CENTRAL
UNIT SCHOOL DISTRICT 301

MEMORANDUM

To: Board of Education

Cc: Dr. Amy MacCrindle, Superintendent of Schools

From: Daina Pflug, Business Manager

Date: November 16, 2026

Re: Board Financial Report

Financial Highlights:

- The Revenue and Expenditure Summary Reports are included in the board packet. Revenues are currently at 36.02% compared to 36.90% a year ago. Expenditures are trending at 29.61% as compared to 31.08% a year ago.

- The district received impact fees for $33,924.80 for 4 new home starts for September. No transition fees came in this month.

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

- Tonight the board will review and approve a resolution regarding the estimating aggregate levy for the year 2026.

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		
10/16/2026	City of Elgin (Sept)	33,924.80	4	0.00	Debt Svc	246,321.60	36
Total FY27		**$ 246,321.60**	**36**	**$ -**			
	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		
10/15/2025	City of Elgin (Sept)	48,600.25	9	25,235.00	Debt Svc	247,413.36	42
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		
10/22/2024	City of Elgin (Sept)	23,652.29	4	0.00	Debt Svc	447,796.35	51
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

October **2026-2027** **Central Cmty USD 301, IL**

Account Description	Beginning Balance	Debit	Credit	Ending Balance
10 - EDUCATIONAL FUND				
IMPREST-DISTRICT	2,159.50	7,000.00	6,819.43	2,340.07
IMPREST-CHS	2,458.86	0.00	0.00	2,458.86
CHECKING-EDUCATION	5,110,799.04	5,407,739.53	5,299,189.86	5,219,348.71
CHECKING-PAYROLL	2,905.83	3,401,206.18	3,402,046.77	2,065.24
FLEX ACCOUNT	9,972.85	18,617.24	19,196.00	9,394.09
PETTY CASH	1,380.00	0.00	0.00	1,380.00
INVESTMENT-SWEEP	33,465,019.02	484,380.31	3,283,244.74	30,666,154.59
CHS ACTIVITY CHECKING	358,878.13	93,140.64	50,992.29	401,026.48
ELEM/MS ACTIVITY CHECKING	41,472.22	5,549.00	99.59	46,921.63
Totals for Fund: 10 - EDUCATIONAL FUND	**38,995,045.45**	**9,417,632.90**	**12,061,588.68**	**36,351,089.67**
20 - OPERATIONS AND MAINTENANCE				
CHECKING-O&M	148,578.13	1,501,791.32	1,029,188.23	621,181.22
CHECKING-PAYROLL	1,405.47	233,007.07	232,335.25	2,077.29
INVESTMENT-SWEEP	8,314,154.09	127,689.62	1,500,000.00	6,941,843.71
Totals for Fund: 20 - OPERATIONS AND MAINTENANCE	**8,464,137.69**	**1,862,488.01**	**2,761,523.48**	**7,565,102.22**
30 - DEBT SERVICE, BOND & INTEREST				
CHECKING-DEBT SERVICE	250,487.11	33,924.80	0.00	284,411.91
INVESTMENT-SWEEP	3,598,673.94	26,859.41	0.00	3,625,533.35
Totals for Fund: 30 - DEBT SERVICE, BOND & INTEREST	**3,849,161.05**	**60,784.21**	**0.00**	**3,909,945.26**
40 - TRANSPORTATION FUND				
CHECKING-TRANSPORTATION	758,049.83	116,303.22	384,229.71	490,123.34
CHECKING-PAYROLL	804.04	234,269.74	233,481.77	1,592.01
INVESTMENT-SWEEP	6,431,619.04	48,160.32	100,000.00	6,379,779.36
Totals for Fund: 40 - TRANSPORTATION FUND	**7,190,472.91**	**398,733.28**	**717,711.48**	**6,871,494.71**
50 - IMRF/SOCIAL SECURITY				
CHECKING-IMRF/SS	37,575.21	389,607.18	277,931.51	149,250.88
CHECKING-PAYROLL	0.00	88,273.80	88,273.80	0.00
INVESTMENT-SWEEP	3,202,580.29	54,867.52	300,000.00	2,957,447.81
Totals for Fund: 50 - IMRF/SOCIAL SECURITY	**3,240,155.50**	**532,748.50**	**666,205.31**	**3,106,698.69**
60 - CAPITAL PROJECTS				
CHECKING-CAPITAL PROJECT	779,309.22	0.00	0.00	779,309.22
INVESTMENT-SWEEP	5,097,636.63	15,307.53	0.00	5,112,944.16

