Red Bud CUSD #132 Board of Education
Regular Meeting
Thursday, October 15, 2026 Executive Session - 6:30 pm Regular Meeting - 7:00 p.m.

High School Media Center
815 Locust Street
Red Bud, IL 62278

Todd Birkner:	Present
Dale Burmester:	Present
Abigail Carter:	Present
Robert Doty:	Present
Carol Harms:	Present
Alan Mueth:	Absent
Diane Schoenbeck:	Present

Present: 6, Absent: 1.

1. Opening of Meeting - 6:30PM
    1.1. Call to Order: Roll Call
2. Executive Session
    2.1. Enter Executive Session
    2.2. Return to Regular Session
3. Regular Session - 7:00 p.m.
    3.1. Pledge of Allegiance
    3.2. Public Comments
    3.3. Approval of Agenda
4. Consent Agenda
    4.1. Approval of Consent Agenda
    4.2. Minutes from September meeting
    4.3. Perandoe Minutes, Personnel, and Bills
    4.4. Activity Fund Reports
    4.5. Payment of bills after the meeting
    4.6. Approve FY26 AFR
5. Items of Business
    5.1. Payment of Bills
    5.2. Treasurer & Financial Reports
    5.3. Approve technology lease agreement with Sidebarr
    5.4. Approve FY27 Budget
    5.5. IASB Liaison's Report - Diane Schoenbeck
    5.6. RBEA Report
6. Personnel
7. Administrator Reports
    7.1. Elementary School — Mrs. Stephaine Mohr
    7.2. High School — Mr. Alan Guehne
    7.3. Building and Grounds — Mr. Shane Chandler
8. Adjournment
    8.1. Adjourn Meeting

9. Correspondence

Red Bud HS Activity Report

Report as of: 9/30/2026

Printed: 10/05/2026 12:59:36PM
Red Bud Activity

High School Activity 1

Group 0 Activity Groups

Account Number	Description	End of Last Month	This Month	Balance	
Activity Groups					
291	Ag Mechanic/Construction	189.46	0.00	189.46	
330	General	2,331.72	(54.46)	2,277.26	
355	Greenhouse	18,098.24	(240.62)	17,857.62	
360	Guidance	6.00	0.00	6.00	
361	Love Abby	1.00	0.00	1.00	
370	Media Center	27.02	0.00	27.02	
375	Marquee	1,126.30	0.00	1,126.30	
391	Musketeers Market	4,571.27	537.79	5,109.06	
392	Musketeers Spirit Shop	2,375.17	(39.99)	2,335.18	
412	Scholar Athletic Scholarsh	42.00	0.00	42.00	
425	Soda	277.37	148.00	425.37	
440	Special Education	4,425.43	0.00	4,425.43	
482	Student of the Month	750.00	(50.00)	700.00	
515	Job Skills	1,478.25	(440.49)	1,037.76	
523	Co-Op	1,625.97	0.00	1,625.97	
525	SAP Student Asst. Program	396.36	0.00	396.36	
527	Industrial Technology	3,379.65	0.00	3,379.65	
528	3-D Printer	26.00	0.00	26.00	
533	PE	7,293.93	(5,688.85)	1,605.08	
534	Transition Program	3,251.34	(306.09)	2,945.25	
0	**Activity Groups**	51,672.48	(6,134.71)	45,537.77	* Group
Fine Arts					
401	Newspaper Maroon & White	698.53	0.00	698.53	
485	STU Theatre	5,505.12	0.00	5,505.12	
05	**Fine Arts**	6,203.65	0.00	6,203.65	* Group
Academic Clubs					
390	Math Team	277.74	0.00	277.74	
400	National Honor Society	1,918.39	0.00	1,918.39	
532	HS SPEECH	142.48	(21.00)	121.48	
1	**Academic Clubs**	2,338.61	(21.00)	2,317.61	* Group
Athletics					
130	Baseball	7,215.89	0.00	7,215.89	
150	Boys Basketball	5,254.29	0.00	5,254.29	
180	Cheerleading/Miki Freiss	8,660.84	(238.94)	8,421.90	
285	FCA	84.67	(12.27)	72.40	

Red Bud HS Activity Report

Printed: 10/05/2026 12:59:36PM
Red Bud Activity

High School Activity 1

Group 2 Athletics

Account Number	Description	End of Last Month	This Month	Balance	
320	Football	11,330.03	(2,059.36)	9,270.67	
340	Girls Basketball	4,988.14	(733.40)	4,254.74	
345	Golf/Girls	2,161.78	(80.00)	2,081.78	
350	Golf/Boys	5,096.77	(1,335.00)	3,761.77	
379	MIDNIGHT BASKETBALL LEAGUE	465.80	0.00	465.80	
428	Softball	7,049.78	0.00	7,049.78	
490	Track	13,485.14	0.00	13,485.14	
495	TRAP Team	24,971.24	(808.00)	24,163.24	
510	Volleyball	6,277.81	(1,788.53)	4,489.28	
524	Cross Country	4,616.03	(896.83)	3,719.20	
529	Wrestling	3,277.75	0.00	3,277.75	
531	ESPORTS	110.99	0.00	110.99	
535	Cahokia Conference	10,620.03	(1,415.75)	9,204.28	
2	**Athletics**	115,666.98	(9,368.08)	106,298.90	* Group
Classes					
245	Class of 2027	1,416.69	5,090.00	6,506.69	
210	Class of 2026	2,753.09	0.00	2,753.09	
220	Class of 2025	8,597.55	0.00	8,597.55	
230	Class of 2028	5,774.83	(114.00)	5,660.83	
235	Class of 2030	0.00	30.00	30.00	
240	Class of 2029	305.09	767.00	1,072.09	
3	**Classes**	18,847.25	5,773.00	24,620.25	* Group
Clubs and Organizations					
110	Art Club	101.61	0.00	101.61	
120	Music	3,201.97	(91.50)	3,110.47	
135	Bass Fishing	3,314.84	5,124.84	8,439.68	
139	Believe in Kindness	797.51	0.00	797.51	
140	Athletic Projects	17,460.43	(4,026.04)	13,434.39	
170	CERCIS	14,460.06	336.21	14,796.27	
260	Culinary Arts	1,086.53	0.00	1,086.53	
280	FBLA General Fund	11,515.34	0.00	11,515.34	
290	FFA	3,720.32	2,504.79	6,225.11	
410	Science Club	3,083.74	0.00	3,083.74	
430	Spanish Club	581.31	0.00	581.31	
480	Student Council	184.42	(181.25)	3.17	
4	**Clubs and Organizations**	59,508.08	3,667.05	63,175.13	* Group

Red Bud HS Activity Report

Report as of: 9/30/2026

Printed: 10/05/2026 12:59:36PM
Red Bud Activity

High School Activity 1

Group 9 Miscellaneous

Account Number	Description		End of Last Month	This Month	Balance		
Miscellaneous							
115		Art Dept. Activity Fund	133.37	0.00	133.37		
310		Flower Fund	276.45	0.00	276.45		
311		HS Office Adopt a Family	(5.45)	0.00	(5.45)		
357		Illinois Fund	12,040.38	27.17	12,067.55		
359		ISDLAF	400,769.16	2.24	400,771.40		
409		Sathoff Trust Fund	(4.50)	(148.60)	(153.10)		
411		Scholarship Fund	2,761.42	0.00	2,761.42		
	9	**Miscellaneous**	415,970.83	(119.19)	415,851.64	*	Group
Cash							
1.9101.999		High School Cash	(670,207.88)	6,202.93	(664,004.95)		
	9101	**Cash**	(670,207.88)	6,202.93	(664,004.95)	*	Group
	1	**High School Activity**	0.00	0.00	0.00		Location
		Report Total:	0.00	0.00	0.00		

Red Bud GS Activity Report

Report as of: 9/30/2026

Printed: 10/01/2026 8:47:28AM
Red Bud Activity

Grade School Activity 2

Group 0 Activity Groups

Account Number	Description		End of Last Month	This Month	Balance	
Activity Groups						
1		GS General	1,097.42	(1,087.26)	10.16	
11		Grade School A	1,090.52	42.00	1,132.52	
15		GS Reading Book F	342.23	0.00	342.23	
16		GS Science Fair	136.55	0.00	136.55	
17		GS Fundraiser	615.52	(61.86)	553.66	
2		GS Fun Fair	2,663.88	115.00	2,778.88	
22		GS Pre-K	235.98	0.00	235.98	
24		GS Royal National	5,556.89	479.00	6,035.89	
26		GS Lego League	167.97	0.00	167.97	
28		GS Royal Way	1,552.67	40.76	1,593.43	
32		GS Royal Table	8,043.22	(507.75)	7,535.47	
4		GS Library	417.16	(89.98)	327.18	
	0	**Activity Groups**	21,920.01	(1,070.09)	20,849.92	* Group
Fine Arts						
6		GS Band	4,073.39	0.00	4,073.39	
9		GS Chorus	1,601.70	0.00	1,601.70	
	05	**Fine Arts**	5,675.09	0.00	5,675.09	* Group
Academic Clubs						
23		GS Scholar Bowl	329.63	0.00	329.63	
7		GS Jr Beta Club	2,947.94	(2,417.50)	530.44	
	1	**Academic Clubs**	3,277.57	(2,417.50)	860.07	* Group
Athletics						
10		GS Volleyball	254.98	0.00	254.98	
14		GS Boys Basketball	4,853.02	0.00	4,853.02	
19		GS Girls Basketball	2,561.96	0.00	2,561.96	
20		GS Girls Softball	923.70	0.00	923.70	
25		GS Boys Baseball	1,683.65	0.00	1,683.65	
29		GS Cross Country	1,051.18	119.97	1,171.15	
31		GS Track	962.21	0.00	962.21	
34		GS Girls Golf	150.18	0.00	150.18	
35		GS Boys Golf	1,058.22	0.00	1,058.22	
5		GS Cheerleading	1,210.67	0.00	1,210.67	
	2	**Athletics**	14,709.77	119.97	14,829.74	* Group
Clubs and Organizations						
12		GS Art Club	1,936.37	0.00	1,936.37	

Red Bud GS Activity Report

Report as of: 9/30/2026

Printed: 10/01/2026 8:47:28AM
Red Bud Activity

Grade School Activity 2

Group 4 Clubs and Organizations

Account Number	Description		End of Last Month	This Month	Balance		
30		GS Chess Club	121.82	0.00	121.82		
8		GS Yearbook	4,033.57	0.00	4,033.57		
	4	**Clubs and Organizations**	6,091.76	0.00	6,091.76	*	Group
Miscellaneous							
13		GS Student Needs	2,040.43	0.00	2,040.43		
18		GS Field Trip	84.19	1,028.45	1,112.64		
21		GS Special Education	9,878.14	0.00	9,878.14		
27		GS Concessions	514.00	668.70	1,182.70		
3		GS Flower Fund	220.05	0.00	220.05		
	9	**Miscellaneous**	12,736.81	1,697.15	14,433.96	*	Group
Cash							
2.9101.999		Grade School Cash	(64,411.01)	1,670.47	(62,740.54)		
	9101	**Cash**	(64,411.01)	1,670.47	(62,740.54)	*	Group
	2	**Grade School Activity**	0.00	0.00	0.00		Location
		Report Total:	0.00	0.00	0.00		

RED BUD COMMUNITY UNIT
SCHOOL DISTRICT 132
RED BUD, ILLINOIS

AUDITED FINANCIAL STATEMENTS
ANNUAL FINANCIAL REPORT

For the Year Ended June 30, 2026

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INDEPENDENT AUDITORS' REPORT

To the Board of Education of
Red Bud Community Unit School District 132

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying modified cash basis financial statements of the governmental activities and each major fund of the Red Bud Community Unit School District 132, as of and for the year ended June 30, 2026, and the related notes to the financial statements, which collectively comprise the Red Bud Community Unit School District 132's basic financial statements as listed in the table of contents.

In our opinion, the modified cash basis financial statements referred to above present fairly, in all material respects, the respective modified cash basis financial position of the governmental activities and each major fund of the Red Bud Community Unit School District 132, as of June 30, 2026, and the respective changes in modified cash basis financial position, and, where applicable, cash flows thereof for the year then ended in accordance with the modified cash basis of accounting as described in Note 1.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Red Bud Community Unit School District 132 and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Emphasis of Matter - Basis of Accounting

We draw attention to Note 1 of the financial statements, which describes the basis of accounting. The financial statements are prepared on the modified cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America. Our opinions are not modified with respect to this matter.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with the modified cash basis of accounting described in Note 1, and for determining that the modified cash basis of accounting is an acceptable basis for the preparation of the financial statements in the circumstances. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Red Bud Community Unit School District 132's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Red Bud Community Unit School District 132's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Red Bud Community Unit School District 132's basic financial statements. The accompanying consolidated year-end financial report is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the consolidated year-end financial report is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Information

Management is responsible for the other information included in the annual report. The other information comprises the combining schedules and budgetary comparison schedules and related notes, but does not include the basic financial statements and our auditors' report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated October 15, 2026, on our consideration of the Red Bud Community Unit School District 132's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Red Bud Community Unit School District 132's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Red Bud Community Unit School District 132's control over financial reporting and compliance.

