Center Cass School District No. 66

June 30, 2026

	June 30, 2024	June 30, 2025	June 30, 2026
Total Fund Balance (All Funds)	2,289,538	19,738,962	18,441,588
Less: Bond and Interest Fund	(67,470)	(172,065)	(63,418)
Municipal Retirement/Social Security Fund	(114,273)	(148,946)	(40,660)
Capital Projects Fund	(434,880)	(11,576,819)	(11,458,094)
Fire Prevention and Safety Fund	0	(5,357,806)	(3,309,153)
Net Fund Balance in Operating Funds	**1,672,915**	**2,483,326**	**3,570,263**
Less: Unpaid Employee Contracts	(1,373,613)	(1,420,524)	(1,475,684)
Unencumbered Fund Balance - Operating Funds Only	299,302	1,062,802	2,094,579

Educational Fund	Actual	Budget	Percent
Total Revenues and Other Sources (1)	16,718,343	16,370,000	102.13%
Total Expenditures and Other Uses (1)	15,816,113	15,868,640	99.67%

Operation & Maintenance Fund	Actual	Budget	Percent
Total Revenues and Other Sources	2,369,793	2,247,151	105.46%
Total Expenditures and Other Uses	2,253,124	2,289,793	98.40%

Transportation Fund	Actual	Budget	Percent
Total Revenues and Other Sources	1,136,617	1,082,994	104.95%
Total Expenditures and Other Uses	1,114,624	1,115,600	99.91%

	June 30, 2024	June 30, 2025	June 30, 2026
Financial Profile Score	3.20	3.45	3.45
Financial Profile Designation	Financial Review	Financial Review	Financial Review

Financial Recognition	3.54 - 4.00
Financial Review	3.08 - 3.53
Financial Early Warning	2.62 - 3.07
Financial Watch	1.00 - 2.61