Treasurer's Report

Account Description	Beginning Balance	Debit	Credit	Ending Balance
Totals for Fund: 60 - CAPITAL PROJECTS	**5,876,945.85**	**15,307.53**	**0.00**	**5,892,253.38**
70 - WORKING CASH FUND				
CHECKING-WORKING CASH	541.50	0.00	0.00	541.50
INVESTMENT-SWEEP	3,553,835.61	11,571.99	0.00	3,565,407.60
Totals for Fund: 70 - WORKING CASH FUND	**3,554,377.11**	**11,571.99**	**0.00**	**3,565,949.10**
80 - TORT FUND				
CHECKING-TORT	4,813.87	20,000.00	23,189.18	1,624.69
INVESTMENT-SWEEP	379,238.49	8,299.35	20,000.00	367,537.84
Totals for Fund: 80 - TORT FUND	**384,052.36**	**28,299.35**	**43,189.18**	**369,162.53**

	Beginning Balance	Debit	Credit	Ending Balance
Grand Totals:	**71,554,347.92**	**12,327,565.77**	**16,250,218.13**	**67,631,695.56**

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

	2026-27 Budget	% of Fund	October MTD	2026-27 FYTD	Remaining Budget	FYTD Percent
10-Education Fund						
Total Local Revenue	52,004,108.00	60.05%	943,430.10	24,776,625.57	27,227,482.43	47.64%
Total State Revenue	31,990,642.00	36.94%	1,626,714.19	5,194,787.40	26,795,854.60	16.24%
Total Federal Revenue	2,599,542.00	3.00%	64,842.95	479,907.15	2,119,634.85	18.46%
Total Education Fund	**86,594,292.00**	**100.00%**	**2,634,987.24**	**30,451,320.12**	**56,142,971.88**	**35.17%**
20-O&M Fund						
Total Local Revenue	9,212,505.00	89.75%	127,856.62	4,259,505.93	4,952,999.07	46.24%
Total State Revenue	1,050,000.00	10.23%	-	-	1,050,000.00	0.00%
Total Other Revenue	2,385.00	0.02%	-	2,385.00	-	0.00%
Total O&M Fund	**10,264,890.00**	**100.00%**	**127,856.62**	**4,261,890.93**	**6,002,999.07**	**41.52%**
30-Debt Service Fund						
Total Local Revenue	2,562,303.00	100.00%	60,784.21	1,235,344.84	1,326,958.16	48.21%
Total Debt Service Fund	**2,562,303.00**	**100.00%**	**60,784.21**	**1,235,344.84**	**1,326,958.16**	**48.21%**
40-Transportation Fund						
Total Local Revenue	3,950,914.00	54.82%	62,609.38	1,792,428.08	2,158,485.92	45.37%
Total State Revenue	3,256,412.00	45.18%	-	771,536.44	2,484,875.56	23.69%
Total Transportation Fund	**7,207,326.00**	**100.00%**	**62,609.38**	**2,563,964.52**	**4,643,361.48**	**35.57%**
50-IMRF/SS Fund						
Total Local Revenue	2,325,043.00	100.00%	54,867.52	751,118.67	1,573,924.33	32.31%
Total IMRF/SS Fund	**2,325,043.00**	**100.00%**	**54,867.52**	**751,118.67**	**1,573,924.33**	**32.31%**
60-Capital Projects Fund						
Total Local Revenue	370,000.00	100.00%	15,307.53	48,201.80	321,798.20	13.03%
Total Capital Projects Fund	**370,000.00**	**100.00%**	**15,307.53**	**48,201.80**	**321,798.20**	**13.03%**
70-Working Cash Fund						
Total Local Revenue	235,311.00	100.00%	11,571.99	87,047.46	148,263.54	36.99%
Total Working Cash Fund	**235,311.00**	**100.00%**	**11,571.99**	**87,047.46**	**148,263.54**	**36.99%**
80-Tort Fund						
Total Local Revenue	1,359,859.00	100.00%	8,299.35	552,454.82	807,404.18	40.63%
Total Tort Fund	**1,359,859.00**	**100.00%**	**8,299.35**	**552,454.82**	**807,404.18**	**40.63%**
Revenue-All Funds						
1000 Total Local Revenue	72,020,043.00	64.93%	1,284,726.70	33,502,727.17	38,517,315.83	46.52%
3000 Total State Revenue	36,297,054.00	32.72%	1,626,714.19	5,966,323.84	30,330,730.16	16.44%
4000 Total Federal Revenue	2,599,542.00	2.34%	64,842.95	479,907.15	2,119,634.85	18.46%
7000 Total Other Revenue	2,385.00	0.00%	-	2,385.00	-	0.00%
Total Revenue-All Funds	**110,919,024.00**	**100.00%**	**2,976,283.84**	**39,951,343.16**	**70,967,680.84**	**36.02%**

