CENTRAL
UNIT SCHOOL DISTRICT 301

MEMORANDUM

To: Board of Education

Cc: Dr. Amy MacCrindle, Superintendent of Schools

From: Daina Pflug, Business Manager

Date: October 19, 2026

Re: Board Financial Report

Financial Highlights:

- The Revenue and Expenditure Summary Reports are included in the board packet. Revenues are currently at 33.34% compared to 32.04% a year ago. Expenditures are trending at 23.56% as compared to 18.81% a year ago.

- The district received no new impact fees or transition fees since last month.

- The bills payable reports for both Central 301 and Northern Kane are typical for the month of October.

Impact Fee Analysis

Date	City/Village	Amount	Houses	Transition Fees	Fund	YTD	YTD
		(Capital Projects/Debt Svc fund)		(Ed fund)			
FY27							
7/16/2026	City of Elgin (June)	89,845.66	13	0.00	Debt Svc		
8/20/2026	City of Elgin (July)	92,805.89	15	0.00	Debt Svc		
9/11/2026	City of Elgin (Aug)	29,745.25	4	0.00	Debt Svc	212,396.80	32
Total FY27		**$ 212,396.80**	**32**	**$ -**			
	Budget FY27-Cap Proj	260,000.00		50,000.00			G/L Reser
	Budget FY27-Debt Svc	514,950.00					
FY26		(Capital Projects/Debt Svc fund)		(Ed fund)			
7/16/2025	City of Elgin (June)	34,900.14	6	0.00	Debt Svc		
8/26/2025	City of Elgin (July)	106,970.60	15	0.00	Debt Svc		
9/10/2025	City of Elgin (Aug)	56,942.37	12	0.00	Debt Svc	198,813.11	33
10/15/2025	City of Elgin (Sept)	48,600.25	9	25,235.00	Debt Svc		
11/25/2025	City of Elgin (Oct)	65,840.79	12	0.00	Debt Svc		
12/5/2025	Kane Co Land Cash	910.00	1	0.00	Debt Svc		
12/22/2025	City of Elgin (Nov)	52,173.63	14	12,910.02	Debt Svc		
2/2/2026	City of Elgin (Dec)	73,887.03	10	21,630.00	Debt Svc		
2/18/2026	City of Elgin (Jan)	87,150.90	13	2,795.42	Debt Svc/Cap Proj		
3/23/2026	City of Elgin (Feb)	73,929.65	8	2095.02	Capital Projects		
4/21/2026	City of Elgin (Mar)	51,423.99	5	0.00	Capital Projects		
5/14/2026	City of Elgin (Apr)	18,142.92	3	0.00	Capital Projects		
6/26/2026	City of Elgin (May)	78,268.81	12	0.00	Capital Projects		
Total FY26		**$ 749,141.08**	**120**	**$ 64,665.46**			
	Budget FY26-Cap Proj	500,000.00		10,000.00			G/L Reser
	Budget FY26-Debt Svc	513,225.00					
FY25		(Capital Projects/Debt Svc fund)		(Ed fund)			
7/17/2024	City of Elgin (June)	164,660.10	13	0.00	Debt Svc		
8/28/2024	City of Elgin (July)	165,604.06	22	2,095.02	Debt Svc		
10/8/2024	City of Elgin (Aug)	93,879.90	12	3,605.00	Debt Svc	424,144.06	47
10/22/2024	City of Elgin (Sept)	23,652.29	4	0.00	Debt Svc		
11/21/2024	City of Elgin (Oct)	88,637.86	10	0.00	Debt Svc/Cap Proj		
12/9/2024	City of Elgin (Nov)	76,224.49	8	0.00	Capital Projects		
2/3/2025	City of Elgin (Dec)	35,632.56	5	0.00	Capital Projects		
2/18/2025	City of Elgin (Jan)	51,293.99	9	0.00	Capital Projects		
3/20/2025	City of Elgin (Feb)	76,470.91	9	0.00	Capital Projects		
4/16/2025	City of Elgin (Mar)	43,456.93	7	0.00	Capital Projects		
5/14/2025	City of Elgin (Apr)	74,032.01	14	0.00	Capital Projects		
6/18/2025	City of Elgin (May)	40,102.53	5	0.00	Capital Projects		
Total FY25		**$ 933,647.63**	**118**	**$ 5,700.02**			
	Budget FY25-Cap Proj	783,875.00		50,000.00			G/L Reser
	Budget FY25-Debt Svc	516,125.00					

