LEADERS IN LEARNING

Lincolnshire-Prairie View School District 103

Memo

To: Board of Education
From: Patrick Palbicke
CC: Dr. Scott Warren
Date: January 22, 2026
Re: Business Office Update – December 2025

December 2025 Financial Reports

I'm pleased to share the financial updates for December 2025, as the district is now halfway through 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, and post-retirement benefits. Supplies and contracts normally rise as we purchase what is needed and plan for the rest of the year, so you will notice many items overbudget (by percentage) at this time and flagged as red.

Please find the key points outlined in the financial reports below:
Revenue – Target 50.0% Collected:

- **District Overall:** Currently stands at 50.1% collected. The last of our tax collections for the 2024 extension was received in November. Most revenue until May will be from some local sources (fees), State Grants, and Federal Grants.
- **103 Club Receipts:** 46.6% continues an uptick as it approaches targeted revenue.
- **Interest Income:** 41.4%, this will continue to increase for the coming months as we can invest the tax collections received.
- **Tuition FDK/EC:** 68.7% of fees collected.
- **After School Activities:** 66.5% as the district collects on fall/winter supplemental activities.
- **Athletic Fees:** 49.6% with Fall and Winter sports collected.
- **Band/Choir/Orchestra:** 118.6% as parents pay for the whole year.
- **Refunds from Prior Years:** Reimbursement from insurance for wind damage in FY2025
- **State Revenue:** 33.9% with the next Transportation payment expected in early January.
- **Medicaid:** 136.5%.
- **Fed Revenue:** 53.9% with some already at 100% collected.

Expenses – Target 50.0% Expended:

- **District Overall:** Expenditure rate is at 56.3%.
- **Salary and Benefits (All Funds):** Currently at 47.7% (2.3% under budget).
- **Extra Duty Stipends:** At 61.4% due to large payouts in August from the curriculum budget for August in-house workshops, and the second half of sports stipends have been paid.
- **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 86.1% due to the large bus lease payment made in August.
- **Property Upkeep:** 59.1%; Items from the O&M budget needing repair and cleaning contractor; minimal from Transportation, other than what is expected (such as state-required inspections).
- **Purchased Services (Districtwide):** 72.9% Majority of line items are over the budgeted 50.0% at this time; however, many are coming closer to in-line as we move through the year. This trend should continue to balance out late in the year and ultimately be on budget.
- **Other Insurance:** 96.6% is due to the aforementioned upfront payments for Property Insurance and Worker's Compensation Insurance.
- **Service Agreements:** Currently at 80.7% due to prepaid annual contracts for various services.
- **Various School Supplies:** 60.4% Expenses incurred as the individual schools work through their academic year.
- **Miscellaneous objects:** 112.4%. Reminder, this is due to the true-up bill paid to the ELC.
- **Principal and Interest:** 74.1% and 52.0 %, respectively, as we made our semiannual payments in November. Next Payments will be in April and May.
- **Non-** Capitalized Equipment: 1039%. We would add an exclamation point, but 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 likely cause us to do an amended budget at year's end.

Despite the amounts appearing over the targeted 50.0%, we believe we continue a strong start to the fiscal year, as expenditures are within an acceptable range of being within 6.3% of the budget (due to the large EV purchase that shows unbudgeted and therefore increasing the expense percentage). As always, if you have any specific questions or need further details on any aspect of these reports, please let me know.

Revenue Report

12/31/2025

% of Fiscal Year Complete: 50.0%

	MTD July	MTD Aug	MTD Sept	MTD Oct	MTD Nov	MTD Dec	YTD Actual	Fiscal Year 2026 Final Budget	Budget Balance	% Budget Received
Education Fund										
Local Sources										
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	76,141.89	120,000	43,858.11	63.5%
Tuition -EC/FD Kindergarten	97,404.50	88,589.10	8,115.30	12,481.80	85,019.92	151,634.42	443,245.04	645,000	201,754.96	68.7%
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	292,584.05	735,000	442,415.95	39.8%
Athletic Admissions	-	-	-	-	-	-	-	-	-	No Bud
Other Admissions	-	-	-	-	-	-	-	-	-	No Bud
After School Activities	-	-	29,605.00	14,405.00	7,190.00	15,304.00	66,504.00	100,000	33,496.00	66.5%
Technology Fee	-	-	-	-	-	-	-	300	300.00	0.0%
PE Uniform/Lock Fee	683.00	856.07	(1,640.00)	110.00	87.00	123.00	219.07	6,000	5,780.93	3.7%
Fine Arts Fee	-	-	-	-	-	-	-	-	-	No Bud
Graduation Fee	250.00	285.00	48.00	-	-	25.00	608.00	5,000	4,392.00	12.2%
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	7,229.75	20,000	12,770.25	36.1%
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	435,558.95	935,000	499,441.05	46.6%
Student ID Fees/Fines	-	-	-	-	-	-	-	500	500.00	0.0%
Library Fees/Fines	-	-	10.99	-	-	-	10.99	250	239.01	4.4%
Athletic Fees	-	4,700.00	6,600.00	3,000.00	6,400.00	1,600.00	22,300.00	45,000	22,700.00	49.6%
Band/Orchestra/Choir	1,750.00	9,020.04	31,313.55	(250.00)	6,250.00	5,266.41	53,350.00	45,000	(8,350.00)	118.6%
Textbook Fees	22,041.00	19,962.84	3,002.56	2,165.15	2,411.68	2,220.47	51,803.70	485,750	433,946.30	10.7%
PTO/Foundation Donations	38,300.00	-	-	-	2,062.93	4,790.00	45,152.93	40,000	(5,152.93)	112.9%
Other Donations	200.00	-	-	-	-	100.00	300.00	10,000	9,700.00	3.0%
Misc. Donations	476.48	-	-	-	-	-	476.48	100	(376.48)	476.5%
Refunds from Prior Yr. Expenses	-	27,639.73	-	-	-	-	27,639.73	8,000	(19,639.73)	345.5%
Payment from other LEA's	-	-	-	-	-	-	-	-	-	No Bud
Camp Revenue	-	-	-	-	-	-	-	20,000	20,000.00	0.0%
Outdoor Ed Revenue	-	-	-	-	-	-	-	20,000	20,000.00	0.0%
Other Local Revenue	-	242.50	-	-	-	3,581.34	3,823.84	20,000	16,176.16	19.1%
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**	**17,334,752.74**	**34,117,900**	**16,783,147.26**	**50.8%**
State Sources										
General State Aid	-	94,776.00	94,776.00	94,776.00	94,776.00	94,776.00	473,880.00	1,042,838	568,958.00	45.4%
Spec. Ed. Private Facility	-	-	-	-	-	42,536.56	42,536.56	60,000	17,463.44	70.9%
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**	**520,761.56**	**1,104,338**	**583,576.44**	**47.2%**
Federal Sources										
Special Milk Program/NSLP	4,141.77	-	-	1,507.27	-	8,363.07	14,012.11	26,500	12,487.89	52.9%

Summer Food Service Program	-	-	-	-	-	-	-	-	-	No Bud
Title I - Low Income	12,917.00	-	-	-	-	-	12,917.00	28,000	15,083.00	46.1%
IDEA Preschool	-	-	-	-	-	9,442.00	9,442.00	11,500	2,058.00	82.1%
IDEA Flow Through	26,820.00	-	-	-	-	152,508.00	179,328.00	465,000	285,672.00	38.6%
IDEA Room & Board	-	-	-	-	-	-	-	-	-	No Bud
Title III - LIPLEP	9,615.00	-	-	15,519.00	-	-	25,134.00	25,000	(134.00)	100.5%
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	-	75,072.51	55,000	(20,072.51)	136.5%
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**	**343,555.62**	**637,850**	**294,294.38**	**53.9%**
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	18,199,069.92	35,860,088	17,661,018.08	50.8%
"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**	**18,199,069.92**	**35,860,088**	**17,661,018.08**	**50.8%**
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	19,754.76	20,000	245.24	98.8%
Facility Rental	975.00	-	-	-	-	612.50	1,587.50	15,000	13,412.50	10.6%
Impact Fees	-	-	-	-	-	-	-	45,000	45,000.00	0.0%
Refunds from Prior Yr. Expenses	-	-	-	-	-	-	-	-	-	No Bud
Other Local Revenue	-	-	-	-	-	-	-	1,500	1,500.00	0.0%
Local Revenue	132,540.92	141,049.49	1,023,664.45	619,533.50	102,959.84	3,650.50	2,023,398.70	3,901,500.00	1,878,101.30	51.9%
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	**132,540.92**	**141,049.49**	**1,023,664.45**	**619,533.50**	**102,959.84**	**3,650.50**	**2,023,398.70**	**3,951,500.00**	**1,928,101.30**	**51.2%**
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**	**2,023,398.70**	**3,951,500.00**	**1,928,101.30**	**51.2%**
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	2,938.70	5,000	2,061.30	58.8%
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	47,592.63	125,000	77,407.37	38.1%
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	1,190,885.15	2,307,400.00	1,116,514.85	51.6%