F.E.W. CPAs

F.E.W. CPAs

Columbia, Illinois
October 15, 2026

RED BUD COMMUNITY UNIT SCHOOL DISTRICT 132
STATEMENT OF NET POSITION - MODIFIED CASH BASIS
JUNE 30, 2026

		Governmental Activities
ASSETS		
Cash and cash equivalents	$	26,871,841
Certificates of deposit		6,523,331
Investments		7,001,627
Total assets	$	40,396,799
LIABILITIES		
None	$	-
Total liabilities	$	-
NET POSITION		
Restricted for:		
Student activity	$	688,078
Transportation		1,897,903
Municipal retirement and social security		100,265
Working cash		2,744,045
Tort immunity		330,743
Debt service		755,329
Capital projects		1,828,922
Unrestricted		32,051,514
Total net position	$	40,396,799

The notes to the financial statements are an integral part of this statement

RED BUD COMMUNITY UNIT SCHOOL DISTRICT 132
STATEMENT OF ACTIVITIES - MODIFIED CASH BASIS
FOR THE YEAR ENDED JUNE 30, 2026

FUNCTIONS/PROGRAMS	Expenses	Program Revenues: Charges for Services and Sales	Program Revenues: Operating Grants and Contributions	Program Revenues: Capital Grants and Contributions	Net (Expense) Revenue and Change in Net Position: Governmental Activities
Governmental activities					
Instruction					
Regular programs	$ 5,253,066	$ -	$ 486,393	$ -	$ (4,766,673)
Special education programs	1,593,034	-	452,248	-	(1,140,786)
Other instructional programs	1,272,700	442,617	-	-	(830,083)
Support services					
Pupils	590,422	-	-	-	(590,422)
Instructional staff	238,481	-	-	-	(238,481)
General administration	604,554	-	-	-	(604,554)
School administration	664,304	-	-	-	(664,304)
Business services	5,502,261	1,451,796	210,023	-	(3,840,442)
Central services	250,281	50,000	-	-	(200,281)
Nonprogrammed charges	730,118	-	-	-	(730,118)
Debt service					
Interest and fiscal charges	358,395	-	-	-	(358,395)
Principal	893,662	-	-	-	(893,662)
Total governmental activities	$ 17,951,278	$ 1,944,413	$ 1,148,664	$ -	(14,858,201)
General revenues:					
Property taxes, levied for general purpose					7,638,994
Property taxes, levied for debt service					417,819
Replacement taxes					3,193,716
School facility occupation tax proceeds					973,532
Interest income					1,423,362
Grants and contributions not restricted to specific purposes					825,557
Bond proceeds					2,790,000
Miscellaneous					998,993
Total general revenues and bond proceeds					18,261,973
Changes in net position					3,403,772
Net position - beginning					36,993,027
Net position - ending					$ 40,396,799

The notes to the financial statements are an integral part of this statement

RED BUD COMMUNITY UNIT SCHOOL DISTRICT 132
STATEMENT OF ASSETS, LIABILITIES, AND
FUND BALANCES - MODIFIED CASH BASIS
GOVERNMENTAL FUNDS
JUNE 30, 2026

		Special Revenue Funds						
	General Fund	Transportation Fund	Municipal Retirement and Social Security Funds	Working Cash Fund	Tort Immunity Fund	Debt Service Fund	Capital Projects Fund	Total Governmental Funds
ASSETS								
Cash and cash equivalents	$ 18,514,400	$ 1,897,903	$ 100,265	$ 2,744,045	$ 330,743	$ 755,329	$ 2,529,156	$ 26,871,841
Certificates of deposit	6,523,331	-	-	-	-	-	-	6,523,331
Investments	7,001,627	-	-	-	-	-	-	7,001,627
Due from other funds	2,098,532	-	-	-	-	-	-	2,098,532
Total assets	$ 34,137,890	$ 1,897,903	$ 100,265	$ 2,744,045	$ 330,743	$ 755,329	$ 2,529,156	$ 42,495,331
LIABILITIES AND FUND BALANCE								
LIABILITIES								
Due to other funds	$ -	$ -	$ -	$ -	$ -	$ -	$ 2,098,532	$ 2,098,532
Total liabilities	-	-	-	-	-	-	2,098,532	2,098,532
FUND BALANCES								
Restricted	688,078	1,897,903	100,265	2,744,045	330,743	755,329	1,828,922	8,345,285
Unassigned	33,449,812	-	-	-	-	-	(1,398,298)	32,051,514
Total fund balances	34,137,890	1,897,903	100,265	2,744,045	330,743	755,329	430,624	40,396,799
Total liabilities and fund balances	$ 34,137,890	$ 1,897,903	$ 100,265	$ 2,744,045	$ 330,743	$ 755,329	$ 2,529,156	$ 42,495,331

The notes to the financial statements are an integral part of this statement

RED BUD COMMUNITY UNIT SCHOOL DISTRICT 132
RECONCILIATION OF THE STATEMENT OF ASSETS, LIABILITIES,
AND FUND BALANCES - MODIFIED CASH BASIS - GOVERNMENTAL FUNDS
TO THE STATEMENT OF NET POSITION - MODIFIED CASH BASIS
JUNE 30, 2026

Total fund balances - governmental funds	$	40,396,799
Amounts reported for *governmental activities* in the statement of net position - modified cash basis are different than amounts reported in the statement of assets, liabilities, and fund balances - modified cash basis due to the following items:		
None		-
Net position of governmental activities per the statement of net position - modified cash basis - government wide	$	40,396,799

The notes to the financial statements are an integral part of this statement

RED BUD COMMUNITY UNIT SCHOOL DISTRICT 132
STATEMENT OF REVENUES RECEIVED, EXPENDITURES DISBURSED, AND CHANGES
IN FUND BALANCES - MODIFIED CASH BASIS - GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2026

		Special Revenue Funds						
	General Fund	Transportation Fund	Municipal Retirement and Social Security Funds	Working Cash Fund	Tort Immunity Fund	Debt Service Fund	Capital Projects Fund	Total Governmental Funds
REVENUES								
Local sources								
Property taxes	$ 6,021,342	$ 501,226	$ 290,292	$ 125,305	$ 575,524	$ 417,819	$ 125,305	$ 8,056,813
Replacement tax	3,014,716	-	179,000	-	-	-	-	3,193,716
School facility occupation tax proceeds	-	-	-	-	-	654,677	318,855	973,532
Interest earned	1,165,601	73,419	1,886	90,287	9,823	23,167	59,179	1,423,362
Food services	295,754	-	-	-	-	-	-	295,754
Pupil activities	476,708	-	-	-	-	-	-	476,708
Other local	1,821,042	124,039	-	-	-	-	-	1,945,081
State sources								
Unrestricted grants-in-aid	825,557	-	-	-	-	-	-	825,557
Restricted grants-in-aid	295,332	212,163	-	-	-	-	-	507,495
Federal sources								
Unrestricted grants-in-aid	-	-	-	-	-	-	-	-
Restricted grants-in-aid	867,032	-	-	-	-	-	-	867,032
Total direct revenues	14,783,084	910,847	471,178	215,592	585,347	1,095,663	503,339	18,565,050
Revenues for on-behalf sources	2,861,580	-	-	-	-	-	-	2,861,580
Total revenues	17,644,664	910,847	471,178	215,592	585,347	1,095,663	503,339	21,426,630
EXPENDITURES								
Instruction								
Regular programs	5,111,442	-	76,794	-	64,830	-	-	5,253,066
Special education programs	1,225,360	-	68,504	-	299,170	-	-	1,593,034
Other instructional programs	1,256,829	-	15,871	-	-	-	-	1,272,700
Total instruction	7,593,631	-	161,169	-	364,000	-	-	8,118,800
Support services								
Pupils	569,917	-	20,505	-	-	-	-	590,422
Instructional staff	228,330	-	10,151	-	-	-	-	238,481
General administration	383,984	-	11,855	-	208,715	-	-	604,554
School administration	636,303	-	28,001	-	-	-	-	664,304
Business services	2,864,341	912,168	254,269	-	-	-	1,471,483	5,502,261
Central services	223,889	-	26,392	-	-	-	-	250,281
Total support services	4,906,764	912,168	351,173	-	208,715	-	1,471,483	7,850,303
Nonprogrammed charges	689,118	-	-	-	-	-	41,000	730,118
Debt service	-	192,290	-	-	-	1,021,467	-	1,213,757
Total direct expenditures	13,189,513	1,104,458	512,342	-	572,715	1,021,467	1,512,483	17,912,978
Disbursements for on-behalf payments	2,861,580	-	-	-	-	-	-	2,861,580
Total expenditures	16,051,093	1,104,458	512,342	-	572,715	1,021,467	1,512,483	20,774,558
OTHER FINANCING SOURCES (USES)								
Bond proceeds	-	-	-	-	-	-	2,790,000	2,790,000
Debt insuance costs	-	-	-	-	-	-	(38,300)	(38,300)
Net change in fund balances	1,593,571	(193,611)	(41,164)	215,592	12,632	74,196	1,742,556	3,403,772
Fund balances - beginning	32,544,319	2,091,514	141,429	2,528,453	318,111	681,133	(1,311,932)	36,993,027
Fund balances - ending	$ 34,137,890	$ 1,897,903	$ 100,265	$ 2,744,045	$ 330,743	$ 755,329	$ 430,624	$ 40,396,799

The notes to the financial statements are an integral part of this statement

RED BUD COMMUNITY UNIT SCHOOL DISTRICT 132
RECONCILIATION OF THE STATEMENT OF REVENUES RECEIVED, EXPENDITURES DISBURSED, AND CHANGES IN FUND BALANCES - MODIFIED CASH BASIS - GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES - MODIFIED CASH BASIS
FOR THE YEAR ENDED JUNE 30, 2026

Net change in fund balances - governmental funds	$	3,403,772
Amounts reported for *governmental activities* in the statement of activities - modified cash basis are different because:		
None		-
Change in net position of governmental activities	$	3,403,772

The notes to the financial statements are an integral part of this statement

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The District's accounting policies conform to the modified cash basis of accounting as described below. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The more significant of the District's accounting policies are described below.

Reporting Entity

The Board of Education, comprised of seven elected individuals, is the primary governing authority for the District. As required under the modified cash basis of accounting, these financial statements present the results of the District's cash transactions.

The District has developed criteria to determine whether outside agencies with activities that benefit the District should be included within its financial reporting entity. The criteria for including organizations within the District, as set forth in GASB No. 14, "The Financial Reporting Entity," is financial accountability.

The District is financially accountable for an organization if the District appoints a voting majority of the organization's governing board and (1) the District is able to significantly influence the programs or services performed or provided by the organization; or (2) the District is legally entitled to or can otherwise access the organization's resources; the District is legally obligated or has otherwise assumed the responsibility to finance the deficits of, or provide financial support to, the organization; or the District is obligated for the debt of the organization. Component units may also include organizations that are fiscally dependent on the District in that the District approved the budget, the issuance of debt or the levying of taxes. The District has no component units.

Government-Wide and Fund Financial Statements

The government-wide financial statements report financial information for the District as a whole. The effect of material interfund activity has been eliminated from these statements. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges to external customers. The District does not maintain any business-type activities.

The statement of activities - modified cash basis demonstrates the degree to which the direct expenses of a given function, segment or program are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues include 1) charges to applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and 2) operating and capital grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as general revenues.

Separate financial statements are provided for governmental funds. Major individual governmental funds are reported in separate columns with composite columns for nonmajor funds in the fund financial statements.

The District reports the following major governmental funds:

The General Fund is the District's main operating fund. The fund is used to account for and report all financial resources not accounted for and reported in another fund.

Special Revenue Funds are used to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditure for specified purposes other than debt service or capital projects that are legally restricted to cash disbursements for specified purposes. The major special revenue funds are the Transportation Fund, Municipal Retirement and Social Security Fund, Working Cash Fund, and Tort Immunity Fund.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

The Debt Service Fund (Bond and Interest Fund) accounts for and reports financial resources that are restricted, committed, or assigned to expenditure for principal and interest. Debt service funds should be used to report resources if legally mandated. Financial resources that are being accumulated for principal and interest maturing in future years also should be reported in debt service funds.

The Capital Projects Fund accounts for and reports financial resources to be used restricted, committed, or assigned to expenditure for capital outlays, including the acquisition or construction of capital facilities. The capital project funds are the Fire Prevention and Life Safety Fund and the Site Construction Fund.

The District has no business-type activities.

Fund Accounting

The accounts of the District are organized and operated on the basis of funds. A fund is an independent fiscal and accounting entity with a self-balancing set of accounts. Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with finance-related legal and contractual provisions. The minimum number of funds maintained is consistent with legal and contractual provisions.

Funds are classified into one category: governmental.

Governmental Funds are those through which most governmental functions of the District are financed. The acquisition, use, and balances of the District's expendable financial resources and the related liabilities (arising from cash transactions) are accounted for through governmental funds.

The General Fund, which consists of the Educational Fund and the Operations, Building, and Maintenance Fund, is the main operating fund of the District. It is used to account for all financial resources except those required to be accounted for in another fund. The Special Education Levy and Lease Levy are also included in these funds.

Special Revenue Funds, which include the Transportation Fund, Municipal Retirement and Social Security Fund, Working Cash Fund, and Tort Immunity Fund are used to account for cash received from specific sources (other than those accounted for in the Debt Service Fund or Capital Projects Fund) that are legally restricted to cash disbursements for specified purposes**.** The Working Cash Fund accounts for financial resources held by the District to be used for temporary loans to other funds.

The Debt Service Fund (Bond and Interest Fund) accounts for the accumulation of resources for, and the payment of, general long-term debt principal, interest and related costs.

The Capital Projects Fund, which includes Fire Prevention and Life Safety Fund and Site Construction Fund, accounts for financial resources to be used for the acquisition or construction of major capital facilities.

Measurement Focus, Basis of Accounting, and Financial Statement Presentation

The government-wide financial statements are reported using the economic resources measurement focus. The government-wide financial statements are reported using the modified cash basis of accounting. The modifications to the cash basis include certificates of deposit, investments, and interfund balances. Nonexchange transactions, in which the District gives (or receives) value without directly receiving (or giving) equal value in exchange, include property taxes, grants, and donations. Revenue from property taxes, grants, and donations are recognized when received consistent with the cash basis of accounting.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified cash basis of accounting, which is described in the previous paragraph.

Capital asset acquisitions are reported as expenditures in the governmental funds and the government-wide financial statements. Proceeds from long-term debt and finance leases are reported as other financial sources.

Cash, Cash Equivalents and Investments

The District's cash includes demand deposits. The District considers all highly liquid investments with an original maturity of three months or less to be cash equivalents. Short-term investments and investments in general obligation bonds are reported at cost which approximates fair value. Cash deposits are reported at carrying amount.

Certificates of deposit held at local banks with an original maturity of more than three months are valued at cost and listed as certificates of deposit. Certificates of deposit held through ISDLAF with an original maturity of more than three months are valued at cost and recorded as investments. United States Treasury securities held through ISDLAF are valued at cost and recorded as investments.

Capital Assets

Capital assets include property, plant, and equipment. Under the modified cash basis of accounting used by the District, capital acquisitions are not recorded as assets. At the time of purchase, assets are recorded as expenditures disbursed in the Governmental Funds. Depreciation accounting is not considered applicable (except to determine the per capita tuition charge).

Compensated Absences

Teachers and school building office personnel are paid only for the number of days they are required to work and do not receive paid vacations. Principals, administrative and maintenance personnel are granted vacation leave in varying amounts. Vacation pay is charged to operations when paid to the employees of the District.

Employees can accumulate unused sick leave. Accumulated sick leave is not reimbursable upon termination. Since the employees' accumulating rights to receive compensation for future absences are contingent upon the absences being caused by future illnesses, for which amounts cannot be reasonably estimated, a liability for unused sick leave has not been calculated.

Common Bank Account

Separate bank accounts are not maintained for all District funds, instead, certain funds maintain their uninvested cash balances in a common checking account with accounting records being maintained to show the portion of the common bank account balance attributable to each participating fund.

Occasionally, certain funds participating in the common bank account will incur overdrafts (deficits) in the account. The overdrafts result from expenditures, which have been approved by the School Board. As of June 30, 2026, no funds had overdrafts.

Long-Term Obligations

Under the District's modified cash basis of accounting, bond proceeds, premiums, discounts, and issuance costs are recognized in the current period. In the government-wide financial statements, proceeds and premiums, net of discounts, are reported as bond proceeds, and issuance costs are reported as debt service expenses. In the fund financial statements, proceeds and premiums are reported as other financing sources, while discounts and issuance costs are reported as other financing uses. The Educational Fund, Transportation Fund, and Fire Prevention and Life Safety Fund are also used to liquidate long-term liabilities.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Use of Estimates
The preparation of financial statements in conformity with the modified cash basis of accounting used by the District requires management to make estimates and assumptions that affect the reported amounts reported in the financial statements and accompanying notes. Actual results could differ from those estimates.

Governmental Fund Balances
Fund balance is the difference between assets and liabilities in a Governmental Fund. In accordance with Government Accounting Standards Board Statement No. 54, Fund Balance Reporting and Government Fund Type Definitions, the following types of fund balances are presented in the Governmental Funds Statement of Assets, Liabilities, and Fund Balances - Modified Cash Basis:

Restricted - the portion of a Governmental Fund's fund balance that is subject to external enforceable legal restrictions. The following fund balances are restricted by Tax Levy, bond agreement, and grant funding: General for student activities, Transportation, Municipal Retirement and Social Security, Working Cash, Tort Immunity, Debt Service and Capital Projects.