Treasurer's Report

September 2026-2027 — **Central Cmty USD 301, IL**

Account Description	Beginning Balance	Debit	Credit	Ending Balance
10 - EDUCATIONAL FUND				
IMPREST-DISTRICT	3,683.50	0.00	1,524.00	2,159.50
IMPREST-CHS	2,458.86	0.00	0.00	2,458.86
CHECKING-EDUCATION	5,247,873.95	5,461,375.02	5,598,449.93	5,110,799.04
CHECKING-PAYROLL	1,981.04	3,425,427.72	3,424,502.93	2,905.83
FLEX ACCOUNT	11,130.35	17,880.83	19,038.33	9,972.85
PETTY CASH	1,380.00	0.00	0.00	1,380.00
INVESTMENT-SWEEP	16,000,867.32	23,345,386.82	5,881,235.12	33,465,019.02
CHS ACTIVITY CHECKING	472,659.78	80,883.78	194,665.43	358,878.13
ELEM/MS ACTIVITY CHECKING	42,004.21	221.70	753.69	41,472.22
Totals for Fund: 10 - EDUCATIONAL FUND	**21,784,039.01**	**32,331,175.87**	**15,120,169.43**	**38,995,045.45**
20 - OPERATIONS AND MAINTENANCE				
CHECKING-O&M	557,726.29	512,670.01	921,818.17	148,578.13
CHECKING-PAYROLL	1,018.53	235,567.29	235,180.35	1,405.47
INVESTMENT-SWEEP	5,170,023.27	4,144,130.82	1,000,000.00	8,314,154.09
Totals for Fund: 20 - OPERATIONS AND MAINTENANCE	**5,728,768.09**	**4,892,368.12**	**2,156,998.52**	**8,464,137.69**
30 - DEBT SERVICE, BOND & INTEREST				
CHECKING-DEBT SERVICE	220,653.39	29,833.72	0.00	250,487.11
INVESTMENT-SWEEP	2,737,296.01	861,377.93	0.00	3,598,673.94
Totals for Fund: 30 - DEBT SERVICE, BOND & INTEREST	**2,957,949.40**	**891,211.65**	**0.00**	**3,849,161.05**
40 - TRANSPORTATION FUND				
CHECKING-TRANSPORTATION	284,537.63	773,258.62	299,746.42	758,049.83
CHECKING-PAYROLL	1,701.04	217,424.13	218,321.13	804.04
INVESTMENT-SWEEP	4,883,878.30	1,547,740.74	0.00	6,431,619.04
Totals for Fund: 40 - TRANSPORTATION FUND	**5,170,116.97**	**2,538,423.49**	**518,067.55**	**7,190,472.91**
50 - IMRF/SOCIAL SECURITY				
CHECKING-IMRF/SS	119,699.79	194,271.37	276,395.95	37,575.21
CHECKING-PAYROLL	0.00	87,451.68	87,451.68	0.00
INVESTMENT-SWEEP	2,713,520.52	689,059.77	200,000.00	3,202,580.29
Totals for Fund: 50 - IMRF/SOCIAL SECURITY	**2,833,220.31**	**970,782.82**	**563,847.63**	**3,240,155.50**
60 - CAPITAL PROJECTS				
CHECKING-CAPITAL PROJECT	779,309.22	0.00	0.00	779,309.22
INVESTMENT-SWEEP	5,077,716.64	19,919.99	0.00	5,097,636.63