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

Account Number	Description	2026-27 Budget	October MTD	2026-27 FYTD	Remaining Budget	FYTD Percent
10R000 1110 0000	TAXES	38,103,364.00	315,884.40	18,886,957.77	19,216,406.23	49.57%
10R000 1140 0000	SPECIAL ED TAXES	8,864,144.00	68,004.81	4,065,602.08	4,798,541.92	45.87%
10R001 1510 0000	INTEREST	795,000.00	100,491.10	231,109.03	563,890.97	29.07%
10R002 1611 0000	LUNCH, STUDENTS	1,272,000.00	160,635.76	436,423.44	835,576.56	34.31%
10R000 1711 0000	ATHLETIC ADMISSION	102,600.00	33,945.90	48,085.90	54,514.10	46.87%
10R000 1720 0000	ATHLETIC PART FEE	155,000.00	11,375.00	73,280.00	81,720.00	47.28%
10R002 1720 0000	OTHER FEES	319,000.00	81,445.92	132,134.07	186,865.93	41.42%
10R000 1799 0000	ACTIVITY ACCOUNTS REVENUE	760,000.00	98,689.64	237,716.47	522,283.53	31.28%
10R000 1811 0000	TEXTBOOK INCOME	899,000.00	50,190.54	442,594.22	456,405.78	49.23%
10R000 1830 0000	TECHNOLOGY FEES	337,000.00	4,850.00	165,882.75	171,117.25	49.22%
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	4,100.00	31,260.00	15,740.00	66.51%
10R002 1991 0000	CAREER PATHWAYS	63,000.00	-	-	63,000.00	0.00%
10R000 1999 0000	OTHER LOCAL REVENUES	27,000.00	13,817.03	22,656.84	4,343.16	83.91%
Total Local Revenue		**52,004,108.00**	**943,430.10**	**24,776,625.57**	**27,227,482.43**	**47.64%**
10R000 3001 0000	EVIDENCE-BASE FUNDING	15,840,703.00	1,530,972.00	4,592,916.00	11,247,787.00	28.99%
10R002 3001 0000	EVIDENCE BASED FUNDING-ALOP	125,000.00	37,539.97	86,342.08	38,657.92	69.07%
10R000 3100 0000	SPECIAL ED - PRIVATE FACILITY	600,000.00	-	275,321.18	324,678.82	45.89%
10R000 3120 0000	SPECIAL ED - ORPHANAGE	52,812.00	-	56,279.74	(3,467.74)	106.57%
10R000 3220 0000	CAREER & TECHNICAL EDUCATION	179,000.00	57,809.52	164,424.62	14,575.38	91.86%
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	392.70	884.99	2,315.01	27.66%
10R000 3370 0000	DRIVER ED	35,200.00	-	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**	**1,626,714.19**	**5,194,787.40**	**26,795,854.60**	**16.24%**
10R000 4210 0000	NAT'L SCHOOL LUNCH PROGRAM	440,000.00	46,952.45	77,166.50	362,833.50	17.54%
10R000 4300 0000	TITLE I LOW INCOME	135,877.00	-	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	-	91,238.71	478,761.29	16.01%
10R000 4745 0000	CARL PERKINS	20,271.00	17,890.50	33,509.94	(13,238.94)	165.31%
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	55,255.00	4.49%
10R000 4932 0000	TITLE II-TEACHER QUALITY	139,430.00	-	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**	**64,842.95**	**479,907.15**	**2,119,634.85**	**18.46%**
10R000 7300 0000	SALE ON FIXED ASSETS	-	-	-	-	0.00%
Total Other Revenue		-	-	-	-	
Total Education Fund		**86,594,292.00**	**2,634,987.24**	**30,451,320.12**	**56,142,971.88**	**35.17%**
20R000 1111 0000	TAXES	8,714,876.00	68,274.65	4,082,102.05	4,632,773.95	46.84%
20R000 1230 0000	CORP PERSONAL PROPERTY TAX	187,629.00	27,915.99	52,972.39	134,656.61	28.23%
20R001 1510 0000	INTEREST	198,000.00	31,498.98	85,245.99	112,754.01	43.05%
20R001 1720 0000	PARKING FEES	31,000.00	(50.00)	27,950.00	3,050.00	90.16%
20R000 1910 0000	RENTALS	55,000.00	-	4,350.00	50,650.00	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	217.00	6,885.50	14,114.50	32.79%
Total Local Revenue		**9,212,505.00**	**127,856.62**	**4,259,505.93**	**4,952,999.07**	**46.24%**
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**	**127,856.62**	**4,261,890.93**	**6,002,999.07**	**41.52%**

