CENTRAL
UNIT SCHOOL DISTRICT 301

MEMORANDUM

To: Board of Education

Cc: Dr. Amy MacCrindle, Superintendent of Schools

From: Daina Pflug, Business Manager

Date: September 21, 2026

Re: Board Financial Report

Financial Highlights:

- The Revenue and Expenditure Summary Reports are included in the board packet. Revenues are currently at 5.79% compared to 5.10% a year ago. Expenditures are trending at 17.43% as compared to 14.03% a year ago.

- The district received impact fees for July in the amount of $92,805.89 for 15 new home starts and August in the amount of $29,745.25 for 4 new home starts. No transition fees were received this month.

- The bills payable reports for both Central 301 and Northern Kane are typical for the month of September. All invoices received over the summer get caught up and paid this month. September is consistently the largest bills paid month for the year. Northern Kane's report includes a majority of FY26's final grant expenditures.

- The audit has been running efficiently and has no reported issues at this time during the process for both Central 301 and Northern Kane. They are wrapping up the final testing and reconciliations and are still working to have the audit complete by October 15th. However, with the Office of Management and Budget (OMB) Compliance Supplement not being ready for the single audit, we will be on hold until we get this report. Last year's 2025 Compliance Supplement report faced a similar delay and was ultimately released in November.

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						
	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			
	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			
	Budget FY25-Debt Svc	516,125.00					

Treasurer's Report

August 2026-2027 | Central Cmty USD 301, IL

Account Description	Beginning Balance	Debit	Credit	Ending Balance
10 - EDUCATIONAL FUND				
IMPREST-DISTRICT	3,847.92	8,791.61	8,956.03	3,683.50
IMPREST-CHS	2,458.86	0.00	0.00	2,458.86
CHECKING-EDUCATION	5,157,660.33	6,289,691.46	6,199,477.84	5,247,873.95
CHECKING-PAYROLL	1,942.82	4,527,187.23	4,527,149.01	1,981.04
FLEX ACCOUNT	11,267.42	16,767.75	16,904.82	11,130.35
PETTY CASH	1,380.00	0.00	0.00	1,380.00
INVESTMENT-SWEEP	18,918,844.92	824,918.52	3,742,896.12	16,000,867.32
CHS ACTIVITY CHECKING	468,605.38	33,402.80	29,348.40	472,659.78
ELEM/MS ACTIVITY CHECKING	42,547.10	0.00	542.89	42,004.21
Totals for Fund: 10 - EDUCATIONAL FUND	**24,608,554.75**	**11,700,759.37**	**14,525,275.11**	**21,784,039.01**
20 - OPERATIONS AND MAINTENANCE				
IMPREST-DISTRICT	0.00	322.42	322.42	0.00
CHECKING-O&M	376,365.10	1,031,610.72	850,249.53	557,726.29
CHECKING-PAYROLL	1,604.47	243,094.38	243,680.32	1,018.53
INVESTMENT-SWEEP	6,005,639.45	164,383.82	1,000,000.00	5,170,023.27
Totals for Fund: 20 - OPERATIONS AND MAINTENANCE	**6,383,609.02**	**1,439,411.34**	**2,094,252.27**	**5,728,768.09**
30 - DEBT SERVICE, BOND & INTEREST				
CHECKING-DEBT SERVICE	127,847.50	92,805.89	0.00	220,653.39
INVESTMENT-SWEEP	2,698,079.64	39,216.37	0.00	2,737,296.01
Totals for Fund: 30 - DEBT SERVICE, BOND & INTEREST	**2,825,927.14**	**132,022.26**	**0.00**	**2,957,949.40**
40 - TRANSPORTATION FUND				
IMPREST-DISTRICT	0.00	140.97	140.97	0.00
CHECKING-TRANSPORTATION	554,292.96	106,543.81	376,299.14	284,537.63
CHECKING-PAYROLL	1,576.50	309,399.16	309,274.62	1,701.04
INVESTMENT-SWEEP	4,913,246.75	70,631.55	100,000.00	4,883,878.30
Totals for Fund: 40 - TRANSPORTATION FUND	**5,469,116.21**	**486,715.49**	**785,714.73**	**5,170,116.97**
50 - IMRF/SOCIAL SECURITY				
CHECKING-IMRF/SS	147,029.26	316,170.45	343,499.92	119,699.79
CHECKING-PAYROLL	0.00	111,314.79	111,314.79	0.00
INVESTMENT-SWEEP	2,873,379.04	40,141.48	200,000.00	2,713,520.52
Totals for Fund: 50 - IMRF/SOCIAL SECURITY	**3,020,408.30**	**467,626.72**	**654,814.71**	**2,833,220.31**