Treasurer's Report

September 2026-2027 — Central Cmty USD 301, IL

Account Description	Beginning Balance	Debit	Credit	Ending Balance
Totals for Fund: 60 - CAPITAL PROJECTS	**5,857,025.86**	**19,919.99**	**0.00**	**5,876,945.85**
70 - WORKING CASH FUND				
CHECKING-WORKING CASH	536.53	4.97	0.00	541.50
INVESTMENT-SWEEP	3,492,428.95	61,406.66	0.00	3,553,835.61
Totals for Fund: 70 - WORKING CASH FUND	**3,492,965.48**	**61,411.63**	**0.00**	**3,554,377.11**
80 - TORT FUND				
CHECKING-TORT	9,621.54	10,039.46	14,847.13	4,813.87
INVESTMENT-SWEEP	9,768.24	389,470.25	20,000.00	379,238.49
Totals for Fund: 80 - TORT FUND	**19,389.78**	**399,509.71**	**34,847.13**	**384,052.36**

	Beginning Balance	Debit	Credit	Ending Balance
Grand Totals:	**47,843,474.90**	**42,104,803.28**	**18,393,930.26**	**71,554,347.92**

Central Community Unit School Dist. 301
Revenue Detail Report
September 2026

Account Number	Description	2026-27 Budget	September MTD	2026-27 FYTD	Remaining Budget	FYTD Percent
10R000 1110 0000	TAXES	38,103,364.00	16,740,589.52	18,571,073.37	19,532,290.63	48.74%
10R000 1140 0000	SPECIAL ED TAXES	8,864,144.00	3,603,523.60	3,997,597.27	4,866,546.73	45.10%
10R001 1510 0000	INTEREST	795,000.00	62,771.73	130,617.93	664,382.07	16.43%
10R002 1611 0000	LUNCH, STUDENTS	1,272,000.00	147,100.93	275,787.68	996,212.32	21.68%
10R000 1711 0000	ATHLETIC ADMISSION	102,600.00	12,118.50	14,140.00	88,460.00	13.78%
10R000 1720 0000	ATHLETIC PART FEE	155,000.00	7,645.00	61,905.00	93,095.00	39.94%
10R002 1720 0000	OTHER FEES	319,000.00	21,089.85	50,688.15	268,311.85	15.89%
10R000 1799 0000	ACTIVITY ACCOUNTS REVENUE	760,000.00	81,105.48	139,026.83	620,973.17	18.29%
10R000 1811 0000	TEXTBOOK INCOME	899,000.00	31,728.72	392,403.68	506,596.32	43.65%
10R000 1830 0000	TECHNOLOGY FEES	337,000.00	5,400.00	161,032.75	175,967.25	47.78%
10R000 1930 0000	TRANSITION FEES	50,000.00	-	-	50,000.00	0.00%
10R000 1950 0000	REFUND OF PRIOR YEAR EXPEND	210,000.00	-	2,923.00	207,077.00	1.39%
10R000 1970 0000	DRIVERS ED B-T-W	47,000.00	4,000.00	27,160.00	19,840.00	57.79%
10R002 1991 0000	CAREER PATHWAYS	63,000.00	-	-	63,000.00	0.00%
10R000 1999 0000	OTHER LOCAL REVENUES	27,000.00	(109,360.78)	8,839.81	18,160.19	32.74%
Total Local Revenue		**52,004,108.00**	**20,607,712.55**	**23,833,195.47**	**28,170,912.53**	**45.83%**
10R000 3001 0000	EVIDENCE-BASE FUNDING	15,840,703.00	1,530,972.00	3,061,944.00	12,778,759.00	19.33%
10R002 3001 0000	EVIDENCE BASED FUNDING-ALOP	125,000.00	37,539.97	48,802.11	76,197.89	39.04%
10R000 3100 0000	SPECIAL ED - PRIVATE FACILITY	600,000.00	275,321.18	275,321.18	324,678.82	45.89%
10R000 3120 0000	SPECIAL ED - ORPHANAGE	52,812.00	56,279.74	56,279.74	(3,467.74)	106.57%
10R000 3220 0000	CAREER & TECHNICAL EDUCATION	179,000.00	21,239.56	106,615.10	72,384.90	59.56%
10R000 3235 0000	CTE AGRICULTURE EDUCATION	4,760.00	-	-	4,760.00	0.00%
10R002 3235 0000	CTE FFA 3 CIRCLES GRANT	34,384.00	-	-	34,384.00	0.00%