State Sources										
Transportation - Regular	-	-	-	239,963.38	-	-	239,963.38	916,989	677,025.62	26.2%
Transportation - Spec. Ed.	-	-	-	117,108.88	-	-	117,108.88	516,250	399,141.12	22.7%
Other State Revenue	-	-	-	-	-	-	-	-	-	No Bud
State Revenue	-	-	-	357,072.26	-	-	357,072.26	1,433,239.00	1,076,166.74	24.9%
Subtotal Transportation Fund	**79,779.97**	**84,553.17**	**590,640.84**	**715,682.09**	**67,525.46**	**9,775.88**	**1,547,957.41**	**3,740,639.00**	**2,192,681.59**	**41.4%**
Total Transportation Fund	**79,779.97**	**84,553.17**	**590,640.84**	**715,682.09**	**67,525.46**	**9,775.88**	**1,547,957.41**	**3,740,639.00**	**2,192,681.59**	**41.4%**
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%
CPPRT	-	-	-	-	-	-	-	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	29,634.52	70,000	40,365.48	42.3%
Local Revenue	62,289.78	65,348.49	474,716.70	287,251.09	50,869.25	6,452.76	946,928.07	1,780,000.00	833,071.93	53.2%
Subtotal Retirement Fund	**62,289.78**	**65,348.49**	**474,716.70**	**287,251.09**	**50,869.25**	**6,452.76**	**946,928.07**	**1,780,000.00**	**833,071.93**	**53.2%**
Total Retirement Fund	**62,289.78**	**65,348.49**	**474,716.70**	**287,251.09**	**50,869.25**	**6,452.76**	**946,928.07**	**1,780,000.00**	**833,071.93**	**53.2%**
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	12,919.63	15,000	2,080.37	86.1%
PTO Donations	-	-	-	-	-	-	-	-	-	No Bud
Local Revenue	5,117.30	4,337.88	26,622.91	16,522.96	4,273.59	1,682.02	58,556.66	105,000.00	46,443.34	55.8%
Subtotal Cap. Projects Fund	**5,117.30**	**4,337.88**	**26,622.91**	**16,522.96**	**4,273.59**	**1,682.02**	**58,556.66**	**105,000.00**	**46,443.34**	**55.8%**
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**	**58,556.66**	**105,000.00**	**46,443.34**	**55.8%**
Working Cash Fund										
Local Sources										
Interest	438.53	123.91	896.68	500.64	627.91	1,119.74	3,707.41	15,000	11,292.59	24.7%
Local Revenue	438.53	123.91	896.68	500.64	627.91	1,119.74	3,707.41	15,000.00	11,292.59	24.7%
Subtotal Working Cash Fund	**438.53**	**123.91**	**896.68**	**500.64**	**627.91**	**1,119.74**	**3,707.41**	**15,000.00**	**11,292.59**	**24.7%**
Other Sources	-	-	-	-	-	-	-	-	-	No Bud
Total Working Cash Fund	**438.53**	**123.91**	**896.68**	**500.64**	**627.91**	**1,119.74**	**3,707.41**	**15,000.00**	**11,292.59**	**24.7%**
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%
CPPRT	25,151.35	4,321.52	-	26,039.77	-	20,629.25	76,141.89	150,000.00	73,858.11	50.8%
Tuition - EC/FD Kindergarten	97,404.50	88,589.10	8,115.30	12,481.80	85,019.92	151,634.42	443,245.04	645,000.00	201,754.96	68.7%
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	2,938.70	5,000.00	2,061.30	58.8%
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	406,384.16	980,500.00	574,115.84	41.4%
Admissions - Athletic	-	-	-	-	-	-	-	-	-	No Bud
Admissions - Other	-	-	-	-	-	-	-	-	-	No Bud
After School Activities	-	-	29,605.00	14,405.00	7,190.00	15,304.00	66,504.00	100,000.00	33,496.00	66.5%
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	219.07	6,000.00	5,780.93	3.7%
Fine Arts Fee	-	-	-	-	-	-	-	-	-	No Bud

Graduation Fee	250.00	285.00	48.00	-	-	25.00	608.00	5,000.00	4,392.00	12.2%
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	7,229.75	20,000.00	12,770.25	36.1%
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	435,558.95	935,000.00	499,441.05	46.6%
Student ID Fees/Fines	-	-	-	-	-	-	-	500.00	500.00	0.0%
Library Fees/Fines	-	-	10.99	-	-	-	10.99	250.00	239.01	4.4%
Athletic Fees	-	4,700.00	6,600.00	3,000.00	6,400.00	1,600.00	22,300.00	45,000.00	22,700.00	49.6%
Band/Orchestra/Choir	1,750.00	9,020.04	31,313.55	(250.00)	6,250.00	5,266.41	53,350.00	45,000.00	(8,350.00)	118.6%
Textbook Fees	22,041.00	19,962.84	3,002.56	2,165.15	2,411.68	2,220.47	51,803.70	485,750.00	433,946.30	10.7%
PTO/Foundation Donations	38,300.00	-	-	-	2,062.93	4,790.00	45,152.93	40,000.00	(5,152.93)	112.9%
Other Donations	200.00	-	-	-	-	100.00	300.00	10,000.00	9,700.00	3.0%
Misc. Donations	476.48	-	-	-	-	-	476.48	100.00	(376.48)	476.5%
Facility Rental	975.00	-	-	-	-	612.50	1,587.50	15,000.00	13,412.50	10.6%
Impact Fees	-	-	-	-	-	-	-	45,000.00	45,000.00	0.0%
Refunds from Prior Yr. Expenses	-	27,639.73	-	-	-	-	27,639.73	8,100.00	(19,539.73)	341.2%
Payment from other LEA's	-	-	-	-	-	-	-	-	-	No Bud
Camp Revenue	-	-	-	-	-	-	-	20,000.00	20,000.00	0.0%
Loredo Taft Revenue	-	-	-	-	-	-	-	20,000.00	20,000.00	0.0%
Other Local Revenue	-	242.50	-	-	228.00	3,581.34	4,051.84	22,000.00	17,948.16	18.4%
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	21,782,683.97	42,647,300.00	20,864,616.03	51.1%
State Sources										
General State Aid	-	94,776.00	94,776.00	94,776.00	94,776.00	94,776.00	473,880.00	1,042,838.00	568,958.00	45.4%
Spec. Ed. Private Facility	-	-	-	-	-	42,536.56	42,536.56	60,000.00	17,463.44	70.9%
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	-	-	239,963.38	916,989.00	677,025.62	26.2%
Transportation - Spec. Ed.	-	-	-	117,108.88	-	-	117,108.88	516,250.00	399,141.12	22.7%
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	877,833.82	2,587,577.00	1,709,743.18	33.9%
Federal Sources										
Special Milk Program	4,141.77	-	-	1,507.27	-	8,363.07	14,012.11	26,500.00	12,487.89	52.9%
Summer Food Service Program	-	-	-	-	-	-	-	-	-	No Bud
Title I - Low Income	12,917.00	-	-	-	-	-	12,917.00	28,000.00	15,083.00	46.1%
IDEA Preschool	-	-	-	-	-	9,442.00	9,442.00	11,500.00	2,058.00	82.1%
IDEA Flow Through	26,820.00	-	-	-	-	152,508.00	179,328.00	465,000.00	285,672.00	38.6%
IDEA Room & Board	-	-	-	-	-	-	-	-	-	No Bud
Title III - LIPLEP	9,615.00	-	-	15,519.00	-	-	25,134.00	25,000.00	(134.00)	100.5%
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	-	75,072.51	55,000.00	(20,072.51)	136.5%
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	343,555.62	637,850.00	294,294.38	53.9%
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**	**23,004,073.41**	**45,872,727.00**	**22,868,653.59**	**50.1%**
"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**	**23,004,073.41**	**45,872,727.00**	**22,868,653.59**	**50.1%**

