



Lincolnshire-Prairie View School District 103

Memo

To: Board of Education
From: Patrick Palbicke
CC: Dr. Katie Reynolds
Date: September 24, 2026
Re: Business Office Update – August 2026

August 2026 Financial Reports

I'm pleased to share the financial updates for August 2026 as the district begins its school year this month. Revenue will continue to be light, but will get a large boost from tax collections in September; expenses will flatten a tad as we balance out the large July purchases, however, it is expected that supply orders will increase as the school year starts. Salaries will remain lower but will increase next month along with the beginning of paying the various activity stipends.

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

Revenue – Target 16.7% Collected:

- **District Overall:** Currently stands at 7.9% collected with low tax collections in July and August.
- **State Revenue:** 3.7%. EBF (State Aid) has begun and is the only state amounts we normally receive this early in the year.
- **Federal Revenue:** 5.4%, A few more final grant reimbursements are collected from the previous year and another small Medicaid payment.

Expenses – Target 16.7% Expended:

- **District Overall:** Expenditure rate is 18.4% (primarily due to capital outlay and early purchased services such as insurance)
- **Salary and Benefits (All Funds):** Currently at 15% (1.7% under budget).
- **Other Insurance:** 86.6%, as the district pays the whole year upfront for Property and Casualty as well as Worker's Compensation Insurance.
- **Service Agreements:** 60.8% as many of the items for software and education items are paid up front and renewed either 7/1 or 8/1 of each year.

- **Supplies – All Funds:** 23.7%, as we prepare for the year and school starting in this month.
- **Capital Outlay:** 87.7% as summer projects are completed.

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

Revenue Report
8/31/2026

Education Fund
Local Sources

Property Tax Receipts	1,201,935.72	1,274,257.40	2,476,193.12	31,450,000	28,973,806.88	7.9%
CPPRT	31,608.91	8,013.07	39,621.98	120,000	80,378.02	33.0%
Tuition -EC/FD Kindergarten	82,923.50	122,512.96	205,436.46	645,000	439,563.54	31.9%
Tuition - Summer School	-	-	-	195,000	195,000.00	0.0%
Interest	62,565.89	48,266.94	110,832.83	650,000	539,167.17	17.1%
Athletic Admissions	-	-	-	-	-	No Bud
Other Admissions	-	-	-	-	-	No Bud
After School Activities	-	125.00	125.00	110,000	109,875.00	0.1%
Technology Fee	-	-	-	300	300.00	0.0%
PE Uniform/Lock Fee	153.00	1,822.50	1,975.50	5,000	3,024.50	39.5%
Fine Arts Fee	-	-	-	-	-	No Bud
Graduation Fee	26.00	416.00	442.00	5,000	4,558.00	8.8%
Sprague Class Project Fee	-	-	-	-	-	No Bud
Half Day Class Project Fee	-	-	-	-	-	No Bud
Field Trip Fees	-	-	-	20,000	20,000.00	0.0%
Sale of Athletic Wear	-	-	-	-	-	No Bud
103 Club Fees	8,340.00	734.40	9,074.40	975,000	965,925.60	0.9%
Student ID Fees/Fines	-	-	-	500	500.00	0.0%
Library Fees/Fines	-	-	-	250	250.00	0.0%
Athletic Fees	-	4,200.00	4,200.00	45,000	40,800.00	9.3%
Band/Orchestra/Choir	100.00	17,434.92	17,534.92	55,000	37,465.08	31.9%
Textbook Fees	8,146.32	29,208.70	37,355.02	485,750	448,394.98	7.7%
PTO/Foundation Donations	5,215.00	-	5,215.00	40,000	34,785.00	13.0%
Other Donations	-	-	-	10,000	10,000.00	0.0%
Misc. Donations	995.00	-	995.00	100	(895.00)	995.0%
Refunds from Prior Yr. Expenses	-	-	-	8,000	8,000.00	0.0%
Payment from other LEA's	-	-	-	-	-	No Bud
Camp Revenue	-	-	-	20,000	20,000.00	0.0%
Outdoor Ed Revenue	-	-	-	20,000	20,000.00	0.0%
Other Local Revenue	4,722.86	-	4,722.86	260,000	255,277.14	1.8%
Local Revenue	1,406,732.20	1,506,991.89	2,913,724.09	35,119,900	32,206,175.91	8.3%
State Sources						
General State Aid	-	94,938.00	94,938.00	1,042,838	947,900.00	9.1%
Spec. Ed. Private Facility	-	-	-	60,000	60,000.00	0.0%
Spec. Ed. Extraordinary	-	-	-	-	-	No Bud
Spec. Ed. Personnel	-	-	-	-	-	No Bud
Spec. Ed. Orphanage	-	-	-	-	-	No Bud
Spec. Ed. Summer School	-	-	-	-	-	No Bud
Bilingual	-	-	-	-	-	No Bud
Orphanage Tuition	-	-	-	-	-	No Bud
Library Per Capital Grant	-	-	-	1,500	1,500.00	0.0%
Other State Revenue	-	-	-	-	-	No Bud
State Revenue	-	94,938.00	94,938.00	1,104,338	1,009,400.00	8.6%
Federal Sources						
Special Milk Program/NSLP	3,982.59	-	3,982.59	26,500	22,517.41	15.0%
Summer Food Service Program	-	-	-	-	-	No Bud
Title I - Low Income	-	7,611.00	7,611.00	28,000	20,389.00	27.2%
IDEA Preschool	-	-	-	11,500	11,500.00	0.0%
IDEA Flow Through	-	-	-	465,000	465,000.00	0.0%
IDEA Room & Board	-	-	-	-	-	No Bud
Title III - LIPLEP	8,650.00	-	8,650.00	25,000	16,350.00	34.6%
Title II - Teacher Quality	17,647.00	-	17,647.00	26,850	9,203.00	65.7%
Medicaid Reimbursement	2,624.87	12,527.20	15,152.07	70,000	54,847.93	21.6%
Other Restricted Fed Grants	-	12,000.00	12,000.00	-	(12,000.00)	No Bud
Federal Revenue	32,904.46	32,138.20	65,042.66	652,850	587,807.34	10.0%
Subtotal Education Fund	1,439,636.66	1,634,068.09	3,073,704.75	36,877,088	33,803,383.25	8.3%