10R000 3360 0000	STATE FREE LUNCH & BREAKFAST	3,200.00	492.29	492.29	2,707.71	15.38%
10R000 3370 0000	DRIVER ED	35,200.00	8,726.00	8,726.00	26,474.00	24.79%
10R000 3998 0000	TRS-ON BEHALF PAYMENTS	15,043,000.00	-	-	15,043,000.00	0.00%
10R000 3999 0000	OTHER STATE REVENUE	40,000.00	-	5,597.00	34,403.00	13.99%
10R001 3999 0000	LIBRARY GRANT	4,295.00	-	4,295.79	(0.79)	100.02%
10R002 3999 0000	DISTRICT BROADBAND EXPANSION GRAN	28,288.00	-	-	28,288.00	0.00%
Total State Revenue		**31,990,642.00**	**1,930,570.74**	**3,568,073.21**	**28,422,568.79**	**11.15%**
10R000 4210 0000	NAT'L SCHOOL LUNCH PROGRAM	440,000.00	30,214.05	30,214.05	409,785.95	6.87%
10R000 4300 0000	TITLE I LOW INCOME	135,877.00	70.00	53,681.00	82,196.00	39.51%
10R000 4400 0000	TITLE IV-A SSAE GRANT	10,000.00	-	1,710.00	8,290.00	17.10%
10R000 4600 0000	IDEA PRESCHOOL	10,033.00	-	4,125.00	5,908.00	41.11%
10R000 4620 0000	IDEA FLOW THROUGH	922,641.00	-	14,584.00	908,057.00	1.58%
10R000 4625 0000	IDEA FLOW THROUGH ROOM & BOARD	570,000.00	67,550.38	91,238.71	478,761.29	16.01%
10R000 4745 0000	CARL PERKINS	20,271.00	11,752.00	15,619.44	4,651.56	77.05%
10R000 4905 0000	TITLE III IEP GRANT	8,435.00	-	-	8,435.00	0.00%
10R000 4909 0000	TITLE III ELL-TBE/TPI LIPLEPS	57,855.00	2,600.00	2,600.00	55,255.00	4.49%
10R000 4932 0000	TITLE II-TEACHER QUALITY	139,430.00	288.00	88,442.00	50,988.00	63.43%
10R000 4991 0000	MEDICAID MATCHING-ADMIN OUTREACH	95,000.00	-	23,343.48	71,656.52	24.57%
10R000 4992 0000	MEDICAID MATCHING-FEE FOR SVC	190,000.00	-	89,506.52	100,493.48	47.11%
Total Federal Revenue		**2,599,542.00**	**112,474.43**	**415,064.20**	**2,184,477.80**	**15.97%**
10R000 7300 0000	SALE ON FIXED ASSETS	-	-	-	-	0.00%
Total Other Revenue		-	-	-	-	
Total Education Fund		**86,594,292.00**	**22,650,757.72**	**27,816,332.88**	**58,777,959.12**	**32.12%**
20R000 1111 0000	TAXES	8,714,876.00	3,618,190.15	4,013,827.40	4,701,048.60	46.06%
20R000 1230 0000	CORP PERSONAL PROPERTY TAX	187,629.00	-	25,056.40	162,572.60	13.35%
20R001 1510 0000	INTEREST	198,000.00	26,309.14	53,747.01	144,252.99	27.14%
20R001 1720 0000	PARKING FEES	31,000.00	-	28,000.00	3,000.00	90.32%
20R000 1910 0000	RENTALS	55,000.00	1,750.00	4,350.00	1,025.00	7.91%
20R000 1950 0000	REFUND OF PRIOR YEAR EXPENDITURES	5,000.00	-	-	5,000.00	0.00%
20R000 1999 0000	OTHER REVENUE	21,000.00	-	6,668.50	14,331.50	31.75%
Total Local Revenue		**9,212,505.00**	**3,646,249.29**	**4,131,649.31**	**5,031,230.69**	**44.85%**
20R000 3001 0000	EVIDENCE-BASE FUNDING	1,000,000.00	-	-	1,000,000.00	0.00%
20R000 3925 0000	SCHOOL MAINTENANCE GRANT	50,000.00	-	-	50,000.00	0.00%
Total State Revenue		**1,050,000.00**	-	-	**1,050,000.00**	**0.00%**
20R000 7300 0000	SALE OR COMPENSATION FOR ASSET	2,385.00	-	2,385.00	-	0.00%
Total Other Revenue		**2,385.00**	-	**2,385.00**	-	**0.00%**
Total O&M Fund		**10,264,890.00**	**3,646,249.29**	**4,134,034.31**	**6,081,230.69**	**40.27%**

