	39,782.60	310,865.52	505,984.00	195,118.48	61.4%
Purchased Services												
Professional Development	-	985.00	-	-	-	295.26	-	-	1,280.26	3,000.00	1,719.74	42.7%
Other Professional Services	11,991.96	-	-	500.00	3,413.14	-	480.00	-	16,385.10	30,000.00	13,614.90	54.6%
Rentals	-	997,779.66	-	-	-	-	-	-	997,779.66	985,000.00	(12,779.66)	101.3%
Property Upkeep Services	7,142.38	2,576.05	1,758.38	5,190.55	2,639.71	4,617.03	3,580.24	2,562.76	30,067.10	80,000.00	49,932.90	37.6%
Pupil Transportation Services	-	-	-	4,812.00	-	-	-	950.69	5,762.69	50,000.00	44,237.31	11.5%
Student-Paid Trips	-	-	1,280.00	6,300.00	2,760.00	690.00	-	640.00	11,670.00	1,500.00	(10,170.00)	778.0%
Telephone	-	-	-	-	-	-	-	-	-	500.00	500.00	0.0%
Other Purchased Services	255.00	260.00	597.00	3,185.00	280.90	4,368.60	1,511.85	1,372.10	11,830.45	10,000.00	(1,830.45)	118.3%
Service Agreements	18,382.00	-	-	-	16,622.34	(747.53)	-	-	34,256.81	40,000.00	5,743.19	85.6%
Purchased Services Total	37,771.34	1,001,600.71	3,635.38	19,987.55	25,716.09	9,223.36	5,572.09	5,525.55	1,109,032.07	1,200,000.00	90,967.93	92.4%
Supplies												
General Supplies	696.86	273.06	2,430.13	1,041.89	565.71	1,826.97	767.65	638.77	8,241.04	10,000.00	1,758.96	82.4%
Fuel	3,369.65	1,244.99	13,178.67	16,987.19	16,020.54	14,599.83	10,717.65	18,040.58	94,159.10	185,000.00	90,840.90	50.9%
Other Supplies	-	-	-	-	-	-	-	1,850.00	1,850.00	2,000.00	150.00	92.5%
Supplies Total	4,066.51	1,518.05	15,608.80	18,029.08	16,586.25	16,426.80	11,485.30	20,529.35	104,250.14	197,000.00	92,749.86	52.9%
Other												
Dues and Fees	60.00	-	-	475.00	15.00	-	-	-	550.00	1,000.00	450.00	55.0%
Other Total	60.00	-	-	475.00	15.00	-	-	-	550.00	1,000.00	450.00	55.0%
Non-Capitalized Equipment	-	-	-	-	-	1,594,820.00	-	-	1,594,820.00	2,000.00	(1,592,820.00)	79741.0%
Subtotal Trans. Fund	200,675.22	1,170,829.45	190,978.07	209,616.64	218,070.40	1,804,000.69	193,565.89	201,640.59	4,189,376.95	3,649,224.00	(540,152.95)	114.8%
Transfers	-	-	-	-	-	-	-	-	-	-	-	No Bud
Total Trans. Fund	200,675.22	1,170,829.45	190,978.07	209,616.64	218,070.40	1,804,000.69	193,565.89	201,640.59	4,189,376.95	3,649,224.00	(540,152.95)	114.8%
Retirement Fund												
Benefits												
IMRF	56,802.33	57,113.24	59,120.43	59,405.89	61,440.71	60,558.45	60,676.34	61,784.06	476,901.45	724,260.00	247,358.55	65.8%
Social Security	41,543.13	39,375.07	40,942.42	41,732.84	42,834.66	43,004.34	41,679.50	46,900.67	338,012.63	519,343.00	181,330.37	65.1%
Medicare	22,487.70	22,929.76	23,193.12	23,600.62	24,510.82	23,358.77	22,679.80	23,243.21	186,003.80	282,559.00	96,555.20	65.8%
Benefits Total	120,833.16	119,418.07	123,255.97	124,739.35	128,786.19	126,921.56	125,035.64	131,927.94	1,000,917.88	1,526,162.00	525,244.12	65.6%
Subtotal Retirement Fund	120,833.16	119,418.07	123,255.97	124,739.35	128,786.19	126,921.56	125,035.64	131,927.94	1,000,917.88	1,526,162.00	525,244.12	65.6%
Total Retirement Fund	120,833.16	119,418.07	123,255.97	124,739.35	128,786.19	126,921.56	125,035.64	131,927.94	1,000,917.88	1,526,162.00	525,244.12	65.6%
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	183,516.30	188,610.05	190,239.09	186,296.76	190,432.81	195,073.76	1,493,100.72	2,165,595.47	672,494.75	68.9%
Teacher Salaries	1,403,905.40	1,371,860.71	1,422,690.12	1,407,902.47	1,408,635.36	1,409,996.05	1,406,574.08	1,403,119.50	11,234,683.69	17,848,807.06	6,614,123.37	62.9%
Extra Duty Stipends	46,144.05	98,476.82	18,481.91	53,235.36	123,420.33	49,137.10	15,386.69	26,787.65	431,069.91	633,800.00	202,730.09	68.0%
Classified Salaries	542,438.36	527,301.81	545,556.83	553,435.06	559,534.84	573,287.69	557,946.06	563,449.86	4,422,950.51	7,056,208.50	2,633,257.99	62.7%