"On-Behalf"/Transfers	-	-	-	-	-	No Bud
Total Education Fund	1,439,636.66	1,634,068.09	3,073,704.75	36,877,088	33,803,383.25	8.3%
Operations & Maintenance Fund						
Local Sources						
Property Tax Receipts	157,068.78	166,517.10	323,585.88	4,240,000	3,916,414.12	7.6%
Interest	2,443.52	908.10	3,351.62	20,000	16,648.38	16.8%
Facility Rental	3,725.00	-	3,725.00	15,000	11,275.00	24.8%
Impact Fees	-	20,951.64	20,951.64	45,000	24,048.36	46.6%
Refunds from Prior Yr. Expenses	-	-	-	-	-	No Bud
Other Local Revenue	426.90	-	426.90	1,500	1,073.10	28.5%
Local Revenue	163,664.20	188,376.84	352,041.04	4,321,500.00	3,969,458.96	8.1%
State Sources						
General State Aid	-	-	-	-	-	No Bud
Other State Revenue	-	-	-	50,000	50,000.00	0.0%
State Revenue	-	-	-	50,000	50,000.00	0.0%
Subtotal O & M Fund	163,664.20	188,376.84	352,041.04	4,371,500.00	4,019,458.96	8.1%
Transfers	-	-	-	-	-	No Bud
Total O&M Fund	163,664.20	188,376.84	352,041.04	4,371,500.00	4,019,458.96	8.1%
Debt Service Fund						
Local Sources						
Property Tax Receipts	16,607.60	17,607.18	34,214.78	430,000	395,785.22	8.0%
Interest	108.59	147.54	256.13	500	243.87	51.2%
Payment from other LEA's	-	-	-	-	-	No Bud
Local Revenue	16,716.19	17,754.72	34,470.91	430,500.00	396,029.09	8.0%
Subtotal Debt Service Fund	16,716.19	17,754.72	34,470.91	430,500.00	396,029.09	8.0%
Transfers/Other Sources	-	-	-	-	-	No Bud
Total Debt Service Fund	16,716.19	17,754.72	34,470.91	430,500.00	396,029.09	8.0%
Transportation Fund						
Local Sources						
Property Tax Receipts	86,101.93	91,282.77	177,384.70	2,260,000	2,082,615.30	7.8%
Bus Fees	800.00	3,200.00	4,000.00	6,800	2,800.00	No Bud
Paid Student Trips	-	-	-	5,000	5,000.00	0.0%
Summer School Trans Fees	-	-	-	30,000	30,000.00	0.0%
SPED Trans Fees Other LEAs	-	-	-	-	-	No Bud
Interest	5,219.69	3,905.61	9,125.30	100,000	90,874.70	9.1%
Payment from Other Districts	-	-	-	100	100.00	0.0%
Other Local Revenue	-	813.00	813.00	240,500	239,687.00	0.3%
Local Revenue	92,121.62	99,201.38	191,323.00	2,642,400.00	2,451,077.00	7.2%
State Sources						
Transportation - Regular	-	-	-	964,000	964,000.00	0.0%
Transportation - Spec. Ed.	-	-	-	440,000	440,000.00	0.0%
Other State Revenue	-	-	-	-	-	No Bud
State Revenue	-	-	-	1,404,000.00	1,404,000.00	0.0%
Subtotal Transportation Fund	92,121.62	99,201.38	191,323.00	4,046,400.00	3,855,077.00	4.7%
Fed Revenue	-	-	-	560,000.00	560,000.00	0.0%
Total Transportation Fund	92,121.62	99,201.38	191,323.00	4,606,400.00	4,415,077.00	4.2%
Retirement Fund						
Local Sources						
Property Tax Receipts	65,556.92	69,503.97	135,060.89	1,760,000	1,624,939.11	7.7%
CPPRT	-	-	-	30,000	30,000.00	0.0%
Interest	5,030.30	3,771.54	8,801.84	70,000	61,198.16	12.6%
Local Revenue	70,587.22	73,275.51	143,862.73	1,860,000.00	1,716,137.27	7.7%
Subtotal Retirement Fund	70,587.22	73,275.51	143,862.73	1,860,000.00	1,716,137.27	7.7%
Total Retirement Fund	70,587.22	73,275.51	143,862.73	1,860,000.00	1,716,137.27	7.7%
Capital Projects Fund						
Local Sources						
PTAB Recapture	6,247.18	6,621.47	12,868.65	150,000	137,131.35	8.6%

Interest	1,745.75	1,755.20	3,500.95	15,000	11,499.05	23.3%
PTO Donations	-	-	-	-	-	No Bud
Local Revenue	7,992.93	8,376.67	16,369.60	165,000.00	148,630.40	9.9%
Subtotal Cap. Projects Fund	7,992.93	8,376.67	16,369.60	165,000.00	148,630.40	9.9%
Transfers	-	-	-	-	-	No Bud
Total Cap. Projects Fund	7,992.93	8,376.67	16,369.60	165,000.00	148,630.40	9.9%
Working Cash Fund						
Local Sources						
Interest	753.35	423.45	1,176.80	15,000	13,823.20	7.8%
Local Revenue	753.35	423.45	1,176.80	15,000.00	13,823.20	7.8%
Subtotal Working Cash Fund	753.35	423.45	1,176.80	15,000.00	13,823.20	7.8%
Other Sources	-	-	-	-	-	No Bud
Total Working Cash Fund	753.35	423.45	1,176.80	15,000.00	13,823.20	7.8%
All Funds						
Local Sources						
Property Tax Receipts	1,533,518.13	1,625,789.89	3,159,308.02	40,290,000.00	37,130,691.98	7.8%
CPPRT	31,608.91	8,013.07	39,621.98	150,000.00	110,378.02	26.4%
Tuition - EC/FD Kindergarten	82,923.50	122,512.96	205,436.46	645,000.00	439,563.54	31.9%
Tuition - Summer School	-	-	-	195,000.00	195,000.00	0.0%
Bus Fees	800.00	3,200.00	4,000.00	6,800.00	2,800.00	No Bud
Paid Student Trips	-	-	-	5,000.00	5,000.00	0.0%
Summer School Trans Fees	-	-	-	30,000.00	30,000.00	0.0%
SPED Trans Fees Other LEAs	-	-	-	-	-	No Bud
Interest	77,867.09	59,178.38	137,045.47	870,500.00	733,454.53	15.7%
Admissions - Athletic	-	-	-	-	-	No Bud
Admissions - Other	-	-	-	-	-	No Bud
After School Activities	-	125.00	125.00	110,000.00	109,875.00	0.1%
Technology Fee	-	-	-	300.00	300.00	0.0%
PE Uniform/Lock Fee	153.00	1,822.50	1,975.50	5,000.00	3,024.50	39.5%
Fine Arts Fee	-	-	-	-	-	No Bud
Graduation Fee	26.00	416.00	442.00	5,000.00	4,558.00	8.8%
Sprague Class Project Fee	-	-	-	-	-	No Bud
Half Day Class Project Fee	-	-	-	-	-	No Bud
Field Trip Fees	-	-	-	20,000.00	20,000.00	0.0%
Sale of Athletic Wear	-	-	-	-	-	No Bud
103 Club Fees	8,340.00	734.40	9,074.40	975,000.00	965,925.60	0.9%
Student ID Fees/Fines	-	-	-	500.00	500.00	0.0%
Library Fees/Fines	-	-	-	250.00	250.00	0.0%
Athletic Fees	-	4,200.00	4,200.00	45,000.00	40,800.00	9.3%
Band/Orchestra/Choir	100.00	17,434.92	17,534.92	55,000.00	37,465.08	31.9%
Textbook Fees	8,146.32	29,208.70	37,355.02	485,750.00	448,394.98	7.7%
PTO/Foundation Donations	5,215.00	-	5,215.00	40,000.00	34,785.00	13.0%
Other Donations	-	-	-	10,000.00	10,000.00	0.0%
Misc. Donations	995.00	-	995.00	100.00	(895.00)	995.0%
Facility Rental	3,725.00	-	3,725.00	15,000.00	11,275.00	24.8%
Impact Fees	-	20,951.64	20,951.64	45,000.00	24,048.36	46.6%
Refunds from Prior Yr. Expenses	-	-	-	8,100.00	8,100.00	0.0%
Payment from other LEA's	-	-	-	-	-	No Bud
Camp Revenue	-	-	-	20,000.00	20,000.00	0.0%
Loreda Taft Revenue	-	-	-	20,000.00	20,000.00	0.0%
Other Local Revenue	5,149.76	813.00	5,962.76	502,000.00	496,037.24	1.2%
Local Revenue	1,758,567.71	1,894,400.46	3,652,968.17	44,554,300.00	40,901,331.83	8.2%
State Sources						
General State Aid	-	94,938.00	94,938.00	1,042,838.00	947,900.00	9.1%
Spec. Ed. Private Facility	-	-	-	60,000.00	60,000.00	0.0%
Spec. Ed. Extraordinary	-	-	-	-	-	No Bud
Spec. Ed. Personnel	-	-	-	-	-	No Bud
Spec. Ed. Orphanage	-	-	-	-	-	No Bud
Spec. Ed. Summer School	-	-	-	-	-	No Bud
Bilingual	-	-	-	-	-	No Bud