Central Community Unit School Dist. 301
Revenue Detail Report
September 2026

Account Number Description	2026-27 Budget	September MTD	2026-27 FYTD	Remaining Budget	FYTD Percent
30R000 1112 0000 TAXES	1,962,353.00	850,727.93	943,752.05	1,018,600.95	48.09%
30R001 1510 0000 INTEREST	85,000.00	10,738.47	18,411.78	66,588.22	21.66%
30R000 1930 0000 IMPACT FEES	514,950.00	29,745.25	212,396.80	302,553.20	41.25%
Total Local Revenue	**2,562,303.00**	**891,211.65**	**1,174,560.63**	**1,387,742.37**	**45.84%**
Total Debt Service Fund	**2,562,303.00**	**891,211.65**	**1,174,560.63**	**1,387,742.37**	**45.84%**
40R000 1113 0000 TAXES	3,722,914.00	1,528,740.17	1,695,902.54	2,027,011.46	45.55%
40R000 1415 0000 FIELD TRIP FEES	2,000.00	-	1,641.00	359.00	82.05%
40R001 1510 0000 INTEREST	214,000.00	19,159.55	32,023.62	181,976.38	14.96%
40R000 1950 0000 PRIOR YEAR REFUND	2,000.00	-	-	2,000.00	0.00%
40R000 1999 0000 OTHER REVENUE	10,000.00	-	251.54	9,748.46	2.52%
Total Local Revenue	**3,950,914.00**	**1,547,899.72**	**1,729,818.70**	**2,221,095.30**	**43.78%**
40R000 3500 0000 STATE AID, REGULAR	1,781,244.00	435,400.55	435,400.55	1,345,843.45	24.44%
40R000 3510 0000 STATE AID, SPECIAL ED	1,475,168.00	336,135.89	336,135.89	1,139,032.11	22.79%
Total State Revenue	**3,256,412.00**	**771,536.44**	**771,536.44**	**2,484,875.56**	**23.69%**
40R000 7300 0000 SALE OR COMPENSATION FOR ASSET	-	-	-	-	0.00%
Total Other Revenue	-	-	-	-	**0.00%**
Total Transportation Fund	**7,207,326.00**	**2,319,436.16**	**2,501,355.14**	**4,705,970.86**	**34.71%**
50R000 1114 0000 IMRF TAXES	1,045,831.00	290,557.16	322,328.56	723,502.44	30.82%
50R000 1151 0000 SOC SEC/MEDICARE TAXES	1,035,812.00	281,889.93	312,713.60	723,098.40	30.19%
50R000 1230 0000 CORP PERSONAL PROPERTY TAX	50,000.00	-	25,056.38	24,943.62	50.11%
50R001 1510 0000 INTEREST	193,400.00	16,672.22	36,152.61	157,247.39	18.69%
Total Local Revenue	**2,325,043.00**	**589,119.31**	**696,251.15**	**1,628,791.85**	**29.95%**
Total IMRF/SS Fund	**2,325,043.00**	**589,119.31**	**696,251.15**	**1,628,791.85**	**29.95%**
60R001 1510 0000 INTEREST	110,000.00	19,919.99	32,894.27	77,105.73	29.90%
60R000 1930 0000 IMPACT FEES	260,000.00	-	-	260,000.00	0.00%
Total Local Revenue	**370,000.00**	**19,919.99**	**32,894.27**	**337,105.73**	**8.89%**
Total Capital Projects Fund	**370,000.00**	**19,919.99**	**32,894.27**	**337,105.73**	**8.89%**
70R000 1115 0000 TAXES	120,126.00	47,710.76	52,927.76	67,198.24	44.06%
70R001 1510 0000 INTEREST	115,185.00	13,700.87	22,547.71	92,637.29	19.58%
Total Local Revenue	**235,311.00**	**61,411.63**	**75,475.47**	**159,835.53**	**32.07%**
Total Working Cash Fund	**235,311.00**	**61,411.63**	**75,475.47**	**159,835.53**	**32.07%**
80R000 1120 0000 TAXES	1,230,859.00	379,471.39	420,965.25	809,893.75	34.20%
80R001 1510 0000 INTEREST	119,000.00	38.32	123,190.22	(4,190.22)	103.52%
80R000 1999 0000 REFUND PRIOR YEAR EXPENDITURES	10,000.00	-	-	10,000.00	0.00%
Total Local Revenue	**1,359,859.00**	**379,509.71**	**544,155.47**	**815,703.53**	**40.02%**
Total Tort Fund	**1,359,859.00**	**379,509.71**	**544,155.47**	**815,703.53**	**40.02%**
Revenue-All Funds					
1000 Total Local Revenue	72,020,043.00	27,743,033.85	32,218,000.47	39,752,417.53	44.73%
3000 Total State Revenue	36,297,054.00	2,702,107.18	4,339,609.65	31,957,444.35	11.96%
4000 Total Federal Revenue	2,599,542.00	112,474.43	415,064.20	2,184,477.80	15.97%
7000 Total Other Revenue	2,385.00	-	2,385.00	-	0.00%
Total Revenue-All Funds	**110,919,024.00**	**30,557,615.46**	**36,975,059.32**	**73,894,339.68**	**33.34%**