Substitutes	1,821.27	6,532.25	56,193.38	60,637.63	60,651.99	46,380.35	34,245.12	66,488.40	332,950.39	625,920.00	292,969.61	53.2%
Salaries Total	2,171,105.13	2,186,307.49	2,226,438.54	2,263,820.57	2,342,481.61	2,265,097.95	2,204,584.76	2,254,919.17	17,914,755.22	28,330,331.03	10,415,575.81	63.2%
Benefits												
Transp. IMRF/SS/Medicare	2,447.27	2,447.27	2,437.43	2,437.43	2,437.43	2,437.43	2,480.51	2,480.51	19,605.28	29,010.00	9,404.72	67.6%
TRS	37,855.64	39,197.85	47,423.17	39,699.24	40,657.04	39,270.89	38,313.15	38,292.61	320,709.59	510,370.00	189,660.41	62.8%
IMRF	56,802.33	57,113.24	59,120.43	59,405.89	61,440.71	60,558.45	60,676.34	61,784.06	476,901.45	724,260.00	247,358.55	65.8%
Social Security	41,543.13	39,375.07	40,942.42	41,732.84	42,834.66	43,004.34	41,679.50	46,900.67	338,012.63	519,343.00	181,330.37	65.1%
Medicare	22,487.70	22,929.76	23,193.12	23,600.62	24,510.82	23,358.77	22,679.80	23,243.21	186,003.80	282,559.00	96,555.20	65.8%
TRS ERO Payments	-	-	-	-	-	-	-	-	-	-	-	No Bud
Medical Insurance	378,284.68	370,027.80	399,608.83	363,156.78	359,299.79	356,935.60	364,780.44	360,621.25	2,952,715.17	4,715,822.00	1,763,106.83	62.6%
Life Insurance	4,238.99	4,212.45	4,167.75	4,168.15	4,086.96	4,105.44	4,319.71	4,140.15	33,439.60	51,797.00	18,357.40	64.6%
Retiree Insurance	23,080.61	2,866.08	6,668.45	13,522.03	800.07	12,484.49	(630.28)	9,614.78	68,406.23	128,950.00	60,543.77	53.0%
Tuition Reimbursement	550.00	9,327.93	8,258.46	15,796.10	2,735.40	6,787.77	6,155.53	750.00	50,361.19	114,000.00	63,638.81	44.2%
Post-Retirement Benefits	-	-	-	171,000.00	-	-	-	-	171,000.00	171,000.00	-	100.0%
Benefits Total	567,290.35	547,497.45	591,820.06	734,519.08	538,802.88	548,943.18	540,454.70	547,827.24	4,617,154.94	7,247,111.00	2,629,956.06	63.7%
Purchased Services												
Professional Development	14,327.00	20,520.39	18,929.14	12,778.84	15,307.46	5,585.83	4,536.76	(4,892.00)	87,093.42	142,000.00	54,906.58	61.3%
Consultation/Workshops	-	150,555.13	68,159.88	84,075.97	82,497.62	55,184.90	148,351.25	185,134.17	773,958.92	769,500.00	(4,458.92)	100.6%
Data Processing	971.13	1,149.74	1,034.63	819.55	1,059.12	920.77	969.23	1,105.92	8,030.09	10,000.00	1,969.91	80.3%
Auditing Services	-	-	27,000.00	-	5,350.00	-	-	-	32,350.00	32,000.00	(350.00)	101.1%
Legal Services	-	1,106.36	6,819.50	2,042.93	2,218.90	3,091.68	3,692.81	5,418.26	24,390.44	60,000.00	35,609.56	40.7%
Other Professional Services	28,267.41	2,772.28	9,112.65	8,850.59	4,410.86	2,013.00	3,756.60	2,762.56	61,945.95	88,925.00	26,979.05	69.7%
Sanitation Services	2,393.18	2,968.06	2,261.24	3,051.02	2,007.74	1,828.98	2,335.98	2,082.48	18,928.68	10,000.00	(8,928.68)	189.3%
Snow Removal	-	-	-	-	-	-	-	-	-	8,000.00	8,000.00	0.0%
Rentals	22,787.58	1,035,359.11	37,085.70	35,992.72	37,689.01	37,170.16	40,834.81	40,621.59	1,287,540.68	1,401,000.00	113,459.32	91.9%
Property Upkeep Services	19,779.40	57,852.44	57,542.91	61,756.29	53,607.77	30,341.45	25,245.69	34,078.82	340,204.77	475,000.00	134,795.23	71.6%
Pupil Transportation Services	-	-	-	4,812.00	-	-	-	950.69	5,762.69	50,000.00	44,237.31	11.5%
Travel	2,984.20	2,189.39	-	8,100.31	(145.47)	(6.32)	(3,911.48)	2,783.01	11,993.64	28,700.00	16,706.36	41.8%
Student-Paid Trips	-	-	1,280.00	6,300.00	2,760.00	690.00	-	640.00	11,670.00	1,500.00	(10,170.00)	778.0%
Telephone	386.10	3,803.32	11,817.35	5,892.74	4,222.14	3,983.76	8,133.26	4,093.47	42,332.14	75,100.00	32,767.86	56.4%
Postage	-	1,058.34	-	1,058.34	65.04	0.78	-	1,058.34	3,240.84	11,000.00	7,759.16	29.5%
Printing Services	-	212.41	59.80	112.70	2,694.53	957.31	172.50	-	4,209.25	7,500.00	3,290.75	56.1%
Water/Sewer Services	6,221.90	2,821.88	2,198.53	4,143.72	5,650.29	5,650.29	3,819.24	4,179.82	34,685.67	57,000.00	22,314.33	60.9%
Other Insurance	392,730.36	928.90	890.18	863.72	1,163.72	868.18	859.36	864.57	399,168.99	411,400.00	12,231.01	97.0%
Other Purchased Services	15,788.25	6,741.71	11,843.59	29,451.89	13,211.21	16,143.33	11,573.21	30,159.35	134,912.54	183,100.00	48,187.46	73.7%
Service Agreements	273,165.18	193,512.96	97,996.19	25,903.02	68,660.09	13,647.81	21,308.47	33,407.06	727,600.78	833,900.00	106,299.22	87.3%
Purchased Services Total	779,801.69	1,483,552.42	354,031.29	296,006.35	302,430.03	178,071.91	271,677.69	344,448.11	4,010,019.49	4,655,625.00	645,605.51	86.1%
Supplies												
General Supplies	67,125.33	36,566.08	103,156.31	43,768.35	35,517.27	36,387.62	24,547.11	35,390.59	382,458.66	617,375.00	234,916.34	61.9%
Art Supplies	153.23	2,829.96	12,670.14	1,195.58	1,604.56	844.45	1,957.27	922.63	22,177.82	37,500.00	15,322.18	59.1%
Paper Supplies	3,654.00	1,560.51	3,525.41	3,822.00	3,596.00	3,596.00	-	-	19,753.92	36,500.00	16,746.08	54.1%
Spanish Supplies	-	-	-	-	-	-	-	-	-	4,000.00	4,000.00	0.0%
Student-Paid Supplies	15,235.67	(937.65)	7,748.19	(343.23)	(4,480.72)	10,396.05	988.56	(2,823.23)	25,783.64	35,000.00	9,216.36	73.7%
Science Supplies	219.82	3,434.93	2,211.47	731.69	1,254.57	1,420.31	277.23	71.94	9,621.96	26,360.00	16,738.04	36.5%
Social Studies Supplies	-	2,834.15	5,676.24	-	327.00	159.83	31.34	300.00	9,328.56	13,790.00	4,461.44	67.6%
English Language Arts Supplies	-	5,501.15	14,848.03	165.91	4,167.17	1,410.89	2,536.18	1,076.95	29,706.28	45,950.00	16,243.72	64.6%
Math Supplies	18.17	3,996.11	16,113.85	1,426.57	1,613.18	775.00	-	-	23,942.88	28,450.00	4,507.12	84.2%
Supplies - Other	1,553.97	5,875.39	11,348.43	4,319.60	2,344.38	4,459.40	738.34	1,067.88	31,707.39	54,200.00	22,492.61	58.5%
Textbooks	11,866.22	210,067.56	-	4,335.53	1,303.38	-	1,463.70	1,303.13	230,339.52	192,000.00	(38,339.52)	120.0%
Library Books	7,011.24	2,106.81	4,402.69	5,320.61	4,134.35	2,907.51	-	(4,672.56)	21,210.65	35,200.00	13,989.35	60.3%
Periodicals	-	639.00	-	358.00	-	-	-	-	997.00	6,350.00	5,353.00	15.7%
Fuel	4,093.72	2,465.14	14,555.35	18,275.50	17,386.18	16,043.31	11,831.18	19,538.20	104,188.58	196,500.00	92,311.42	53.0%
Natural Gas	-	1,913.51	1,268.64	-	3,397.03	-	9,182.34	-	15,761.52	75,000.00	59,238.48	21.0%
Electricity	5,380.51	36,590.63	53,107.37	27,850.59	24,100.10	24,808.31	23,724.39	43,802.96	239,364.86	265,000.00	25,635.14	90.3%
Other Supplies	21,163.23	16,389.58	10,279.46	3,496.85	2,235.60	2,394.07	4,840.32	8,203.16	69,002.27	67,100.00	(1,902.27)	102.8%
Supplies Total	137,475.11	331,832.86	260,911.58	114,723.55	98,500.05	105,602.75	82,117.96	104,181.65	1,235,345.51	1,736,275.00	500,929.49	71.1%
Capital Outlay												

