

## MEMORANDUM

TO: Dr. Tim Kilrea, Dr. Kyle Schumacher, Co-Interim Superintendents,  
Board of Education

FROM: Daina Pflug, Business Manager

DATE: January 20, 2026

RE: Board Financial Report

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- The Revenue and Expenditure Summary Reports are included in the board packet. Revenues are currently at 41.57% compared to 40.25% a year ago. Expenditures are trending at 44.77% as compared to 46.68% a year ago.
- The district received impact fees for \$53,083.63 for 15 home starts for November. Transition fees came in for \$12,910.02 this month.
- The bills payable reports for both Central 301 and Northern Kane are typical for the month of January. Included in this month's disbursements is the final FY26 tuition payment for Central 301, amounting to \$1,541,099.10, payable to the Mid Valley Special Ed Cooperative.