Treasurer's Report

August 2026-2027				Central Cmty USD 301, IL
Account Description	**Beginning Balance**	**Debit**	**Credit**	**Ending Balance**
60 - CAPITAL PROJECTS				
CHECKING-CAPITAL PROJECT	779,309.22	0.00	0.00	779,309.22
INVESTMENT-SWEEP	5,065,177.34	12,539.30	0.00	5,077,716.64
Totals for Fund: 60 - CAPITAL PROJECTS	**5,844,486.56**	**12,539.30**	**0.00**	**5,857,025.86**
70 - WORKING CASH FUND				
CHECKING-WORKING CASH	536.53	0.00	0.00	536.53
INVESTMENT-SWEEP	3,481,984.24	10,444.71	0.00	3,492,428.95
Totals for Fund: 70 - WORKING CASH FUND	**3,482,520.77**	**10,444.71**	**0.00**	**3,492,965.48**
80 - TORT FUND				
CHECKING-TORT	467,621.54	0.00	458,000.00	9,621.54
INVESTMENT-SWEEP	(463,893.47)	473,661.71	0.00	9,768.24
Totals for Fund: 80 - TORT FUND	**3,728.07**	**473,661.71**	**458,000.00**	**19,389.78**

	Beginning Balance	Debit	Credit	Ending Balance
Grand Totals:	**51,638,350.82**	**14,723,180.90**	**18,518,056.82**	**47,843,474.90**

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

	2026-27 Budget	% of Fund	August MTD	2026-27 FYTD	Remaining Budget	FYTD Percent
10-Education Fund						
Total Local Revenue	52,004,108.00	60.05%	1,464,922.22	3,225,482.92	48,778,625.08	6.20%
Total State Revenue	31,990,642.00	36.94%	1,616,347.54	1,637,502.47	30,353,139.53	5.12%
Total Federal Revenue	2,599,542.00	3.00%	279,379.64	302,589.77	2,296,952.23	11.64%
Total Education Fund	**86,594,292.00**	**100.00%**	**3,360,649.40**	**5,165,575.16**	**81,428,716.84**	**5.97%**
20-O&M Fund						
Total Local Revenue	9,212,505.00	89.75%	185,727.32	485,400.02	8,675,729.98	5.27%
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	2,385.00	-	0.00%
Total O&M Fund	**10,264,890.00**	**99.98%**	**188,112.32**	**487,785.02**	**9,725,729.98**	**4.75%**
30-Debt Service Fund						
Total Local Revenue	2,562,303.00	100.00%	132,022.26	283,348.98	2,278,954.02	11.06%
Total Debt Service Fund	**2,562,303.00**	**100.00%**	**132,022.26**	**283,348.98**	**2,278,954.02**	**11.06%**
40-Transportation Fund						
Total Local Revenue	3,950,914.00	54.82%	70,631.55	181,918.98	3,768,995.02	4.60%
Total State Revenue	3,256,412.00	45.18%	-	-	3,256,412.00	0.00%
Total Transportation Fund	**7,207,326.00**	**100.00%**	**70,631.55**	**181,918.98**	**7,025,407.02**	**2.52%**
50-IMRF/SS Fund						
Total Local Revenue	2,325,043.00	100.00%	40,141.48	107,131.84	2,217,911.16	4.61%
Total IMRF/SS Fund	**2,325,043.00**	**100.00%**	**40,141.48**	**107,131.84**	**2,217,911.16**	**4.61%**
60-Capital Projects Fund						
Total Local Revenue	370,000.00	100.00%	12,539.30	12,974.28	357,025.72	3.51%
Total Capital Projects Fund	**370,000.00**	**100.00%**	**12,539.30**	**12,974.28**	**357,025.72**	**3.51%**
70-Working Cash Fund						
Total Local Revenue	235,311.00	100.00%	10,444.71	14,063.84	221,247.16	5.98%
Total Working Cash Fund	**235,311.00**	**100.00%**	**10,444.71**	**14,063.84**	**221,247.16**	**5.98%**
80-Tort Fund						
Total Local Revenue	1,359,859.00	100.00%	15,661.71	164,645.76	1,195,213.24	12.11%
Total Tort Fund	**1,359,859.00**	**100.00%**	**15,661.71**	**164,645.76**	**1,195,213.24**	**12.11%**
Revenue-All Funds						
1000 Total Local Revenue	72,020,043.00	64.93%	1,932,090.55	4,474,966.62	67,493,701.38	6.21%
3000 Total State Revenue	36,297,054.00	32.72%	1,616,347.54	1,637,502.47	34,659,551.53	4.51%
4000 Total Federal Revenue	2,599,542.00	2.34%	279,379.64	302,589.77	2,296,952.23	11.64%
7000 Total Other Revenue	2,385.00	0.00%	2,385.00	2,385.00	-	0.00%
Total Revenue-All Funds	**110,919,024.00**	**100.00%**	**3,830,202.73**	**6,417,443.86**	**104,450,205.14**	**5.79%**