Central Community Unit School Dist. 301
Revenue Summary Report
September 2026

	2026-27 Budget	% of Fund	September MTD	2026-27 FYTD	Remaining Budget	FYTD Percent
10-Education Fund						
Total Local Revenue	52,004,108.00	60.05%	20,607,712.55	23,833,195.47	28,170,912.53	45.83%
Total State Revenue	31,990,642.00	36.94%	1,930,570.74	3,568,073.21	28,422,568.79	11.15%
Total Federal Revenue	2,599,542.00	3.00%	112,474.43	415,064.20	2,184,477.80	15.97%
Total Education Fund	**86,594,292.00**	**100.00%**	**22,650,757.72**	**27,816,332.88**	**58,777,959.12**	**32.12%**
20-O&M Fund						
Total Local Revenue	9,212,505.00	89.75%	3,646,249.29	4,131,649.31	5,031,230.69	44.85%
Total State Revenue	1,050,000.00	10.23%	-	-	1,050,000.00	0.00%
Total Other Revenue	2,385.00	0.00%	-	2,385.00	-	0.00%
Total O&M Fund	**10,264,890.00**	**99.98%**	**3,646,249.29**	**4,134,034.31**	**6,081,230.69**	**40.27%**
30-Debt Service Fund						
Total Local Revenue	2,562,303.00	100.00%	891,211.65	1,174,560.63	1,387,742.37	45.84%
Total Debt Service Fund	**2,562,303.00**	**100.00%**	**891,211.65**	**1,174,560.63**	**1,387,742.37**	**45.84%**
40-Transportation Fund						
Total Local Revenue	3,950,914.00	54.82%	1,547,899.72	1,729,818.70	2,221,095.30	43.78%
Total State Revenue	3,256,412.00	45.18%	771,536.44	771,536.44	2,484,875.56	23.69%
Total Transportation Fund	**7,207,326.00**	**100.00%**	**2,319,436.16**	**2,501,355.14**	**4,705,970.86**	**34.71%**
50-IMRF/SS Fund						
Total Local Revenue	2,325,043.00	100.00%	589,119.31	696,251.15	1,628,791.85	29.95%
Total IMRF/SS Fund	**2,325,043.00**	**100.00%**	**589,119.31**	**696,251.15**	**1,628,791.85**	**29.95%**
60-Capital Projects Fund						
Total Local Revenue	370,000.00	100.00%	19,919.99	32,894.27	337,105.73	8.89%
Total Capital Projects Fund	**370,000.00**	**100.00%**	**19,919.99**	**32,894.27**	**337,105.73**	**8.89%**
70-Working Cash Fund						
Total Local Revenue	235,311.00	100.00%	61,411.63	75,475.47	159,835.53	32.07%
Total Working Cash Fund	**235,311.00**	**100.00%**	**61,411.63**	**75,475.47**	**159,835.53**	**32.07%**
80-Tort Fund						
Total Local Revenue	1,359,859.00	100.00%	379,509.71	544,155.47	815,703.53	40.02%
Total Tort Fund	**1,359,859.00**	**100.00%**	**379,509.71**	**544,155.47**	**815,703.53**	**40.02%**
Revenue-All Funds						
1000 Total Local Revenue	72,020,043.00	64.93%	27,743,033.85	32,218,000.47	39,752,417.53	44.73%
3000 Total State Revenue	36,297,054.00	32.72%	2,702,107.18	4,339,609.65	31,957,444.35	11.96%
4000 Total Federal Revenue	2,599,542.00	2.34%	112,474.43	415,064.20	2,184,477.80	15.97%
7000 Total Other Revenue	2,385.00	0.00%	-	2,385.00	-	0.00%
Total Revenue-All Funds	**110,919,024.00**	**100.00%**	**30,557,615.46**	**36,975,059.32**	**73,894,339.68**	**33.34%**