Capital Outlay	35,350.11	779,369.15	96,800.37	48,044.88	74,697.75	32,766.00	152,708.29	88,551.87	1,308,288.42	1,415,000.00	106,711.58	92.5%
Building Improvements	-	-	-	-	-	-	-	-	-	-	-	No Bud
Site Improvements	-	-	-	-	-	-	-	-	-	-	-	No Bud
Capital Outlay Total	35,350.11	779,369.15	96,800.37	48,044.88	74,697.75	32,766.00	152,708.29	88,551.87	1,308,288.42	1,415,000.00	106,711.58	92.5%
Other												
Principal	143,304.40	-	245,000.00	-	255,000.00	-	-	-	643,304.40	868,312.00	225,007.60	74.1%
Interest	4,373.26	-	94,043.75	-	60,606.25	-	-	-	159,023.26	305,906.50	146,883.24	52.0%
Dues and Fees	24,449.32	1,744.81	4,658.24	1,390.96	990.96	1,554.45	1,934.96	1,516.31	38,240.01	50,825.00	12,584.99	75.2%
Tuition	(17,738.66)	25,911.30	94,347.39	134,782.34	54,343.41	48,006.32	195,382.77	54,842.85	589,877.72	430,000.00	(159,877.72)	137.2%
Miscellaneous Objects	-	-	-	127,955.14	-	-	-	-	127,955.14	113,800.00	(14,155.14)	112.4%
Other Total	154,388.32	27,656.11	438,049.38	264,128.44	370,940.62	49,560.77	197,317.73	56,359.16	1,558,400.53	1,768,843.50	210,442.97	88.1%
Non-Capitalized Equipment	82,625.51	5,759.99	1,728.00	12,338.00	3,716.61	1,598,570.00	-	11,835.00	1,716,573.11	164,000.00	(1,552,573.11)	1046.7%
Termination Benefits	-	-	-	-	-	-	-	-	-	-	-	No Bud
Subtotal All Funds	3,928,036.22	5,361,975.47	3,969,779.22	3,733,580.87	3,731,569.55	4,778,612.56	3,448,861.13	3,408,122.20	32,360,537.22	45,317,185.53	12,956,648.31	71.4%
"On-Behalf"/Transfers	-	-	-	-	-	-	-	-	-	-	-	No Bud
Total All Funds	3,928,036.22	5,361,975.47	3,969,779.22	3,733,580.87	3,731,569.55	4,778,612.56	3,448,861.13	3,408,122.20	32,360,537.22	45,317,185.53	12,956,648.31	71.4%