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

Account Number Description	2026-27 Budget	August MTD	2026-27 FYTD	Remaining Budget	FYTD Percent
10R000 1110 0000 TAXES	38,103,364.00	640,248.14	1,830,483.85	36,272,880.15	4.80%
10R000 1140 0000 SPECIAL ED TAXES	8,864,144.00	137,835.10	394,073.67	8,470,070.33	4.45%
10R001 1510 0000 INTEREST	795,000.00	46,835.28	67,846.20	727,153.80	8.53%
10R002 1611 0000 LUNCH, STUDENTS	1,272,000.00	122,443.95	128,686.75	1,143,313.25	10.12%
10R000 1711 0000 ATHLETIC ADMISSION	102,600.00	1,371.50	2,021.50	100,578.50	1.97%
10R000 1720 0000 ATHLETIC PART FEE	155,000.00	52,480.00	54,260.00	100,740.00	35.01%
10R002 1720 0000 OTHER FEES	319,000.00	16,867.35	29,598.30	289,401.70	9.28%
10R000 1799 0000 ACTIVITY ACCOUNTS REVENUE	760,000.00	33,402.80	57,921.35	702,078.65	7.62%
10R000 1811 0000 TEXTBOOK INCOME	899,000.00	198,799.85	360,674.96	538,325.04	40.12%
10R000 1830 0000 TECHNOLOGY FEES	337,000.00	74,395.25	155,632.75	181,367.25	46.18%
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	2,923.00	207,077.00	1.39%
10R000 1970 0000 DRIVERS ED B-T-W	47,000.00	21,500.00	23,160.00	23,840.00	49.28%
10R002 1991 0000 CAREER PATHWAYS	63,000.00	-	-	63,000.00	0.00%
10R000 1999 0000 OTHER LOCAL REVENUES	27,000.00	115,820.00	118,200.59	(91,200.59)	437.78%
Total Local Revenue	**52,004,108.00**	**1,464,922.22**	**3,225,482.92**	**48,778,625.08**	**6.20%**
10R000 3001 0000 EVIDENCE-BASE FUNDING	15,840,703.00	1,530,972.00	1,530,972.00	14,309,731.00	9.66%
10R002 3001 0000 EVIDENCE BASED FUNDING-ALOP	125,000.00	-	11,262.14	113,737.86	9.01%
10R000 3100 0000 SPECIAL ED - PRIVATE FACILITY	600,000.00	-	-	600,000.00	0.00%
10R000 3120 0000 SPECIAL ED - ORPHANAGE	52,812.00	-	-	52,812.00	0.00%
10R000 3220 0000 CAREER & TECHNICAL EDUCATION	179,000.00	85,375.54	85,375.54	93,624.46	47.70%
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	-	-	3,200.00	0.00%
10R000 3370 0000 DRIVER ED	35,200.00	-	-	35,200.00	0.00%
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**	**1,616,347.54**	**1,637,502.47**	**30,353,139.53**	**5.12%**