Transportation - Regular	-	-	-	964,000.00	964,000.00	0.0%
Transportation - Spec. Ed.	-	-	-	440,000.00	440,000.00	0.0%
Orphanage Tuition	-	-	-	-	-	No Bud
Library Per Capital Grant	-	-	-	1,500.00	1,500.00	0.0%
Other State Revenue	-	-	-	50,000.00	50,000.00	0.0%
State Revenue	-	94,938.00	94,938.00	2,558,338.00	2,463,400.00	3.7%
Federal Sources						
Special Milk Program	3,982.59	-	3,982.59	26,500.00	22,517.41	15.0%
Summer Food Service Program	-	-	-	-	-	No Bud
Title I - Low Income	-	7,611.00	7,611.00	28,000.00	20,389.00	27.2%
IDEA Preschool	-	-	-	11,500.00	11,500.00	0.0%
IDEA Flow Through	-	-	-	465,000.00	465,000.00	0.0%
IDEA Room & Board	-	-	-	-	-	No Bud
Title III - LIPLEP	8,650.00	-	8,650.00	25,000.00	16,350.00	34.6%
Title II - Teacher Quality	17,647.00	-	17,647.00	26,850.00	9,203.00	65.7%
Medicaid Reimbursement	2,624.87	12,527.20	15,152.07	70,000.00	54,847.93	21.6%
Other Restricted Fed Grants	-	12,000.00	12,000.00	560,000.00	548,000.00	2.1%
Federal Revenue	32,904.46	32,138.20	65,042.66	1,212,850.00	1,147,807.34	5.4%
Subtotal All Funds	1,791,472.17	2,021,476.66	3,812,948.83	48,325,488.00	44,512,539.17	7.9%
"On Behalf"/Transfers	-	-	-	-	-	No Bud
Total All Funds	1,791,472.17	2,021,476.66	3,812,948.83	48,325,488.00	44,512,539.17	7.9%

Expenditure Report
8/31/2026

Education Fund

	% of Fiscal Year Complete:					16.7%
	MTD July	MTD Aug	YTD Actual	Fiscal Year 2027 Final Budget	Budget Balance	% Budget Expensed
Salaries						
Admin Salaries	183,275.59	186,113.84	369,389.43	2,066,610.00	1,697,220.57	17.9%
Teacher Salaries	1,428,841.36	1,406,685.44	2,835,526.80	18,671,419.25	15,835,892.45	15.2%
Extra Duty Stipends	26,038.47	75,277.76	101,316.23	636,880.00	535,563.77	15.9%
Classified Salaries	344,936.09	322,066.19	667,002.28	4,665,097.00	3,998,094.72	14.3%
Substitutes	5,711.22	11,578.18	17,289.40	545,920.00	528,630.60	3.2%
Salaries Total	1,988,802.73	2,001,721.41	3,990,524.14	26,585,926.25	22,595,402.11	15.0%
Benefits						
TRS	41,413.57	40,438.69	81,852.26	523,477.00	441,624.74	15.6%
TRS ERO Payments	-	-	-	-	-	No Bud
Medical Insurance	309,642.32	311,996.11	621,638.43	4,237,156.00	3,615,517.57	14.7%
Life Insurance	3,989.34	4,022.53	8,011.87	48,297.00	40,285.13	16.6%
Retiree Insurance	10,415.43	4,428.48	14,843.91	112,950.00	98,106.09	13.1%
Tuition Reimbursement	5,675.80	2,234.00	7,909.80	135,000.00	127,090.20	5.9%
Post-Retirement Benefits	-	-	-	104,400.00	104,400.00	0.0%
Benefits Total	371,136.46	363,119.81	734,256.27	5,161,280.00	4,427,023.73	14.2%
Purchased Services						
Professional Development	7,838.95	11,894.98	19,733.93	134,000.00	114,266.07	14.7%
Consultation/Workshops	6,669.67	3,033.94	9,703.61	839,500.00	829,796.39	1.2%
Data Processing	1,464.00	1,236.76	2,700.76	12,000.00	9,299.24	22.5%
Auditing Services	-	-	-	34,000.00	34,000.00	0.0%
Legal Services	2,989.72	2,133.13	5,122.85	60,000.00	54,877.15	8.5%
Other Professional Services	16,092.78	1,115.00	17,207.78	41,200.00	23,992.22	41.8%
Sanitation Services	2,407.84	2,213.84	4,621.68	26,800.00	22,178.32	17.2%
Rentals	16,233.73	16,196.00	32,429.73	146,000.00	113,570.27	22.2%
Travel	3,776.84	1,684.84	5,461.68	28,700.00	23,238.32	19.0%
Telephone	3,866.60	3,882.20	7,748.80	71,000.00	63,251.20	10.9%
Postage	1,058.34	-	1,058.34	11,000.00	9,941.66	9.6%
Printing Services			-	7,500.00	7,500.00	0.0%
Water/Sewer Services	8,249.62	6,543.50	14,793.12	57,000.00	42,206.88	26.0%
Other Insurance	416,922.78	869.78	417,792.56	482,500.00	64,707.44	86.6%
Other Purchased Services	9,215.97	14,198.35	23,414.32	173,100.00	149,685.68	13.5%
Service Agreements	389,101.74	105,469.14	494,570.88	756,200.00	261,629.12	65.4%
Purchased Services Total	885,888.58	170,471.46	1,056,360.04	2,880,500.00	1,824,139.96	36.7%
Supplies						
General Supplies	71,463.00	31,515.28	102,978.28	415,875.00	312,896.72	24.8%
Art Supplies	1,798.33	1,904.03	3,702.36	37,500.00	33,797.64	9.9%
Paper Supplies	-	485.04	485.04	36,500.00	36,014.96	1.3%
Spanish Supplies	-	-	-	4,000.00	4,000.00	0.0%
Student-Paid Supplies	6,022.85	13,517.00	19,539.85	35,500.00	15,960.15	55.0%
Science Supplies	3,209.81	2,152.19	5,362.00	26,360.00	20,998.00	20.3%
Social Studies Supplies	1,931.88	2,147.66	4,079.54	13,790.00	9,710.46	29.6%
English Language Arts Supplies	3,069.45	8,533.12	11,602.57	45,950.00	34,347.43	25.3%
Math Supplies	1,759.34	2,415.12	4,174.46	28,450.00	24,275.54	14.7%
Supplies - Other	4,120.78	12,977.86	17,098.64	54,200.00	37,101.36	31.5%
Textbooks	135,378.50	4,887.18	140,265.68	192,000.00	51,734.32	73.1%
Library Books	1,667.70	36.55	1,704.25	35,200.00	33,495.75	4.8%
Periodicals	-	235.67	235.67	6,350.00	6,114.33	3.7%
Natural Gas	-	-	-	75,000.00	75,000.00	0.0%
Electricity	27,616.00	27,231.78	54,847.78	314,500.00	259,652.22	17.4%
Other Supplies	25,032.74	745.45	25,778.19	65,100.00	39,321.81	39.6%
Supplies Total	283,070.38	108,783.93	391,854.31	1,386,275.00	994,420.69	28.3%
Capital Outlay	12,461.82	-	12,461.82	15,000.00	2,538.18	83.1%
Other						
Dues and Fees	8,519.00	628.00	9,147.00	48,325.00	39,178.00	18.9%
Tuition	7,119.01	21,646.57	28,765.58	475,000.00	446,234.42	6.1%
Miscellaneous Objects	4,445.00	-	4,445.00	113,800.00	109,355.00	3.9%