Expenditure Report

12/31/2025 **% of Fiscal Year Complete: 50.0%**

	MTD July	MTD Aug	MTD Sept	MTD Oct	MTD Nov	MTD Dec	YTD Actual	Fiscal Year 2026 Final Budget	Budget Balance	% Budget Expended
Education Fund										
Salaries										
Admin Salaries	155,490.31	160,830.16	162,210.56	167,304.31	168,933.33	164,991.00	979,759.67	1,907,135.47	927,375.80	**51.4%**
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	8,424,990.11	17,848,807.06	9,423,816.95	47.2%
Extra Duty Stipends	46,144.05	98,476.82	18,481.91	53,235.36	123,420.33	49,137.10	388,895.57	633,800.00	244,904.43	**61.4%**
Classified Salaries	344,050.12	321,225.16	344,854.08	348,099.83	352,867.80	360,327.33	2,071,424.32	4,488,968.50	2,417,544.18	46.1%
Substitutes	1,821.27	6,532.25	56,193.38	60,637.63	60,651.99	46,380.35	232,216.87	625,920.00	393,703.13	37.1%
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**	**12,097,286.54**	**25,504,631.03**	**13,407,344.49**	**47.4%**
Benefits										
TRS	37,855.64	39,197.85	47,423.17	39,699.24	40,657.04	39,270.89	244,103.83	510,370.00	266,266.17	47.8%
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	1,911,059.34	4,025,348.00	2,114,288.66	47.5%
Life Insurance	3,926.37	3,893.51	3,908.38	3,912.59	3,934.98	3,914.88	23,490.71	48,297.00	24,806.29	48.6%
Retiree Insurance	16,022.23	2,783.98	5,282.98	11,402.11	720.00	10,364.57	46,575.87	112,950.00	66,374.13	41.2%
Tuition Reimbursement	550.00	9,327.93	8,258.46	15,796.10	2,735.40	6,787.77	43,455.66	114,000.00	70,544.34	38.1%
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**	**2,439,685.41**	**4,981,965.00**	**2,542,279.59**	**49.0%**
Purchased Services										
Professional Development	13,927.00	18,837.89	18,929.14	12,118.84	14,563.12	4,619.61	82,995.60	134,000.00	51,004.40	**61.9%**
Consultation/Workshops	-	150,555.13	68,159.88	84,075.97	82,497.62	55,184.90	440,473.50	769,500.00	329,026.50	**57.2%**
Data Processing	971.13	1,149.74	1,034.63	819.55	1,059.12	920.77	5,954.94	10,000.00	4,045.06	**59.5%**
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	15,279.37	60,000.00	44,720.63	25.5%
Other Professional Services	16,255.80	1,214.00	1,501.00	2,537.00	997.72	1,538.00	24,043.52	40,600.00	16,556.48	**59.2%**
Sanitation Services	2,393.18	2,968.06	2,261.24	3,051.02	2,007.74	1,828.98	14,510.22	10,000.00	(4,510.22)	**145.1%**
Rentals	2,506.46	17,715.33	15,487.58	16,128.60	16,390.89	16,826.04	85,054.90	146,000.00	60,945.10	**58.3%**
Travel	2,984.20	2,189.39	-	8,100.31	(145.47)	(6.32)	13,122.11	28,700.00	15,577.89	45.7%
Telephone	147.68	3,803.32	11,340.57	5,653.63	3,983.04	3,744.43	28,672.67	71,000.00	42,327.33	40.4%
Postage	-	1,058.34	-	1,058.34	65.04	0.78	2,182.50	11,000.00	8,817.50	19.8%
Printing Services	-	212.41	59.80	112.70	2,694.53	957.31	4,036.75	7,500.00	3,463.25	**53.8%**
Water/Sewer Services	6,221.90	2,821.88	2,198.53	4,143.72	5,650.29	5,650.29	26,686.61	57,000.00	30,313.39	46.8%
Other Insurance	392,730.36	928.90	890.18	863.72	1,163.72	868.18	397,445.06	411,400.00	13,954.94	**96.6%**
Other Purchased Services	15,533.25	6,481.71	11,246.59	26,266.89	12,930.31	11,774.73	84,233.48	173,100.00	88,866.52	48.7%
Service Agreements	245,045.46	185,815.50	95,522.85	24,023.40	48,930.89	13,474.76	612,812.86	748,900.00	136,087.14	**81.8%**
Purchased Services Total	**698,716.42**	**396,857.96**	**262,451.49**	**190,996.62**	**200,357.46**	**120,474.14**	**1,869,854.09**	**2,710,700.00**	**840,845.91**	**69.0%**
Supplies										
General Supplies	61,569.09	21,461.00	82,974.93	28,274.50	19,935.06	21,881.59	236,096.17	415,875.00	179,778.83	**56.8%**
Art Supplies	153.23	2,829.96	12,670.14	1,195.58	1,604.56	844.45	19,297.92	37,500.00	18,202.08	**51.5%**
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	27,618.31	35,000.00	7,381.69	**78.9%**
Science Supplies	219.82	3,434.93	2,211.47	731.69	1,254.57	1,420.31	9,272.79	26,360.00	17,087.21	35.2%
Social Studies Supplies	-	2,834.15	5,676.24	-	327.00	159.83	8,997.22	13,790.00	4,792.78	**65.2%**
English Language Arts Supplies	-	5,501.15	14,848.03	165.91	4,167.17	1,410.89	26,093.15	45,950.00	19,856.85	**56.8%**
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	29,901.17	54,200.00	24,298.83	55.2%
Textbooks	11,866.22	210,067.56	-	4,335.53	1,303.38	-	227,572.69	192,000.00	(35,572.69)	118.5%
Library Books	7,011.24	2,106.81	4,402.69	5,320.61	4,134.35	2,907.51	25,883.21	35,200.00	9,316.79	73.5%
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	-	6,579.18	75,000.00	68,420.82	8.8%
Electricity	5,380.51	36,590.63	53,107.37	27,850.59	24,100.10	24,808.31	171,837.51	265,000.00	93,162.49	64.8%
Other Supplies	21,163.23	16,389.58	10,279.46	3,496.85	2,235.60	2,394.07	55,958.79	65,100.00	9,141.21	86.0%
Supplies Total	**127,825.15**	**314,262.64**	**226,174.85**	**80,954.20**	**65,531.66**	**75,053.41**	**889,801.91**	**1,336,275.00**	**446,473.09**	**66.6%**
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	34,238.74	48,325.00	14,086.26	70.9%
Tuition	(17,738.66)	25,911.30	94,347.39	134,782.34	54,343.41	48,006.32	339,652.10	430,000.00	90,347.90	79.0%
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**	**501,845.98**	**592,125.00**	**90,279.02**	**84.8%**
Non-Capitalized Equipment	**82,625.51**	**5,759.99**	**1,728.00**	**12,338.00**	**3,716.61**	**3,750.00**	**109,918.11**	**157,000.00**	**47,081.89**	**70.0%**
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**	**17,918,051.55**	**35,297,696.03**	**17,379,644.48**	**50.8%**
"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**	**17,918,051.55**	**35,297,696.03**	**17,379,644.48**	**50.8%**
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	66,278.48	133,860.00	67,581.52	49.5%
Classified Salaries	88,414.72	83,234.13	80,306.97	81,611.30	78,226.83	78,675.35	490,469.30	948,600.00	458,130.70	51.7%
Salaries Total	**99,461.13**	**94,280.54**	**91,353.38**	**92,657.71**	**89,273.25**	**89,721.77**	**556,747.78**	**1,082,460.00**	**525,712.22**	**51.4%**
Benefits										
Medical Insurance	18,795.41	18,138.99	18,798.16	17,374.20	17,382.92	17,360.42	107,850.10	222,300.00	114,449.90	48.5%
Life Insurance	76.00	75.86	94.34	94.31	35.90	97.36	473.77	1,200.00	726.23	39.5%
Retiree Insurance	6,500.04	541.66	829.16	541.66	541.66	541.66	9,495.84	9,500.00	4.16	100.0%
Benefits Total	**25,371.45**	**18,756.51**	**19,721.66**	**18,010.17**	**17,960.48**	**17,999.44**	**117,819.71**	**233,000.00**	**115,180.29**	**50.6%**
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	-	-	14,053.17	15,000.00	946.83	93.7%
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	123,249.72	270,000.00	146,750.28	45.6%
Property Upkeep Services	12,637.02	55,276.39	55,784.53	56,565.74	50,968.06	25,724.42	256,956.16	395,000.00	138,043.84	65.1%
Telephone	238.42	-	476.78	239.11	239.10	239.33	1,432.74	3,600.00	2,167.26	39.8%
Service Agreements	9,737.72	7,697.46	2,473.34	1,879.62	3,106.86	920.58	25,815.58	45,000.00	19,184.42	57.4%
Purchased Services Total	**43,313.93**	**85,093.75**	**86,994.42**	**85,022.18**	**76,356.48**	**47,899.41**	**424,680.17**	**741,600.00**	**316,919.83**	**57.3%**
Supplies										
General Supplies	4,859.38	14,832.02	17,751.25	14,451.96	15,016.50	12,679.06	79,590.17	191,500.00	111,909.83	41.6%
Fuel	724.07	1,220.15	1,376.68	1,288.31	1,365.64	1,443.48	7,418.33	11,500.00	4,081.67	64.5%
Supplies Total	**5,583.45**	**16,052.17**	**19,127.93**	**15,740.27**	**16,382.14**	**14,122.54**	**87,008.50**	**203,000.00**	**115,991.50**	**42.9%**
Capital Outlay	**35,350.11**	**773,884.64**	**96,800.37**	**48,044.88**	**74,697.75**	**28,591.00**	**1,057,368.75**	**1,400,000.00**	**342,631.25**	**75.5%**
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	**209,080.07**	**988,067.61**	**313,997.76**	**259,475.21**	**274,670.10**	**198,334.16**	**2,243,624.91**	**3,666,560.00**	**1,422,935.09**	**61.2%**
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**	**2,243,624.91**	**3,666,560.00**	**1,422,935.09**	**61.2%**
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	61,556.00	124,600.00	63,044.00	49.4%
Classified Salaries	109,973.52	122,842.52	120,395.78	123,723.93	128,440.21	134,285.01	739,660.97	1,618,640.00	878,979.03	45.7%
Salaries Total	**120,232.85**	**133,101.85**	**130,655.11**	**133,983.26**	**138,699.55**	**144,544.35**	**801,216.97**	**1,743,240.00**	**942,023.03**	**46.0%**
Benefits										
Transp. IMRF/SS/Medicare	2,447.27	2,447.27	2,437.43	2,437.43	2,437.43	2,437.43	14,644.26	29,010.00	14,365.74	**50.5%**
Medical Insurance	35,302.29	32,378.05	37,920.01	32,964.81	34,961.59	34,877.29	208,404.04	468,174.00	259,769.96	44.5%
Life Insurance	236.62	243.08	165.03	161.25	116.08	93.20	1,015.26	2,300.00	1,284.74	44.1%
Retiree Insurance	558.34	(459.56)	556.31	1,578.26	(461.59)	1,578.26	3,350.02	6,500.00	3,149.98	**51.5%**
Benefits Total	**38,544.52**	**34,608.84**	**41,078.78**	**37,141.75**	**37,053.51**	**38,986.18**	**227,413.58**	**505,984.00**	**278,570.42**	**44.9%**
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	-	15,905.10	30,000.00	14,094.90	**53.0%**
Rentals	-	997,779.66	-	-	-	-	997,779.66	985,000.00	(12,779.66)	**101.3%**
Property Upkeep Services	7,142.38	2,576.05	1,758.38	5,190.55	2,639.71	4,617.03	23,924.10	80,000.00	56,075.90	29.9%
Pupil Transportation Services	-	-	-	4,812.00	-	-	4,812.00	50,000.00	45,188.00	9.6%
Student-Paid Trips	-	-	1,280.00	6,300.00	2,760.00	690.00	11,030.00	1,500.00	(9,530.00)	**735.3%**
Telephone	-	-	-	-	-	-	-	500.00	500.00	0.0%
Other Purchased Services	255.00	260.00	597.00	3,185.00	280.90	4,368.60	8,946.50	10,000.00	1,053.50	**89.5%**
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**	**1,097,934.43**	**1,200,000.00**	**102,065.57**	**91.5%**
Supplies										
General Supplies	696.86	273.06	2,430.13	1,041.89	565.71	1,826.97	6,834.62	10,000.00	3,165.38	**68.3%**
Fuel	3,369.65	1,244.99	13,178.67	16,987.19	16,020.54	14,599.83	65,400.87	185,000.00	119,599.13	35.4%
Other Supplies	-	-	-	-	-	-	-	2,000.00	2,000.00	0.0%
Supplies Total	**4,066.51**	**1,518.05**	**15,608.80**	**18,029.08**	**16,586.25**	**16,426.80**	**72,235.49**	**197,000.00**	**124,764.51**	**36.7%**
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-Captialized 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**	**3,794,170.47**	**3,649,224.00**	**(144,946.47)**	**104.0%**
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**	**3,794,170.47**	**3,649,224.00**	**(144,946.47)**	**104.0%**
Retirement Fund										
Benefits										
IMRF	56,802.33	57,113.24	59,120.43	59,405.89	61,440.71	60,558.45	354,441.05	724,260.00	369,818.95	48.9%