(1) Excludes On-Behalf Payments & Student Activity Fund

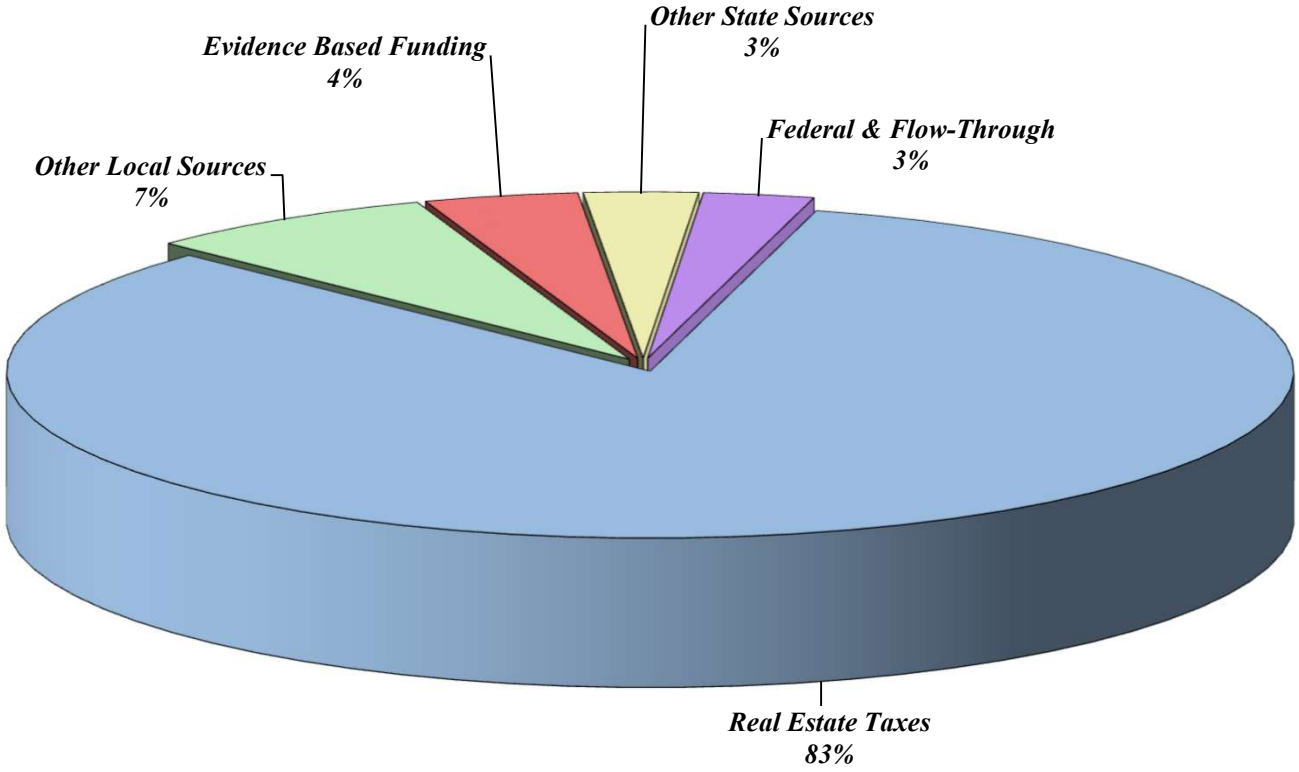
Center Cass School District No. 66

Schedule of Cash Revenue Received
and Cash Expenditures Disbursed
Educational, Operations and Maintenance,
Transportation, and Working Cash Funds
For The Fiscal Years Ended June 30, 2024, 2025 and 2026

	FY '24	FY '25	FY '26	FY '25 to FY '26
Cash Revenue Received:				
From Local Sources:				
Real Estate Taxes	15,110,944	16,021,471	16,761,716	740,245
Other	1,567,866	1,547,582	1,488,340	(59,242)
From State Source:				
Evidence Based Funding	777,909	778,901	779,942	1,041
Other	596,323	467,022	579,407	112,385
From Federal Sources	1,075,520	360,434	561,393	200,959
Total Cash Received (Excluding Transfers)	19,128,562	19,175,410	20,170,798	995,388
Cash Expenditures Disbursed:				
Instruction:				
Regular Programs	7,254,037	7,688,875	7,928,751	239,876
Special Programs	2,137,716	2,409,431	2,495,470	86,039
Interscholastic Programs	85,522	57,632	53,243	(4,389)
Summer School Programs	38,712	27,297	60,899	33,602
Gifted Programs	6,642	7,468	8,024	556
Bilingual Programs	154,770	122,983	156,369	33,386
Total Instruction	9,677,399	10,313,686	10,702,756	389,070
Support Services:				
Pupils	974,980	1,138,189	1,198,516	60,327
Instructional Staff	1,079,703	1,052,878	1,251,069	198,191
General Administration	534,658	558,750	605,711	46,961
School Administration	658,506	731,298	742,324	11,026
Business:				
Educational Fund	477,229	437,733	415,057	(22,676)
Operations & Maintenance Fund	1,224,727	1,548,149	1,314,676	(233,473)
Transportation Fund	835,923	944,517	1,114,624	170,107
Central	57,932	63,323	84,359	21,036
Other	132,163	154,259	100	(154,159)
Total Support Services	5,975,821	6,629,096	6,726,436	97,340
Community Services	281,572	282,737	212,367	(70,370)
Payments to Other Governments	620,109	618,967	503,854	(115,113)
Total Cash Expenditures (Excluding Transfers)	16,554,901	17,844,486	18,145,413	300,927
Excess Cash Revenue Received over (Cash Expenditure Disbursed) excluding Transfers	2,573,661	1,330,924	2,025,385	694,461
Other Sources	-	-	420,000	420,000
Other (Uses)	(192,830)	(520,513)	(1,358,448)	(837,935)
Excess Cash Revenue Received (Cash Expenditures Disbursed) and Other Sources (Uses)	2,380,831	810,411	1,086,937	276,526

Center Cass School District No. 66

2026 Operating Revenues



	FY22	FY23	FY24	FY25	FY26
Local	88%	89%	87%	92%	90%
State	7%	7%	7%	6%	7%
Federal	5%	4%	6%	2%	3%

Center Cass School District No. 66

Operational Funds

(Educational, Operations and Maintenance, and Transportation)

Disbursement Analysis By Object

For The Fiscal Years Ended June 30, 2025 and 2026

Educational Fund

	FY '25		FY '26	
Salaries and Benefits	12,525,018	82.4%	13,377,594	85.0%
Purchased Services	657,694	4.3%	644,924	4.1%
Supplies and Materials	743,245	4.9%	699,702	4.5%
Capital Outlay	139,216	0.9%	88,458	0.6%
Other Objects	1,132,588	7.5%	905,435	5.8%
Total	15,197,761	100.0%	15,716,113	100.0%