Other Total	20,083.01	22,274.57	42,357.58	637,125.00	594,767.42	6.6%
Non-Capitalized Equipment	87,756.27	-	87,756.27	157,000.00	69,243.73	55.9%
Termination Benefits	-	-	-	-	-	No Bud
Subtotal Education Fund	3,649,199.25	2,666,371.18	6,315,570.43	36,823,106.25	30,507,535.82	17.2%
"On-Behalf"/Transfers	-	-	-	-	-	No Bud
Total Education Fund	3,649,199.25	2,666,371.18	6,315,570.43	36,823,106.25	30,507,535.82	17.2%
Operations and Maintenance Fund						
Salaries						
Admin Salaries	11,415.58	11,415.58	22,831.16	138,550.00	115,718.84	16.5%
Classified Salaries	88,270.27	89,819.39	178,089.66	1,033,600.00	855,510.34	17.2%
Salaries Total	99,685.85	101,234.97	200,920.82	1,172,150.00	971,229.18	17.1%
Benefits						
Medical Insurance	17,698.16	17,382.92	35,081.08	234,750.00	199,668.92	14.9%
Life Insurance	74.86	74.86	149.72	1,200.00	1,050.28	12.5%
Retiree Insurance	270.83	541.66	812.49	9,500.00	8,687.51	8.6%
Benefits Total	18,043.85	17,999.44	36,043.29	245,450.00	209,406.71	14.7%
Purchased Services						
Professional Development	-	595.00	595.00	5,000.00	4,405.00	11.9%
Other Professional Services	-	841.38	841.38	25,000.00	24,158.62	3.4%
Snow Removal	-	-	-	8,000.00	8,000.00	0.0%
Rental of Equipment	24,090.67	21,865.55	45,956.22	284,000.00	238,043.78	16.2%
Property Upkeep Services	39,401.75	65,697.73	105,099.48	440,000.00	334,900.52	23.9%
Telephone	478.32	239.16	717.48	3,600.00	2,882.52	19.9%
Service Agreements	612.44	7,317.75	7,930.19	48,500.00	40,569.81	16.4%
Purchased Services Total	64,583.18	96,556.57	161,139.75	814,100.00	652,960.25	19.8%
Supplies						
General Supplies	4,627.94	8,951.71	13,579.65	191,500.00	177,920.35	7.1%
Fuel	2,629.24	-	2,629.24	12,500.00	9,870.76	21.0%
Supplies Total	7,257.18	8,951.71	16,208.89	204,000.00	187,791.11	7.9%
Capital Outlay	607,730.65	621,024.55	1,228,755.20	1,400,000.00	171,244.80	87.8%
Other						
Dues and Fees	-	-	-	1,500.00		
Other Total	-	-	-	1,500.00	1,500.00	0.0%
Non-Capitalized Equipment	-	-	-	5,000.00	5,000.00	0.0%
Subtotal O&M Fund	797,300.71	845,767.24	1,643,067.95	3,842,200.00	2,199,132.05	42.8%
Transfers	-	-	-	-	-	No Bud
Total O&M Fund	797,300.71	845,767.24	1,643,067.95	3,842,200.00	2,199,132.05	42.8%
Debt Service Fund						
Purchased Services						
Other Professional Services	-	-	-	3,325.00	3,325.00	0.0%
Purchased Services Total	-	-	-	3,325.00	3,325.00	0.0%
Other						
Principal	144,912.10	-	144,912.10	624,915.00	480,002.90	23.2%
Interest	2,478.61	-	2,478.61	288,238.00	285,759.39	0.9%
Other Total	147,390.71	-	147,390.71	913,153.00	765,762.29	16.1%
Subtotal Debt Service Fund	147,390.71	-	147,390.71	916,478.00	769,087.29	16.1%
Transfers	-	-	-	-	-	No Bud
Total Debt Service Fund	147,390.71	-	147,390.71	916,478.00	769,087.29	16.1%
Transportation Fund						
Salaries						
Admin Salaries	10,600.94	10,600.94	21,201.88	128,961.00	107,759.12	16.4%
Classified Salaries	124,834.20	128,695.54	253,529.74	1,658,640.00	1,405,110.26	15.3%
Salaries Total	135,435.14	139,296.48	274,731.62	1,787,601.00	1,512,869.38	15.4%
Benefits						
Transp. IMRF/SS/Medicare	2,564.44	2,564.44	5,128.88	29,010.00	23,881.12	17.7%
Medical Insurance	34,612.36	34,587.01	69,199.37	468,174.00	398,974.63	14.8%
Life Insurance	146.54	142.65	289.19	2,300.00	2,010.81	12.6%
Retiree Insurance	(444.92)	1,594.92	1,150.00	6,500.00	5,350.00	17.7%
Benefits Total	36,878.42	38,889.02	75,767.44	505,984.00	430,216.56	15.0%
Purchased Services						
Professional Development	-	-	-	3,000.00	3,000.00	0.0%
Other Professional Services	1,925.00	-	1,925.00	35,000.00	33,075.00	5.5%

Rentals	13,756.25	-	13,756.25	805,000.00	791,243.75	1.7%
Property Upkeep Services	14,200.59	6,282.72	20,483.31	80,000.00	59,516.69	25.6%
Pupil Transportation Services	-	-	-	50,000.00	50,000.00	0.0%
Student-Paid Trips	-	-	-	1,500.00	1,500.00	0.0%
Telephone	-	-	-	500.00	500.00	0.0%
Other Purchased Services	682.00	2,498.50	3,180.50	100,000.00	96,819.50	3.2%
Service Agreements	12,150.00	-	12,150.00	42,000.00	29,850.00	28.9%
Purchased Services Total	42,713.84	8,781.22	51,495.06	1,117,000.00	1,065,504.94	4.6%
Supplies						
General Supplies	188.98	27.41	216.39	10,000.00	9,783.61	2.2%
Fuel	5,448.34	-	5,448.34	150,000.00	144,551.66	3.6%
Other Supplies	-	891.37	891.37	2,000.00	1,108.63	44.6%
Supplies Total	5,637.32	918.78	6,556.10	162,000.00	155,443.90	4.0%
Other						
Dues and Fees		-	-	1,000.00	1,000.00	0.0%
Other Total		-	-	1,000.00	1,000.00	0.0%
Non-Capitalized Equipment	-	-	-	802,000.00	802,000.00	0.0%
Subtotal Trans. Fund	220,664.72	187,885.50	408,550.22	4,375,585.00	3,967,034.78	9.3%
Transfers	-	-	-	-	-	No Bud
Total Trans. Fund	220,664.72	187,885.50	408,550.22	4,375,585.00	3,967,034.78	9.3%
Retirement Fund						
Benefits						
IMRF	61,025.49	61,083.29	122,108.78	738,745.00	616,636.22	16.5%
Social Security	41,583.69	40,471.28	82,054.97	529,730.00	447,675.03	15.5%
Medicare	23,062.75	23,541.97	46,604.72	288,210.00	241,605.28	16.2%
Benefits Total	125,671.93	125,096.54	250,768.47	1,556,685.00	1,305,916.53	16.1%
Subtotal Retirement Fund	125,671.93	125,096.54	250,768.47	1,556,685.00	1,305,916.53	16.1%
Total Retirement Fund	125,671.93	125,096.54	250,768.47	1,556,685.00	1,305,916.53	16.1%
Capital Projects Fund						
Capital Outlay						
Building Improvements	-	-	-	-	-	No Bud
Site Improvements	-	-	-	-	-	No Bud
Capital Outlay Total	-	-	-	-	-	No Bud
Subtotal Cap. Projects Fund	-	-	-	-	-	No Bud
Transfers/Other Uses	-	-	-	-	-	No Bud
Total Cap. Projects Fund	-	-	-	-	-	No Bud
Working Cash Fund						
Transfers/Other Uses	-	-	-	-	-	No Bud
Total Cap. Projects Fund	-	-	-	-	-	No Bud
All Funds						
Salaries						
Admin Salaries	205,292.11	208,130.36	413,422.47	2,334,121.00	1,920,698.53	17.7%
Teacher Salaries	1,428,841.36	1,406,685.44	2,835,526.80	18,671,419.25	15,835,892.45	15.2%
Extra Duty Stipends	26,038.47	75,277.76	101,316.23	636,880.00	535,563.77	15.9%
Classified Salaries	558,040.56	540,581.12	1,098,621.68	7,357,337.00	6,258,715.32	14.9%
Substitutes	5,711.22	11,578.18	17,289.40	545,920.00	528,630.60	3.2%
Salaries Total	2,223,923.72	2,242,252.86	4,466,176.58	29,545,677.25	25,079,500.67	15.1%
Benefits						
Transp. IMRF/SS/Medicare	2,564.44	2,564.44	5,128.88	29,010.00	23,881.12	17.7%
TRS	41,413.57	40,438.69	81,852.26	523,477.00	441,624.74	15.6%
IMRF	61,025.49	61,083.29	122,108.78	738,745.00	616,636.22	16.5%
Social Security	41,583.69	40,471.28	82,054.97	529,730.00	447,675.03	15.5%
Medicare	23,062.75	23,541.97	46,604.72	288,210.00	241,605.28	16.2%
TRS ERO Payments	-	-	-	-	-	No Bud
Medical Insurance	361,952.84	363,966.04	725,918.88	4,940,080.00	4,214,161.12	14.7%
Life Insurance	4,210.74	4,240.04	8,450.78	51,797.00	43,346.22	16.3%
Retiree Insurance	10,241.34	6,565.06	16,806.40	128,950.00	112,143.60	13.0%
Tuition Reimbursement	5,675.80	2,234.00	7,909.80	135,000.00	127,090.20	5.9%
Post-Retirement Benefits	-	-	-	104,400.00	104,400.00	0.0%
Benefits Total	551,730.66	545,104.81	1,096,835.47	7,469,399.00	6,372,563.53	14.7%