Central Community Unit School Dist. 301
Expenditure Summary by Fund Report
September 2026

	2026-27 Budget	% of Fund	September MTD	2026-27 FYTD	Encumbered Amount	Budget Remaining	FYTD Percent
10-Education							
1000 Salaries	41,048,106.00	47.48%	3,220,716.68	10,843,675.01	-	30,204,430.99	26.42%
2000 Benefits	11,295,376.00	13.06%	1,102,735.73	3,859,551.93	1,350.00	7,434,474.07	34.18%
3000 Purchased Services	4,392,945.00	5.08%	270,768.38	840,069.05	168,627.89	3,384,248.06	22.96%
4000 Supplies	3,542,449.00	4.10%	395,981.61	992,629.43	178,097.98	2,371,721.59	33.05%
5000 Capital Outlay	413,078.00	0.48%	10,447.55	88,897.55	21,087.55	303,092.90	26.63%
6000 Other/Dues/Fees	25,023,037.00	28.94%	483,060.43	967,868.36	106,295.47	23,948,873.17	4.29%
7000 Non-Capital Equipment	746,100.00	0.86%	50,219.00	71,293.62	44,446.87	630,359.51	15.51%
Total Education Fund	**86,461,091.00**	**100.00%**	**5,533,929.38**	**17,663,984.95**	**519,905.76**	**68,277,200.29**	**21.03%**
20-O&M							
1000 Salaries	2,878,032.00	28.37%	229,254.67	714,682.52	-	2,163,349.48	24.83%
2000 Benefits	683,129.00	6.73%	78,292.81	235,833.82	-	447,295.18	34.52%
3000 Purchased Services	1,772,150.00	17.47%	183,197.93	773,014.06	67,856.42	931,279.52	47.45%
4000 Supplies	2,349,490.00	23.16%	207,067.62	341,904.61	155,500.03	1,852,085.36	21.17%
5000 Capital Outlay	2,033,000.00	20.04%	238,318.50	245,791.14	19,905.00	1,767,303.86	13.07%
6000 Other/Dues/Fees	209,700.00	2.07%	-	1,212.42	420.00	208,067.58	0.78%
7000 Non-Capital Equipment	220,000.00	2.17%	5,752.68	25,470.30	10,856.71	183,672.99	16.51%
Total O&M	**10,145,501.00**	**100.00%**	**941,884.21**	**2,337,908.87**	**254,538.16**	**7,553,053.97**	**25.55%**
30-Debt Service							
3000 Purchased Services	1,350.00	0.06%	-	950.00	-	400.00	70.37%
6000 Other/Bonds	2,427,100.00	99.94%	-	-	-	2,427,100.00	0.00%
Total Debt Service	**2,428,450.00**	**100.00%**	**-**	**950.00**	**-**	**2,427,500.00**	**0.04%**
40-Transportation							
1000 Salaries	2,839,280.00	41.64%	217,425.36	776,083.18	-	2,063,196.82	27.33%
2000 Benefits	315,525.00	4.63%	30,512.51	109,803.78	-	205,721.22	34.80%