Operations & Maintenance Fund

	FY '25		FY '26	
Salaries and Benefits	718,855	42.2%	541,162	41.1%
Purchased Services	228,230	13.4%	295,459	22.5%
Supplies and Materials	598,609	35.2%	468,931	35.7%
Capital Outlay	156,268	9.2%	8,204	0.6%
Other Objects	246	0.0%	920	0.1%
Total	1,702,208	100.0%	1,314,676	100.0%

Transportation Fund

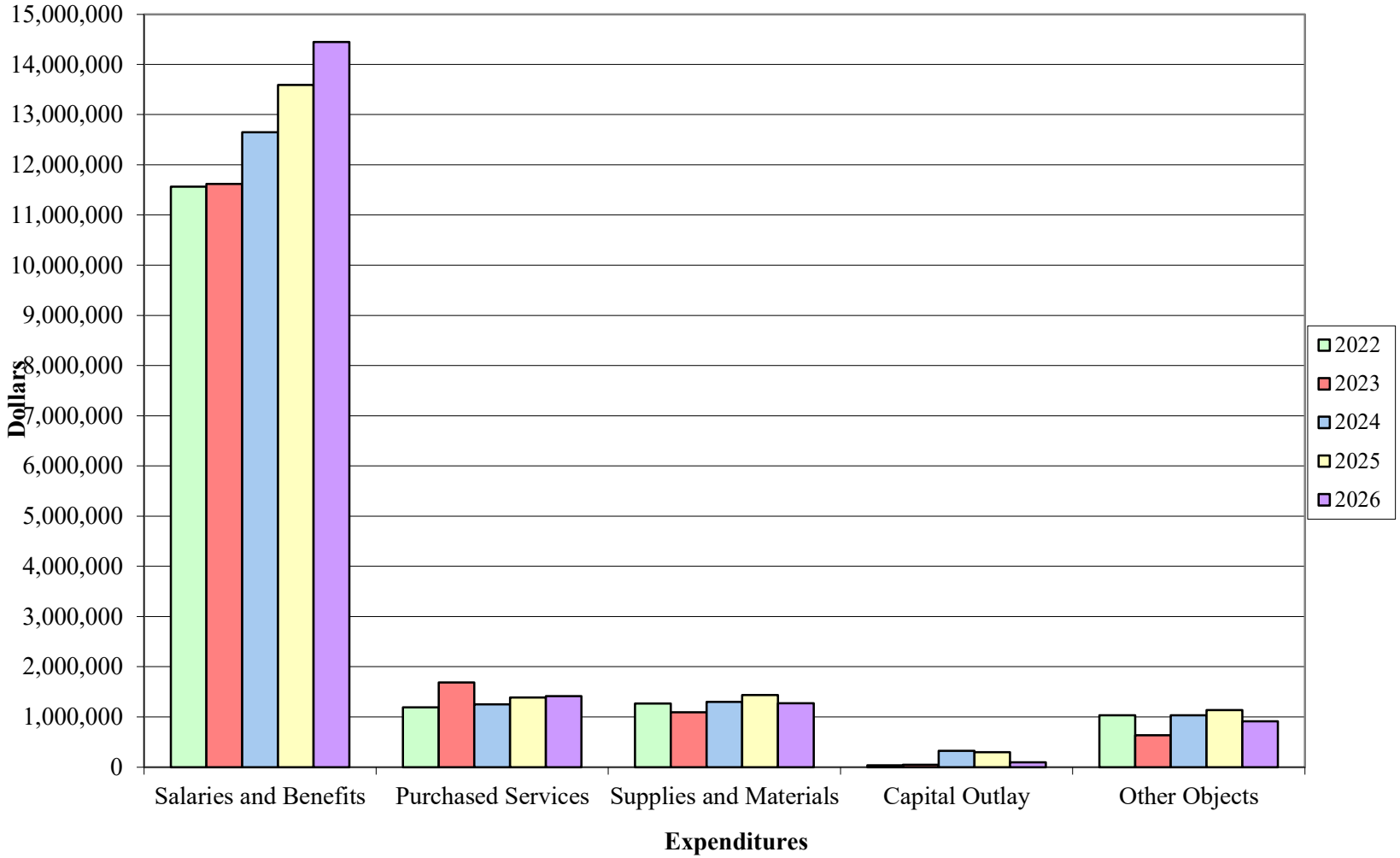
	FY '25		FY '26	
Salaries and Benefits	345,224	36.6%	528,059	47.4%
Purchased Services	498,587	52.7%	473,905	42.5%
Supplies and Materials	95,985	10.2%	106,628	9.6%
Capital Outlay	-	0.0%	-	0.0%
Other Objects	4,721	0.5%	6,032	0.5%
Total	944,517	100.0%	1,114,624	100.0%