Purchased Services						
Professional Development	7,838.95	12,489.98	20,328.93	142,000.00	121,671.07	14.3%
Consultation/Workshops	6,669.67	3,033.94	9,703.61	839,500.00	829,796.39	1.2%
Data Processing	1,464.00	1,236.76	2,700.76	12,000.00	9,299.24	22.5%
Auditing Services	-	-	-	34,000.00	34,000.00	0.0%
Legal Services	2,989.72	2,133.13	5,122.85	60,000.00	54,877.15	8.5%
Other Professional Services	18,017.78	1,956.38	19,974.16	104,525.00	84,550.84	19.1%
Sanitation Services	2,407.84	2,213.84	4,621.68	26,800.00	22,178.32	17.2%
Snow Removal	-	-	-	8,000.00	8,000.00	0.0%
Rentals	54,080.65	38,061.55	92,142.20	1,235,000.00	1,142,857.80	7.5%
Property Upkeep Services	53,602.34	71,980.45	125,582.79	520,000.00	394,417.21	24.2%
Pupil Transportation Services	-	-	-	50,000.00	50,000.00	0.0%
Travel	3,776.84	1,684.84	5,461.68	28,700.00	23,238.32	19.0%
Student-Paid Trips	-	-	-	1,500.00	1,500.00	0.0%
Telephone	4,344.92	4,121.36	8,466.28	75,100.00	66,633.72	11.3%
Postage	1,058.34	-	1,058.34	11,000.00	9,941.66	9.6%
Printing Services	-	-	-	7,500.00	7,500.00	0.0%
Water/Sewer Services	8,249.62	6,543.50	14,793.12	57,000.00	42,206.88	26.0%
Other Insurance	416,922.78	869.78	417,792.56	482,500.00	64,707.44	86.6%
Other Purchased Services	9,897.97	16,696.85	26,594.82	273,100.00	246,505.18	9.7%
Service Agreements	401,864.18	112,786.89	514,651.07	846,700.00	332,048.93	60.8%
Purchased Services Total	993,185.60	275,809.25	1,268,994.85	4,814,925.00	3,545,930.15	26.4%
Supplies						
General Supplies	76,279.92	40,494.40	116,774.32	617,375.00	500,600.68	18.9%
Art Supplies	1,798.33	1,904.03	3,702.36	37,500.00	33,797.64	9.9%
Paper Supplies	-	485.04	485.04	36,500.00	36,014.96	1.3%
Spanish Supplies	-	-	-	4,000.00	4,000.00	0.0%
Student-Paid Supplies	6,022.85	13,517.00	19,539.85	35,500.00	15,960.15	55.0%
Science Supplies	3,209.81	2,152.19	5,362.00	26,360.00	20,998.00	20.3%
Social Studies Supplies	1,931.88	2,147.66	4,079.54	13,790.00	9,710.46	29.6%
English Language Arts Supplies	3,069.45	8,533.12	11,602.57	45,950.00	34,347.43	25.3%
Math Supplies	1,759.34	2,415.12	4,174.46	28,450.00	24,275.54	14.7%
Supplies - Other	4,120.78	12,977.86	17,098.64	54,200.00	37,101.36	31.5%
Textbooks	135,378.50	4,887.18	140,265.68	192,000.00	51,734.32	73.1%
Library Books	1,667.70	36.55	1,704.25	35,200.00	33,495.75	4.8%
Periodicals	-	235.67	235.67	6,350.00	6,114.33	3.7%
Fuel	8,077.58	-	8,077.58	162,500.00	154,422.42	5.0%
Natural Gas	-	-	-	75,000.00	75,000.00	0.0%
Electricity	27,616.00	27,231.78	54,847.78	314,500.00	259,652.22	17.4%
Other Supplies	25,032.74	1,636.82	26,669.56	67,100.00	40,430.44	39.7%
Supplies Total	295,964.88	118,654.42	414,619.30	1,752,275.00	1,337,655.70	23.7%
Capital Outlay						
Capital Outlay	620,192.47	621,024.55	1,241,217.02	1,415,000.00	173,782.98	87.7%
Building Improvements	-	-	-	-	-	No Bud
Site Improvements	-	-	-	-	-	No Bud
Capital Outlay Total	620,192.47	621,024.55	1,241,217.02	1,415,000.00	173,782.98	87.7%
Other						
Principal	144,912.10	-	144,912.10	624,915.00	480,002.90	23.2%
Interest	2,478.61	-	2,478.61	288,238.00	285,759.39	0.9%
Dues and Fees	8,519.00	628.00	9,147.00	50,825.00	41,678.00	18.0%
Tuition	7,119.01	21,646.57	28,765.58	475,000.00	446,234.42	6.1%
Miscellaneous Objects	4,445.00	-	4,445.00	113,800.00	109,355.00	3.9%
Other Total	167,473.72	22,274.57	189,748.29	1,552,778.00	1,363,029.71	12.2%
Non-Capitalized Equipment	87,756.27	-	87,756.27	964,000.00	876,243.73	9.1%
Termination Benefits	-	-	-	-	-	No Bud
Subtotal All Funds	4,940,227.32	3,825,120.46	8,765,347.78	47,514,054.25	38,748,706.47	18.4%
"On-Behalf"/Transfers	-	-	-	-	-	No Bud
Total All Funds	4,940,227.32	3,825,120.46	8,765,347.78	47,514,054.25	38,748,706.47	18.4%