10R000 4210 0000 NAT'L SCHOOL LUNCH PROGRAM	440,000.00	-	-	440,000.00	0.00%
10R000 4300 0000 TITLE I LOW INCOME	135,877.00	53,611.00	53,611.00	82,266.00	39.46%
10R000 4400 0000 TITLE IV-A SSAE GRANT	10,000.00	1,710.00	1,710.00	8,290.00	17.10%
10R000 4600 0000 IDEA PRESCHOOL	10,033.00	4,125.00	4,125.00	5,908.00	41.11%
10R000 4620 0000 IDEA FLOW THROUGH	922,641.00	14,584.00	14,584.00	908,057.00	1.58%
10R000 4625 0000 IDEA FLOW THROUGH ROOM & BOARD	570,000.00	478.20	23,688.33	546,311.67	4.16%
10R000 4745 0000 CARL PERKINS	20,271.00	3,867.44	3,867.44	16,403.56	19.08%
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	-	-	57,855.00	0.00%
10R000 4932 0000 TITLE II-TEACHER QUALITY	139,430.00	88,154.00	88,154.00	51,276.00	63.22%
10R000 4991 0000 MEDICAID MATCHING-ADMIN OUTREACH	95,000.00	23,343.48	23,343.48	71,656.52	24.57%
10R000 4992 0000 MEDICAID MATCHING-FEE FOR SVC	190,000.00	89,506.52	89,506.52	100,493.48	47.11%
Total Federal Revenue	**2,599,542.00**	**279,379.64**	**302,589.77**	**2,296,952.23**	**11.64%**
10R000 7300 0000 SALE ON FIXED ASSETS	-	-	-	-	0.00%
Total Other Revenue	-	-	-	-	
Total Education Fund	**86,594,292.00**	**3,360,649.40**	**5,165,575.16**	**81,428,716.84**	**5.97%**
20R000 1111 0000 TAXES	8,714,876.00	138,382.00	395,637.25	8,319,238.75	4.54%
20R000 1230 0000 CORP PERSONAL PROPERTY TAX	187,629.00	5,067.36	25,056.40	162,572.60	13.35%
20R001 1510 0000 INTEREST	198,000.00	20,934.46	27,437.87	170,562.13	13.86%
20R001 1720 0000 PARKING FEES	31,000.00	13,100.00	28,000.00	3,000.00	90.32%
20R000 1910 0000 RENTALS	55,000.00	1,575.00	2,600.00	1,025.00	4.73%
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	6,668.50	14,331.50	31.75%
Total Local Revenue	**9,212,505.00**	**185,727.32**	**485,400.02**	**8,675,729.98**	**5.27%**
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	2,385.00	$ -	0.00%
Total Other Revenue	**2,385.00**	**2,385.00**	**2,385.00**	**$ -**	**0.00%**
Total O&M Fund	**10,264,890.00**	**188,112.32**	**487,785.02**	**9,725,729.98**	**4.75%**