Social Security	41,543.13	39,375.07	40,942.42	41,732.84	42,834.66	43,004.34	249,432.46	519,343.00	269,910.54	48.0%
Medicare	22,487.70	22,929.76	23,193.12	23,600.62	24,510.82	23,358.77	140,080.79	282,559.00	142,478.21	49.6%
Benefits Total	**120,833.16**	**119,418.07**	**123,255.97**	**124,739.35**	**128,786.19**	**126,921.56**	**743,954.30**	**1,526,162.00**	**782,207.70**	**48.7%**
Subtotal Retirement Fund	120,833.16	119,418.07	123,255.97	124,739.35	128,786.19	126,921.56	743,954.30	1,526,162.00	782,207.70	48.7%
Total Retirement Fund	**120,833.16**	**119,418.07**	**123,255.97**	**124,739.35**	**128,786.19**	**126,921.56**	**743,954.30**	**1,526,162.00**	**782,207.70**	**48.7%**
Capital Projects Fund										
Capital Outlay										
Building Improvements	-	-	-	-	-	-	-	-	-	No Bud
Site Improvements	-	-	-	-	-	-	-	-	-	No Bud
Capital Outlay Total	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	No Bud
Subtotal Cap. Projects Fund	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	No Bud
Transfers/Other Uses	-	-	-	-	-	-	-	-	-	No Bud
Total Cap. Projects Fund	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	No Bud
Working Cash Fund										
Transfers/Other Uses	-	-	-	-	-		-	-	-	No Bud
Total Cap. Projects Fund	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	No Bud
All Funds										
Salaries										
Admin Salaries	176,796.05	182,135.90	183,516.30	188,610.05	190,239.09	186,296.76	1,107,594.15	2,165,595.47	1,058,001.32	**51.1%**
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	8,424,990.11	17,848,807.06	9,423,816.95	47.2%
Extra Duty Stipends	46,144.05	98,476.82	18,481.91	53,235.36	123,420.33	49,137.10	388,895.57	633,800.00	244,904.43	**61.4%**
Classified Salaries	542,438.36	527,301.81	545,556.83	553,435.06	559,534.84	573,287.69	3,301,554.59	7,056,208.50	3,754,653.91	46.8%
Substitutes	1,821.27	6,532.25	56,193.38	60,637.63	60,651.99	46,380.35	232,216.87	625,920.00	393,703.13	37.1%
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**	**13,455,251.29**	**28,330,331.03**	**14,875,079.74**	**47.5%**
Benefits										
Transp. IMRF/SS/Medicare	2,447.27	2,447.27	2,437.43	2,437.43	2,437.43	2,437.43	14,644.26	29,010.00	14,365.74	**50.5%**
TRS	37,855.64	39,197.85	47,423.17	39,699.24	40,657.04	39,270.89	244,103.83	510,370.00	266,266.17	47.8%
IMRF	56,802.33	57,113.24	59,120.43	59,405.89	61,440.71	60,558.45	354,441.05	724,260.00	369,818.95	48.9%
Social Security	41,543.13	39,375.07	40,942.42	41,732.84	42,834.66	43,004.34	249,432.46	519,343.00	269,910.54	48.0%
Medicare	22,487.70	22,929.76	23,193.12	23,600.62	24,510.82	23,358.77	140,080.79	282,559.00	142,478.21	49.6%
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	2,227,313.48	4,715,822.00	2,488,508.52	47.2%
Life Insurance	4,238.99	4,212.45	4,167.75	4,168.15	4,086.96	4,105.44	24,979.74	51,797.00	26,817.26	48.2%
Retiree Insurance	23,080.61	2,866.08	6,668.45	13,522.03	800.07	12,484.49	59,421.73	128,950.00	69,528.27	46.1%
Tuition Reimbursement	550.00	9,327.93	8,258.46	15,796.10	2,735.40	6,787.77	43,455.66	114,000.00	70,544.34	38.1%
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**	**3,528,873.00**	**7,247,111.00**	**3,718,238.00**	**48.7%**
Purchased Services										
Professional Development	14,327.00	20,520.39	18,929.14	12,778.84	15,307.46	5,585.83	87,448.66	142,000.00	54,551.34	**61.6%**
Consultation/Workshops	-	150,555.13	68,159.88	84,075.97	82,497.62	55,184.90	440,473.50	769,500.00	329,026.50	**57.2%**
Data Processing	971.13	1,149.74	1,034.63	819.55	1,059.12	920.77	5,954.94	10,000.00	4,045.06	**59.5%**
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	15,279.37	60,000.00	44,720.63	25.5%
Other Professional Services	28,267.41	2,772.28	9,112.65	8,850.59	4,410.86	2,013.00	55,426.79	88,925.00	33,498.21	**62.3%**
Sanitation Services	2,393.18	2,968.06	2,261.24	3,051.02	2,007.74	1,828.98	14,510.22	10,000.00	(4,510.22)	**145.1%**
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	1,206,084.28	1,401,000.00	194,915.72	**86.1%**