Revenue Report

2/28/2026

% of Fiscal Year Complete: 66.7%

	MTD Feb	YTD Actual	Fiscal Year 2026 Final Budget	Budget Balance	% Budget Received
Education Fund					
Local Revenue	547,777.13	18,124,680.27	34,117,900	15,993,219.73	53.1%
State Revenue	94,776.00	751,917.96	1,104,338	352,420.04	68.1%
Federal Revenue	300,904.20	682,593.57	637,850	(44,743.57)	107.0%
Subtotal Education Fund	943,457.33	19,559,191.80	35,860,088	16,300,896.20	54.5%
"On Behalf"/Transfers	-	-	-	-	No Bud
Total Education Fund	943,457.33	19,559,191.80	35,860,088	16,300,896.20	54.5%
Operations & Maintenance Fund					
Local Revenue	15,788.82	2,044,453.04	3,901,500	1,857,046.96	52.4%
State Revenue	-	-	50,000	50,000.00	0.0%
Subtotal O & M Fund	15,788.82	2,044,453.04	3,951,500	1,907,046.96	51.7%
Transfers	-	-	-	-	No Bud
Total O&M Fund	15,788.82	2,044,453.04	3,951,500	1,907,046.96	51.7%
Debt Service Fund					
Local Revenue	-	224,455.24	420,500	196,044.76	53.4%
Subtotal Debt Service Fund	-	224,455.24	420,500	196,044.76	53.4%
Transfers	-	-	-	-	0.0%
Total Debt Service Fund	-	224,455.24	420,500	196,044.76	53.4%
Transportation Fund					
Local Revenue	9,076.26	1,206,019.03	2,307,400	1,101,380.97	52.3%
State Revenue	-	706,419.43	1,433,239	726,819.57	49.3%
Subtotal Transportation Fund	9,076.26	1,912,438.46	3,740,639	1,828,200.54	51.1%
Total Transportation Fund	9,076.26	1,912,438.46	3,740,639	1,828,200.54	51.1%
Retirement Fund					
Local Revenue	7,308.87	960,762.86	1,780,000	819,237.14	54.0%
Subtotal Retirement Fund	7,308.87	960,762.86	1,780,000	819,237.14	54.0%
Total Retirement Fund	7,308.87	960,762.86	1,780,000	819,237.14	54.0%
Capital Projects Fund					
Local Revenue	1,782.75	62,181.90	105,000	42,818.10	59.2%
Subtotal Cap. Projects Fund	1,782.75	62,181.90	105,000	42,818.10	59.2%
Transfers	-	-	-	-	No Bud
Total Cap. Projects Fund	1,782.75	62,181.90	105,000	42,818.10	59.2%
Working Cash Fund					
Local Revenue	1,532.69	6,413.26	15,000	8,586.74	42.8%
Subtotal Working Cash Fund	1,532.69	6,413.26	15,000	8,586.74	42.8%
Other Sources	-	-	-	-	No Bud
Total Working Cash Fund	1,532.69	6,413.26	15,000.00	8,586.74	42.8%
All Funds					
Local Revenue	583,266.52	22,628,965.60	42,647,300	20,018,334.40	53.1%
State Revenue	94,776.00	1,458,337.39	2,587,577	1,129,239.61	56.4%
Federal Revenue	300,904.20	682,593.57	637,850	(44,743.57)	107.0%
Subtotal All Funds	978,946.72	24,769,896.56	45,872,727	21,102,830.44	54.0%
"On Behalf"/Transfers	-	-	-	-	No Bud
Total All Funds	978,946.72	24,769,896.56	45,872,727	21,102,830.44	54.0%