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

Account Number Description	2026-27 Budget	August MTD	2026-27 FYTD	Remaining Budget	FYTD Percent
30R000 1112 0000 TAXES	1,962,353.00	32,537.03	93,024.12	1,869,328.88	4.74%
30R001 1510 0000 INTEREST	85,000.00	6,679.34	7,673.31	77,326.69	9.03%
30R000 1930 0000 IMPACT FEES	514,950.00	92,805.89	182,651.55	332,298.45	35.47%
Total Local Revenue	**2,562,303.00**	**132,022.26**	**283,348.98**	**2,278,954.02**	**11.06%**
Total Debt Service Fund	**2,562,303.00**	**132,022.26**	**283,348.98**	**2,278,954.02**	**11.06%**
40R000 1113 0000 TAXES	3,722,914.00	58,468.36	167,162.37	3,555,751.63	4.49%
40R000 1415 0000 FIELD TRIP FEES	2,000.00	-	1,641.00	359.00	82.05%
40R001 1510 0000 INTEREST	214,000.00	12,163.19	12,864.07	201,135.93	6.01%
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**	**70,631.55**	**181,918.98**	**3,768,995.02**	**4.60%**
40R000 3500 0000 STATE AID, REGULAR	1,781,244.00	-	-	1,781,244.00	0.00%
40R000 3510 0000 STATE AID, SPECIAL ED	1,475,168.00	-	-	1,475,168.00	0.00%
Total State Revenue	**3,256,412.00**	**-**	**-**	**3,256,412.00**	**0.00%**
40R000 7300 0000 SALE OR COMPENSATION FOR ASSET	-	-	-	-	0.00%
Total Other Revenue	**-**	**-**	**-**	**-**	**0.00%**
Total Transportation Fund	**7,207,326.00**	**70,631.55**	**181,918.98**	**7,025,407.02**	**2.52%**
50R000 1114 0000 IMRF TAXES	1,045,831.00	11,112.68	31,771.40	1,014,059.60	3.04%
50R000 1151 0000 SOC SEC/MEDICARE TAXES	1,035,812.00	10,781.19	30,823.67	1,004,988.33	2.98%
50R000 1230 0000 CORP PERSONAL PROPERTY TAX	50,000.00	5,067.35	25,056.38	24,943.62	50.11%
50R001 1510 0000 INTEREST	193,400.00	13,180.26	19,480.39	173,919.61	10.07%
Total Local Revenue	**2,325,043.00**	**40,141.48**	**107,131.84**	**2,217,911.16**	**4.61%**
Total IMRF/SS Fund	**2,325,043.00**	**40,141.48**	**107,131.84**	**2,217,911.16**	**4.61%**
60R001 1510 0000 INTEREST	110,000.00	12,539.30	12,974.28	97,025.72	11.79%
60R000 1930 0000 IMPACT FEES	260,000.00	-	-	260,000.00	0.00%
Total Local Revenue	**370,000.00**	**12,539.30**	**12,974.28**	**357,025.72**	**3.51%**
Total Capital Projects Fund	**370,000.00**	**12,539.30**	**12,974.28**	**357,025.72**	**3.51%**
70R000 1115 0000 TAXES	120,126.00	1,824.75	5,217.00	114,909.00	4.34%
70R001 1510 0000 INTEREST	115,185.00	8,619.96	8,846.84	106,338.16	7.68%
Total Local Revenue	**235,311.00**	**10,444.71**	**14,063.84**	**221,247.16**	**5.98%**
Total Working Cash Fund	**235,311.00**	**10,444.71**	**14,063.84**	**221,247.16**	**5.98%**
80R000 1120 0000 TAXES	1,230,859.00	14,513.30	41,493.86	1,189,365.14	3.37%
80R001 1510 0000 INTEREST	119,000.00	1,148.41	123,151.90	(4,151.90)	103.49%
80R000 1999 0000 REFUND PRIOR YEAR EXPENDITURES	10,000.00	-	-	10,000.00	0.00%
Total Local Revenue	**1,359,859.00**	**15,661.71**	**164,645.76**	**1,195,213.24**	**12.11%**
Total Tort Fund	**1,359,859.00**	**15,661.71**	**164,645.76**	**1,195,213.24**	**12.11%**
Revenue-All Funds					
1000 Total Local Revenue	72,020,043.00	1,932,090.55	4,474,966.62	67,493,701.38	6.21%
3000 Total State Revenue	36,297,054.00	1,616,347.54	1,637,502.47	34,659,551.53	4.51%
4000 Total Federal Revenue	2,599,542.00	279,379.64	302,589.77	2,296,952.23	11.64%
7000 Total Other Revenue	2,385.00	2,385.00	2,385.00	-	0.00%
Total Revenue-All Funds	**110,919,024.00**	**3,830,202.73**	**6,417,443.86**	**104,450,205.14**	**5.79%**