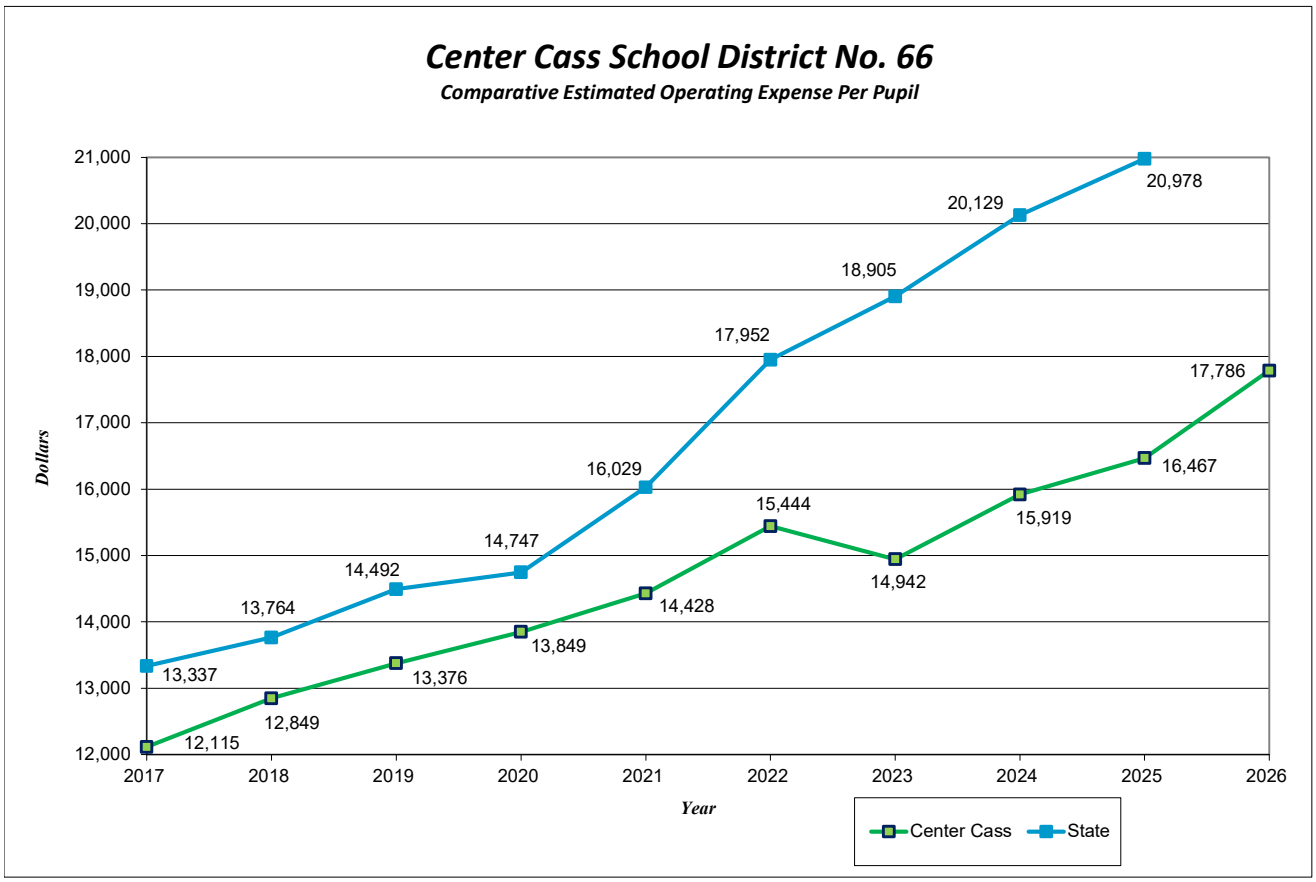
Total Operating Funds

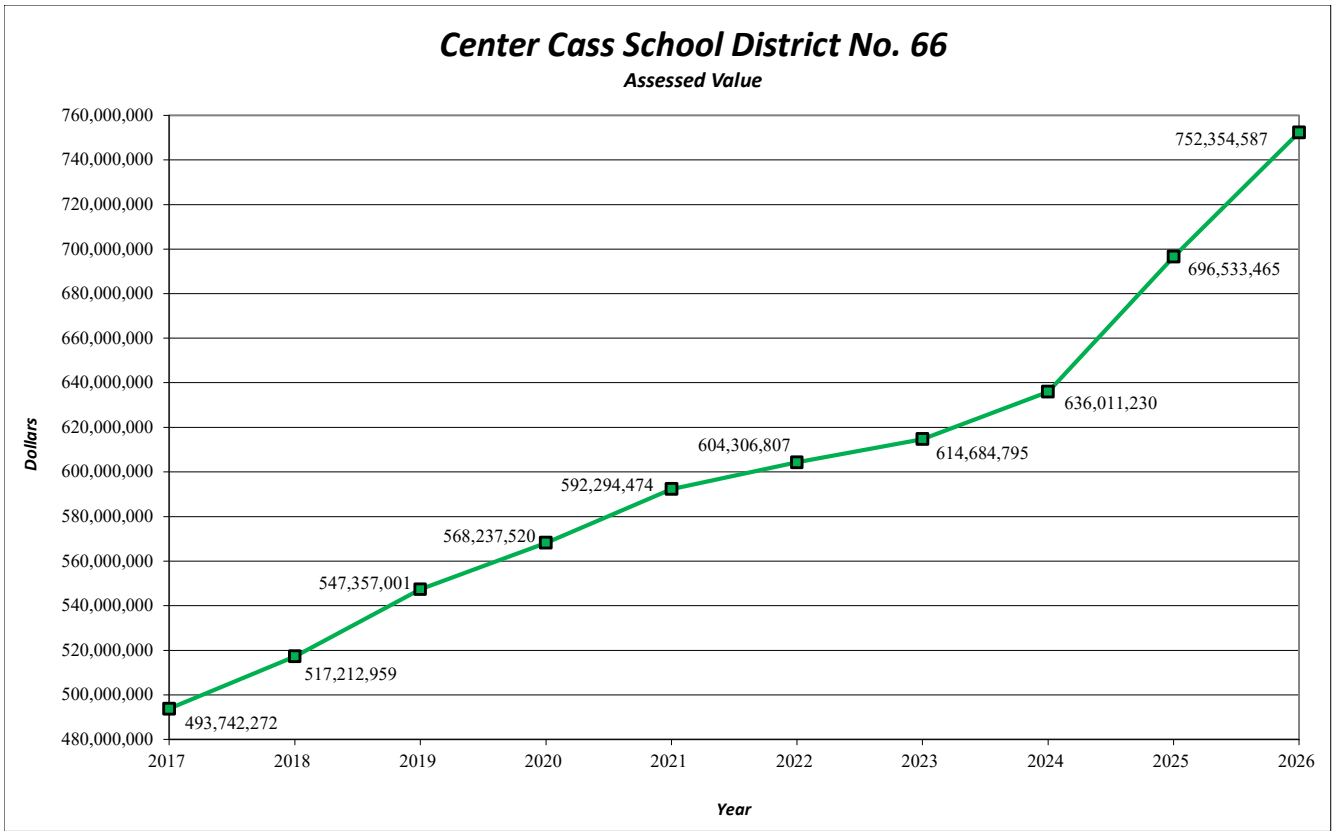
	FY '25		FY '26	
Salaries and Benefits	13,589,097	76.1%	14,446,815	79.7%
Purchased Services	1,384,511	7.7%	1,414,288	7.8%
Supplies and Materials	1,437,839	8.1%	1,275,261	7.0%
Capital Outlay	295,484	1.7%	96,662	0.5%
Other Objects	1,137,555	6.4%	912,387	5.0%
Total	17,844,486	100.0%	18,145,413	100.0%