Property Upkeep Services	19,779.40	57,852.44	57,542.91	61,756.29	53,607.77	30,341.45	280,880.26	475,000.00	194,119.74	59.1%
Pupil Transportation Services	-	-	-	4,812.00	-	-	4,812.00	50,000.00	45,188.00	9.6%
Travel	2,984.20	2,189.39	-	8,100.31	(145.47)	(6.32)	13,122.11	28,700.00	15,577.89	45.7%
Student-Paid Trips	-	-	1,280.00	6,300.00	2,760.00	690.00	11,030.00	1,500.00	(9,530.00)	735.3%
Telephone	386.10	3,803.32	11,817.35	5,892.74	4,222.14	3,983.76	30,105.41	75,100.00	44,994.59	40.1%
Postage	-	1,058.34	-	1,058.34	65.04	0.78	2,182.50	11,000.00	8,817.50	19.8%
Printing Services	-	212.41	59.80	112.70	2,694.53	957.31	4,036.75	7,500.00	3,463.25	53.8%
Water/Sewer Services	6,221.90	2,821.88	2,198.53	4,143.72	5,650.29	5,650.29	26,686.61	57,000.00	30,313.39	46.8%
Other Insurance	392,730.36	928.90	890.18	863.72	1,163.72	868.18	397,445.06	411,400.00	13,954.94	96.6%
Other Purchased Services	15,788.25	6,741.71	11,843.59	29,451.89	13,211.21	16,143.33	93,179.98	183,100.00	89,920.02	50.9%
Service Agreements	273,165.18	193,512.96	97,996.19	25,903.02	68,660.09	13,647.81	672,885.25	833,900.00	161,014.75	80.7%
Purchased Services Total	**779,801.69**	**1,483,552.42**	**354,031.29**	**296,006.35**	**302,430.03**	**178,071.91**	**3,393,893.69**	**4,655,625.00**	**1,261,731.31**	**72.9%**
Supplies										
General Supplies	67,125.33	36,566.08	103,156.31	43,768.35	35,517.27	36,387.62	322,520.96	617,375.00	294,854.04	52.2%
Art Supplies	153.23	2,829.96	12,670.14	1,195.58	1,604.56	844.45	19,297.92	37,500.00	18,202.08	51.5%
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	27,618.31	35,000.00	7,381.69	78.9%
Science Supplies	219.82	3,434.93	2,211.47	731.69	1,254.57	1,420.31	9,272.79	26,360.00	17,087.21	35.2%
Social Studies Supplies	-	2,834.15	5,676.24	-	327.00	159.83	8,997.22	13,790.00	4,792.78	65.2%
English Language Arts Supplies	-	5,501.15	14,848.03	165.91	4,167.17	1,410.89	26,093.15	45,950.00	19,856.85	56.8%
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	29,901.17	54,200.00	24,298.83	55.2%
Textbooks	11,866.22	210,067.56	-	4,335.53	1,303.38	-	227,572.69	192,000.00	(35,572.69)	118.5%
Library Books	7,011.24	2,106.81	4,402.69	5,320.61	4,134.35	2,907.51	25,883.21	35,200.00	9,316.79	73.5%
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	72,819.20	196,500.00	123,680.80	37.1%
Natural Gas	-	1,913.51	1,268.64	-	3,397.03	-	6,579.18	75,000.00	68,420.82	8.8%
Electricity	5,380.51	36,590.63	53,107.37	27,850.59	24,100.10	24,808.31	171,837.51	265,000.00	93,162.49	64.8%
Other Supplies	21,163.23	16,389.58	10,279.46	3,496.85	2,235.60	2,394.07	55,958.79	67,100.00	11,141.21	83.4%
Supplies Total	**137,475.11**	**331,832.86**	**260,911.58**	**114,723.55**	**98,500.05**	**105,602.75**	**1,049,045.90**	**1,736,275.00**	**687,229.10**	**60.4%**
Capital Outlay										
Capital Outlay	35,350.11	779,369.15	96,800.37	48,044.88	74,697.75	32,766.00	1,067,028.26	1,415,000.00	347,971.74	75.4%
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**	**1,067,028.26**	**1,415,000.00**	**347,971.74**	**75.4%**
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	34,788.74	50,825.00	16,036.26	68.4%
Tuition	(17,738.66)	25,911.30	94,347.39	134,782.34	54,343.41	48,006.32	339,652.10	430,000.00	90,347.90	79.0%
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**	**1,304,723.64**	**1,768,843.50**	**464,119.86**	**73.8%**
Non-Capitalized Equipment	**82,625.51**	**5,759.99**	**1,728.00**	**12,338.00**	**3,716.61**	**1,598,570.00**	**1,704,738.11**	**164,000.00**	**(1,540,738.11)**	**1039.5%**
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**	**25,503,553.89**	**45,317,185.53**	**19,813,631.64**	**56.3%**
"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**	**25,503,553.89**	**45,317,185.53**	**19,813,631.64**	**56.3%**

Revenue Report

12/31/2025

% of Fiscal Year Complete: 50.0%

	MTD Dec	YTD Actual	Fiscal Year 2026 Final Budget	Budget Balance	% Budget Received
Education Fund					
Local Revenue	341,685.85	17,334,752.74	34,117,900	16,783,147.26	50.8%
State Revenue	137,312.56	520,761.56	1,104,338	583,576.44	47.2%
Federal Revenue	181,615.07	343,555.62	637,850	294,294.38	53.9%
Subtotal Education Fund	**660,613.48**	**18,199,069.92**	**35,860,088**	**17,661,018.08**	50.8%
"On Behalf"/Transfers	-	-	-	-	No Bud
Total Education Fund	**660,613.48**	**18,199,069.92**	**35,860,088**	**17,661,018.08**	50.8%
Operations & Maintenance Fund					
Local Revenue	3,650.50	2,023,398.70	3,901,500	1,878,101.30	51.9%
State Revenue	-	-	50,000	50,000.00	0.0%
Subtotal O & M Fund	**3,650.50**	**2,023,398.70**	**3,951,500**	**1,928,101.30**	51.2%
Transfers	-	-	-	-	No Bud
Total O&M Fund	**3,650.50**	**2,023,398.70**	**3,951,500**	**1,928,101.30**	51.2%
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	9,775.88	1,190,885.15	2,307,400	1,116,514.85	51.6%
State Revenue	-	357,072.26	1,433,239	1,076,166.74	24.9%
Subtotal Transportation Fund	9,775.88	1,547,957.41	3,740,639	2,192,681.59	41.4%
Total Transportation Fund	**9,775.88**	**1,547,957.41**	**3,740,639**	**2,192,681.59**	**41.4%**
Retirement Fund					
Local Revenue	6,452.76	946,928.07	1,780,000	833,071.93	53.2%
Subtotal Retirement Fund	6,452.76	946,928.07	1,780,000	833,071.93	53.2%
Total Retirement Fund	**6,452.76**	**946,928.07**	**1,780,000**	**833,071.93**	53.2%
Capital Projects Fund					
Local Revenue	1,682.02	58,556.66	105,000	46,443.34	55.8%
Subtotal Cap. Projects Fund	**1,682.02**	**58,556.66**	**105,000**	**46,443.34**	55.8%
Transfers	-	-	-	-	No Bud
Total Cap. Projects Fund	**1,682.02**	**58,556.66**	**105,000**	**46,443.34**	55.8%
Working Cash Fund					
Local Revenue	1,119.74	3,707.41	15,000	11,292.59	**24.7%**
Subtotal Working Cash Fund	**1,119.74**	**3,707.41**	**15,000**	**11,292.59**	**24.7%**
Other Sources	-	-	-	-	No Bud
Total Working Cash Fund	**1,119.74**	**3,707.41**	**15,000.00**	**11,292.59**	**24.7%**
All Funds					
Local Revenue	364,366.75	21,782,683.97	42,647,300	20,864,616.03	51.1%
State Revenue	137,312.56	877,833.82	2,587,577	1,709,743.18	33.9%
Federal Revenue	181,615.07	343,555.62	637,850	294,294.38	53.9%
Subtotal All Funds	**683,294.38**	**23,004,073.41**	**45,872,727**	**22,868,653.59**	50.1%
"On Behalf"/Transfers	-	-	-	-	No Bud
Total All Funds	**683,294.38**	**23,004,073.41**	**45,872,727**	**22,868,653.59**	50.1%