Revenue Report

8/31/2026

% of Fiscal Year Complete: 16.7%

	MTD Aug	YTD Actual	Fiscal Year 2027 Final Budget	Budget Balance	% Budget Received
Education Fund					
Local Revenue	1,506,991.89	2,913,724.09	35,119,900	32,206,175.91	8.3%
State Revenue	94,938.00	94,938.00	1,104,338	1,009,400.00	8.6%
Federal Revenue	32,138.20	65,042.66	652,850	587,807.34	10.0%
Subtotal Education Fund	1,634,068.09	3,073,704.75	36,877,088	33,803,383.25	8.3%
"On Behalf"/Transfers	-	-	-	-	No Bud
Total Education Fund	1,634,068.09	3,073,704.75	36,877,088	33,803,383.25	8.3%
Operations & Maintenance Fund					
Local Revenue	188,376.84	352,041.04	4,321,500	3,969,458.96	8.1%
State Revenue	-	-	50,000	50,000.00	0.0%
Subtotal O & M Fund	188,376.84	352,041.04	4,371,500	4,019,458.96	8.1%
Transfers	-	-	-	-	No Bud
Total O&M Fund	188,376.84	352,041.04	4,371,500	4,019,458.96	8.1%
Debt Service Fund					
Local Revenue	17,754.72	34,470.91	430,500	396,029.09	8.0%
Subtotal Debt Service Fund	17,754.72	34,470.91	430,500	396,029.09	8.0%
Transfers	-	-	-	-	0.0%
Total Debt Service Fund	17,754.72	34,470.91	430,500	396,029.09	8.0%
Transportation Fund					
Local Revenue	99,201.38	191,323.00	2,642,400	2,451,077.00	7.2%
State Revenue	-	-	1,404,000	1,404,000.00	0.0%
Subtotal Transportation Fund	99,201.38	191,323.00	4,046,400	3,855,077.00	4.7%
Total Transportation Fund	99,201.38	191,323.00	4,046,400	3,855,077.00	4.7%
Retirement Fund					
Local Revenue	73,275.51	143,862.73	1,860,000	1,716,137.27	7.7%
Subtotal Retirement Fund	73,275.51	143,862.73	1,860,000	1,716,137.27	7.7%
Total Retirement Fund	73,275.51	143,862.73	1,860,000	1,716,137.27	7.7%
Capital Projects Fund					
Local Revenue	8,376.67	16,369.60	165,000	148,630.40	9.9%
Subtotal Cap. Projects Fund	8,376.67	16,369.60	165,000	148,630.40	9.9%
Transfers	-	-	-	-	No Bud
Total Cap. Projects Fund	8,376.67	16,369.60	165,000	148,630.40	9.9%
Working Cash Fund					
Local Revenue	423.45	1,176.80	15,000	13,823.20	7.8%
Subtotal Working Cash Fund	423.45	1,176.80	15,000	13,823.20	7.8%
Other Sources	-	-	-	-	No Bud
Total Working Cash Fund	423.45	1,176.80	15,000.00	13,823.20	7.8%
All Funds					
Local Revenue	1,894,400.46	3,652,968.17	44,554,300	40,901,331.83	8.2%
State Revenue	94,938.00	94,938.00	2,558,338	2,463,400.00	3.7%
Federal Revenue	32,138.20	65,042.66	652,850	587,807.34	10.0%
Subtotal All Funds	2,021,476.66	3,812,948.83	47,765,488	43,952,539.17	8.0%
"On Behalf"/Transfers	-	-	-	-	No Bud
Total All Funds	2,021,476.66	3,812,948.83	47,765,488	43,952,539.17	8.0%

Expenditure Report

8/31/2026

% of Fiscal Year Complete: 16.7%

	MTD Aug	YTD Actual	Fiscal Year 2027 Final Budget	Budget Balance	% Budget Expensed
Education Fund					
Salaries	2,001,721.41	3,990,524.14	26,585,926.25	22,595,402.11	15.0%
Benefits	363,119.81	734,256.27	5,161,280.00	4,427,023.73	14.2%
Purchased Services	170,471.46	1,056,360.04	2,880,500.00	1,824,139.96	36.7%
Supplies	108,783.93	391,854.31	1,386,275.00	994,420.69	28.3%
Capital Outlay	-	12,461.82	15,000.00	2,538.18	83.1%
Other	22,274.57	42,357.58	637,125.00	594,767.42	6.6%
Non-Capitalized Equipment	-	87,756.27	157,000.00	69,243.73	55.9%
Termination Benefits	-	-	-	-	No Bud
Subtotal Education Fund	2,666,371.18	6,315,570.43	36,823,106.25	30,507,535.82	17.2%
"On Behalf"/Transfers	-	-	-	-	No Bud
Total Education Fund	2,666,371.18	6,315,570.43	36,823,106.25	30,507,535.82	17.2%
Operations and Maintenance Fund					
Salaries	101,234.97	200,920.82	1,172,150.00	971,229.18	17.1%
Benefits	17,999.44	36,043.29	245,450.00	209,406.71	14.7%
Purchased Services	96,556.57	161,139.75	814,100.00	652,960.25	19.8%
Supplies	8,951.71	16,208.89	204,000.00	187,791.11	7.9%
Capital Outlay	621,024.55	1,228,755.20	1,400,000.00	171,244.80	87.8%
Other	-	-	1,500.00	1,500.00	0.0%
Non-Capitalized Equipment	-	-	5,000.00	5,000.00	0.0%
Subtotal O&M Fund	845,767.24	1,643,067.95	3,840,700.00	2,197,632.05	42.8%
Transfers	-	-	-	-	No Bud
Total O&M Fund	845,767.24	1,643,067.95	3,840,700.00	2,197,632.05	42.8%
Debt Service Fund					
Purchased Services	-	-	3,325.00	3,325.00	0.0%
Other	-	147,390.71	913,153.00	765,762.29	16.1%
Subtotal Debt Service Fund	-	147,390.71	916,478.00	769,087.29	16.1%
Transfers	-	-	-	-	No Bud
Total Debt Service Fund	-	147,390.71	916,478.00	769,087.29	16.1%
Transportation Fund					
Salaries	139,296.48	274,731.62	1,787,601.00	1,512,869.38	15.4%
Benefits	38,889.02	75,767.44	505,984.00	430,216.56	15.0%
Purchased Services	8,781.22	51,495.06	1,117,000.00	1,065,504.94	4.6%
Supplies	918.78	6,556.10	162,000.00	155,443.90	4.0%
Other	-	-	1,000.00	1,000.00	0.0%
Non-Capitalized Equipment	-	-	802,000.00	802,000.00	0.0%
Subtotal Trans. Fund	187,885.50	408,550.22	4,375,585.00	3,967,034.78	9.3%
Transfers	-	-	-	-	No Bud
Total Trans. Fund	187,885.50	408,550.22	4,375,585.00	3,967,034.78	9.3%
Retirement Fund					
Benefits	125,096.54	250,768.47	1,556,685.00	1,305,916.53	16.1%
Subtotal Retirement Fund	125,096.54	250,768.47	1,556,685.00	1,305,916.53	16.1%
Total Retirement Fund	125,096.54	250,768.47	1,556,685.00	1,305,916.53	16.1%
Capital Projects Fund					
Capital Outlay	-	-	-	-	No Bud
Subtotal Cap. Projects Fund	-	-	-	-	No Bud
Transfers	-	-	-	-	No Bud
Total Cap. Projects Fund	-	-	-	-	No Bud
All Funds					
Salaries	2,242,252.86	4,466,176.58	29,545,677.25	25,079,500.67	15.1%
Benefits	545,104.81	1,096,835.47	7,469,399.00	6,372,563.53	14.7%
Purchased Services	275,809.25	1,268,994.85	4,814,925.00	3,545,930.15	26.4%
Supplies	118,654.42	414,619.30	1,752,275.00	1,337,655.70	23.7%
Capital Outlay	621,024.55	1,241,217.02	1,415,000.00	173,782.98	87.7%

Other	22,274.57	189,748.29	1,552,778.00	1,363,029.71	12.2%
Non-Capitalized Equipment	-	87,756.27	964,000.00	876,243.73	9.1%
Termination Benefits	-	-	-	-	No Bud
Subtotal All Funds	3,825,120.46	8,765,347.78	47,514,054.25	38,748,706.47	18.4%
"On Behalf"/Transfers	-	-	-	-	No Bud
Total All Funds	3,825,120.46	8,765,347.78	47,514,054.25	38,748,706.47	18.4%

LINCOLNSHIRE-PRAIRIE VIEW ELEMENTARY SCHOOL DISTRICT NO. 103
DETAILED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
ALL FUNDS
MONTH ENDED August 31, 2026