Expenditure Report

2/28/2026

% of Fiscal Year Complete: 66.7%

	MTD Feb	YTD Actual	Fiscal Year 2026 Final Budget	Budget Balance	% Budget Expended
Education Fund					
Salaries	2,026,574.09	16,106,637.46	25,504,631.03	9,397,993.57	63.2%
Benefits	358,072.85	3,151,508.54	4,981,965.00	1,830,456.46	63.3%
Purchased Services	276,148.22	2,361,016.63	2,710,700.00	349,683.37	87.1%
Supplies	67,261.44	1,020,775.83	1,336,275.00	315,499.17	76.4%
Capital Outlay	-	9,659.51	15,000.00	5,340.49	64.4%
Other	56,359.16	755,522.87	592,125.00	(163,397.87)	127.6%
Non-Capitalized Equipment	11,835.00	121,753.11	157,000.00	35,246.89	77.5%
Termination Benefits	-	-	-	-	No Bud
Subtotal Education Fund	2,796,250.76	23,526,873.95	35,297,696.03	11,770,822.08	66.7%
"On Behalf"/Transfers	-	-	-	-	No Bud
Total Education Fund	2,796,250.76	23,526,873.95	35,297,696.03	11,770,822.08	66.7%
Operations and Maintenance Fund					
Salaries	92,541.99	738,258.54	1,082,460.00	344,201.46	68.2%
Benefits	18,043.85	153,863.00	233,000.00	79,137.00	66.0%
Purchased Services	62,774.34	538,545.79	741,600.00	203,054.21	72.6%
Supplies	16,390.86	110,319.54	203,000.00	92,680.46	54.3%
Capital Outlay	88,551.87	1,298,628.91	1,400,000.00	101,371.09	92.8%
Other	-	-	1,500.00	1,500.00	0.0%
Non-Capitalized Equipment	-	-	5,000.00	5,000.00	0.0%
Subtotal O&M Fund	278,302.91	2,839,615.78	3,665,060.00	825,444.22	77.5%
Transfers	-	-	-	-	No Bud
Total O&M Fund	278,302.91	2,839,615.78	3,665,060.00	825,444.22	77.5%
Debt Service Fund					
Purchased Services	-	1,425.00	3,325.00	1,900.00	42.9%
Other	-	802,327.66	1,174,218.50	371,890.84	68.3%
Subtotal Debt Service Fund	-	803,752.66	1,177,543.50	373,790.84	68.3%
Transfers	-	-	-	-	No Bud
Total Debt Service Fund	-	803,752.66	1,177,543.50	373,790.84	68.3%
Transportation Fund					
Salaries	135,803.09	1,069,859.22	1,743,240.00	673,380.78	61.4%
Benefits	39,782.60	310,865.52	505,984.00	195,118.48	61.4%
Purchased Services	5,525.55	1,109,032.07	1,200,000.00	90,967.93	92.4%
Supplies	20,529.35	104,250.14	197,000.00	92,749.86	52.9%
Other	-	550.00	1,000.00	450.00	55.0%
Non-Capitalized Equipment	-	1,594,820.00	2,000.00	(1,592,820.00)	79741.0%
Subtotal Trans. Fund	201,640.59	4,189,376.95	3,649,224.00	(540,152.95)	114.8%
Transfers	-	-	-	-	No Bud
Total Trans. Fund	201,640.59	4,189,376.95	3,649,224.00	(540,152.95)	114.8%
Retirement Fund					
Benefits	131,927.94	1,000,917.88	1,526,162.00	525,244.12	65.6%
Subtotal Retirement Fund	131,927.94	1,000,917.88	1,526,162.00	525,244.12	65.6%
Total Retirement Fund	131,927.94	1,000,917.88	1,526,162.00	525,244.12	65.6%
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	2,254,919.17	17,914,755.22	28,330,331.03	10,415,575.81	63.2%
Benefits	547,827.24	4,617,154.94	7,247,111.00	2,629,956.06	63.7%
Purchased Services	344,448.11	4,010,019.49	4,655,625.00	645,605.51	86.1%
Supplies	104,181.65	1,235,345.51	1,736,275.00	500,929.49	71.1%
Capital Outlay	88,551.87	1,308,288.42	1,415,000.00	106,711.58	92.5%

Other	56,359.16	1,558,400.53	1,768,843.50	210,442.97	88.1%
Non-Capitalized Equipment	11,835.00	1,716,573.11	164,000.00	(1,552,573.11)	1046.7%
Termination Benefits	-	-	-	-	No Bud
Subtotal All Funds	3,408,122.20	32,360,537.22	45,317,185.53	12,956,648.31	71.4%
"On Behalf"/Transfers	-	-	-	-	No Bud
Total All Funds	3,408,122.20	32,360,537.22	45,317,185.53	12,956,648.31	71.4%