Unassigned - available expendable financial resources in a governmental fund that are not designated for a specific purpose. The following funds comprise the unassigned fund balances: General and Capital Projects.

The District uses restricted amounts first when both restricted and unassigned fund balances are available, unless there are legal contracts that prohibit doing this.

Net Position
Net Position represents the difference between assets and liabilities. Net investment in capital assets represents the cost of capital assets, net of accumulated depreciation, reduced by the outstanding balance of any long-term debt used to build or acquire the capital assets. Net position is reported as restricted when there are limitations imposed on its use either through the enabling legislation or through external restrictions imposed by creditors, grantors, or laws or regulations of other governments. All other net position is reported as unrestricted.

When restricted resources are available for use, it is the District's policy to use restricted resources first, then unrestricted resources as they are needed.

NOTE 2 - OTHER POSTEMPLOYMENT BENEFITS

The District participates in the Teachers' Health Insurance Security (THIS) Fund, which finances health insurance benefits for eligible retired teachers and their dependents. Under the modified cash basis of accounting, the District's contributions are recognized as expenditures or expenses when paid. No other postemployment benefit liability is reported in the financial statements.

NOTE 3 - RISK MANAGEMENT - INSURANCE

The District purchases commercial general liability, auto, crime, property, and workers compensation insurance and is covered for all risks. There have been no significant reductions in coverage during the fiscal year. Settlement amounts have not exceeded insurance coverage for any of the three prior years.

NOTE 4 - PROPERTY TAXES

The District's property tax is levied each year on or before the last Tuesday in December on all taxable real property located in the District. The 2025 tax levy was passed by the Board in December 2025. Property taxes attach as an enforceable lien on property as of January 1 and are payable in two installments, generally July and September. The District begins receiving distributions of tax receipts approximately one month after these due dates. Taxes recorded in these financial statements include the 2024 tax levy and prior tax levies.

The following are the tax rate limits permitted by the Illinois School Code and by local referendum and the actual rates levied per $100.00 of assessed valuation:

	Limit	2025 Levy	2024 Levy
Educational	1.8400	1.76085	1.80158
Bond and Interest	As needed	0.14610	0.15895
Building	0.5000	0.47359	0.50000
Municipal Retirement	As needed	0.04122	0.01588
Transportation	0.2000	0.18944	0.20000
Working Cash	0.0500	0.04736	0.05000
Fire Prevention and Safety	0.0500	0.04736	0.05000
Special Education	0.0400	0.03789	0.04000
Tort Immunity	As needed	0.19889	0.22821
Social Security	As needed	0.08959	0.09923
Lease	0.0500	0.04736	0.05000
		3.07965	3.19385
Assessed Valuation		$ 279,048,288	$ 251,961,121

NOTE 5 - DEPOSITS AND INVESTMENTS

The District is authorized by state statute to invest in various instruments, subject to statutory requirements, including deposits in insured financial institutions, obligations of the United States of America, qualifying money market funds, repurchase agreements, qualifying short-term commercial paper, and the Illinois Funds Investment Pool. The District does not enter into reverse repurchase agreements.

The District's policy requires deposits and investments with financial institutions exceeding applicable insurance limits to be collateralized. The preferred method of safekeeping is for securities to be registered in the District's name and held by a third-party custodian.

Deposits
At year-end, the carrying amount of the District's bank deposits totaled $19,698,530, including $6,523,331 in certificates of deposit held at local banks. This amount excludes $13,696,642 held in the Illinois Funds investment pool, which is reported as cash and cash equivalents in the financial statements.

Investments
At year-end, the District's investments held through ISDLAF consisted of $5,153,700 in certificates of deposit and $1,847,927 in United States Treasury securities, for a total of $7,001,627. These holdings are reported as investments in the financial statements. Under the District's modified cash basis of accounting, investments are reported at cost.

NOTE 5 - DEPOSITS AND INVESTMENTS (continued)

Illinois Funds - The District participates in The Illinois Funds external investment pool, which is available to Custodians of Public Funds, as defined by the Illinois Municipal Code (30 ILCS 235/1). The pool is not registered with the SEC. It is the policy of the Treasurer of the State of Illinois to invest funds pooled by local governments in the Money Market Fund within Illinois Funds in a manner which will provide the highest investment return using authorized instruments, while meeting the daily cash flow demands of participants and conforming to all state statutes governing the investment of public funds. It is the policy of Illinois Funds to operate in a manner consistent with SEC Rule 2a7. The fair value of the position in the pool is the same value as the pool shares.

Custodial Credit Risk - Deposits - For a deposit, custodial credit risk is the risk that in the event of a bank failure, the District's deposits may not be returned to it. At June 30, 2026, all deposits were secured by Federal Deposit Insurance Coverage (FDIC) or pledged securities.

Custodial Credit Risk - Investments - Investment securities are exposed to custodial credit risk if the securities are uninsured, are not registered in the name of the government, and are held by the party who sold the security to the District or its agent but not in the government's name. The District does not have a policy for custodial credit risk relating to investments. All investments, evidenced by individual securities, are registered in the name of the District or of a type that are not exposed to custodial credit risk.

Investment Interest Rate Risk - The District has no policy in place to minimize the risk that the market value of securities in the portfolio will fall due to changes in general interest rates by structuring the investments portfolio so that securities mature to meet cash requirements for ongoing operations, thereby avoiding the need to sell securities on the open market prior to maturity and by investing operating funds primarily in shorter-term securities.

Investment Credit Risk - The District has no policy in place to minimize credit risk, the risk of loss due to the failure of the security issuer or backer.

NOTE 6 - INTERFUND BALANCES

The composition of interfund balances as of June 30, 2026 is as follows:

	Interfund Receivable	Interfund Payable
Operations, Building, and Maintenance Fund	$ 2,098,532	$ -
Site Construction Fund	-	2,098,532
	$ 2,098,532	$ 2,098,532

The interfund balances relate to construction costs. The balances are expected to be repaid within one year.

NOTE 7 - RETIREMENT FUND COMMITMENTS

Teachers' Retirement System of the State of Illinois
The District participates in the Teachers' Retirement System of the State of Illinois (TRS), a cost-sharing, multiple-employer defined benefit pension plan providing retirement, disability, and survivor benefits to eligible public school teachers and other licensed personnel employed outside the City of Chicago. Benefit provisions are established by the Illinois Pension Code and may be amended only by legislative action. Additional information is available in TRS's Annual Comprehensive Financial Report at www.trsil.org.

NOTE 7 - RETIREMENT FUND COMMITMENTS (continued)

TRS members are required to contribute 9.0% of their annual covered salary. The State of Illinois is primarily responsible for funding employer pension costs on behalf of school districts. The District also makes contributions on federally funded salaries and other contributions required by statute. The District contributed $654,485 for the year ended June 30, 2026, which equaled the required contribution.

For the year ended June 30, 2026, the District recognized $2,861,580 of on-behalf revenues and expenditures representing its allocated share of the State of Illinois' pension expense associated with the District.

Illinois Municipal Retirement Fund

The District participates in the Illinois Municipal Retirement Fund (IMRF), an agent multiple-employer defined benefit pension plan providing retirement, disability, death, and survivor benefits to eligible employees. Benefit provisions are established by statute and may be amended only by the Illinois General Assembly. Additional information is available in IMRF's Annual Comprehensive Financial Report at www.imrf.org.

Regular plan members are required to contribute 4.5% of their annual covered salary. The District contributes at an actuarially determined employer rate, which was 9.31% for calendar year 2025. The District contributed $273,348 for the year ended June 30, 2026, which equaled the required contribution.

Social Security

Employees not qualifying for coverage under the Illinois Teacher's Retirement System or the Illinois Municipal Retirement Fund are considered "non-participating employees." These employees and those qualifying for coverage under the Illinois Municipal Retirement Fund are covered under Social Security. The District paid $154,004 the total required contribution for the current fiscal year.

NOTE 8 - CONTINGENCIES

Grants

The District has received funding from state and federal grants in the current and prior years, which are subject to audits by the granting agencies. The School Board believes any adjustments that may arise from those audits will not be significant to District operations.

Legal Matters

The District is subject to various claims and potential litigation arising in the ordinary course of operations. While the outcome of such matters cannot be predicted with certainty, District management and legal counsel are not aware of any pending litigation that would have a material effect on the District's financial statements as of June 30, 2026.

NOTE 9 - SUBSEQUENT EVENT

In preparing these financial statements, management evaluated events and transactions for potential recognition or disclosure through the date of the independent auditors' report, which was the date on which the financial statements were available to be issued.

NOTE 10 - COMMITMENTS

Under the District's modified cash basis of accounting, long-term debt is not recorded as a liability in the government-wide or fund financial statements. Outstanding debt and related payment requirements are disclosed below:

Governmental Activities	Balance June 30, 2025	Additions	Reductions	Balance June 30, 2026	Due Within One Year
Bonded indebtedness	$ 9,446,000	$2,790,000	$ 713,000	$11,523,000	$ 739,000
Finance lease	180,662	-	180,662	-	-
	$ 9,626,662	$2,790,000	$ 893,662	$11,523,000	$ 739,000

Bonds payable consists of the following at June 30, 2026:

	Original Issue Amount	Maturity Date	Interest Rates	Balance at June 30, 2026
Series 2016	$ 1,500,000	2027	1.95% - 3.00%	$ 220,000
Series 2020	1,700,000	2033	1.40% - 3.00%	1,258,000
Series 2022	8,275,000	2042	3.00%	7,255,000
Series 2025	2,790,000	2039	3.65%	2,790,000
	$ 14,265,000			$ 11,523,000

Debt Service Requirements to Maturity

The annual requirements to amortize general obligation bonds are as follows as of June 30, 2026:

Year Ending June 30,	Principal	Interest	Total
2027	$ 739,000	$ 342,761	$ 1,081,761
2028	656,000	323,638	979,638
2029	672,000	305,006	977,006
2030	695,000	285,655	980,655
2031	715,000	265,440	980,440
2032-2036	3,906,000	979,521	4,885,521
2037-2041	3,580,000	331,356	3,911,356
2042	560,000	8,400	568,400
	$ 11,523,000	$ 2,841,777	$ 14,364,777

Finance Lease

As of June 30, 2026, the District's Lease Purchase Agreement for student transportation vehicles was paid in full.

NOTE 11 - LEGAL DEBT MARGIN

Legal Debt Margin

The District's statutory debt limitation is 13.8% of its equalized assessed valuation. The Series 2022 General Obligation Bonds are excluded from indebtedness subject to this limitation under the Local Government Debt Reform Act. The legal debt margin at June 30, 2026, was as follows:

ASSESSED VALUATION - 2025 LEVY	$	279,048,288
Statutory debt limitation	$	38,508,664
13.8% of assessed valuation		
Plus: 2022 General Obligation Bond		7,255,000
Less: Total bonded debt		(11,523,000)
LEGAL DEBT MARGIN	$	34,240,664

NOTE 12 - DEFICIT FUND BALANCE

At June 30, 2026, the Site Construction Fund has a deficit fund balance of $1,398,298. This deficit will be eliminated as resources are obtained (e.g., from revenues, long-term debt issuances, and transfers in) in the future.

Supplementary Information

RED BUD COMMUNITY UNIT SCHOOL DISTRICT 132
CONSOLIDATED YEAR-END FINANCIAL REPORT
FOR THE YEAR ENDED JUNE 30, 2026

Program Name	CSFA #	State	Federal	Match	Total
Medical Assistance Program	478-00-0251	-	31,216	-	31,216
Agriculture Education	586-18-1015	3,587	-	-	3,587
Agriculture Education - Three Circles	586-00-1581	17,204	-	-	17,204
Early Childhood Block	586-18-0868	403,620	-	-	403,620
School Breakfast Program	586-18-0406	-	36,029	-	36,029
National School Lunch Program	586-18-0407	-	172,107	-	172,107
Non-Cash Commodity Value	586-18-2330	-	40,365	-	40,365
Fed. - Sp. Ed. - I.D.E.A. - Flow Through	586-64-0417	-	309,040	-	309,040
Fed. - Sp. Ed. - Pre-School Flow Through	586-57-0420	-	8,778	-	8,778
Title I - Low Income	586-62-0414	-	347,394	-	347,394
Title II - Teacher Quality	586-62-0430	-	31,816	-	31,816
Title IV - Student Support and Academic Enrichment	586-62-1588	-	7,113	-	7,113
Total Expenses		**$ 424,411**	**$ 983,858**	**$ -**	**$ 1,408,269**

Other Information

RED BUD COMMUNITY UNIT SCHOOL DISTRICT 132
COMBINING SCHEDULE OF ASSETS, LIABILITIES, AND
FUND BALANCES - MODIFIED CASH BASIS
MAJOR GOVERNMENTAL FUNDS - GENERAL FUND
JUNE 30, 2026

	Educational Fund	Operations, Building, and Maintenance Fund	Total
ASSETS			
Cash and cash equivalents	$ 7,662,566	$ 10,851,834	$ 18,514,400
Certificates of deposit	6,523,331	-	6,523,331
Investments	810,208	6,191,419	7,001,627
Due from other funds	-	2,098,532	2,098,532
Total assets	$ 14,996,105	$ 19,141,785	$ 34,137,890
LIABILITIES AND FUND BALANCES			
LIABILITIES			
None	$ -	$ -	$ -
Total liabilities	-	-	-
FUND BALANCES			
Restricted	688,078	-	688,078
Unassigned	14,308,027	19,141,785	33,449,812
Total fund balances	14,996,105	19,141,785	34,137,890
Total liabilities and fund balances	$ 14,996,105	$ 19,141,785	$ 34,137,890

RED BUD COMMUNITY UNIT SCHOOL DISTRICT 132
COMBINING SCHEDULE OF ASSETS, LIABILITIES, AND
FUND BALANCES - MODIFIED CASH BASIS
MAJOR GOVERNMENTAL FUNDS - CAPITAL PROJECTS FUND
JUNE 30, 2026

	Site Construction Fund	Fire Prevention and Life Safety Fund	Total
ASSETS			
Cash and cash equivalents	$ 700,234	$ 1,828,922	$ 2,529,156
Total assets	$ 700,234	$ 1,828,922	$ 2,529,156
LIABILITIES AND FUND BALANCES			
LIABILITIES			
Due to other funds	$ 2,098,532	$ -	$ 2,098,532
Total liabilities	2,098,532	-	2,098,532
FUND BALANCES			
Restricted	-	1,828,922	1,828,922
Unassigned	(1,398,298)	-	(1,398,298)
Total fund balances	(1,398,298)	1,828,922	430,624
Total liabilities and fund balances	$ 700,234	$ 1,828,922	$ 2,529,156

RED BUD COMMUNITY UNIT SCHOOL DISTRICT 132
COMBINING SCHEDULE OF REVENUES RECEIVED, EXPENDITURES DISBURSED, AND
CHANGES IN FUND BALANCES - MODIFIED CASH BASIS
MAJOR GOVERNMENTAL FUNDS - GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 2026