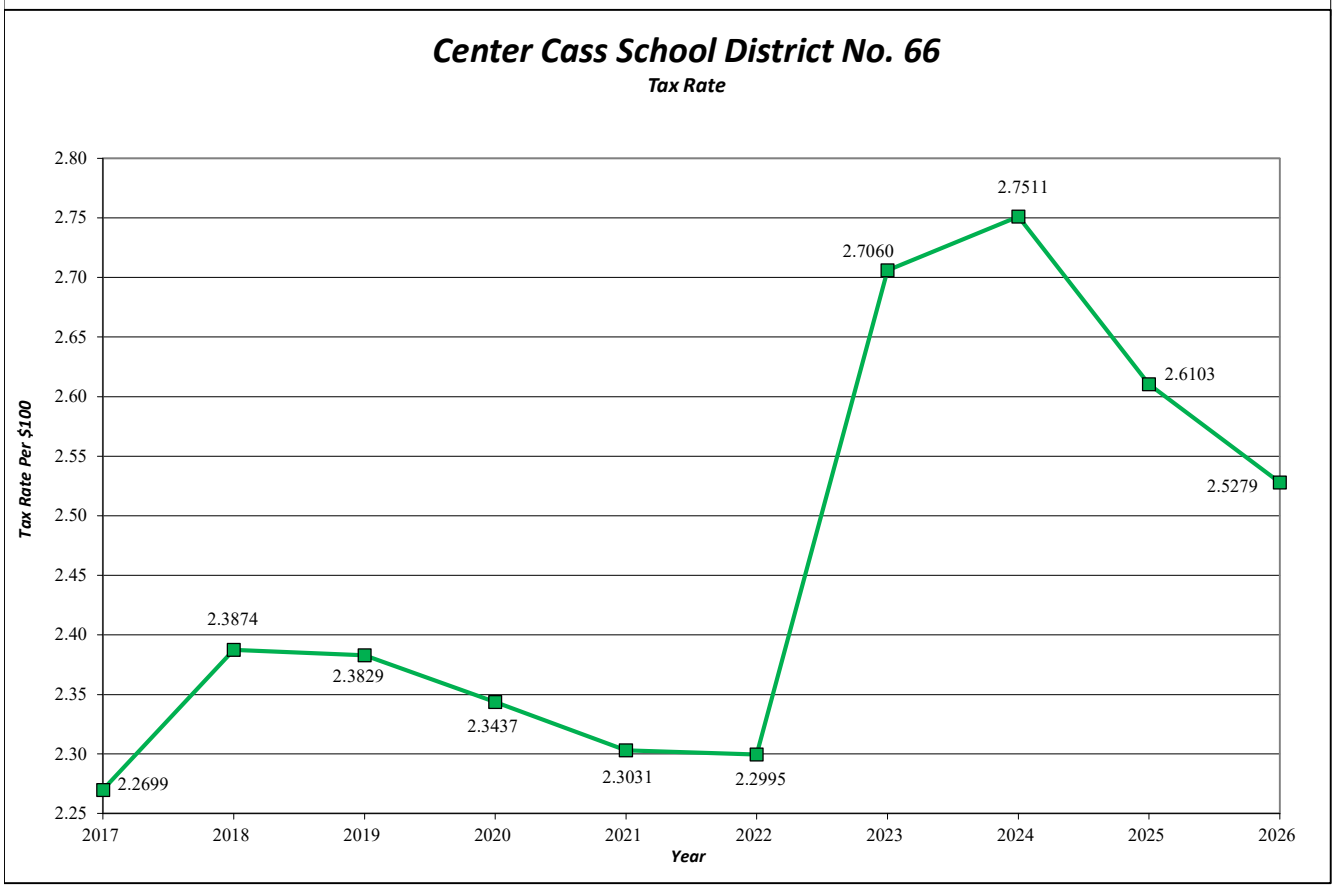
Center Cass School District No. 66

Operating Expenses




Center Cass School District No. 66
Comparative Estimated Operating Expense Per Pupil
Dollars
Year
21,000
20,000
19,000
18,000
17,000
16,000
15,000
14,000
13,000
12,000
2017
2018
2019
2020
2021
2022
2023
2024
2025
2026
13,337
13,764
14,492
14,747
16,029
17,952
18,905
20,129
20,978
12,115
12,849
13,376
13,849
14,428
15,444
14,942
15,919
16,467
17,786
Center Cass
State


Center Cass School District No. 66
Assessed Value
760,000,000
740,000,000
720,000,000
700,000,000
680,000,000
660,000,000
640,000,000
620,000,000
600,000,000
580,000,000
560,000,000
540,000,000
520,000,000
500,000,000
480,000,000
Dollars
493,742,272
517,212,959
547,357,001
568,237,520
592,294,474
604,306,807
614,684,795
636,011,230
696,533,465
752,354,587
2017
2018
2019
2020
2021
2022
2023
2024
2025
2026
Year


Center Cass School District No. 66
Tax Rate
2.80
2.75
2.70
2.65
2.60
2.55
2.50
2.45
2.40
2.35
2.30
2.25
Tax Rate Per $100
2.2699
2.3874
2.3829
2.3437
2.3031
2.2995
2.7060
2.7511
2.6103
2.5279
2017
2018
2019
2020
2021
2022
2023
2024
2025
2026
Year

Center Cass School District No. 66

Operating Fund Balance