	10	20	30	40	50	60	70	10+20+40+50+70	
	Education	Oper. & Maint.	Debt Services	Transportation	IMRF/SS	Capital Projects	Working Cash	Total Operating	Total All Funds
Spec. Ed. Personnel	-	-	-	-	-	-	-	-	-
Spec. Ed. Orphanage	-	-	-	-	-	-	-	-	-
Spec. Ed. Summer School	-	-	-	-	-	-	-	-	-
Bilingual	-	-	-	-	-	-	-	-	-
Transportation - Regular	-	-	-	-	-	-	-	-	-
Transportation - Spec. Ed.	-	-	-	-	-	-	-	-	-
Orphanage Tuition	-	-	-	-	-	-	-	-	-
Library Per Capital Grant	-	-	-	-	-	-	-	-	-
Other State Revenue	-	-	-	-	-	-	-	-	-
Total State Sources	94,938.00	-	-	-	-	-	-	94,938.00	94,938.00
Federal Sources									
Special Milk Program	-	-	-	-	-	-	-	-	-
Summer Food Service Program	-	-	-	-	-	-	-	-	-
Title I - Low Income	7,611.00	-	-	-	-	-	-	7,611.00	7,611.00
IDEA Preschool	-	-	-	-	-	-	-	-	-
IDEA Flow Through	-	-	-	-	-	-	-	-	-
IDEA Room & Board	-	-	-	-	-	-	-	-	-
Title III - LIP LEP	-	-	-	-	-	-	-	-	-
Title II - Teacher Quality	-	-	-	-	-	-	-	-	-
Medicaid Reimbursement	12,527.20	-	-	-	-	-	-	12,527.20	12,527.20
Other Restricted Fed Grants	12,000.00	-	-	-	-	-	-	12,000.00	12,000.00
Total Federal Sources	32,138.20	-	-	-	-	-	-	32,138.20	32,138.20
Total Revenues	1,634,068.09	188,376.84	17,754.72	99,201.38	73,275.51	8,376.67	423.45	1,995,345.27	2,021,476.66
EXPENDITURES									
Salaries									
Admin Salaries	186,113.84	11,415.58	-	10,600.94	-	-	-	208,130.36	208,130.36
Teacher Salaries	1,406,685.44	-	-	-	-	-	-	1,406,685.44	1,406,685.44
Extra Duty Stipends	75,277.76	-	-	-	-	-	-	75,277.76	75,277.76
Classified Salaries	322,066.19	89,819.39	-	128,695.54	-	-	-	540,581.12	540,581.12
Substitutes	11,578.18	-	-	-	-	-	-	11,578.18	11,578.18
Total Salaries	2,001,721.41	101,234.97	-	139,296.48	-	-	-	2,242,252.86	2,242,252.86
Benefits									
Transp. IMRF/SS/Medicare	-	-	-	2,564.44	-	-	-	2,564.44	2,564.44
TRS	40,438.69	-	-	-	-	-	-	40,438.69	40,438.69
IMRF	-	-	-	-	61,083.29	-	-	61,083.29	61,083.29
Social Security	-	-	-	-	40,471.28	-	-	40,471.28	40,471.28
Medicare	-	-	-	-	23,541.97	-	-	23,541.97	23,541.97
TRS ERO Payments	-	-	-	-	-	-	-	-	-
Medical Insurance	311,996.11	17,382.92	-	34,587.01	-	-	-	363,966.04	363,966.04
Life Insurance	4,022.53	74.86	-	142.65	-	-	-	4,240.04	4,240.04
Retiree Insurance	4,428.48	541.66	-	1,594.92	-	-	-	6,565.06	6,565.06
Tuition Reimbursement	2,234.00	-	-	-	-	-	-	2,234.00	2,234.00
Post-Retirement Benefits	-	-	-	-	-	-	-	-	-
Total Benefits	363,119.81	17,999.44	-	38,889.02	125,096.54	-	-	545,104.81	545,104.81

LINCOLNSHIRE-PRAIRIE VIEW ELEMENTARY SCHOOL DISTRICT NO. 103
DETAILED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
ALL FUNDS
MONTH ENDED August 31, 2026

	10	20	30	40	50	60	70	10+20+40+50+70	
	Education	Oper. & Maint.	Debt Services	Transportation	IMRF/SS	Capital Projects	Working Cash	Total Operating	Total All Funds
Purchased Services									
Professional Development	11,894.98	595.00	-	-	-	-	-	12,489.98	12,489.98
Consultation/Workshops	3,033.94	-	-	-	-	-	-	3,033.94	3,033.94
Data Processing	1,236.76	-	-	-	-	-	-	1,236.76	1,236.76
Auditing Services	-	-	-	-	-	-	-	-	-
Legal Services	2,133.13	-	-	-	-	-	-	2,133.13	2,133.13
Other Professional Services	1,115.00	841.38	-	-	-	-	-	1,956.38	1,956.38
Sanitation Services	2,213.84	-	-	-	-	-	-	2,213.84	2,213.84
Snow Removal	-	-	-	-	-	-	-	-	-
Rentals	16,196.00	21,865.55	-	-	-	-	-	38,061.55	38,061.55
Property Upkeep Services	-	65,697.73	-	6,282.72	-	-	-	71,980.45	71,980.45
Pupil Transportation Services	-	-	-	-	-	-	-	-	-
Travel	1,684.84	-	-	-	-	-	-	1,684.84	1,684.84
Student-Paid Trips	-	-	-	-	-	-	-	-	-
Telephone	3,882.20	239.16	-	-	-	-	-	4,121.36	4,121.36
Postage	-	-	-	-	-	-	-	-	-
Printing Services	-	-	-	-	-	-	-	-	-
Water/Sewer Services	6,543.50	-	-	-	-	-	-	6,543.50	6,543.50
Other Insurance	869.78	-	-	-	-	-	-	869.78	869.78
Other Purchased Services	14,198.35	-	-	2,498.50	-	-	-	16,696.85	16,696.85
Service Agreements	105,469.14	7,317.75	-	-	-	-	-	112,786.89	112,786.89
Total Purchased Services	170,471.46	96,556.57	-	8,781.22	-	-	-	275,809.25	275,809.25
Supplies									
General Supplies	31,515.28	8,951.71	-	27.41	-	-	-	40,494.40	40,494.40
Art Supplies	1,904.03	-	-	-	-	-	-	1,904.03	1,904.03
Paper Supplies	485.04	-	-	-	-	-	-	485.04	485.04
Spanish Supplies	-	-	-	-	-	-	-	-	-
Student-Paid Supplies	13,517.00	-	-	-	-	-	-	13,517.00	13,517.00
Science Supplies	2,152.19	-	-	-	-	-	-	2,152.19	2,152.19
Social Studies Supplies	2,147.66	-	-	-	-	-	-	2,147.66	2,147.66
English Language Arts Supplies	8,533.12	-	-	-	-	-	-	8,533.12	8,533.12
Math Supplies	2,415.12	-	-	-	-	-	-	2,415.12	2,415.12
Supplies - Other	12,977.86	-	-	-	-	-	-	12,977.86	12,977.86
Textbooks	4,887.18	-	-	-	-	-	-	4,887.18	4,887.18
Library Books	36.55	-	-	-	-	-	-	36.55	36.55
Periodicals	235.67	-	-	-	-	-	-	235.67	235.67
Fuel	-	-	-	-	-	-	-	-	-
Natural Gas	-	-	-	-	-	-	-	-	-
Electricity	27,231.78	-	-	-	-	-	-	27,231.78	27,231.78
Other Supplies	745.45	-	-	891.37	-	-	-	1,636.82	1,636.82
Total Supplies	108,783.93	8,951.71	-	918.78	-	-	-	118,654.42	118,654.42

LINCOLNSHIRE-PRAIRIE VIEW ELEMENTARY SCHOOL DISTRICT NO. 103
DETAILED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
ALL FUNDS
MONTH ENDED August 31, 2026