	Educational Fund	Operations, Building, and Maintenance Fund	Total
REVENUES			
Local sources	$ 9,207,668	$ 3,587,495	$ 12,795,163
State sources	1,120,889	-	1,120,889
Federal sources	867,032	-	867,032
Total direct revenues	11,195,589	3,587,495	14,783,084
Revenues for on-behalf sources	2,861,580	-	2,861,580
Total revenues	14,057,169	3,587,495	17,644,664
EXPENDITURES			
Instruction			
Regular programs	5,111,442	-	5,111,442
Special education programs	1,225,360	-	1,225,360
Other instructional programs	1,256,829	-	1,256,829
Total instruction	7,593,631	-	7,593,631
Support services			
Pupils	569,917	-	569,917
Instructional staff	228,330	-	228,330
General administration	383,984	-	383,984
School administration	636,303	-	636,303
Business services	797,933	2,066,408	2,864,341
Central services	223,889	-	223,889
Total support services	2,840,356	2,066,408	4,906,764
Nonprogrammed charges	689,118	-	689,118
Total direct expenditures	11,123,105	2,066,408	13,189,513
Disbursements for on-behalf payments	2,861,580	-	2,861,580
Total expenditures	13,984,685	2,066,408	16,051,093
Excess (deficiency) of revenues over expenditures	72,484	1,521,087	1,593,571
Fund balances - beginning	14,923,621	17,620,698	32,544,319
Fund balances - ending	$ 14,996,105	$ 19,141,785	$ 34,137,890

RED BUD COMMUNITY UNIT SCHOOL DISTRICT 132
COMBINING SCHEDULE OF REVENUES RECEIVED, EXPENDITURES DISBURSED, AND CHANGES IN FUND BALANCES - MODIFIED CASH BASIS
MAJOR GOVERNMENTAL FUNDS - CAPITAL PROJECTS FUND
FOR THE YEAR ENDED JUNE 30, 2026

	Site Construction Fund	Fire Prevention and Life Safety Fund	Total
REVENUES			
Local sources	$ 323,967	$ 179,372	$ 503,339
Total revenues	323,967	179,372	503,339
EXPENDITURES			
Support services			
Business services	318	1,471,165	1,471,483
Total support services	318	1,471,165	1,471,483
Nonprogrammed charges	41,000	-	41,000
Total expenditures	41,318	1,471,165	1,512,483
OTHER FINANCING SOURCES (USES)			
Bond proceeds	-	2,790,000	2,790,000
Debt issuance costs	-	(38,300)	(38,300)
	-	2,751,700	2,751,700
Excess (deficiency) of revenues over expenditures and other sources (uses)	282,649	1,459,907	1,742,556
Fund balances - beginning	(1,680,947)	369,015	(1,311,932)
Fund balances - ending	$ (1,398,298)	$ 1,828,922	$ 430,624

RED BUD COMMUNITY UNIT SCHOOL DISTRICT 132
SCHEDULE OF REVENUES RECEIVED, EXPENDITURES DISBURSED, AND CHANGES IN FUND BALANCE - MODIFIED CASH BASIS - BUDGET (MODIFIED CASH BASIS) AND ACTUAL - EDUCATIONAL FUND
FOR THE YEAR ENDED JUNE 30, 2026

	Budgeted Amounts				Variance
	Original	Original-to-Final Variance	Final	Actual	Positive (Negative)
REVENUES					
Local sources					
Property taxes					
Regular levy	$ 4,572,585	$ (35,719)	$ 4,536,866	$ 4,529,320	$ (7,546)
Special education levy	93,000	7,412	100,412	100,245	(167)
Mobile home tax	14,000	(1,000)	13,000	13,410	410
Replacement tax	2,435,000	15,328	2,450,328	2,450,329	1
Interest earned	640,000	(106,000)	534,000	563,739	29,739
Food services	294,000	(4,000)	290,000	295,754	5,754
Pupil activities	91,000	7,100	98,100	476,708	378,608
Other	894,000	131,000	1,025,000	778,163	(246,837)
Total local sources	9,033,585	14,121	9,047,706	9,207,668	159,962
State sources					
Unrestricted grants-in-aid					
General state aid	820,000	(70,000)	750,000	825,557	75,557
Restricted grants-in-aid					
Special education	137,000	(98,500)	38,500	36,420	(2,080)
Voc-Ed agriculture	11,000	-	11,000	13,973	2,973
School lunch program	1,200	-	1,200	1,887	687
Drivers education	10,000	-	10,000	13,700	3,700
Early childhood block grant	423,000	(214,000)	209,000	229,352	20,352
Total state sources	1,402,200	(382,500)	1,019,700	1,120,889	101,189
Federal sources					
Other restricted grants-in-aid					
School lunch and breakfast	233,000	(29,000)	204,000	208,136	4,136
Title I	198,000	(41,000)	157,000	157,300	300
Title IV	7,000	(2,000)	5,000	5,060	60
IDEA Flow Through	221,000	183,000	404,000	415,828	11,828
Title II - Teach Quality	28,000	3,000	31,000	31,252	252
Medicaid matching funds	51,000	(9,000)	42,000	49,456	7,456
Total federal sources	738,000	105,000	843,000	867,032	24,032
Total direct revenues	11,173,785	(263,379)	10,910,406	11,195,589	285,183
Revenues for on-behalf sources	-	3,299,036	3,299,036	2,861,580	(437,456)
Total revenues	11,173,785	3,035,657	14,209,442	14,057,169	(152,273)
EXPENDITURES					
Instruction					
Regular programs					
Salaries	3,705,762	(5,580)	3,711,342	3,702,346	8,996
Employee benefits	830,971	85,721	745,250	787,250	(42,000)
Purchased services	10,800	(6,500)	17,300	14,970	2,330
Supplies and materials	133,218	(66,000)	199,218	179,850	19,368
Capital outlay	9,700	(29,300)	39,000	37,130	1,870
Other objects	700	-	700	389,896	(389,196)
Total regular programs	4,691,151	(21,659)	4,712,810	5,111,442	(398,632)

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RED BUD COMMUNITY UNIT SCHOOL DISTRICT 132
SCHEDULE OF REVENUES RECEIVED, EXPENDITURES DISBURSED, AND CHANGES IN FUND BALANCE - MODIFIED CASH BASIS - BUDGET (MODIFIED CASH BASIS) AND ACTUAL - EDUCATIONAL FUND
FOR THE YEAR ENDED JUNE 30, 2026

	Budgeted Amounts				Variance
	Original	Original-to-Final Variance	Final	Actual	Positive (Negative)
EXPENDITURES (continued)					
Instruction (continued)					
Special education programs					
Salaries	936,910	(44,373)	981,283	984,754	(3,471)
Employee benefits	243,663	16,443	227,220	233,555	(6,335)
Purchased services	50	-	50	-	50
Supplies and materials	4,970	(3,500)	8,470	7,051	1,419
Capital outlay	500	-	500	-	500
Total special education programs	1,186,093	(31,430)	1,217,523	1,225,360	(7,837)
Other instructional programs					
Salaries	778,673	51,973	726,700	716,772	9,928
Employee benefits	127,631	-	127,631	122,994	4,637
Purchased services	130,050	(21,500)	151,550	124,644	26,906
Supplies and materials	130,500	3,400	127,100	101,982	25,118
Capital outlay	29,500	(9,500)	39,000	36,823	2,177
Other objects	110,750	(43,950)	154,700	153,614	1,086
Total other instructional programs	1,307,104	(19,577)	1,326,681	1,256,829	69,852
Total instruction	7,184,348	(72,666)	7,257,014	7,593,631	(336,617)
Support services					
Support services - pupils					
Salaries	459,808	(34,691)	494,499	478,274	16,225
Employee benefits	73,957	(580)	74,537	79,715	(5,178)
Purchased services	1,000	(200)	1,200	1,423	(223)
Supplies and materials	7,400	2,400	5,000	7,800	(2,800)
Capital outlay	500	(2,100)	2,600	2,100	500
Other objects	-	-	-	605	(605)
Total support services - pupils	542,665	(35,171)	577,836	569,917	7,919
Support services - instructional staff					
Salaries	129,421	(6,858)	136,279	136,191	88
Employee benefits	29,268	(4,314)	33,582	33,319	263
Purchased services	31,800	(9,000)	40,800	40,363	437
Supplies and materials	24,000	3,300	20,700	17,650	3,050
Capital outlay	4,500	3,000	1,500	787	713
Other objects	-	-	-	20	(20)
Total support services - instructional staff	218,989	(13,872)	232,861	228,330	4,531
Support services - general administration					
Salaries	207,600	(9,678)	217,278	223,406	(6,128)
Employee benefits	48,950	(1,877)	50,827	51,711	(884)
Purchased services	58,400	(32,700)	91,100	77,263	13,837
Supplies and materials	17,000	(8,000)	25,000	24,112	888
Capital outlay	8,000	7,000	1,000	-	1,000
Other objects	6,600	-	6,600	7,492	(892)
Total support services - general administration	346,550	(45,255)	391,805	383,984	7,821

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RED BUD COMMUNITY UNIT SCHOOL DISTRICT 132
SCHEDULE OF REVENUES RECEIVED, EXPENDITURES DISBURSED, AND CHANGES IN FUND BALANCE - MODIFIED CASH BASIS - BUDGET (MODIFIED CASH BASIS) AND ACTUAL - EDUCATIONAL FUND
FOR THE YEAR ENDED JUNE 30, 2026

	Budgeted Amounts				Variance
	Original	Original-to-Final Variance	Final	Actual	Positive (Negative)
EXPENDITURES (continued)					
Support services (continued)					
Support services - school administration					
Salaries	510,260	(32,041)	542,301	547,304	(5,003)
Employee benefits	89,277	(1,182)	90,459	85,532	4,927
Purchased services	1,500	(500)	2,000	1,507	493
Supplies and materials	4,200	-	4,200	394	3,806
Other objects	2,100	-	2,100	1,566	534
Total support services - school administration	607,337	(33,723)	641,060	636,303	4,757
Support services - business services					
Salaries	320,024	817	319,207	318,001	1,206
Employee benefits	34,588	-	34,588	34,477	111
Purchased services	405,105	(43,000)	448,105	444,050	4,055
Supplies and materials	3,740	-	3,740	1,405	2,335
Capital outlay	2,300	1,800	500	-	500
Total support services - business services	765,757	(40,383)	806,140	797,933	8,207
Support services - central services					
Salaries	120,916	(8,709)	129,625	117,248	12,377
Employee benefits	8,206	-	8,206	7,556	650
Purchased services	15,000	(10,000)	25,000	22,724	2,276
Non-capitalized equipment	120,000	40,000	80,000	76,361	3,639
Total support services - central services	264,122	21,291	242,831	223,889	18,942
Total support services	2,745,420	(147,113)	2,892,533	2,840,356	52,177
Nonprogrammed charges					
Purchased services	380,000	-	380,000	358,968	21,032
Other objects	167,500	(169,800)	337,300	330,150	7,150
Total nonprogrammed charges	547,500	(169,800)	717,300	689,118	28,182
Total direct expenditures	10,477,268	(389,579)	10,866,847	11,123,105	(256,258)
Disbursements for on-behalf payments	-	(3,299,036)	3,299,036	2,861,580	437,456
Total expenditures	10,477,268	(3,688,615)	14,165,883	13,984,685	181,198
Excess (deficiency) of revenues over expenditures	$ 696,517	$ (652,958)	$ 43,559	72,484	$ 28,925
Fund balance - beginning				14,923,621	
Fund balance - ending				$ 14,996,105	

RED BUD COMMUNITY UNIT SCHOOL DISTRICT 132
SCHEDULE OF REVENUES RECEIVED, EXPENDITURES DISBURSED, AND CHANGES IN FUND BALANCE - MODIFIED CASH BASIS - BUDGET (MODIFIED CASH BASIS) AND ACTUAL - OPERATIONS, BUILDING, AND MAINTENANCE FUND
FOR THE YEAR ENDED JUNE 30, 2026

	Budgeted Amounts				Variance
	Original	Original-to-Final Variance	Final	Actual	Positive (Negative)
REVENUES					
Local sources					
Property taxes					
Regular levy	$ 1,242,550	$ -	$ 1,242,550	$ 1,253,062	$ 10,512
Leasing purposes levy	124,255	-	124,255	125,305	1,050
Replacement tax	745,000	(191,000)	554,000	564,387	10,387
Interest earned	680,000	(130,000)	550,000	601,862	51,862
Other	49,000	993,879	1,042,879	1,042,879	-
Total revenue	2,840,805	672,879	3,513,684	3,587,495	73,811
EXPENDITURES					
Support services					
Support services - business services					
Salaries	765,368	50,611	714,757	726,190	(11,433)
Employee benefits	113,678	16,678	97,000	97,513	(513)
Purchased services	715,200	(59,000)	774,200	735,135	39,065
Supplies and materials	110,500	(57,000)	167,500	166,836	664
Capital outlay	740,000	384,900	355,100	340,734	14,366
Total expenditures	2,444,746	336,189	2,108,557	2,066,408	42,149
Excess (deficiency) of revenues over expenditures	$ 396,059	$ 1,009,068	$ 1,405,127	1,521,087	$ 115,960
Fund balance -beginning				17,620,698	
Fund balance - ending				$ 19,141,785	

RED BUD COMMUNITY UNIT SCHOOL DISTRICT 132
SCHEDULE OF REVENUES RECEIVED, EXPENDITURES DISBURSED, AND CHANGES IN FUND BALANCE - MODIFIED CASH BASIS - BUDGET (MODIFIED CASH BASIS) AND ACTUAL - MAJOR SPECIAL REVENUE FUND - TRANSPORTATION FUND
FOR THE YEAR ENDED JUNE 30, 2026

	Budgeted Amounts				Variance
	Original	Original-to-Final Variance	Final	Actual	Positive (Negative)
REVENUES					
Local sources					
Property taxes	$ 497,020	$ -	$ 497,020	$ 501,226	$ 4,206
Transportation fees	106,000	(6,000)	100,000	123,996	23,996
Interest earned	80,000	(14,000)	66,000	73,419	7,419
Other	-	-	-	43	43
Total local sources	683,020	(20,000)	663,020	698,684	35,664
State sources					
Restricted grants-in-aid					
Transportation - regular	180,000	(96,000)	84,000	112,439	28,439
Transportation - special education	133,000	(58,000)	75,000	99,724	24,724
Total state sources	313,000	(154,000)	159,000	212,163	53,163
Total revenues	996,020	(174,000)	822,020	910,847	88,827
EXPENDITURES					
Support services					
Support services - business services					
Salaries	424,219	(42,497)	466,716	457,765	8,951
Employee benefits	11,482	-	11,482	11,537	(55)
Purchased services	168,400	24,500	143,900	138,526	5,374
Supplies and materials	92,000	(33,000)	125,000	120,812	4,188
Capital outlay	195,000	(3,000)	198,000	172,610	25,390
Other objects	18,500	-	18,500	10,918	7,582
Debt service					
Interest on long-term debt	10,000	6,000	4,000	11,628	(7,628)
Principal on long-term debt	184,000	(5,000)	189,000	180,662	8,338
Total support services	1,103,601	(52,997)	1,156,598	1,104,458	52,140
Total expenditures	1,103,601	(52,997)	1,156,598	1,104,458	52,140
Excess (deficiency) of revenues over expenditures	$ (107,581)	$ (226,997)	$ (334,578)	(193,611)	$ 140,967
Fund balance - beginning				2,091,514	
Fund balance - ending				$ 1,897,903	