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

	2026-27 Budget	% of Fund	August MTD	2026-27 FYTD	Encumbered Amount	Budget Remaining	FYTD Percent
10-Education							
1000 Salaries	41,048,106.00	47.48%	4,499,438.23	7,622,958.33	-	33,425,147.67	18.57%
2000 Benefits	11,295,376.00	13.06%	1,355,857.41	2,756,816.20	2,400.00	8,536,159.80	24.43%
3000 Purchased Services	4,392,945.00	5.08%	331,325.55	569,300.67	160,031.49	3,663,612.84	16.60%
4000 Supplies	3,542,449.00	4.10%	202,903.49	596,647.82	342,085.77	2,603,715.41	26.50%
5000 Capital Outlay	413,078.00	0.48%	-	78,450.00	31,535.10	303,092.90	26.63%
6000 Other/Dues/Fees	25,023,037.00	28.94%	358,105.85	484,807.93	144,912.14	24,393,316.93	2.52%
7000 Non-Capital Equipment	746,100.00	0.86%	21,074.62	21,074.62	85,104.21	639,921.17	14.23%
Total Education Fund	**86,461,091.00**	**100.00%**	**6,768,705.15**	**12,130,055.57**	**766,068.71**	**73,564,966.72**	**14.92%**
20-O&M							
1000 Salaries	2,878,032.00	28.37%	243,348.09	485,427.85	-	2,392,604.15	16.87%
2000 Benefits	683,129.00	6.73%	51,127.69	157,541.01	-	525,587.99	23.06%
3000 Purchased Services	1,772,150.00	17.47%	416,226.71	589,816.13	89,792.96	1,092,540.91	38.35%
4000 Supplies	2,349,490.00	23.16%	112,093.03	134,836.99	170,992.07	2,043,660.94	13.02%
5000 Capital Outlay	2,033,000.00	20.04%	7,472.64	7,472.64	1,125.00	2,024,402.36	0.42%
6000 Other/Dues/Fees	209,700.00	2.07%	1,212.42	1,212.42	-	208,487.58	0.58%
7000 Non-Capital Equipment	220,000.00	2.17%	11,473.78	19,717.62	-	200,282.38	8.96%
Total O&M	**10,145,501.00**	**100.00%**	**842,954.36**	**1,396,024.66**	**261,910.03**	**8,487,566.31**	**16.34%**
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%	309,274.62	558,657.82	-	2,280,622.18	19.68%
2000 Benefits	315,525.00	4.63%	30,196.77	79,291.27	-	236,233.73	25.13%
3000 Purchased Services	2,961,630.00	43.43%	31,688.49	2,448,295.70	8,262.56	505,071.74	82.95%
4000 Supplies	622,500.00	9.13%	12,729.89	22,108.23	17,758.27	582,633.50	6.40%
5000 Capital Outlay	10,000.00	0.15%	-	-	-	10,000.00	0.00%
6000 Other/Dues/Fees	68,000.00	1.00%	(2,213.80)	2,763.20	91.00	65,145.80	4.20%
7000 Non-Capital Equipment	2,000.00	0.03%	-	-	-	2,000.00	0.00%
Total Transportation	**6,818,935.00**	**100.00%**	**381,675.97**	**3,111,116.22**	**26,111.83**	**3,681,706.95**	**46.01%**
50-IMRF/SS							
2000 Benefits	2,319,286.00	100.00%	227,329.47	412,916.62	-	1,906,369.38	17.80%
Total IMRF/SS	**2,319,286.00**	**100.00%**	**227,329.47**	**412,916.62**	**-**	**1,906,369.38**	**17.80%**
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%	-	1,033,910.42	14,265.13	310,324.45	77.16%
Total Tort	**1,358,500.00**	**100.00%**	**-**	**1,033,910.42**	**14,265.13**	**310,324.45**	**77.16%**
Total Expenditures	**109,891,763.00**		**8,220,664.95**	**18,084,973.49**	**1,068,355.70**	**90,738,433.81**	**17.43%**
Expenditures Across All Funds							
1000 Salaries	46,765,418.00	42.56%	5,052,060.94	8,667,044.00	-	38,098,374.00	18.53%
2000 Benefits	14,613,316.00	13.30%	1,664,511.34	3,406,565.10	2,400.00	11,204,350.90	23.33%
3000 Purchased Services	10,486,575.00	9.54%	779,240.75	4,642,272.92	272,352.14	5,571,949.94	46.87%
4000 Supplies	6,514,439.00	5.93%	327,726.41	753,593.04	530,836.11	5,230,009.85	19.72%
5000 Capital Outlay	2,816,078.00	2.56%	7,472.64	85,922.64	32,660.10	2,697,495.26	4.21%
6000 Other/Dues/Fees/Bonds	27,727,837.00	25.23%	357,104.47	488,783.55	145,003.14	27,094,050.31	2.29%
7000 Non-Capital Equipment	968,100.00	0.88%	32,548.40	40,792.24	85,104.21	842,203.55	13.00%
Total Expenditures Across all Funds	**109,891,763.00**	**100.00%**	**8,220,664.95**	**18,084,973.49**	**1,068,355.70**	**90,738,433.81**	**17.43%**