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

Account Number	Description	2026-27 Budget	October MTD	2026-27 FYTD	Remaining Budget	FYTD Percent
30R000 1112 0000	TAXES	1,962,353.00	16,053.06	959,805.11	1,002,547.89	48.91%
30R001 1510 0000	INTEREST	85,000.00	10,806.35	29,218.13	55,781.87	34.37%
30R000 1930 0000	IMPACT FEES	514,950.00	33,924.80	246,321.60	268,628.40	47.83%
Total Local Revenue		**2,562,303.00**	**60,784.21**	**1,235,344.84**	**1,326,958.16**	**48.21%**
Total Debt Service Fund		**2,562,303.00**	**60,784.21**	**1,235,344.84**	**1,326,958.16**	**48.21%**
40R000 1113 0000	TAXES	3,722,914.00	28,847.00	1,724,749.54	1,998,164.46	46.33%
40R000 1415 0000	FIELD TRIP FEES	2,000.00	-	1,641.00	359.00	82.05%
40R001 1510 0000	INTEREST	214,000.00	19,313.32	51,336.94	162,663.06	23.99%
40R000 1950 0000	PRIOR YEAR REFUND	2,000.00	-	-	2,000.00	0.00%
40R000 1999 0000	OTHER REVENUE	10,000.00	14,449.06	14,700.60	(4,700.60)	147.01%
Total Local Revenue		**3,950,914.00**	**62,609.38**	**1,792,428.08**	**2,158,485.92**	**45.37%**
40R000 3500 0000	STATE AID, REGULAR	1,781,244.00	-	435,400.55	1,345,843.45	24.44%
40R000 3510 0000	STATE AID, SPECIAL ED	1,475,168.00	-	336,135.89	1,139,032.11	22.79%
Total State Revenue		**3,256,412.00**	**-**	**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**	**62,609.38**	**2,563,964.52**	**4,643,361.48**	**35.57%**
50R000 1114 0000	IMRF TAXES	1,045,831.00	5,482.75	327,811.31	718,019.69	31.34%
50R000 1151 0000	SOC SEC/MEDICARE TAXES	1,035,812.00	5,319.21	318,032.81	717,779.19	30.70%
50R000 1230 0000	CORP PERSONAL PROPERTY TAX	50,000.00	27,915.98	52,972.36	(2,972.36)	105.94%
50R001 1510 0000	INTEREST	193,400.00	16,149.58	52,302.19	141,097.81	27.04%
Total Local Revenue		**2,325,043.00**	**54,867.52**	**751,118.67**	**1,573,924.33**	**32.31%**
Total IMRF/SS Fund		**2,325,043.00**	**54,867.52**	**751,118.67**	**1,573,924.33**	**32.31%**
60R001 1510 0000	INTEREST	110,000.00	15,307.53	48,201.80	61,798.20	43.82%
60R000 1930 0000	IMPACT FEES	260,000.00	-	-	260,000.00	0.00%
Total Local Revenue		**370,000.00**	**15,307.53**	**48,201.80**	**321,798.20**	**13.03%**
Total Capital Projects Fund		**370,000.00**	**15,307.53**	**48,201.80**	**321,798.20**	**13.03%**
70R000 1115 0000	TAXES	120,126.00	900.29	53,828.05	66,297.95	44.81%
70R001 1510 0000	INTEREST	115,185.00	10,671.70	33,219.41	81,965.59	28.84%
Total Local Revenue		**235,311.00**	**11,571.99**	**87,047.46**	**148,263.54**	**36.99%**
Total Working Cash Fund		**235,311.00**	**11,571.99**	**87,047.46**	**148,263.54**	**36.99%**
80R000 1120 0000	TAXES	1,230,859.00	7,160.55	428,125.80	802,733.20	34.78%
80R001 1510 0000	INTEREST	119,000.00	1,138.80	124,329.02	(5,329.02)	104.48%
80R000 1999 0000	REFUND PRIOR YEAR EXPENDITURES	10,000.00	-	-	10,000.00	0.00%
Total Local Revenue		**1,359,859.00**	**8,299.35**	**552,454.82**	**807,404.18**	**40.63%**
Total Tort Fund		**1,359,859.00**	**8,299.35**	**552,454.82**	**807,404.18**	**40.63%**
	Revenue-All Funds					
1000	Total Local Revenue	72,020,043.00	1,284,726.70	33,502,727.17	38,517,315.83	46.52%
3000	Total State Revenue	36,297,054.00	1,626,714.19	5,966,323.84	30,330,730.16	16.44%
4000	Total Federal Revenue	2,599,542.00	64,842.95	479,907.15	2,119,634.85	18.46%
7000	Total Other Revenue	2,385.00	-	2,385.00	-	0.00%
	Total Revenue-All Funds	**110,919,024.00**	**2,976,283.84**	**39,951,343.16**	**70,967,680.84**	**36.02%**