	10	20	30	40	50	60	70	10+20+40+50+70	
	Education	Oper. & Maint.	Debt Services	Transportation	IMRF/SS	Capital Projects	Working Cash	Total Operating	Total All Funds
Capital Outlay									
Capital Outlay	-	621,024.55	-	-	-	-	-	621,024.55	621,024.55
Building Improvements	-	-	-	-	-	-	-	-	-
Site Improvements	-	-	-	-	-	-	-	-	-
Total Capital Outlay	-	621,024.55	-	-	-	-	-	621,024.55	621,024.55
Other									
Principal	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-
Dues and Fees	628.00	-	-	-	-	-	-	628.00	628.00
Tuition	21,646.57	-	-	-	-	-	-	21,646.57	21,646.57
Miscellaneous Objects	-	-	-	-	-	-	-	-	-
Total Other	22,274.57	-	-	-	-	-	-	22,274.57	22,274.57
Total Non-Capitalized Equipment	-	-	-	-	-	-	-	-	-
Total Termination Benefits	-	-	-	-	-	-	-	-	-
Total Expenditures	2,666,371.18	845,767.24	-	187,885.50	125,096.54	-	-	3,825,120.46	3,825,120.46
Excess (deficiency) of revenues over expenditures	(1,032,303.09)	(657,390.40)	17,754.72	(88,684.12)	(51,821.03)	8,376.67	423.45	(1,829,775.19)	(1,803,643.80)
OTHER FINANCING SOURCES (USES)									
"On Behalf"/Transfers	-	-	-	-	-	-	-	-	-
Other Sources	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-
Net changes in fund balances	(1,032,303.09)	(657,390.40)	17,754.72	(88,684.12)	(51,821.03)	8,376.67	423.45	(1,829,775.19)	(1,803,643.80)
Fund Balance: 07/31/2026	26,114,528.82	402,637.64	(85,006.58)	2,644,565.18	2,569,677.27	742,170.05	468,346.88	32,199,755.79	32,856,919.26
Fund Balance: 08/31/2026	\$ 25,082,225.73	\$ (254,752.76)	\$ (67,251.86)	\$ 2,555,881.06	\$ 2,517,856.24	\$ 750,546.72	\$ 468,770.33	\$ 30,369,980.60	\$ 31,053,275.46

LINCOLNSHIRE-PRAIRIE VIEW ELEMENTARY SCHOOL DISTRICT NO. 103
SUMMARY STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
ALL FUNDS
MONTH ENDED August 31, 2026

	10 Education	20 Oper. & Maint.	30 Debt Services	40 Transportation	50 IMRF/SS	60 Capital Projects	70 Working Cash	10+20+40+50+70 Total Operating	Total All Funds
REVENUES									
Local Sources	1,506,991.89	188,376.84	17,754.72	99,201.38	73,275.51	8,376.67	423.45	1,868,269.07	1,894,400.46
State Sources	94,938.00	-	-	-	-	-	-	94,938.00	94,938.00
Federal Sources	32,138.20	-	-	-	-	-	-	32,138.20	32,138.20
Total Revenues	1,634,068.09	188,376.84	17,754.72	99,201.38	73,275.51	8,376.67	423.45	1,995,345.27	2,021,476.66
EXPENDITURES									
Salaries	2,001,721.41	101,234.97	-	139,296.48	-	-	-	2,242,252.86	2,242,252.86
Benefits	363,119.81	17,999.44	-	38,889.02	125,096.54	-	-	545,104.81	545,104.81
Purchased Services	170,471.46	96,556.57	-	8,781.22	-	-	-	275,809.25	275,809.25
Supplies	108,783.93	8,951.71	-	918.78	-	-	-	118,654.42	118,654.42
Capital Outlay	-	621,024.55	-	-	-	-	-	621,024.55	621,024.55
Other	22,274.57	-	-	-	-	-	-	22,274.57	22,274.57
Non-Capitalized Equip.	-	-	-	-	-	-	-	-	-
Termination Benefits	-	-	-	-	-	-	-	-	-
Total Expenditures	2,666,371.18	845,767.24	-	187,885.50	125,096.54	-	-	3,825,120.46	3,825,120.46
Excess (deficiency) of revenues over expenditures	(1,032,303.09)	(657,390.40)	17,754.72	(88,684.12)	(51,821.03)	8,376.67	423.45	(1,829,775.19)	(1,803,643.80)
OTHER FINANCING SOURCES (USES)									
Transfers	-	-	-	-	-	-	-	-	-
Other Sources	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-
Net changes in fund balances	(1,032,303.09)	(657,390.40)	17,754.72	(88,684.12)	(51,821.03)	8,376.67	423.45	(1,829,775.19)	(1,803,643.80)
Fund Balance: 07/31/2026	26,114,528.82	402,637.64	(85,006.58)	2,644,565.18	2,569,677.27	742,170.05	468,346.88	32,199,755.79	32,856,919.26
Fund Balance: 08/31/2026	\$ 25,082,225.73	\$ (254,752.76)	\$ (67,251.86)	\$ 2,555,881.06	\$ 2,517,856.24	\$ 750,546.72	\$ 468,770.33	\$ 30,369,980.60	\$ 31,053,275.46

LINCOLNSHIRE-PRAIRIE VIEW ELEMENTARY SCHOOL DISTRICT NO. 103

STATEMENT OF FINANCIAL POSITION

ALL FUNDS

MONTH ENDED August 31, 2026

	10	20	30	40	50	60	70		
	Education	Oper. & Maint.	Debt Services	Transportation	IMRF/SS	Capital Projects	Working Cash	Total Operating	Total All Funds
ASSETS									
US Bank - AP	801,557.95	(255,045.93)	(147,390.71)	1,554.35	1,436.74	-	-	549,503.11	402,112.40
US Bank - Payroll	49,604.10	1,282.52	-	950.81	-	-	-	51,837.43	51,837.43
US Bank - RevTrak	132,856.01	-	-	-	-	-	-	132,856.01	132,856.01
PMA - LIQ	912,507.81	-	-	-	-	-	-	912,507.81	912,507.81
PMA - MAX	881,621.54	-	80,138.85	953,134.85	940,419.50	750,546.72	423.45	2,775,599.34	3,606,284.91
PMA - Fixed Rate Investments	18,535,260.82	-	-	1,597,982.45	1,576,000.00	-	468,346.88	22,177,590.15	22,177,590.15
PMA Bonds	-	-	-	-	-	-	-	-	-
IIIT	24,817.25	-	-	-	-	-	-	24,817.25	24,817.25
Bank Financial	92,897.16	-	-	-	-	-	-	92,897.16	92,897.16
Fifth Third Securities	3,652,318.20	-	-	-	-	-	-	3,652,318.20	3,652,318.20
Imprest Fund	5,512.82	-	-	-	-	-	-	5,512.82	5,512.82
Petty Cash	500.00	-	-	-	-	-	-	500.00	500.00
TOTAL ASSETS	25,089,453.66	(253,763.41)	(67,251.86)	2,553,622.46	2,517,856.24	750,546.72	468,770.33	30,375,939.28	31,059,234.14
LIABILITIES & FUND BALANCE									
LIABILITIES									
Accounts Payable	7,778.30	(41.60)	-	(490.76)	-	-	-	7,245.94	7,245.94
Dental Insurance Payable	6,754.59	1,030.95	-	(1,767.84)	-	-	-	6,017.70	6,017.70
Flex Spending Account Payable	(7,304.96)	-	-	-	-	-	-	(7,304.96)	(7,304.96)
Tech Program Receivable	-	-	-	-	-	-	-	-	-
Total Liabilities	7,227.93	989.35	-	(2,258.60)	-	-	-	5,958.68	5,958.68
FUND BALANCE									
Fund Balance	25,082,225.73	(254,752.76)	(67,251.86)	2,555,881.06	2,517,856.24	750,546.72	468,770.33	30,369,980.60	31,053,275.46
Total Fund Balance	25,082,225.73	(254,752.76)	(67,251.86)	2,555,881.06	2,517,856.24	750,546.72	468,770.33	30,369,980.60	31,053,275.46
TOTAL LIABILITIES & FUND BALANCE	25,089,453.66	(253,763.41)	(67,251.86)	2,553,622.46	2,517,856.24	750,546.72	468,770.33	30,375,939.28	31,059,234.14