LINCOLNSHIRE-PRAIRIE VIEW ELEMENTARY SCHOOL DISTRICT NO. 103
DETAILED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
ALL FUNDS
MONTH ENDED February 28, 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	-	-	-	-	-	-	-	-	-
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	6,182.20	-	-	-	-	-	-	6,182.20	6,182.20
Summer Food Service Program	-	-	-	-	-	-	-	-	-
Title I - Low Income	3,010.00	-	-	-	-	-	-	3,010.00	3,010.00
IDEA Preschool	1,057.00	-	-	-	-	-	-	1,057.00	1,057.00
IDEA Flow Through	279,235.00	-	-	-	-	-	-	279,235.00	279,235.00
IDEA Room & Board	-	-	-	-	-	-	-	-	-
Title III - LIP LEP	11,420.00	-	-	-	-	-	-	11,420.00	11,420.00
Title II - Teacher Quality	-	-	-	-	-	-	-	-	-
Medicaid Reimbursement	-	-	-	-	-	-	-	-	-
Other Restricted Fed Grants	-	-	-	-	-	-	-	-	-
Total Federal Sources	300,904.20	-	-	-	-	-	-	300,904.20	300,904.20
Total Revenues	943,457.33	15,788.82	-	9,076.26	7,308.87	1,782.75	1,532.69	977,163.97	978,946.72
EXPENDITURES									
Salaries									
Admin Salaries	173,768.00	11,046.42	-	10,259.34	-	-	-	195,073.76	195,073.76
Teacher Salaries	1,403,119.50	-	-	-	-	-	-	1,403,119.50	1,403,119.50
Extra Duty Stipends	26,787.65	-	-	-	-	-	-	26,787.65	26,787.65
Classified Salaries	356,410.54	81,495.57	-	125,543.75	-	-	-	563,449.86	563,449.86
Substitutes	66,488.40	-	-	-	-	-	-	66,488.40	66,488.40
Total Salaries	2,026,574.09	92,541.99	-	135,803.09	-	-	-	2,254,919.17	2,254,919.17
Benefits									
Transp. IMRF/SS/Medicare	-	-	-	2,480.51	-	-	-	2,480.51	2,480.51
TRS	38,292.61	-	-	-	-	-	-	38,292.61	38,292.61
IMRF	-	-	-	-	61,784.06	-	-	61,784.06	61,784.06
Social Security	-	-	-	-	46,900.67	-	-	46,900.67	46,900.67
Medicare	-	-	-	-	23,243.21	-	-	23,243.21	23,243.21
TRS ERO Payments	-	-	-	-	-	-	-	-	-
Medical Insurance	307,338.20	17,698.16	-	35,584.89	-	-	-	360,621.25	360,621.25
Life Insurance	3,926.35	74.86	-	138.94	-	-	-	4,140.15	4,140.15
Retiree Insurance	7,765.69	270.83	-	1,578.26	-	-	-	9,614.78	9,614.78
Tuition Reimbursement	750.00	-	-	-	-	-	-	750.00	750.00
Post-Retirement Benefits	-	-	-	-	-	-	-	-	-
Total Benefits	358,072.85	18,043.85	-	39,782.60	131,927.94	-	-	547,827.24	547,827.24

LINCOLNSHIRE-PRAIRIE VIEW ELEMENTARY SCHOOL DISTRICT NO. 103
 DETAILED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
 ALL FUNDS
 MONTH ENDED February 28, 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	(4,892.00)	-	-	-	-	-	-	(4,892.00)	(4,892.00)
Consultation/Workshops	185,134.17	-	-	-	-	-	-	185,134.17	185,134.17
Data Processing	1,105.92	-	-	-	-	-	-	1,105.92	1,105.92
Auditing Services	-	-	-	-	-	-	-	-	-
Legal Services	5,418.26	-	-	-	-	-	-	5,418.26	5,418.26
Other Professional Services	2,541.00	221.56	-	-	-	-	-	2,762.56	2,762.56
Sanitation Services	2,082.48	-	-	-	-	-	-	2,082.48	2,082.48
Snow Removal	-	-	-	-	-	-	-	-	-
Rentals	11,125.88	29,495.71	-	-	-	-	-	40,621.59	40,621.59
Property Upkeep Services	-	31,516.06	-	2,562.76	-	-	-	34,078.82	34,078.82
Pupil Transportation Services	-	-	-	950.69	-	-	-	950.69	950.69
Travel	2,783.01	-	-	-	-	-	-	2,783.01	2,783.01
Student-Paid Trips	-	-	-	640.00	-	-	-	640.00	640.00
Telephone	3,854.14	239.33	-	-	-	-	-	4,093.47	4,093.47
Postage	1,058.34	-	-	-	-	-	-	1,058.34	1,058.34
Printing Services	-	-	-	-	-	-	-	-	-
Water/Sewer Services	4,179.82	-	-	-	-	-	-	4,179.82	4,179.82
Other Insurance	864.57	-	-	-	-	-	-	864.57	864.57
Other Purchased Services	28,787.25	-	-	1,372.10	-	-	-	30,159.35	30,159.35
Service Agreements	32,105.38	1,301.68	-	-	-	-	-	33,407.06	33,407.06
Total Purchased Services	276,148.22	62,774.34	-	5,525.55	-	-	-	344,448.11	344,448.11
Supplies									
General Supplies	19,858.58	14,893.24	-	638.77	-	-	-	35,390.59	35,390.59
Art Supplies	922.63	-	-	-	-	-	-	922.63	922.63
Paper Supplies	-	-	-	-	-	-	-	-	-
Spanish Supplies	-	-	-	-	-	-	-	-	-
Student-Paid Supplies	(2,823.23)	-	-	-	-	-	-	(2,823.23)	(2,823.23)
Science Supplies	71.94	-	-	-	-	-	-	71.94	71.94
Social Studies Supplies	300.00	-	-	-	-	-	-	300.00	300.00
English Language Arts Supplies	1,076.95	-	-	-	-	-	-	1,076.95	1,076.95
Math Supplies	-	-	-	-	-	-	-	-	-
Supplies - Other	1,067.88	-	-	-	-	-	-	1,067.88	1,067.88
Textbooks	1,303.13	-	-	-	-	-	-	1,303.13	1,303.13
Library Books	(4,672.56)	-	-	-	-	-	-	(4,672.56)	(4,672.56)
Periodicals	-	-	-	-	-	-	-	-	-
Fuel	-	1,497.62	-	18,040.58	-	-	-	19,538.20	19,538.20
Natural Gas	-	-	-	-	-	-	-	-	-
Electricity	43,802.96	-	-	-	-	-	-	43,802.96	43,802.96
Other Supplies	6,353.16	-	-	1,850.00	-	-	-	8,203.16	8,203.16
Total Supplies	67,261.44	16,390.86	-	20,529.35	-	-	-	104,181.65	104,181.65