RED BUD COMMUNITY UNIT SCHOOL DISTRICT 132
SCHEDULE OF REVENUES RECEIVED, EXPENDITURES DISBURSED, AND CHANGES IN FUND BALANCE - MODIFIED CASH BASIS - BUDGET (MODIFIED CASH BASIS) AND ACTUAL - MAJOR SPECIAL REVENUE FUND - MUNICIPAL RETIREMENT AND SOCIAL SECURITY FUNDS
FOR THE YEAR ENDED JUNE 30, 2026

	Budgeted Amounts				Variance
	Original	Original-to-Final Variance	Final	Actual	Positive (Negative)
REVENUES					
Local sources					
Property taxes	$ 287,870	$ -	$ 287,870	$ 290,292	$ 2,422
Replacement tax	149,000	30,000	179,000	179,000	-
Interest earned	2,900	(1,000)	1,900	1,886	(14)
Total revenues	439,770	29,000	468,770	471,178	2,408
EXPENDITURES					
Instruction					
Regular programs					
Employee benefits	75,362	(6,842)	82,204	76,794	5,410
Special education programs					
Employee benefits	77,130	314	76,816	68,504	8,312
Other instruction programs					
Employee benefits	15,023	(1,378)	16,401	15,871	530
Total instruction	167,515	(7,906)	175,421	161,169	14,252
Support services					
Support services - pupils					
Employee benefits	17,805	(3,736)	21,541	20,505	1,036
Support services - instructional staff					
Employee benefits	14,975	2,225	12,750	10,151	2,599
Support services - general administration					
Employee benefits	11,302	(1,208)	12,510	11,855	655
Support services - school administration					
Employee benefits	29,575	(1,303)	30,878	28,001	2,877
Support services - business services					
Employee benefits	238,514	(27,935)	266,449	254,269	12,180
Support services - central services					
Employee benefits	11,560	(15,665)	27,225	26,392	833
Total support services	323,731	(47,622)	371,353	351,173	20,180
Total expenditures	491,246	(55,528)	546,774	512,342	34,432
Excess (deficiency) of revenues over expenditures	$ (51,476)	$ (26,528)	$ (78,004)	(41,164)	$ 36,840
Fund balance - beginning				141,429	
Fund balance - ending				$ 100,265	

RED BUD COMMUNITY UNIT SCHOOL DISTRICT 132
SCHEDULE OF REVENUES RECEIVED, EXPENDITURES DISBURSED, AND CHANGES IN FUND BALANCE - MODIFIED CASH BASIS - BUDGET (MODIFIED CASH BASIS) AND ACTUAL - MAJOR SPECIAL REVENUE FUND - WORKING CASH FUND
FOR THE YEAR ENDED JUNE 30, 2026

	Budgeted Amounts				Variance
	Original	Original-to-Final Variance	Final	Actual	Positive (Negative)
REVENUES					
Local sources					
Property taxes	$ 124,255	$ -	$ 124,255	$ 125,305	$ 1,050
Interest earned	92,000	(12,000)	80,000	90,287	10,287
Total revenues	216,255	(12,000)	204,255	215,592	11,337
EXPENDITURES					
None	-	-	-	-	-
Total expenditures	-	-	-	-	-
Excess (deficiency) of revenues over expenditures	$ 216,255	$ (12,000)	$ 204,255	215,592	$ 11,337
Fund balance - beginning				2,528,453	
Fund balance - ending				$ 2,744,045	

RED BUD COMMUNITY UNIT SCHOOL DISTRICT 132
SCHEDULE OF REVENUES RECEIVED, EXPENDITURES DISBURSED, AND CHANGES IN FUND BALANCE - MODIFIED CASH BASIS - BUDGET (MODIFIED CASH BASIS) AND ACTUAL - MAJOR SPECIAL REVENUE FUND - TORT IMMUNITY FUND
FOR THE YEAR ENDED JUNE 30, 2026

	Budgeted Amounts				Variance
	Original	Original-to-Final Variance	Final	Actual	Positive (Negative)
REVENUES					
Local sources					
Property taxes	$ 570,723	$ -	$ 570,723	$ 575,524	$ 4,801
Interest earned	6,600	-	6,600	9,823	3,223
Total revenues	577,323	-	577,323	585,347	8,024
EXPENDITURES					
Instruction					
Regular programs					
Salaries	38,000	(2,000)	40,000	64,830	(24,830)
Special education programs					
Salaries	326,000	26,000	300,000	299,170	830
Total instruction	364,000	24,000	340,000	364,000	(24,000)
Support services					
Support services - general administration					
Purchased services	211,180	1,930	209,250	208,715	535
Total support services	211,180	1,930	209,250	208,715	535
Total expenditures	575,180	25,930	549,250	572,715	(23,465)
Excess (deficiency) of revenues over expenditures	$ 2,143	$ 25,930	$ 28,073	12,632	$ (15,441)
Fund balance - beginning				318,111	
Fund balance - ending				$ 330,743	

RED BUD COMMUNITY UNIT SCHOOL DISTRICT 132
SCHEDULE OF REVENUES RECEIVED, EXPENDITURES DISBURSED, AND CHANGES IN FUND BALANCE - MODIFIED CASH BASIS - BUDGET (MODIFIED CASH BASIS) AND ACTUAL - BOND AND INTEREST FUND
MAJOR GOVERNMENTAL FUND - DEBT SERVICE FUND
FOR THE YEAR ENDED JUNE 30, 2026

	Budgeted Amounts				Variance
	Oringal	Original-to-Final Variance	Final	Actual	Positive (Negative)
REVENUES					
Local sources					
Property taxes	$ 414,300	$ -	$ 414,300	$ 417,819	$ 3,519
Interest earned	8,000	13,000	21,000	23,167	2,167
School facility occupation tax proceeds	573,250	76,750	650,000	654,677	4,677
Total revenues	995,550	89,750	1,085,300	1,095,663	10,363
EXPENDITURES					
Debt service					
Interest on long-term debt	260,378	(49,622)	310,000	308,467	1,533
Principal on long-term debt	713,000	-	713,000	713,000	-
Total expenditures	973,378	(49,622)	1,023,000	1,021,467	1,533
Excess (deficiency) of revenues over expenditures	$ 22,172	$ 40,128	$ 62,300	74,196	$ 11,896
Fund balance - beginning				681,133	
Fund balance - ending				$ 755,329	

RED BUD COMMUNITY UNIT SCHOOL DISTRICT 132
SCHEDULE OF REVENUES RECEIVED, EXPENDITURES DISBURSED, AND CHANGES IN FUND BALANCE - MODIFIED CASH BASIS - BUDGET (MODIFIED CASH BASIS) AND ACTUAL - SITE CONSTRUCTION
MAJOR GOVERNMENTAL FUND - CAPITAL PROJECTS FUND
FOR THE YEAR ENDED JUNE 30, 2026

	Budgeted Amounts				Variance
	Original	Original-to-Final Variance	Final	Actual	Positive (Negative)
REVENUES					
Local sources					
School facility occupation tax proceeds	$ 227,000	$ 91,000	$ 318,000	$ 318,855	$ 855
Interest earned	1,200	1,800	3,000	5,112	2,112
Total revenues	228,200	92,800	321,000	323,967	2,967
EXPENDITURES					
Support services					
Support services - business					
Purchased services	-	-	-	318	(318)
Total support services	-	-	-	318	(318)
Payments to other government units	-	(41,000)	41,000	41,000	-
Total expenditures	-	(41,000)	41,000	41,318	(318)
Excess (deficiency) of revenues over expenditures	$ 228,200	$ 51,800	$ 280,000	282,649	$ 2,649
Fund balance - beginning				(1,680,947)	
Fund balance - ending				$ (1,398,298)	

RED BUD COMMUNITY UNIT SCHOOL DISTRICT 132
SCHEDULE OF REVENUES RECEIVED, EXPENDITURES DISBURSED, AND CHANGES IN FUND BALANCE - MODIFIED CASH BASIS - BUDGET (MODIFIED CASH BASIS) AND ACTUAL - FIRE PREVENTION AND LIFE SAFETY
MAJOR GOVERNMENTAL FUND - CAPITAL PROJECTS FUND
FOR THE YEAR ENDED JUNE 30, 2026

	Budgeted Amounts				Variance
	Original	Original-to-Final Variance	Final	Actual	Positive (Negative)
REVENUES					
Local sources					
Property taxes	$ 116,431	$ 8,569	$ 125,000	$ 125,305	$ 305
Interest earned	9,000	(5,000)	4,000	54,067	50,067
Total revenues	125,431	3,569	129,000	179,372	50,372
EXPENDITURES					
Support services					
Support services - business					
Capital outlay	339,000	(1,132,165)	1,471,165	1,471,165	-
Total expenditures	339,000	(1,132,165)	1,471,165	1,471,165	-
OTHER FINANCING SOURCES (USES)					
Bond proceeds	-	2,751,700	2,751,700	2,790,000	38,300
Debt issuance costs	-	-	-	(38,300)	(38,300)
Total other financing sources (uses)	-	2,751,700	2,751,700	2,751,700	-
Excess (deficiency) of revenues over expenditures and other sources (uses)	$ (213,569)	$ 1,623,104	$ 1,409,535	1,459,907	$ 50,372
Fund balance - beginning				369,015	
Fund balance - ending				$ 1,828,922	

NOTE 1 - BUDGETS AND BUDGETARY ACCOUNTING

The budget for all governmental fund types is prepared on the modified cash basis of accounting which is the same basis that is used in financial reporting. This allows for comparability between budget and actual amounts.

For each fund, total fund expenditures disbursed may not legally exceed the budgeted amounts. The budget lapses at the end of each fiscal year.

The District follows these procedures in establishing the budgetary data reflected in the other information.

1. Prior to July 1, the Superintendent submits to the Board of Education a proposed operating budget for the fiscal year commencing on that date. The operating budget includes proposed expenditures disbursed and the means of financing them.

2. The Board of Education budget review session was conducted in August 2025.

3. A public hearing was conducted to obtain taxpayer comments.

4. Formal Board of Education adoption of the budget was in September 2025.

5. Formal budgetary integration is employed as a management control device during the year.

6. The Board of Education may make transfers between the various items in any fund not exceeding in the aggregate 10% of the total of such fund as set forth in the budget.

7. The Board of Education may amend the budget (in other ways) by the same procedures required of its original adoption. The budget was amended during fiscal 2026.

NOTE 2 - EXPENDITURES IN EXCESS OF BUDGET

	Budget	Actual
Tort Immunity Fund	$ 549,250	$ 572,715
Site Construction Fund	41,000	41,318
Fire Prevention and Life Safety Fund	1,471,165	1,509,465

Federal Compliance Section

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INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

To the Board of Education of
Red Bud Community Unit School District 132

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities and each major fund of the Red Bud Community Unit School District 132, as of and for the year ended June 30, 2026, and the related notes to the financial statements, which collectively comprise the Red Bud Community Unit School District 132's basic financial statements and have issued our report thereon dated October 15, 2026.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered Red Bud Community Unit School District 132's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Red Bud Community Unit School District 132's internal control. Accordingly, we do not express an opinion on the effectiveness of Red Bud Community Unit School District 132's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis.

A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether Red Bud Community Unit School District 132's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and which are described in the accompanying schedule of findings and questioned costs as Finding 2026-001.

Red Bud Community Unit School District 132's Response to Findings

Government Auditing Standards requires the auditor to perform limited procedures on the Red Bud Community Unit School District 132's response to the findings identified in our audit and described in the accompanying schedule of findings and questioned costs. Red Bud Community Unit School District 132's response was not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

Purpose of This Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

F.E.W. CPAs

F.E.W. CPAs

Columbia, Illinois
October 15, 2026

RED BUD COMMUNITY UNIT SCHOOL DISTRICT 132
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2026

Section I - Summary of Auditors' Results

Financial Statements

Type of auditors' report issued: Unmodified

Internal control over financial reporting:

Material weaknesses identified	_____ Yes	__X__ No
Significant deficiencies identified that are not considered to be material weaknesses	_____ Yes	__X__ No
Noncompliance material to financial statements noted?	__X__ Yes	_____ No

Federal Awards

The District did not expend $1,000,000 or more in federal awards for the year ended June 30, 2026; therefore, a Single Audit in accordance with 2 CFR 200, Subpart F, was not required.

Internal control over major programs:

Material weaknesses identified?	N/A
Significant deficiencies identified that are not considered to be material weaknesses	N/A
Type of auditors' report issued on compliance for major programs:	N/A
Any audit findings dislcosed that are required to be reported in accordance with 2 CFR 200.516(a)	N/A

Identification of major programs:

Assistance Listing Numbers	***Name of Federal Program or Cluster***
N/A	N/A

Dollar threshold used to distinguish between Type A and Type B programs:	$ 1,000,000
Auditee qualified as low risk auditee?	N/A

RED BUD COMMUNITY UNIT SCHOOL DISTRICT 132
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2026

Section II - Financial Statement Findings

2026-001 - Lack of Adherence to Compliance Matters

Criteria: 105 ILCS 5/17-1 requires that total expenditures and transfers not exceed the budgeted expenditures and transfers for any fund.

Condition: The District has allowed expenditures and/or transfers to exceed budgeted amounts for the Tort Immunity, Site Construction, and Fire Prevention and Life Safety Funds.

Cause: The variances across the three funds stemmed from distinct administrative and accounting factors:

- Fire Prevention and Life Safety Fund: The variance was driven by a technical accounting requirement that necessitated reporting transactions at their gross values rather than their net operational amounts, an adjustment not easily foreseen during standard operational tracking.
- Tort Immunity Fund: Funding was proactively allocated and moved out of another fund to cover these costs; however, the corresponding budget allocation was simply omitted from the Tort fund's final budget lines.
- Site Construction Fund: Actual outlays outpaced original baseline projections by $318.

Consequently, the budget amendment finalized before the close of the fiscal year, did not reflect the changes needed to reconcile the items mentioned.

Effect: The District's final expenditures exceeded the legal budget thresholds established for these specific funds, resulting in technical non-compliance with statutory spending limits.

Recommendation: We recommend that the District continue to monitor fund activity closely, ensuring all interfund transfers and technical gross reporting requirements are fully integrated into timely, year-end budget amendments.

Management Response: Management agrees with the finding. Management notes that the Fire Prevention and Life Safety Fund variance was due to a technical accounting requirement to report gross figures rather than net outcomes. Additionally, the Tort Immunity Fund overage was an administrative oversight, as the funding was successfully transferred from another fund but inadvertently left out of the Tort budget line. Management will refine its review procedures to ensure all transfers, technical adjustments, and expenditure variances are formally captured in budget amendments moving forward.

Section III - Federal Award Findings

There are no federal award findings to disclose.

RED BUD COMMUNITY UNIT SCHOOL DISTRICT 132
SCHEDULE OF RESOLUTION OF PRIOR YEAR AUDIT FINDINGS
FOR THE YEAR ENDED JUNE 30, 2026

There were no prior year audit findings.