Expenditure Report

12/31/2025 — **% of Fiscal Year Complete: 50.0%**

	MTD Dec	YTD Actual	Fiscal Year 2026 Final Budget	Budget Balance	% Budget Expensed
Education Fund					
Salaries	2,030,831.83	12,097,286.54	25,504,631.03	13,407,344.49	47.4%
Benefits	365,036.00	2,439,685.41	4,981,965.00	2,542,279.59	49.0%
Purchased Services	120,474.14	1,869,854.09	2,710,700.00	840,845.91	**69.0%**
Supplies	75,053.41	889,801.91	1,336,275.00	446,473.09	**66.6%**
Capital Outlay	4,175.00	9,659.51	15,000.00	5,340.49	**64.4%**
Other	49,560.77	501,845.98	592,125.00	90,279.02	**84.8%**
Non-Capitalized Equipment	3,750.00	109,918.11	157,000.00	47,081.89	**70.0%**
Termination Benefits	-	-	-	-	No Bud
Subtotal Education Fund	**2,648,881.15**	**17,918,051.55**	**35,297,696.03**	**17,379,644.48**	**50.8%**
"On Behalf"/Transfers	-	-	-	-	No Bud
Total Education Fund	2,648,881.15	17,918,051.55	35,297,696.03	17,379,644.48	**50.8%**
Operations and Maintenance Fund					
Salaries	89,721.77	556,747.78	1,082,460.00	525,712.22	**51.4%**
Benefits	17,999.44	117,819.71	233,000.00	115,180.29	**50.6%**
Purchased Services	47,899.41	424,680.17	741,600.00	316,919.83	**57.3%**
Supplies	14,122.54	87,008.50	203,000.00	115,991.50	42.9%
Capital Outlay	28,591.00	1,057,368.75	1,400,000.00	342,631.25	**75.5%**
Other	-	-	1,500.00	1,500.00	0.0%
Non-Capitalized Equipment	-	-	5,000.00	5,000.00	0.0%
Subtotal O&M Fund	**198,334.16**	**2,243,624.91**	**3,665,060.00**	**1,421,435.09**	**61.2%**
Transfers	-	-	-	-	No Bud
Total O&M Fund	198,334.16	2,243,624.91	3,665,060.00	1,421,435.09	**61.2%**
Debt Service Fund					
Purchased Services	475.00	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	**475.00**	**803,752.66**	**1,177,543.50**	**373,790.84**	**68.3%**
Transfers	-	-	-	-	No Bud
Total Debt Service Fund	475.00	803,752.66	1,177,543.50	373,790.84	**68.3%**
Transportation Fund					
Salaries	144,544.35	801,216.97	1,743,240.00	942,023.03	46.0%
Benefits	38,986.18	227,413.58	505,984.00	278,570.42	44.9%
Purchased Services	9,223.36	1,097,934.43	1,200,000.00	102,065.57	**91.5%**
Supplies	16,426.80	72,235.49	197,000.00	124,764.51	36.7%
Other	-	550.00	1,000.00	450.00	**55.0%**
Non-Captialized Equipment	1,594,820.00	1,594,820.00	2,000.00	(1,592,820.00)	**79741.0%**
Subtotal Trans. Fund	**1,804,000.69**	**3,794,170.47**	**3,649,224.00**	**(144,946.47)**	**104.0%**
Transfers	-	-	-	-	No Bud
Total Trans. Fund	1,804,000.69	3,794,170.47	3,649,224.00	(144,946.47)	**104.0%**
Retirement Fund					
Benefits	126,921.56	743,954.30	1,526,162.00	782,207.70	48.7%
Subtotal Retirement Fund	**126,921.56**	**743,954.30**	**1,526,162.00**	**782,207.70**	**48.7%**
Total Retirement Fund	126,921.56	743,954.30	1,526,162.00	782,207.70	48.7%
Capital Projects Fund					
Capital Outlay	-	-	-	-	**No Bud**
Subtotal Cap. Projects Fund	**-**	**-**	**-**	**-**	**No Bud**
Transfers	-	-	-	-	**No Bud**
Total Cap. Projects Fund	**-**	**-**	**-**	**-**	**No Bud**
All Funds					
Salaries	2,265,097.95	13,455,251.29	28,330,331.03	14,875,079.74	47.5%
Benefits	548,943.18	3,528,873.00	7,247,111.00	3,718,238.00	48.7%
Purchased Services	178,071.91	3,393,893.69	4,655,625.00	1,261,731.31	**72.9%**

Supplies	105,602.75	1,049,045.90	1,736,275.00	687,229.10	**60.4%**
Capital Outlay	32,766.00	1,067,028.26	1,415,000.00	347,971.74	**75.4%**
Other	49,560.77	1,304,723.64	1,768,843.50	464,119.86	**73.8%**
Non-Capitalized Equipment	1,598,570.00	1,704,738.11	164,000.00	(1,540,738.11)	**1039.5%**
Termination Benefits	-	-	-	-	No Bud
Subtotal All Funds	**4,778,612.56**	**25,503,553.89**	**45,317,185.53**	**19,813,631.64**	**56.3%**
"On Behalf"/Transfers	-	-	-	-	**No Bud**
Total All Funds	**4,778,612.56**	**25,503,553.89**	**45,317,185.53**	**19,813,631.64**	**56.3%**

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

	10 Education	20 Oper. & Maint.	30 Debt Services	40 Transportation	50 IMRF/SS	60 Capital Projects	70 Working Cash	10+20+40+50+70 Total Operating	Total All Funds
REVENUES									
Local Sources									
Property Tax Receipts	-	-	-	-	-	-	-	-	-
CPPRT	20,629.25	-	-	-	-	-	-	20,629.25	20,629.25
Tuition - Full Day Kindergarten	151,634.42	-	-	-	-	-	-	151,634.42	151,634.42
Tuition - Summer School	110.00	-	-	-	-	-	-	110.00	110.00
Bus Fees	-	-	-	-	-	-	-	-	-
Paid Student Trips	-	-	-	156.00	-	-	-	156.00	156.00
Summer School Trans Fees	-	-	-	-	-	-	-	-	-
SPED Trans Fees Other LEAs	-	-	-	-	-	-	-	-	-
Interest	67,301.91	3,038.00	-	9,619.88	6,452.76	1,682.02	1,119.74	87,532.29	89,214.31
Admissions - Athletic	-	-	-	-	-	-	-	-	-
Admissions - Other	-	-	-	-	-	-	-	-	-
After School Activities	15,304.00	-	-	-	-	-	-	15,304.00	15,304.00
Technology Fee	-	-	-	-	-	-	-	-	-
PE Uniform/Lock Fee	123.00	-	-	-	-	-	-	123.00	123.00
Fine Arts Fee	-	-	-	-	-	-	-	-	-
Graduation Fee	25.00	-	-	-	-	-	-	25.00	25.00
Sprague Class Project Fee	-	-	-	-	-	-	-	-	-
Half Day Class Project Fee	-	-	-	-	-	-	-	-	-
Field Trips	1,058.55	-	-	-	-	-	-	1,058.55	1,058.55
Sale of Athletic Wear	-	-	-	-	-	-	-	-	-
103 Club Fees	67,941.50	-	-	-	-	-	-	67,941.50	67,941.50
Student ID Fees/Fines	-	-	-	-	-	-	-	-	-
Library Fees/Fines	-	-	-	-	-	-	-	-	-
Athletic Fees	1,600.00	-	-	-	-	-	-	1,600.00	1,600.00
Band/Orchestra/Choir	5,266.41	-	-	-	-	-	-	5,266.41	5,266.41
Textbook Fees	2,220.47	-	-	-	-	-	-	2,220.47	2,220.47
PTO/Foundation Donations	4,790.00	-	-	-	-	-	-	4,790.00	4,790.00
Other Donations	100.00	-	-	-	-	-	-	100.00	100.00
Misc. Donations	-	-	-	-	-	-	-	-	-
Facility Rental	-	612.50	-	-	-	-	-	612.50	612.50
Impact Fees	-	-	-	-	-	-	-	-	-
Refunds from Prior Yr. Expenses	-	-	-	-	-	-	-	-	-
Payment from other LEA's	-	-	-	-	-	-	-	-	-
Camp Revenue	-	-	-	-	-	-	-	-	-
Loredo Taft Revenue	-	-	-	-	-	-	-	-	-
Other Local Revenue	3,581.34	-	-	-	-	-	-	3,581.34	3,581.34
Total Local Sources	341,685.85	3,650.50	-	9,775.88	6,452.76	1,682.02	1,119.74	362,684.73	364,366.75
State Sources									
General State Aid	94,776.00	-	-	-	-	-	-	94,776.00	94,776.00
Spec. Ed. Private Facility	42,536.56	-	-	-	-	-	-	42,536.56	42,536.56