LINCOLNSHIRE-PRAIRIE VIEW ELEMENTARY SCHOOL DISTRICT NO. 103
 DETAILED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
 ALL FUNDS
 MONTH ENDED February 28, 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	-	88,551.87	-	-	-	-	-	88,551.87	88,551.87
Building Improvements	-	-	-	-	-	-	-	-	-
Site Improvements	-	-	-	-	-	-	-	-	-
Total Capital Outlay	-	88,551.87	-	-	-	-	-	88,551.87	88,551.87
Other									
Principal	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-
Dues and Fees	1,516.31	-	-	-	-	-	-	1,516.31	1,516.31
Tuition	54,842.85	-	-	-	-	-	-	54,842.85	54,842.85
Miscellaneous Objects	-	-	-	-	-	-	-	-	-
Total Other	56,359.16	-	-	-	-	-	-	56,359.16	56,359.16
Total Non-Capitalized Equipment	11,835.00	-	-	-	-	-	-	11,835.00	11,835.00
Total Termination Benefits	-	-	-	-	-	-	-	-	-
Total Expenditures	2,796,250.76	278,302.91	-	201,640.59	131,927.94	-	-	3,408,122.20	3,408,122.20
Excess (deficiency) of revenues over expenditures	(1,852,793.43)	(262,514.09)	-	(192,564.33)	(124,619.07)	1,782.75	1,532.69	(2,430,958.23)	(2,429,175.48)
OTHER FINANCING SOURCES (USES)									
"On Behalf"/Transfers	-	-	-	-	-	-	-	-	-
Other Sources	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-
Net changes in fund balances	(1,852,793.43)	(262,514.09)	-	(192,564.33)	(124,619.07)	1,782.75	1,532.69	(2,430,958.23)	(2,429,175.48)
Fund Balance: 01/31/2026	24,263,443.19	659,334.41	(528,919.23)	2,258,610.14	2,371,571.24	647,167.00	472,474.10	30,025,433.08	30,143,680.85
Fund Balance: 2/28/2026	\$ 22,410,649.76	\$ 396,820.32	\$ (528,919.23)	\$ 2,066,045.81	\$ 2,246,952.17	\$ 648,949.75	\$ 474,006.79	\$ 27,594,474.85	\$ 27,714,505.37

LINCOLNSHIRE-PRAIRIE VIEW ELEMENTARY SCHOOL DISTRICT NO. 103
SUMMARY STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
ALL FUNDS
MONTH ENDED February 28, 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	547,777.13	15,788.82	-	9,076.26	7,308.87	1,782.75	1,532.69	581,483.77	583,266.52
State Sources	94,776.00	-	-	-	-	-	-	94,776.00	94,776.00
Federal Sources	300,904.20	-	-	-	-	-	-	300,904.20	300,904.20
Total Revenues	943,457.33	15,788.82	-	9,076.26	7,308.87	1,782.75	1,532.69	977,163.97	978,946.72
EXPENDITURES									
Salaries	2,026,574.09	92,541.99	-	135,803.09	-	-	-	2,254,919.17	2,254,919.17
Benefits	358,072.85	18,043.85	-	39,782.60	131,927.94	-	-	547,827.24	547,827.24
Purchased Services	276,148.22	62,774.34	-	5,525.55	-	-	-	344,448.11	344,448.11
Supplies	67,261.44	16,390.86	-	20,529.35	-	-	-	104,181.65	104,181.65
Capital Outlay	-	88,551.87	-	-	-	-	-	88,551.87	88,551.87
Other	56,359.16	-	-	-	-	-	-	56,359.16	56,359.16
Non-Capitalized Equip.	11,835.00	-	-	-	-	-	-	11,835.00	11,835.00
Termination Benefits	-	-	-	-	-	-	-	-	-
Total Expenditures	2,796,250.76	278,302.91	-	201,640.59	131,927.94	-	-	3,408,122.20	3,408,122.20
Excess (deficiency) of revenues over expenditures	(1,852,793.43)	(262,514.09)	-	(192,564.33)	(124,619.07)	1,782.75	1,532.69	(2,430,958.23)	(2,429,175.48)
OTHER FINANCING SOURCES (USES)									
Transfers	-	-	-	-	-	-	-	-	-
Other Sources	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-
Net changes in fund balances	(1,852,793.43)	(262,514.09)	-	(192,564.33)	(124,619.07)	1,782.75	1,532.69	(2,430,958.23)	(2,429,175.48)
Fund Balance: 01/31/2026	24,263,443.19	659,334.41	(528,919.23)	2,258,610.14	2,371,571.24	647,167.00	472,474.10	30,025,433.08	30,143,680.85
Fund Balance: 2/28/2026	\$ 22,410,649.76	\$ 396,820.32	\$ (528,919.23)	\$ 2,066,045.81	\$ 2,246,952.17	\$ 648,949.75	\$ 474,006.79	\$ 27,594,474.85	\$ 27,714,505.37