3000 Purchased Services	2,961,630.00	43.43%	12,271.00	2,460,566.70	11,423.17	489,640.13	83.47%
4000 Supplies	622,500.00	9.13%	39,687.45	61,795.68	38,843.85	521,860.47	16.17%
5000 Capital Outlay	10,000.00	0.15%	854.00	3,617.20	(200.00)	6,582.80	0.00%
6000 Other/Dues/Fees	68,000.00	1.00%	9,834.75	9,834.75	-	58,165.25	14.46%
7000 Non-Capital Equipment	2,000.00	0.03%				2,000.00	0.00%
Total Transportation	**6,818,935.00**	**100.00%**	**310,585.07**	**3,421,701.29**	**50,067.02**	**3,347,166.69**	**50.91%**
50-IMRF/SS							
2000 Benefits	2,319,286.00	100.00%	182,184.12	595,100.74	-	1,724,185.26	25.66%
Total IMRF/SS	**2,319,286.00**	**100.00%**	**182,184.12**	**595,100.74**	**-**	**1,724,185.26**	**25.66%**
60-Capital Projects							
5000 Capital Outlay	360,000.00	100.00%	-	-	-	360,000.00	0.00%
Total Capital Projects	**360,000.00**	**100.00%**	**-**	**-**	**-**	**360,000.00**	**0.00%**
70-Working Cash							
6000 Transfers	-		-	-	-	-	0.00%
Total Working Cash	**-**	**0.00%**	**-**	**-**	**-**	**-**	**0.00%**
80-Tort							
3000 Purchased Services	1,358,500.00	100.00%	14,847.13	1,048,757.55	-	309,742.45	77.20%
Total Tort	**1,358,500.00**	**100.00%**	**14,847.13**	**1,048,757.55**	**-**	**309,742.45**	**77.20%**
Total Expenditures	**109,891,763.00**		**6,983,429.91**	**25,068,403.40**	**824,510.94**	**83,998,848.66**	**23.56%**
Expenditures Across All Funds							
1000 Salaries	46,765,418.00	42.56%	3,667,396.71	12,334,440.71	-	34,430,977.29	26.38%
2000 Benefits	14,613,316.00	13.30%	1,393,725.17	4,800,290.27	1,350.00	9,811,675.73	32.86%
3000 Purchased Services	10,486,575.00	9.54%	481,084.44	5,123,357.36	247,907.48	5,115,310.16	51.22%
4000 Supplies	6,514,439.00	5.93%	642,736.68	1,396,329.72	372,441.86	4,745,667.42	27.15%
5000 Capital Outlay	2,816,078.00	2.56%	249,620.05	338,305.89	40,792.55	2,436,979.56	13.46%
6000 Other/Dues/Fees/Bonds	27,727,837.00	25.23%	492,895.18	978,915.53	106,715.47	26,642,206.00	3.92%
7000 Non-Capital Equipment	968,100.00	0.88%	55,971.68	96,763.92	55,303.58	816,032.50	15.71%
Total Expenditures Across all Funds	**109,891,763.00**	**100.00%**	**6,983,429.91**	**25,068,403.40**	**824,510.94**	**83,998,848.66**	**23.56%**