ELEMENTARY
♦ Royals ♦
Stephanie Mohr, Principal
200 West Field Drive Red Bud, IL 62278
PHONE 618-282-3858 FAX 618-282-3965

Red Bud
COMMUNITY UNIT 132
SCHOOL DISTRICT

HIGH SCHOOL
♦ Musketeers ♦
Alan Guehne, Principal
815 Locust Street Red Bud, IL 62278
PHONE 618-282-3826 FAX 618-282-6828

Jonathan Tallman, Superintendent

815 Locust Street Red Bud, Illinois 62278 PHONE 618-282-3507 FAX 618-282-6151 WEBSITE www.redbud132.org

CORRECTIVE ACTION PLAN

Finding #2026-001 - 105 ILCS 5/17-1 requires total expenditures and transfers not to exceed budgeted expenditures and transfers for any fund.

Contact for corrective action: Jonathan Tallman, Superintendent

District's response: Concur

Anticipated completion date: June 30, 2027

Corrective Action:

The District agrees with this finding and will implement the following:

- Management will refine its review procedures to ensure all transfers, technical adjustments, and expenditure variances are formally and properly captured in budget amendments moving forward.

Red Bud Community Unit School District 132

Board Report - Red Bud CUSD #132

Expense on Date: 10/1/2026 to 10/31/2026

Account Number	Description	Check	Amount
ACE HARDWARE			
20-2540-410-01	SPRAYPAINT	0	46.38
20-2540-410-01	HINGES	0	3.23
20-2540-410-01	GARBAGE CAN	0	82.78
20-2540-410-01	HOOKS	0	6.99
10-1400-431-03	INDUST ART SUPPLIES	0	115.90
20-2540-410-01	MOLE POISON, HOSE CONNCTR	0	35.97
20-2540-410-01	WAX WING	0	25.16
20-2540-410-01	FLANGE RING	0	6.83
20-2540-410-01	SPRAYPAINT	0	11.86
20-2540-410-01	FASTNERS	0	26.99
		Total for ACE HARDWARE	**$362.09**
AMAZON CAPITAL SERVICES			
10-1113-415-03	HS OFFICE SUPPLIES	0	664.00
20-2540-325-01	IT SUPPLIES	0	717.50
10-1113-410-03	HS ART SUPPLIES	0	1,402.67
10-1400-430-03	AG SUPPLIES	0	102.66
10-2221-410-02	ELEM LIB SUPPLIES	0	96.10
10-2221-430-02	ELEM LIB BOOKS	0	170.37
20-2540-410-01	MAINT SUPPLIES	0	18.92
10-1113-410-03	HS ENG SUPPLIES - ROTH	0	11.95
20-2540-410-01	MAINT BATTERIES	0	89.36
20-2540-325-01	IT SUPPLIES	0	55.74
10-2222-410-03	HS LIB SUPPLIES	0	43.99
10-1220-410-03	SP ED SUPPLIES	0	248.42
20-2540-410-01	MAINT SUPPLIES	0	104.09
10-1113-415-03	HS OFFICE SUPPLIES	0	829.50
10-2222-410-03	HS LIB SUPPLIES	0	176.80
10-1125-410-79	APPLE PENCIL	0	69.98
10-2321-410-01	DISTRICT OFFICE SUPPLIES	0	76.83
40-2550-410-01	TRANSP TV	0	179.99
40-2550-410-01	TRANSP TV MOUNT	0	16.14
20-2540-410-01	ROLLING CHAIR MATS	0	155.15
10-2321-410-01	AMERICAN FLAG	0	56.04
10-2321-410-01	ENGRAVED NAME PLATES	0	209.88
10-1113-415-03	HS OFFICE SUPPLIES	0	276.51
20-2540-410-01	MAINT SUPPLIES	0	35.97
20-2540-410-01	MAINT BATTERIES	0	200.80
10-2222-410-03	HS LIB SUPPLIES	0	106.44
10-2630-734-01	ELEM - IT REPLACEMNTS	0	148.95
20-2540-410-01	TV WALL MOUNT	0	23.99
20-2540-410-01	MAINT SUPPLIES	0	52.95
20-2540-410-01	MAINT WALKIE TALKIE	0	64.49
20-2540-410-01	MAINT FLASTLIGHTS	0	44.50
10-2130-410-01	ELEM NURSE SUPPLIES	0	31.34
		Total for AMAZON CAPITAL SERVICES	**$6,482.02**

Board Report - Red Bud CUSD #132

Expense on Date: 10/1/2026 to 10/31/2026

Account Number	Description	Check	Amount
AMERICOM IMAGING SYSTEMS			
20-2540-325-01	COPIER LEASE	0	687.50
10-2630-735-01	COPIER MAINT	0	882.00
10-1110-410-02	ELEM COPIER STAPLES	0	79.00
10-2630-735-01	JULY-SEPT COLOR COPIES	0	4,574.52
		Total for AMERICOM IMAGING SYSTEMS	**$6,223.02**
ANDREW STELLHORN			
20-2544-410-01	REIMB HS GIRLS GOLF SECT HOTEL ROOM	0	132.09
		Total for ANDREW STELLHORN	**$132.09**
ARBITER PAY			
10-1520-319-03	HS WINTER SPORTS	0	13,000.00
10-1510-319-02	ELEM WINTER SPORTS	0	8,500.00
		Total for ARBITER PAY	**$21,500.00**
AT & T MOBILITY			
10-2630-735-01	HOTSPOTS	0	341.51
		Total for AT & T MOBILITY	**$341.51**
AUTO TIRE AND PARTS			
40-2550-410-01	TRANSP PARTS	0	144.90
40-2550-410-01	TRANSP PARTS	0	95.88
20-2540-410-01	MAINT SUPPLIES	0	22.99
20-2540-410-01	MAINT SUPPLIES	0	55.95
		Total for AUTO TIRE AND PARTS	**$319.72**
AUTOMATIC CONTROLS			
20-2540-310-01	SERVICE CALL	0	480.00
20-2540-310-01	SERVICE CALL	0	521.00
		Total for AUTOMATIC CONTROLS	**$1,001.00**
AWARDS AMERICA INC.			
10-1520-417-03	HS ATHL AWARDS	0	2,267.65
		Total for AWARDS AMERICA INC.	**$2,267.65**
BAISCH & SKINNER INC			
10-1400-430-03	HS AG CLASS FLOWERS	0	367.60
10-1400-430-03	HS AG CLASS FLOWERS	0	57.70
		Total for BAISCH & SKINNER INC	**$425.30**
BEST ONE OF CENTRAL IL			
40-2550-410-01	TRANS TIRES	0	2,054.79
		Total for BEST ONE OF CENTRAL IL	**$2,054.79**
BUSHUE BACKGROUND SCREENING			
10-2311-310-01	VOLUNTEER BG CHKS	0	60.00
		Total for BUSHUE BACKGROUND SCREENING	**$60.00**
CAREER CENTER OF SOUTHERN ILLINOIS			
10-4140-640-01	FY27 Q2 DIST ASSESSMENT	0	9,606.86
		Total for CAREER CENTER OF SOUTHERN ILLINOIS	**$9,606.86**
CEE KAY SUPPLY INC			
10-1400-431-03	INDUSTRIAL ARTS SUPPLIES	0	42.88

Board Report - Red Bud CUSD #132

Expense on Date: 10/1/2026 to 10/31/2026

Account Number	Description	Check	Amount
		Total for CEE KAY SUPPLY INC	**$42.88**
CHRIS LUTH PHOTOGRAPHY, LLC			
10-1520-320-03	HS CONFERENCE BANNERS	0	304.00
		Total for CHRIS LUTH PHOTOGRAPHY, LLC	**$304.00**
COMPUTYPE			
10-2630-734-01	VIEWBOARD REPLACMENT	0	1,495.00
		Total for COMPUTYPE	**$1,495.00**
CONTEMPORARY LIFE SAVING			
10-2130-310-01	CPR/AED TRAINING	0	18.00
10-2130-310-01	CPR/AED TRAINING	0	90.00
10-2130-410-01	CPR/AED 2 YR CERT CARDS	0	141.95
		Total for CONTEMPORARY LIFE SAVING	**$249.95**
CONTRACT PAPER GROUP INC			
10-1110-410-02	ELEM 80 CASES COPY PAPER	0	2,688.00
10-2321-410-01	DIST 6 CASES COPY PAPER	0	201.60
10-1113-410-03	HS 34 CASES COPY PAPER	0	1,142.40
		Total for CONTRACT PAPER GROUP INC	**$4,032.00**
CTS TECHNOLOGY SOLUTIONS			
20-2540-320-01	PHONES/PAGING/BELLS	0	1,000.98
20-2540-320-01	CCTV	0	442.83
20-2540-320-01	LEGENDRE OFFICE SUPPORT	0	180.00
10-2630-734-01	PRESSBOX UPGRADE	0	3,333.90
		Total for CTS TECHNOLOGY SOLUTIONS	**$4,957.71**
CULLIGAN			
40-2550-410-01	TRANSP WATER SYSTEM RENTAL	0	75.00
20-2540-320-01	ELEM WATER SYSTEM RENTAL	0	150.00
20-2540-320-01	HS WATER SYSTEM RENTAL	0	175.00
		Total for CULLIGAN	**$400.00**
DUTCH HOLLOW SUPPLIES			
20-2540-410-01	MAINT SUPPLIES	0	856.28
20-2540-410-01	MAINT SUPPLIES	0	171.26
20-2540-410-01	MAINT SUPPLIES	0	857.90
		Total for DUTCH HOLLOW SUPPLIES	**$1,885.44**
ED MORSE FORD			
20-2540-410-01	OIL CHANGE AND INSPECTION	0	88.41
20-2540-410-01	SAFTEY INPEC - GMC	0	47.00
		Total for ED MORSE FORD	**$135.41**
FINAL LAP RACE MGMT INC			
10-1510-320-02	ELEM CR CNTRY BIB TIMING FEE	0	921.40
		Total for FINAL LAP RACE MGMT INC	**$921.40**
FOLLETT CONTENT SOLUTIONS LLC			
10-2221-430-02	ELEM LIBRARY BOOKS	0	514.68
10-2221-430-02	ELEM LIBRARY BOOKS	0	370.67
10-2221-430-02	ELEM LIBRARY BOOKS	0	436.42
		Total for FOLLETT CONTENT SOLUTIONS LLC	**$1,321.77**

Board Report - Red Bud CUSD #132

Expense on Date: 10/1/2026 to 10/31/2026

Account Number	Description	Check	Amount
GATEWAY FS INC.			
40-2550-320-01	DEF PUMP	0	800.00
		Total for GATEWAY FS INC.	**$800.00**
GATEWAY FS INC.			
20-2544-410-01	ACTIVITY BUS FUEL	0	423.82
20-2544-410-01	VAN FUEL	0	143.68
20-2544-410-01	GMC FUEL	0	78.64
20-2540-410-01	TRUCK FUEL	0	193.60
20-2543-410-01	MOWER FUEL	0	695.98
40-2550-421-01	TRANSP BUS FUEL	0	20,641.22
10-1700-410-03	DRIVERS ED CAR FUEL	0	156.49
40-2550-410-01	DEF BULK	0	556.50
		Total for GATEWAY FS INC.	**$22,889.93**
GRP MECHANICAL CO. INC.			
20-2540-310-01	SERVICE CALL	0	2,255.13
90-2530-530-01	LIGHTING & HVAC REPL	0	93,439.45
		Total for GRP MECHANICAL CO. INC.	**$95,694.58**
HARRISONVILLE TELEPHONE			
40-2550-340-01	TRANSP PHONE	0	185.48
20-2540-340-01	PHONE	0	577.34
		Total for HARRISONVILLE TELEPHONE	**$762.82**
HEALTH RESOURCE SERVICE			
10-2520-310-01	TAMES FEE FOR SERVIC	0	603.64
		Total for HEALTH RESOURCE SERVICE	**$603.64**
HILLYARD			
20-2540-310-01	GYM FLOOR REFINISHING	0	16,199.00
		Total for HILLYARD	**$16,199.00**
ILLINOIS SCHOOL FOR DEAF			
40-2550-610-01	TRANSPORTATION 8/18/2026 - 9/30/2026	0	147.00
		Total for ILLINOIS SCHOOL FOR DEAF	**$147.00**
JOSTENS			
10-1113-415-03	DIPLOMAS	0	19.25
10-1113-415-03	DIPLOMAS	0	19.25
10-1113-415-03	DIPLOMAS	0	36.05
		Total for JOSTENS	**$74.55**
JW PEPPER & SON INC.			
10-1113-410-03	HS CHORUS MUSIC	0	75.00
10-1110-410-02	ELEM CHORUS MUSIC	0	12.49
		Total for JW PEPPER & SON INC.	**$87.49**
LEE`S SPORTS			
10-1510-410-02	ELEM BASKETBALLS	0	1,243.30
		Total for LEE`S SPORTS	**$1,243.30**
MCGRAW HILL LLC			
10-1110-413-02	ELEM READING PACKAGE	0	579.81
10-1110-413-02	ELEM READING PACKAGE	0	3,929.02

Board Report - Red Bud CUSD #132

Expense on Date: 10/1/2026 to 10/31/2026

Account Number	Description	Check	Amount
MCGRAW HILL LLC - (Continued)			
10-1110-413-02	ELEM READING PACKAGE	0	96.72
		Total for MCGRAW HILL LLC	**$4,605.55**
MIDWEST TRANSIT EQUIPMENT			
40-2550-410-01	TRANSP BUS PARTS	0	578.28
		Total for MIDWEST TRANSIT EQUIPMENT	**$578.28**
NEVCO INC.			
10-1520-541-03	HS MAIN GYM SCORETABLE	0	14,635.25
		Total for NEVCO INC.	**$14,635.25**
NORTH COUNTY NEWS			
10-2321-410-01	9/11 MEMORIAL AD	0	142.00
10-2321-410-01	9/11 MEMORIAL AD	0	142.00
10-2321-410-01	BUDGET NOTICE	0	18.63
20-2540-410-01	CUSTODIAN AD	0	7.95
20-2540-410-01	CUSTODIAN AD	0	7.95
		Total for NORTH COUNTY NEWS	**$318.53**
NOTTELMANN MUSIC CO.			
10-1110-410-02	ELEM BAND SUPPLIES	0	120.00
10-1110-410-02	ELEM BAND SUPPLIES	0	242.00
		Total for NOTTELMANN MUSIC CO.	**$362.00**
OLIVIA EDWARDS			
10-1125-410-79	REIMB CLASS SUPPLIES	0	928.52
		Total for OLIVIA EDWARDS	**$928.52**
OPAA! FOOD MGT OF IL LLC			
10-2560-310-01	COMMODITIES CREDIT	0	(4,918.20)
10-2560-310-01	SNACKS PM	0	0.00
10-2560-310-01	ADULT BREAKFASTS	0	0.00
10-2560-310-01	ADULT LUNCHES	0	1,153.18
10-2560-310-01	OPAA COOK 4 TAXES/BENEFITS	0	328.32
10-2560-310-01	OPAA COOK 3 TAXES/BENEFITS	0	457.42
10-2560-310-01	OPAA COOK 2 TAXES/BENEFITS	0	560.12
10-2560-310-01	OPAA COOK 1 TAXES/BENEFITS	0	619.06
10-2560-310-01	OPAA COOK 5 TAXES/BENEFITS	0	745.98
10-2560-310-01	OPAA COOK 4 WAGES	0	1,368.00
10-2560-310-01	PRE-K SNACKS	0	1,698.45
10-2560-310-01	OPAA COOK 3 WAGES	0	1,905.90
10-2560-310-01	OPAA COOK 2 WAGES	0	2,333.85
10-2560-310-01	OPAA COOK 1 WAGES	0	2,579.40
10-2560-310-01	OPAA COOK 5 WAGES	0	3,108.24
10-2560-310-01	STUDENT BREAKFASTS	0	4,930.46
10-2560-310-01	A LA CARTE	0	6,997.65
10-2560-310-01	STUDENT LUNCHES	0	31,054.79
		Total for OPAA! FOOD MGT OF IL LLC	**$54,922.62**
PERANDOE SPECIAL ED DIST.			
10-4120-677-01	ELEM PEP IND. AIDES 10/2026	0	5,726.28