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

	2026-27 Budget	% of Fund	October MTD	2026-27 FYTD	Encumbered Amount	Budget Remaining	FYTD Percent
10-Education							
1000 Salaries	41,048,106.00	47.48%	3,375,342.99	14,219,018.00	-	26,829,088.00	34.64%
2000 Benefits	11,295,376.00	13.06%	964,426.43	4,823,978.36	-	6,471,397.64	42.71%
3000 Purchased Services	4,392,945.00	5.08%	281,215.09	1,121,284.14	73,471.50	3,198,189.36	27.20%
4000 Supplies	3,542,449.00	4.10%	166,653.08	1,159,282.51	142,432.15	2,240,734.34	36.75%
5000 Capital Outlay	413,078.00	0.48%	10,590.00	99,487.55	22,540.00	291,050.45	29.54%
6000 Other/Dues/Fees	25,023,037.00	28.94%	384,504.56	1,352,372.92	5,415.50	23,665,248.58	5.43%
7000 Non-Capital Equipment	746,100.00	0.86%	76,009.73	147,303.35	5,935.46	592,861.19	20.54%
Total Education Fund	**86,461,091.00**	**100.00%**	**5,258,741.88**	**22,922,726.83**	**249,794.61**	**63,288,569.56**	**26.80%**
20-O&M							
1000 Salaries	2,878,032.00	28.37%	231,677.43	946,359.95	-	1,931,672.05	32.88%
2000 Benefits	683,164.00	6.73%	63,033.71	298,867.53	-	384,296.47	43.75%
3000 Purchased Services	1,772,150.00	17.47%	253,130.79	1,026,144.85	84,054.33	661,950.82	62.65%
4000 Supplies	2,349,490.00	23.16%	200,718.75	542,623.36	149,666.29	1,657,200.35	29.47%
5000 Capital Outlay	2,033,000.00	20.04%	249,747.28	495,538.42	-	1,537,461.58	24.37%
6000 Other/Dues/Fees	209,700.00	2.07%	495.00	1,707.42	-	207,992.58	0.81%
7000 Non-Capital Equipment	220,000.00	2.17%	34,631.83	60,102.13	-	159,897.87	27.32%
Total O&M	**10,145,536.00**	**100.00%**	**1,033,434.79**	**3,371,343.66**	**233,720.62**	**6,540,471.72**	**35.53%**
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%	230,035.14	1,006,118.32	-	1,833,161.68	35.44%
2000 Benefits	315,525.00	4.63%	33,813.25	143,617.03	-	171,907.97	45.52%