LINCOLNSHIRE-PRAIRIE VIEW ELEMENTARY SCHOOL DISTRICT NO. 103
STATEMENT OF FINANCIAL POSITION
ALL FUNDS
MONTH ENDED February 28, 2026

	10 Education	20 Oper. & Maint.	30 Debt Services	40 Transportation	50 IMRF/SS	60 Capital Projects	70 Working Cash	Total Operating	Total All Funds
ASSETS									
US Bank - AP	1,395,143.90	1,847.85	-	47,005.62	1,262.69	-	-	1,445,260.06	1,445,260.06
US Bank - Payroll	42,630.21	1,295.29	-	1,312.35	-	-	-	45,237.85	45,237.85
US Bank - RevTrak	247,900.80	-	-	20,793.76	-	-	-	268,694.56	268,694.56
PMA - LIQ	1,035,144.41	642.43	-	24,312.27	20,128.87	-	6,042.16	1,086,270.14	1,086,270.14
PMA - MAX	1,717,707.25	368,898.63	(528,919.23)	90,380.71	649,560.61	648,949.75	-	2,826,547.20	2,946,577.72
PMA - Fixed Rate Investments	14,322,523.88	25,124.35	-	1,879,982.45	1,576,000.00	-	467,964.63	18,271,595.31	18,271,595.31
PMA Bonds	-	-	-	-	-	-	-	-	-
IIIT	24,364.44	-	-	-	-	-	-	24,364.44	24,364.44
Bank Financial	93,127.58	-	-	-	-	-	-	93,127.58	93,127.58
Fifth Third Securities	3,583,347.36	-	-	-	-	-	-	3,583,347.36	3,583,347.36
Imprest Fund	31,521.37	-	-	-	-	-	-	31,521.37	31,521.37
Petty Cash	500.00	-	-	-	-	-	-	500.00	500.00
TOTAL ASSETS	22,493,911.20	397,808.55	(528,919.23)	2,063,787.16	2,246,952.17	648,949.75	474,006.79	27,676,465.87	27,796,496.39
LIABILITIES & FUND BALANCE									
LIABILITIES									
Accounts Payable	3,753.74	(41.60)	-	(490.76)	-	-	-	3,221.38	3,221.38
Dental Insurance Payable	87,075.92	1,029.83	-	(1,767.89)	-	-	-	86,337.86	86,337.86
Flex Spending Account Payable	(7,568.22)	-	-	-	-	-	-	(7,568.22)	(7,568.22)
Tech Program Receivable	-	-	-	-	-	-	-	-	-
Total Liabilities	83,261.44	988.23	-	(2,258.65)	-	-	-	81,991.02	81,991.02
FUND BALANCE									
Fund Balance	22,410,649.76	396,820.32	(528,919.23)	2,066,045.81	2,246,952.17	648,949.75	474,006.79	27,594,474.85	27,714,505.37
Total Fund Balance	22,410,649.76	396,820.32	(528,919.23)	2,066,045.81	2,246,952.17	648,949.75	474,006.79	27,594,474.85	27,714,505.37
TOTAL LIABILITIES & FUND BALANCE	22,493,911.20	397,808.55	(528,919.23)	2,063,787.16	2,246,952.17	648,949.75	474,006.79	27,676,465.87	27,796,496.39

Expenses – Target 66.7% Expended:

- **District Overall:** Expenditure rate is at 71.4%.
- **Salary and Benefits (All Funds):** Currently at 63.3% (3.4% under budget).
- **Extra Duty Stipends:** At 68.0% which is closer to budget and is on target.
- **Post Retirement Benefits:** 100%, as this is the only payment made for the year per the contract, so it will remain at 100% for the remainder of the year on budget.
- **Rentals:** At 91.9% due to the large bus lease payment made in August; remaining payments are for admin office.
- **Property Upkeep:** 71.6%; Continues O&M budget for HVAC's needing repair and our cleaning contractor; minimal from Transportation, other than what is expected (such as state-required inspections).
- **Purchased Services (Districtwide):** 86.1%. Most items will begin to balance out late in the year and ultimately be on budget.
- **Other Insurance:** 96.8% is due to the aforementioned upfront payments for Property Insurance and Worker's Compensation Insurance.
- **Service Agreements (Districtwide):** Currently at 87.3% due to prepaid annual contracts for various services.
- **Various Supplies:** 71.1% Expenses incurred as the individual schools work through their academic year, mostly early on as supply purchases have slowed down (excluding electricity).
- **Miscellaneous objects:** 112.4%. Reminder, this is due to the true-up bill paid to the ELC.
- **Non- Capitalized Equipment:** 1039%. Reminder this is for the EV buses. We will see grant revenue in the coming months that will offset this cost (and rebates that reduce it when applied). This will also cause us to do an amended budget in May 2026.

We are still on a solid base for the fiscal year, as our expenditures are within an acceptable range, being within 4.7% of the budget (again lower than last month). If we removed the school bus purchase, we would be at 67.9% of budget, only 1.2% off. As always, if you have any specific questions or need further details on any aspect of these reports, please let me know.