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

	10 Education	20 Oper. & Maint.	30 Debt Services	40 Transportation	50 IMRF/SS	60 Capital Projects	70 Working Cash	10+20+40+50+70 Total Operating	Total All Funds
Spec. Ed. Extraordinary	-	-	-	-	-	-	-	-	-
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	137,312.56	-	-	-	-	-	-	137,312.56	137,312.56
Federal Sources									
Special Milk Program	8,363.07	-	-	-	-	-	-	8,363.07	8,363.07
Summer Food Service Program	-	-	-	-	-	-	-	-	-
Title I - Low Income	-	-	-	-	-	-	-	-	-
IDEA Preschool	9,442.00	-	-	-	-	-	-	9,442.00	9,442.00
IDEA Flow Through	152,508.00	-	-	-	-	-	-	152,508.00	152,508.00
IDEA Room & Board	-	-	-	-	-	-	-	-	-
Title III - LIP LEP	-	-	-	-	-	-	-	-	-
Title II - Teacher Quality	11,302.00	-	-	-	-	-	-	11,302.00	11,302.00
Medicaid Reimbursement	-	-	-	-	-	-	-	-	-
Other Restricted Fed Grants	-	-	-	-	-	-	-	-	-
Total Federal Sources	181,615.07	-	-	-	-	-	-	181,615.07	181,615.07
Total Revenues	660,613.48	3,650.50	-	9,775.88	6,452.76	1,682.02	1,119.74	681,612.36	683,294.38
EXPENDITURES									
Salaries									
Admin Salaries	164,991.00	11,046.42	-	10,259.34	-	-	-	186,296.76	186,296.76
Teacher Salaries	1,409,996.05	-	-	-	-	-	-	1,409,996.05	1,409,996.05
Extra Duty Stipends	49,137.10	-	-	-	-	-	-	49,137.10	49,137.10
Classified Salaries	360,327.33	78,675.35	-	134,285.01	-	-	-	573,287.69	573,287.69
Substitutes	46,380.35	-	-	-	-	-	-	46,380.35	46,380.35
Total Salaries	2,030,831.83	89,721.77	-	144,544.35	-	-	-	2,265,097.95	2,265,097.95
Benefits									
Transp. IMRF/SS/Medicare	-	-	-	2,437.43	-	-	-	2,437.43	2,437.43
TRS	39,270.89	-	-	-	-	-	-	39,270.89	39,270.89
IMRF	-	-	-	-	60,558.45	-	-	60,558.45	60,558.45
Social Security	-	-	-	-	43,004.34	-	-	43,004.34	43,004.34
Medicare	-	-	-	-	23,358.77	-	-	23,358.77	23,358.77
TRS ERO Payments	-	-	-	-	-	-	-	-	-
Medical Insurance	304,697.89	17,360.42	-	34,877.29	-	-	-	356,935.60	356,935.60

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

	10 Education	20 Oper. & Maint.	30 Debt Services	40 Transportation	50 IMRF/SS	60 Capital Projects	70 Working Cash	10+20+40+50+70 Total Operating	Total All Funds
Life Insurance	3,914.88	97.36	-	93.20	-	-	-	4,105.44	4,105.44
Retiree Insurance	10,364.57	541.66	-	1,578.26	-	-	-	12,484.49	12,484.49
Tuition Reimbursement	6,787.77	-	-	-	-	-	-	6,787.77	6,787.77
Post-Retirement Benefits	-	-	-	-	-	-	-	-	-
Total Benefits	365,036.00	17,999.44	-	38,986.18	126,921.56	-	-	548,943.18	548,943.18
Purchased Services									
Professional Development	4,619.61	670.96	-	295.26	-	-	-	5,585.83	5,585.83
Consultation/Workshops	55,184.90	-	-	-	-	-	-	55,184.90	55,184.90
Data Processing	920.77	-	-	-	-	-	-	920.77	920.77
Auditing Services	-	-	-	-	-	-	-	-	-
Legal Services	3,091.68	-	-	-	-	-	-	3,091.68	3,091.68
Other Professional Services	1,538.00	-	475.00	-	-	-	-	1,538.00	2,013.00
Sanitation Services	1,828.98	-	-	-	-	-	-	1,828.98	1,828.98
Snow Removal	-	-	-	-	-	-	-	-	-
Rentals	16,826.04	20,344.12	-	-	-	-	-	37,170.16	37,170.16
Property Upkeep Services	-	25,724.42	-	4,617.03	-	-	-	30,341.45	30,341.45
Pupil Transportation Services	-	-	-	-	-	-	-	-	-
Travel	(6.32)	-	-	-	-	-	-	(6.32)	(6.32)
Student-Paid Trips	-	-	-	690.00	-	-	-	690.00	690.00
Telephone	3,744.43	239.33	-	-	-	-	-	3,983.76	3,983.76
Postage	0.78	-	-	-	-	-	-	0.78	0.78
Printing Services	957.31	-	-	-	-	-	-	957.31	957.31
Water/Sewer Services	5,650.29	-	-	-	-	-	-	5,650.29	5,650.29
Other Insurance	868.18	-	-	-	-	-	-	868.18	868.18
Other Purchased Services	11,774.73	-	-	4,368.60	-	-	-	16,143.33	16,143.33
Service Agreements	13,474.76	920.58	-	(747.53)	-	-	-	13,647.81	13,647.81
Total Purchased Services	120,474.14	47,899.41	475.00	9,223.36	-	-	-	177,596.91	178,071.91
Supplies									
General Supplies	21,881.59	12,679.06	-	1,826.97	-	-	-	36,387.62	36,387.62
Art Supplies	844.45	-	-	-	-	-	-	844.45	844.45
Paper Supplies	3,596.00	-	-	-	-	-	-	3,596.00	3,596.00
Spanish Supplies	-	-	-	-	-	-	-	-	-
Student-Paid Supplies	10,396.05	-	-	-	-	-	-	10,396.05	10,396.05
Science Supplies	1,420.31	-	-	-	-	-	-	1,420.31	1,420.31
Social Studies Supplies	159.83	-	-	-	-	-	-	159.83	159.83
English Language Arts Supplies	1,410.89	-	-	-	-	-	-	1,410.89	1,410.89
Math Supplies	775.00	-	-	-	-	-	-	775.00	775.00
Supplies - Other	4,459.40	-	-	-	-	-	-	4,459.40	4,459.40
Textbooks	-	-	-	-	-	-	-	-	-
Library Books	2,907.51	-	-	-	-	-	-	2,907.51	2,907.51
Periodicals	-	-	-	-	-	-	-	-	-
Fuel	-	1,443.48	-	14,599.83	-	-	-	16,043.31	16,043.31