3000 Purchased Services	2,961,630.00	43.43%	39,658.46	2,500,225.16	43,940.66	417,464.18	85.90%
4000 Supplies	622,500.00	9.13%	79,271.40	141,067.08	54,354.41	427,078.51	31.39%
5000 Capital Outlay	10,000.00	0.15%	-	-	-	10,000.00	0.00%
6000 Other/Dues/Fees	68,000.00	1.00%	343.63	3,960.83	(190.00)	64,229.17	5.55%
7000 Non-Capital Equipment	2,000.00	0.03%	-	9,834.75	-	(7,834.75)	491.74%
Total Transportation	**6,818,935.00**	**100.00%**	**383,121.88**	**3,804,823.17**	**98,105.07**	**2,916,006.76**	**57.24%**
50-IMRF/SS							
2000 Benefits	2,319,286.00	100.00%	188,324.33	783,425.07	-	1,535,860.93	33.78%
Total IMRF/SS	**2,319,286.00**	**100.00%**	**188,324.33**	**783,425.07**	**-**	**1,535,860.93**	**33.78%**
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%	23,189.18	1,071,946.73	-	286,553.27	78.91%
Total Tort	**1,358,500.00**	**100.00%**	**23,189.18**	**1,071,946.73**	**-**	**286,553.27**	**78.91%**
Total Expenditures	**109,891,798.00**		**6,886,812.06**	**31,955,215.46**	**581,620.30**	**77,354,962.24**	**29.61%**
Expenditures Across All Funds							
1000 Salaries	46,765,418.00	42.56%	3,837,055.56	16,171,496.27	-	30,593,921.73	34.58%
2000 Benefits	14,613,351.00	13.30%	1,249,597.72	6,049,887.99	-	8,563,463.01	41.40%
3000 Purchased Services	10,486,575.00	9.54%	597,193.52	5,720,550.88	201,466.49	4,564,557.63	56.47%
4000 Supplies	6,514,439.00	5.93%	446,643.23	1,842,972.95	346,452.85	4,325,013.20	33.61%
5000 Capital Outlay	2,816,078.00	2.56%	260,337.28	595,025.97	22,540.00	2,198,512.03	21.93%
6000 Other/Dues/Fees/Bonds	27,727,837.00	25.23%	385,343.19	1,358,041.17	5,225.50	26,364,570.33	4.92%
7000 Non-Capital Equipment	968,100.00	0.88%	110,641.56	217,240.23	5,935.46	744,924.31	23.05%
Total Expenditures Across all Funds	**109,891,798.00**	**100.00%**	**6,886,812.06**	**31,955,215.46**	**581,620.30**	**77,354,962.24**	**29.61%**