Board Report - Red Bud CUSD #132

Expense on Date: 10/1/2026 to 10/31/2026

Account Number	Description	Check	Amount
PERANDOE SPECIAL ED DIST. - (Continued)			
10-4120-676-01	HS PEP TUITION 10/2026	0	10,701.81
10-4120-675-01	ELEM PEP TUITION 10/2026	0	24,970.89
		Total for PERANDOE SPECIAL ED DIST.	**$41,398.98**
PIONEER MFG COMPANY			
20-2543-410-01	FIELD PAINT	0	1,253.32
20-2543-410-01	TRACK EDGING	0	2,383.75
		Total for PIONEER MFG COMPANY	**$3,637.07**
POINTE PEST CONTROL			
20-2540-320-01	PEST CONTROL SERVICE	0	550.00
		Total for POINTE PEST CONTROL	**$550.00**
PRINT WORX INC.			
10-1520-410-03	HS GOLF BAG REPLACEMENT	0	50.00
		Total for PRINT WORX INC.	**$50.00**
RAM - Z POWER SERVICES LLC			
40-2550-320-01	TRANS BUS REPAIRS	0	1,825.00
		Total for RAM - Z POWER SERVICES LLC	**$1,825.00**
RBHS ACTIVITY FUND			
10-1113-415-03	PE LOCK	0	264.00
10-1113-415-03	PE CLOTHES	0	894.00
10-1113-415-03	A. VAUSE UNIFORM	0	86.00
10-1113-415-03	E. SUTTON BBALL TRAVEL OUTFIT	0	90.00
		Total for RBHS ACTIVITY FUND	**$1,334.00**
RED BUD AG ED PRINT SHOP			
10-2222-410-03	POSTER FOR BANNED BOOKS	0	32.00
		Total for RED BUD AG ED PRINT SHOP	**$32.00**
REGIONAL OFFICE OF EDUCATION #45			
10-4110-673-01	HS RSSP TUITION	0	3,150.00
10-4110-672-01	ELEM RSSP TUITION	0	1,260.00
40-2550-350-01	BUS REFRESHER - 21 DRIVERS	0	210.00
		Total for REGIONAL OFFICE OF EDUCATION #45	**$4,620.00**
RELIABLE SANITATION SERV			
40-2550-320-01	TRANSP TRASH REMOVAL	0	92.55
20-2540-320-01	ELEM TRASH REMOVAL	0	403.70
20-2540-320-01	HS TRASH REMOVAL	0	469.85
		Total for RELIABLE SANITATION SERV	**$966.10**
ROY WALKER COMMUNICATIONS			
20-2540-410-01	MAINT RADIO AND BATTERIES	0	5,424.00
		Total for ROY WALKER COMMUNICATIONS	**$5,424.00**
SCHNUCKS			
10-1400-420-03	FACS SUPPLIES	0	22.49
10-1400-420-03	FACS SUPPLIES	0	50.72
10-1400-420-03	FACS SUPPLIES	0	53.01
		Total for SCHNUCKS	**$126.22**
SCHOLASTIC INC			

Board Report - Red Bud CUSD #132

Expense on Date: 10/1/2026 to 10/31/2026

Account Number	Description	Check	Amount
SCHOLASTIC INC - (Continued)			
10-1110-410-02	FY26 ELEM CLASSROOM MAGAZINES	0	115.53
		Total for SCHOLASTIC INC	**$115.53**
SCHWARZE TRAILER REPAIR INC			
40-2550-320-01	BUS 12 STATE INSPECTION	0	199.00
		Total for SCHWARZE TRAILER REPAIR INC	**$199.00**
SIDEBARR TECHNOLOGIES INC			
20-2540-325-01	MONTHLY LEASE	0	2,185.09
20-2540-325-01	MONTHLY LEASE	0	5,962.66
10-2630-310-01	LABOR	0	39.00
10-2630-310-01	REPLACED KEYPAD	0	59.99
10-2630-310-01	LCD REPLACMENT	0	159.99
10-2630-310-01	LCD REPLACMENT	0	159.99
10-2630-735-01	GOOGLE WORKSPACE	0	7,992.00
10-2630-310-01	LCD & BATTERY REPLACMENT	0	209.99
10-2630-310-01	IPAD LCD & DIGITZER REPLACMENT	0	273.13
10-2630-310-01	IPAD LCD REPLACMENT	0	276.99
10-2630-310-01	IPAD BATTERY REPLACMENT	0	178.99
		Total for SIDEBARR TECHNOLOGIES INC	**$17,497.82**
SOUTHERN ILLINOIS SPINE & JOINT CTR			
40-2550-350-01	TRANSP PHYS/DRUG SCREEN - MATTINGLY	0	50.00
40-2550-350-01	TRANSP DRUG SCREEN - STENGEL	0	135.00
40-2550-350-01	TRANSP PHYS/DRUG SCREEN - BRAUN	0	135.00
40-2550-350-01	TRANSP PHYS/DRUG SCREEN - WIRTH	0	135.00
40-2550-350-01	TRANSP PHYS/DRUG SCREEN -MCCARTHY	0	135.00
40-2550-350-01	TRANSP PHYS/DRUG SCREEN -UFFELMANN	0	175.00
		Total for SOUTHERN ILLINOIS SPINE & JOINT CTR	**$765.00**
SPECIAL EDUCATION SERVICES			
10-1912-670-01	MENTA TUITION	0	4,332.72
		Total for SPECIAL EDUCATION SERVICES	**$4,332.72**
ST. JOHN THE BAPTIST CATH			
10-2215-310-93	SJC TITLE IV SUPPLIES	0	309.30
		Total for ST. JOHN THE BAPTIST CATH	**$309.30**
TEACHING STRATEGIES LLC			
10-1125-410-79	CREATIVE CURRIC. CLOUD	0	4,110.00
		Total for TEACHING STRATEGIES LLC	**$4,110.00**
TK ELEVATOR CORPORATION			
20-2540-320-01	ELEVATOR MAINT	0	613.08
		Total for TK ELEVATOR CORPORATION	**$613.08**
TOTAL ECLIPSE			
10-1520-320-03	HS ATHLETIC POSTERS	0	52.50
		Total for TOTAL ECLIPSE	**$52.50**
TRANSITION TURF MGMT			
20-2540-320-01	ATHLETIC FIELD MAINT	0	500.00
		Total for TRANSITION TURF MGMT	**$500.00**

Board Report - Red Bud CUSD #132

Expense on Date: 10/1/2026 to 10/31/2026

Account Number	Description	Check	Amount
USI, INC			
10-1110-410-02	ELEM LAM FILM	0	509.58
		Total for USI, INC	**$509.58**
WM. B. ITTNER INC.			
20-2530-390-01	DESIGN FOR HS ANNEX	0	22,108.52
		Total for WM. B. ITTNER INC.	**$22,108.52**
WORTHINGTON DIRECT HOLDINGS LLC			
10-1110-540-02	ELEM SCIENCE LAB TABLES	0	14,364.50
		Total for WORTHINGTON DIRECT HOLDINGS LLC	**$14,364.50**
		Report Total	$406,815.59

Board Report - Red Bud CUSD #132

Expense on Date: 10/1/2026 to 10/31/2026

Account Number	Description	Check	Amount
CONSTRUCTION SUPPLY - RB			
20-2540-410-01	PREMIXED BAGS CONCRETE	58728	25.16
		Total for CONSTRUCTION SUPPLY - RB	**$25.16**
CONTEMPORARY LIFE SAVING			
10-2130-310-01	CPR/AED TRAINING	58729	54.00
10-2130-310-01	CPR/AED TRAINING	58729	162.00
		Total for CONTEMPORARY LIFE SAVING	**$216.00**
CTS TECHNOLOGY SOLUTIONS			
20-2540-320-01	CONFERENCE PHONE	58730	688.87
		Total for CTS TECHNOLOGY SOLUTIONS	**$688.87**
DUTCH HOLLOW SUPPLIES			
20-2540-410-01	MAINT SUPPLIES	58731	373.68
		Total for DUTCH HOLLOW SUPPLIES	**$373.68**
FOLLETT CONTENT SOLUTIONS LLC			
10-2221-430-02	ELEM LIBRARY BOOKS	58732	549.79
		Total for FOLLETT CONTENT SOLUTIONS LLC	**$549.79**
GLASS AND MORE INC			
40-2550-320-01	BUS 22 WINDSHIELD REPAIR	58733	564.00
		Total for GLASS AND MORE INC	**$564.00**
GRP MECHANICAL CO. INC.			
20-2540-310-01	SERVICE CALL	58734	639.45
		Total for GRP MECHANICAL CO. INC.	**$639.45**
GUIN MUNDORF LLC			
10-2311-318-01	LEGAL SERVICES	58735	1,943.75
		Total for GUIN MUNDORF LLC	**$1,943.75**
HEALTH RESOURCE SERVICE			
10-2520-310-01	TAMES FEE FOR SERVIC	58736	64.09
		Total for HEALTH RESOURCE SERVICE	**$64.09**
IL STATE BOARD EDUCATION			
10-3235-01	FY26 AG GRANT REFUND	58737	383.00
10-3705-01	FY26 OVER PMT PRE-K BLOCK GRANT	58737	32,720.00
		Total for IL STATE BOARD EDUCATION	**$33,103.00**
MEIER EQUIPMENT & RENTALS LLC			
20-2543-410-01	MOWER BELT DRIVE	58738	40.29
		Total for MEIER EQUIPMENT & RENTALS LLC	**$40.29**
PAVILION FOUNDATION			
10-1912-670-01	INPATIENT TUITION 7 DAYS	58739	462.00
		Total for PAVILION FOUNDATION	**$462.00**
WEBSTAURANT STORE			
10-1400-420-03	FACS OVENS - OKAW REIMB	58740	9,281.00
		Total for WEBSTAURANT STORE	**$9,281.00**
WM. B. ITTNER INC.			
20-2530-390-01	DESIGN FOR HS ANNEX	58741	42,722.54
		Total for WM. B. ITTNER INC.	**$42,722.54**

Board Report - Red Bud CUSD #132

Expense on Date: 10/1/2026 to 10/31/2026

Account Number	Description	Check	Amount
		Report Total	$90,673.62

Red Bud Community Unit School District #132

SEPTEMBER 2026

TREASURER'S REPORT

Fund	August 31, 2026 Beginning Net Assets	Monthly Receipts	Adjustments	Monthly Disbursements	September 30, 2026 Ending Net Assets	Transfers/Loans	September 30, 2026 Ending Cash Balance
10 Education	$ 14,190,293.14	$ 2,211,586.96	$ (8,181.14)	$ (999,478.57)	$ 15,394,220.39		$ 15,394,220.39
20 Building	$ 18,685,511.59	$ 588,673.45	$ 7,970.00	$ (162,140.87)	$ 19,120,014.17	$ (2,098,531.74) **	$ 17,021,482.43
30 Debt Services	$ 949,964.85	$ 250,706.30	$ -	$ -	$ 1,200,671.15		$ 1,200,671.15
40 Transportation	$ 1,242,255.00	$ 274,375.96	$ -	$ (69,524.82)	$ 1,447,106.14		$ 1,447,106.14
50 IMRF	$ 49,300.36	$ 42,863.71	$ -	$ (19,759.63)	$ 72,404.44		$ 72,404.44
51 FICA	$ (5,516.10)	$ 92,953.71	$ -	$ (24,567.38)	$ 62,870.23		$ 62,870.23
60 Capital Improvement	$ (1,395,072.53)	$ 1,595.93	$ -	$ (41,000.00)	$ (1,434,476.60)	$ 2,098,531.74 **	$ 664,055.14
70 Working Cash	$ 2,764,111.97	$ 57,395.75	$ -	$ -	$ 2,821,507.72		$ 2,821,507.72
80 Tort Fund	$ 133,846.74	$ 206,791.38	$ -	$ -	$ 340,638.12		$ 340,638.12
90 Fire & Safety	$ 361,673.21	$ 49,794.23	$ -	$ 43,990.40	$ 455,457.84		$ 455,457.84
Total	$ 36,976,368.23	$ 3,776,737.38	$ (211.14)	$ (1,272,480.87)	$ 39,480,413.60	$ -	**$ 39,480,413.60**

Fund 10	$ 4,488.00	EBMS Retiree Insur	Bank Statement Balance	**$**	**40,000,821.60**		
Fund 10	$ (13.14)	TRS Annual Audit Write Off	Outstanding cks Buena Vista	$	(520,408.00)	North County Sav	$ 500,000.00
Fund 10	$ (4,686.00)	Retiree Insur Ck - Deposit	Outstanding Perandoe funds			Dieterich Bank MM	$ 3,749,236.04
Fund 10	$ (7,970.00)	Reclass from Fund 20	Outstanding ACH - PR			Dieterich Bank CD	$ 661,667.41
Fund 20	$ 7,970.00	Reclass to Fund 10	Bank Balance end of month	**$**	**39,480,413.60**	Illinois MM Funds	$ 12,029,910.23
	$ (211.14)	**Grand Total**	*(Same as ending cash balance)*	***$***	***(0.00)***	ISDLAF+ Funds-General	$ 6,449,323.28
						ISDLAF+ Funds-Fund 20	$ 354,298.47
						ISDLAF+ Funds-Fund 90	$ -
						Buena Vista CDARS	$ 500,000.00
						Buena Vista CD	$ 2,346,240.36
						Buena Vista CD	$ 2,575,542.87
						Buena Vista OP	$ 10,834,602.94
							$ 40,000,821.60

Prepared by: Kelly Shockley
District Bookkeeper
RBCUSD #132

Reviewed and Approved by:

Beth Doiron, Treasurer

**Balance of Technology Loan*

***Capital Project Loans-combined*

Gymnasium $ 2,098,531.74

IMPREST FUND REPORT

6691-6713

10/22/2026 BOARD MEETING

ACCOUNT	CHECK	DATE	WRITTEN TO	PURPOSE	Amount
10-1510-640	6691	9/2/2026	Marissa #40	EL Cross Country Meet 9/16	$ 150.00
10-1510-640	6692	9/2/2026	Freeburg #70	EL Cross Country Meet 9/11	$ 100.00
10-1520-640	6693	9/2/2026	Marion High School	HS Boys Golf Invite 9/16	$ 150.00
10-1520-640	6694	9/2/2026	Okawville High School	HS Varsity Girls Golf 9/11	$ 300.00
10-1520-640	6695	9/3/2026	Freeburg High School	HS Cross Country Invite 9/26	$ 200.00
10-1520-640	6696	9/8/2026	Chester High School	HS Cross Country Invite 10/1	$ 150.00
10-1520-310	6697	9/9/2026	Brett Kisro	HS Fball Athletic Trainer 9/4	$ 375.50
10-1520-640	6698	9/9/2026	O'Fallon Township High School	HS JV Boys Golf 9/24	$ 290.00
10-1520-310	6699	9/10/2026	Sydney Diekhoff	HS Vball Athletic Trainer 9/12	$ 300.00
10-1520-310	6700	9/16/2026	Brett Kisro	HS Fball Athletic Trainer 9/11	$ 525.00
10-1510-320	6701	9/22/2026	Creative Concepts	8th Grade Night Flowers Bball & Sball	$ 112.50
10-1520-310	6702	9/22/2026	Sydney Diekhoff	HS Vball Athletic Trainer 9/17	$ 262.50
10-1520-640	6703	9/22/2026	Acorns Golf Course	HS Girls Golf Regional Tourn 9/29	$ 286.00
10-1520-640	6704	9/22/2026	Ironman Tournaments LLC	HS Boys Wrestling Tournament 12/11	$ 150.00
10-1520-640	6705	9/22/2026	Okawville High School	HS Girls Golf Conference Tourn 9/24	$ 240.00
10-1520-640	6706	9/22/2026	Wesclin High School	HS Boys Golf Conference Tourn 9/23	$ 240.00
10-1520-310	6707	9/23/2026	Brett Kisro	HS Fball Athletic Trainer 9/18	$ 375.00
10-1520-640	6708	9/24/2026	Okawville High School	HS Boys Golf Regional 9/30	$ 240.00
10-1520-640	6709	9/24/2026	Acorns Golf Course	HS Girls Golf Regional Pract Rnd 9/29	$ 252.00
10-1510-640	6710	9/28/2026	Du Quion Middle School	EL Cross Country Meet 10/3	$ 200.00
10-1510-640	6711	9/28/2026	Unity Christian School	EL Cross Country Meet 10/1	$ 150.00
10-1520-640	6712	9/28/2026	RBM Golf Course	HS Boys Golf Lunch Regionals 9/30	$ 54.00
10-1520-310	6713	9/28/2026	Brett Kisro	HS Fball Athletic Trainer 9/25	$ 450.00
					$ 5,552.50
10-1520-640	6680	9/2/2026	VOID - Central High School	VOID - HS Boys JV Golf - Cancelled	$ (225.00)
10-1510-640	6687	9/4/2026	VOID - Belleville West	VOID - EL Cross Country - Cancelled	$ (75.00)
					$ 5,252.50

RED BUD COMMUNITY UNIT SCHOOL DISTRICT NO. 132

INVESTMENT REPORT

SEPTEMBER 2026

FUND	DESCRIPTION		PURCHASED	DUE	COST	RATE*	FACILITY
10	EDUCATION	CD	9/22/2025	3/22/2027	$ 500,000.00	3.84%	NORTH COUNTY SAVINGS
10	EDUCATION		Operating Acc	N/A	$ 4,701,146.31	0.07%	BUENA VISTA NAT. BANK
20	BUILDING		Operating Acc	N/A	$ 2,897,563.81	0.07%	BUENA VISTA NAT. BANK
30	DEBT SERVICES		Operating Acc	N/A	$ 736,152.08	0.07%	BUENA VISTA NAT. BANK
40	TRANSPORTATION		Operating Acc	N/A	$ 407,306.95	0.07%	BUENA VISTA NAT. BANK
50	RETIREMENT		Operating Acc	N/A	$ 63,568.35	0.07%	BUENA VISTA NAT. BANK
51	FICA		Operating Acc	N/A	$ 59,086.31	0.07%	BUENA VISTA NAT. BANK
60	CAPITAL PROJECTS		Operating Acc	N/A	$ 425,566.69	0.07%	BUENA VISTA NAT. BANK
70	WORKING CASH		Operating Acc	N/A	$ 417,764.20	0.07%	BUENA VISTA NAT. BANK
80	TORT FUND		Operating Acc	N/A	$ 234,492.13	0.07%	BUENA VISTA NAT. BANK
90	LIFE SAFETY		Operating Acc	N/A	$ 371,548.11	0.07%	BUENA VISTA NAT. BANK
10	EDUCATION		MM	N/A	$ 2,067,915.70	0.85%	Dieterich Bank
20	BUILDING		MM	N/A	$ 588,151.01	0.85%	Dieterich Bank
30	DEBT SERVICES		MM	N/A	$ 400,641.07	0.85%	Dieterich Bank
40	TRANSPORTATION		MM	N/A	$ 204,735.71	0.85%	Dieterich Bank
50	IMRF		MM	N/A	$ 4,190.39	0.85%	Dieterich Bank
51	FICA		MM	N/A	$ 3,783.92	0.85%	Dieterich Bank
60	CAPITAL PROJECTS		MM	N/A	$ 238,488.45	0.85%	Dieterich Bank
70	WORKING CASH		MM	N/A	$ 99,250.08	0.85%	Dieterich Bank
80	TORT FUND	MM	Savings Acc	N/A	$ 47,976.01	3.75%	ILLINOIS FUNDS MM
90	LIFE SAFETY		MM	N/A	$ 83,909.73	0.85%	Dieterich Bank
10	EDUCATION	CD	3/22/2023	9/21/2027	$ 661,667.41	3.59%	Dieterich Bank
10	EDUCATION	CD	9/24/2026	9/23/2027	$ 500,000.00	4.25%	BUENA VISTA NAT. BANK
10	EDUCATION	CD	8/16/2022	11/16/2026	$ 2,346,240.36	3.90%	BUENA VISTA NAT. BANK
10	EDUCATION	CD	10/10/2025	10/10/2028	$ 2,575,542.87	4.00%	BUENA VISTA NAT. BANK
10	EDUCATION		Treasury Sec		$ 580,695.05	3.60%	ISDLAF+
20	BUILDING		Treasury Sec		$ 6,222,926.70	3.60%	ISDLAF+
90	LIFE SAFETY		Treasury Sec		$ -	3.60%	ISDLAF+
10	EDUCATION	MM	Savings Acc	N/A	$ 1,461,012.69	3.75%	ILLINOIS FUNDS MM
20	BUILDING	MM	Savings Acc	N/A	$ 7,312,840.91	3.75%	ILLINOIS FUNDS MM
30	DEBT SERVICES	MM	Savings Acc	N/A	$ 63,878.00	3.75%	ILLINOIS FUNDS MM
40	TRANSPORTATION	MM	Savings Acc	N/A	$ 835,063.48	3.75%	ILLINOIS FUNDS MM
50	IMRF	MM	Savings Acc	N/A	$ 4,645.70	3.75%	ILLINOIS FUNDS MM
51	FICA	MM	Savings Acc	N/A	$ -	3.75%	ILLINOIS FUNDS MM
70	WORKING CASH	MM	Savings Acc	N/A	$ 2,304,493.44	3.75%	ILLINOIS FUNDS MM
80	TORT FUND		MM	N/A	$ 58,169.98	0.00%	Dieterich Bank
90	LIFE SAFETY	MM	Savings Acc	N/A	$ -	3.75%	ILLINOIS FUNDS MM
				TOTAL	**$ 39,480,413.60**		

CD-Certif of Deposit	$ 500,000.00	4.10%	BUENA VISTA NAT. BANK
CD-Certif of Deposit	$ 2,346,240.36	3.90%	BUENA VISTA NAT. BANK
CD-Certif of Deposit	$ 2,575,542.87	4.00%	BUENA VISTA NAT. BANK
Checking	$ 10,314,194.94	0.07%	BUENA VISTA NAT. BANK
MM Checking	$ 3,739,042.07	0.85%	Dieterich Bank
CD-Certif of Deposit	$ 661,667.41	3.59%	Dieterich Bank
CD-Certif of Deposit	$ 500,000.00	3.84%	NORTH COUNTY SAVINGS
TS-Treasury Security	$ 580,695.05	3.60%	ISDLAF+
TS-Treasury Security	$ 6,222,926.70	3.60%	ISDLAF+
TS-Treasury Security	$ -	3.60%	ISDLAF+
MM Checking	$ 12,040,104.20	3.75%	ILLINOIS FUNDS MM
GRAND TOTAL	**$ 39,480,413.60**		

INVESTED FUND TOTALS

10	$ 15,394,220.39
20	$ 17,021,482.43
30	$ 1,200,671.15
40	$ 1,447,106.14
50	$ 72,404.44
51	$ 62,870.23
60	$ 664,055.14
70	$ 2,821,507.72
80	$ 340,638.12
90	$ 455,457.84
	$ 39,480,413.60

** Buena Vista .5% interest is on the first $500,000
After $500,000, the interest rate is .18% up to $4,000,000.

** Buena Vista ICS is included in Buena Vista Operating Acct
Buena Vista ICS 3.75% interest rate on $10,000,000.00

** The rates for IL Money Market will adjust daily.
The rate shown is the rate as of the end of the month.

Prepared by: Kelly Shockley
Bookkeeper

Illinois Association of School Boards
Lighting the Way to Excellence in School Governance

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OFFICERS
Tracie Sayre, *President*
Alva J. Kreutzer, *Vice President*
Mark Harms, *Immediate Past President*
Marc Tepper, *Treasurer*
Kimberly A. Small, J.D., *Executive Director*

IASB Liaison October Talking Points

Below are the IASB Liaison talking points for October.

1. The 2026 Joint Annual Conference is scheduled for November 20-22. The Conference schedule and planner are now available, so you can view and plan the panels that you would like to attend. This, along with other Conference information, is available here.

2. Professional development is important for board members. IASB offers many different types of professional development, from Joint Annual Conference to Division Meetings to in-district workshops to online learning. Click here to view the different trainings and workshops that are available and to access online training. You will also be able to view numerous resources that are available to IASB members.

Patrick Allen

Director, Outreach and Training

Illinois Association of School Boards

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pallen@iasb.com

Red Bud Elementary School
Principal's Report
Submitted by: Stephanie Mohr

October 2026

We started off the month of October with the Fall Festival and Harvest Hangout. The Fall Festival was for students up to 5th grade. The Harvest Hangout was open to junior high students and was sponsored by BETA. We had an excellent turnout for both events. There were bounce houses, concessions, games, face painting by Art Club, and a very popular basket raffle. Sarah North and Shelby Ratz were the primary organizers of the event this year and they did an excellent job ensuring it was a success!

The Red Bud Fire Department visited RBES on October 6th to observe our fire drill, which went well. They then presented to our Pre-K and kindergarten students about Fire Safety as a part of Fire Prevention Week. We appreciate their support!

RBES Athletics have been outstanding this Fall. The Girls A Softball Team was undefeated in the conference. The Cross Country Team is making a name for themselves this year. The Royals dominated the Conference Meet with both the girls and boys winning the small school conference. This meet was held at Red Bud's Lincoln Park. Coach Dahlem and Coach Stellhorn created an excellent course for the conference meet. Last week, the girls took the win at Regionals, earning their ticket to the State meet. The boys took an impressive second place at Regionals, also earning the opportunity to run at the State meet. This team is making Royals history, with both boys and girls competing at the State Meet. It has been impressive watching Coach Dahlem and Coach Stellhorn train these runners and build this team. The State meet is October 17th in DuQuoin.

We held our First Quarterly Assembly on October 13th. This is an opportunity for us to celebrate our wonderful students! The assembly includes; Perfect Attendance Awards, Teacher Recognition Awards, Athlete Recognitions, Attendance Prizes for students who have been demonstrating the Royal Way, and of course, games to finish out the assemblies.

Mr. Quigley is working to get everyone in the Halloween Spirit by hosting The Royal Pumpkin Showdown. Teams of teachers will decorate a provided pumpkin this week and on Friday students and staff will have a chance to vote for their favorites! We are looking forward to this fun activity, I have no doubt we will see some creative entries!

Student and Staff Recognition
Our Sling N Scoops Spotlight Students of the Month for October are Blayne-Kellerman Stines and Crawford Gregson. Blayne, a first grader, was nominated by her teacher Mrs. North. Mrs. North stated that Blayne has shown so much compassion to others this month. She really stops to think about how others might be feeling, and wants to help if anyone is having a hard time. She wants everyone to do well! Crawford, a seventh grader, was nominated by Mrs. Lossos. Mrs

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Principal's Report
Submitted by: Stephanie Mohr

Lossos stated that Crawford is polite, courteous, and respectful. He is conscientious and responsible with his classwork & assignments. It is obvious that his grades and doing well in class are important to him. Crawford manages to juggle his school work with athletics and other activities. We love how these two students demonstrate the Royal Way, everyday! Way to go, Blayne and Crawford!

Our Royal Recognition and Staff Member for the month of October goes to Linze Seidel, our school counselor. Linze is an amazing resource to the RBES team and seems to always have perfect timing and the perfect strategy to help with our students. A staff member stated that, "Linze does a great job of seeing the "big picture" of what will help guide students (and staff!) to be their best selves." We are so lucky to have Linze as a part of our school community!

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Asst. Principal: Erin Legendre
Athletic Director: Dane Walter
School Counselor: Adam Guebert

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Student of the Month

Lauren Eckart is our Lions Club Student of the Month. Lauren was nominated by Ms. Myerscough, Ms. Roth, Ms. Sievers, and Ms. Steppig. The nominations highlighted Lauren's kindness, positivity, and consistent willingness to help both staff and her peers. In particular, the staff drew attention to Lauren's amazing art work and the time she invested in designing and painting our library shelves. Thank you to the Lions Club for continuing to support the Musketeers through this award.

Athletes of the Month

Congratulations to our Athletes of the Month – Maria Murry and Brayden Koester. Maria is the senior libero for the volleyball team, and has been named to multiple all-tournament squads. She is currently ranked 6th in the state in digs, and is a team leader on and off the court. Brayden is a senior and is a kicker and linebacker for the football team. Brayden is tied for the team lead in tackles, and has been a valuable weapon as a kicker, particularly on punts and kickoffs. Thank you to Jena Gibbs of EXP Realty and Liz Russell of Southside Strength & Conditioning for supporting the Musketeers.

Extracurricular Activities

Season Updates:

Cross Country – The team hosted a very successful Run in the Bud last week, and begin their IHSA post-season with regionals on October 24th.

Football – The team wraps up the regular season on October 16th. They currently have a record of 6-2, and have claimed a share of the Cahokia-Illinois title. The Musketeers have clinched a playoff berth, and we anticipate hosting.

Boys Golf – The team finished the regular season with a combined record of 135-14. The boys claimed quite a bit of hardware this season, earning the Cahokia-Illinois title, an IHSA Regional championship, an IHSA Sectional championship, and the IHSA 1A Third Place trophy at state.

Girls Golf – The team finished the regular season with a record of 20-11 in match play and 43-23 overall. The girls opened the IHSA State series with regionals on Sept 29th. Olivia Schmidt and Olivia Taylor advanced through to the sectional round.

Volleyball – The team is currently 22-4 on the season, and will wrap up their regular season schedule on October 22nd. They begin the IHSA post-season the week of October 26th at the Du Quoin regional, where RBHS will be the #1 seed.

Alan J. Guehne