LINCOLNSHIRE-PRAIRIE VIEW ELEMENTARY SCHOOL DISTRICT NO. 103

DETAILED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

ALL FUNDS

MONTH ENDED December 31, 2025

	10 Education	20 Oper. & Maint.	30 Debt Services	40 Transportation	50 IMRF/SS	60 Capital Projects	70 Working Cash	10+20+40+50+70 Total Operating	Total All Funds
Natural Gas	-	-	-	-	-	-	-	-	-
Electricity	24,808.31	-	-	-	-	-	-	24,808.31	24,808.31
Other Supplies	2,394.07	-	-	-	-	-	-	2,394.07	2,394.07
Total Supplies	75,053.41	14,122.54	-	16,426.80	-	-	-	105,602.75	105,602.75
Capital Outlay									
Capital Outlay	4,175.00	28,591.00	-	-	-	-	-	32,766.00	32,766.00
Building Improvements	-	-	-	-	-	-	-	-	-
Site Improvements	-	-	-	-	-	-	-	-	-
Total Capital Outlay	4,175.00	28,591.00	-	-	-	-	-	32,766.00	32,766.00
Other									
Principal	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-
Dues and Fees	1,554.45	-	-	-	-	-	-	1,554.45	1,554.45
Tuition	48,006.32	-	-	-	-	-	-	48,006.32	48,006.32
Miscellaneous Objects	-	-	-	-	-	-	-	-	-
Total Other	49,560.77	-	-	-	-	-	-	49,560.77	49,560.77
Total Non-Capitalized Equipment	3,750.00	-	-	1,594,820.00	-	-	-	1,598,570.00	1,598,570.00
Total Termination Benefits	-	-	-	-	-	-	-	-	-
Total Expenditures	2,648,881.15	198,334.16	475.00	1,804,000.69	126,921.56	-	-	4,778,137.56	4,778,612.56
Excess (deficiency) of revenues over expenditures	(1,988,267.67)	(194,683.66)	(475.00)	(1,794,224.81)	(120,468.80)	1,682.02	1,119.74	(4,096,525.20)	(4,095,318.18)
OTHER FINANCING SOURCES (USES)									
"On Behalf"/Transfers	-	-	-	-	-	-	-	-	-
Other Sources	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-
Net changes in fund balances	(1,988,267.67)	(194,683.66)	(475.00)	(1,794,224.81)	(120,468.80)	1,682.02	1,119.74	(4,096,525.20)	(4,095,318.18)
Fund Balance: 11/30/2025	28,647,617.95	1,166,440.51	(528,444.23)	3,890,996.05	2,610,549.76	643,642.49	470,181.20	36,785,785.47	36,900,983.73
Fund Balance: 12/31/2025	$ 26,659,350.28	$ 971,756.85	$ (528,919.23)	$ 2,096,771.24	$ 2,490,080.96	$ 645,324.51	$ 471,300.94	$ 32,689,260.27	$ 32,805,665.55

LINCOLNSHIRE-PRAIRIE VIEW ELEMENTARY SCHOOL DISTRICT NO. 103

SUMMARY STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

ALL FUNDS

MONTH ENDED December 31, 2025

	10 Education	20 Oper. & Maint.	30 Debt Services	40 Transportation	50 IMRF/SS	60 Capital Projects	70 Working Cash	10+20+40+50+70 Total Operating	Total All Funds
REVENUES									
Local Sources	341,685.85	3,650.50	-	9,775.88	6,452.76	1,682.02	1,119.74	362,684.73	364,366.75
State Sources	137,312.56	-	-	-	-	-	-	137,312.56	137,312.56
Federal Sources	181,615.07	-	-	-	-	-	-	181,615.07	181,615.07
Total Revenues	660,613.48	3,650.50	-	9,775.88	6,452.76	1,682.02	1,119.74	681,612.36	683,294.38
EXPENDITURES									
Salaries	2,030,831.83	89,721.77	-	144,544.35	-	-	-	2,265,097.95	2,265,097.95
Benefits	365,036.00	17,999.44	-	38,986.18	126,921.56	-	-	548,943.18	548,943.18
Purchased Services	120,474.14	47,899.41	475.00	9,223.36	-	-	-	177,596.91	178,071.91
Supplies	75,053.41	14,122.54	-	16,426.80	-	-	-	105,602.75	105,602.75
Capital Outlay	4,175.00	28,591.00	-	-	-	-	-	32,766.00	32,766.00
Other	49,560.77	-	-	-	-	-	-	49,560.77	49,560.77
Non-Capitalized Equip.	3,750.00	-	-	1,594,820.00	-	-	-	1,598,570.00	1,598,570.00
Termination Benefits	-	-	-	-	-	-	-	-	-
Total Expenditures	2,648,881.15	198,334.16	475.00	1,804,000.69	126,921.56	-	-	4,778,137.56	4,778,612.56
Excess (deficiency) of revenues over expenditures	(1,988,267.67)	(194,683.66)	(475.00)	(1,794,224.81)	(120,468.80)	1,682.02	1,119.74	(4,096,525.20)	(4,095,318.18)
OTHER FINANCING SOURCES (USES)									
Transfers	-	-	-	-	-	-	-	-	-
Other Sources	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-
Net changes in fund balances	(1,988,267.67)	(194,683.66)	(475.00)	(1,794,224.81)	(120,468.80)	1,682.02	1,119.74	(4,096,525.20)	(4,095,318.18)
Fund Balance: 11/30/2025	28,647,617.95	1,166,440.51	(528,444.23)	3,890,996.05	2,610,549.76	643,642.49	470,181.20	36,785,785.47	36,900,983.73
Fund Balance: 12/31/2025	$ 26,659,350.28	$ 971,756.85	$ (528,919.23)	$ 2,096,771.24	$ 2,490,080.96	$ 645,324.51	$ 471,300.94	$ 32,689,260.27	$ 32,805,665.55

LINCOLNSHIRE-PRAIRIE VIEW ELEMENTARY SCHOOL DISTRICT NO. 103
STATEMENT OF FINANCIAL POSITION
ALL FUNDS
MONTH ENDED December 31, 2025

	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	318,504.33	1,643.93	-	1,187.86	1,226.09	-	-	322,562.21	322,562.21
US Bank - Payroll	38,298.88	874.53	-	1,185.04	-	-	-	40,358.45	40,358.45
US Bank - RevTrak	262,025.52	-	-	17,562.00	-	-	-	279,587.52	279,587.52
PMA - LIQ	806,236.49	497.15	-	13,441.89	11,016.17	-	3,336.31	834,528.01	834,528.01
PMA - MAX	1,247,240.06	944,463.41	(528,919.23)	181,361.88	901,838.70	645,324.51	-	3,274,904.05	3,391,309.33
PMA - Fixed Rate Investments	20,261,803.97	25,124.35	-	1,879,982.45	1,576,000.00	-	467,964.63	24,210,875.40	24,210,875.40
PMA Bonds	-	-	-	-	-	-	-	-	-
IIIT	24,219.35	-	-	-	-	-	-	24,219.35	24,219.35
Bank Financial	93,014.75	-	-	-	-	-	-	93,014.75	93,014.75
Fifth Third Securities	3,554,919.20	-	-	-	-	-	-	3,554,919.20	3,554,919.20
Imprest Fund	24,822.30	-	-	-	-	-	-	24,822.30	24,822.30
Petty Cash	500.00	-	-	-	-	-	-	500.00	500.00
TOTAL ASSETS	26,631,584.85	972,603.37	(528,919.23)	2,094,721.12	2,490,080.96	645,324.51	471,300.94	32,660,291.24	32,776,696.52
LIABILITIES & FUND BALANCE									
LIABILITIES									
Accounts Payable	1,767.41	(41.60)	-	(490.76)	-	-	-	1,235.05	1,235.05
Dental Insurance Payable	(6,789.14)	888.12	-	(1,559.36)	-	-	-	(7,460.38)	(7,460.38)
Flex Spending Account Payable	(22,743.70)	-	-	-	-	-	-	(22,743.70)	(22,743.70)
Tech Program Receivable	-	-	-	-	-	-	-	-	-
Total Liabilities	(27,765.43)	846.52	-	(2,050.12)	-	-	-	(28,969.03)	(28,969.03)
FUND BALANCE									
Fund Balance	26,659,350.28	971,756.85	(528,919.23)	2,096,771.24	2,490,080.96	645,324.51	471,300.94	32,689,260.27	32,805,665.55
Total Fund Balance	26,659,350.28	971,756.85	(528,919.23)	2,096,771.24	2,490,080.96	645,324.51	471,300.94	32,689,260.27	32,805,665.55
TOTAL LIABILITIES & FUND BALANCE	26,631,584.85	972,603.37	(528,919.23)	2,094,721.12	2,490,080.96	645,324.51	471,300.94	32,660,291.24	32,776,696.52