# Center Cass School District #66

## RESERVE BALANCES

December 31, 2025

### MONTHLY ACTIVITY

| | Beg Balance as of 12/1/25 | Receipts | Disbursements | Total Balance as of 12/31/25 |
|---|---|---|---|---|
| Education | 9,371,728.33 | 351,419.49 | 1,428,290.32 | 8,294,857.50 |
| Operations & Maint | 1,234,770.56 | 86,587.91 | 340,487.95 | 980,870.52 |
| Debt Service | 984,171.06 | 257,238.57 | 1,177,611.75 | 63,797.88 |
| Transportation | 1,110,682.70 | 10,374.50 | 66,711.93 | 1,054,345.27 |
| IMRF/ Soc. Sec. | 374,476.85 | 5,233.00 | 46,441.25 | 333,268.60 |
| Capital Projects | 11,526,254.68 | 15,984.04 | 0.00 | 11,542,238.72 |
| Working Cash | 980,500.15 | 4,323.58 | 0.00 | 984,823.73 |
| Fire Prev & Life Safety | 3,262,904.64 | 10,498.23 | 9,038.50 | 3,264,364.37 |
| Student Activity Accounts | 146,534.68 | 7,773.99 | 7,030.04 | 147,278.63 |
| TOTALS | 28,992,023.65 | 749,433.31 | 3,075,611.74 | 26,665,845.22 |

### YEAR TO DATE ACTIVITY

| | Beg Balance as of 7/1/25 | Receipts | Disbursements | Total Balance as of 12/31/25 |
|---|---|---|---|---|
| Education | 888,862.36 | 15,185,904.80 | 7,779,909.66 | 8,294,857.50 |
| Operations & Maint | 178,125.22 | 1,749,074.76 | 946,329.46 | 980,870.52 |
| Debt Service | 19,766.94 | 1,233,866.44 | 1,189,835.50 | 63,797.88 |
| Transportation | 761,556.67 | 969,158.86 | 676,370.26 | 1,054,345.27 |
| IMRF/ Soc. Sec. | 148,946.08 | 445,461.64 | 261,139.12 | 333,268.60 |
| Capital Projects | 11,576,819.68 | 201,923.85 | 236,504.81 | 11,542,238.72 |
| Working Cash | 647,023.20 | 337,800.53 | 0.00 | 984,823.73 |
| Fire Prev & Life Safety | 5,357,805.48 | 36,892.95 | 2,130,334.06 | 3,264,364.37 |
| Student Activity Accounts | 86,762.22 | 96,056.83 | 35,540.42 | 147,278.63 |
| TOTALS | 19,665,667.85 | 20,256,140.66 | 13,255,963.29 | 26,665,845.22 |

### FUND BALANCES

| | Cash in Bank as of 12/31/25 | Investments as of 12/31/25 | Current Liabilities as of 12/31/25 | Ending Balance as of 12/31/25 |
|---|---|---|---|---|
| Education | 1,281,381.06 | 7,041,505.97 | (28,029.53) | 8,294,857.50 |
| Operations & Maint | 20,870.52 | 960,000.00 | 0.00 | 980,870.52 |
| Debt Service | 63,797.88 | 0.00 | 0.00 | 63,797.88 |
| Transportation | 34,345.27 | 1,020,000.00 | 0.00 | 1,054,345.27 |
| IMRF/ Soc. Sec. | 113,268.60 | 220,000.00 | 0.00 | 333,268.60 |
| Capital Projects | 4,402,767.40 | 7,139,471.32 | 0.00 | 11,542,238.72 |
| Working Cash | 184,823.73 | 800,000.00 | 0.00 | 984,823.73 |
| Fire Prev & Life Safety | 141,751.46 | 3,122,612.91 | 0.00 | 3,264,364.37 |
| Student Activity Accounts | 147,278.63 | 0.00 | 0.00 | 147,278.63 |
| TOTALS | 6,390,284.55 | 20,303,590.20 | (28,029.53) | 26,665,845.22 |

# Center Cass School District #66

## FUND PERFORMANCE VS TARGET

December 31, 2025

### MONTHLY PERFORMANCE

| | Current Month Actual | Current Month Target (3yr avg) | Variance as of 12/31/25 |
|---|---|---|---|
| Education | | | |
| Revenue | 351,419 | 397,568 | (46,148) |
| Expenditures | 1,428,290 | 1,367,605 | 60,685 |
| Net Balance | (1,076,871) | (970,037) | (106,834) |
| Operation/Maint. | | | |
| Revenue | 86,588 | 40,681 | 45,907 |
| Expenditures | 340,488 | 123,615 | 0 |
| Net Balance | (253,900) | (82,934) | 45,907 |
| Transportation | | | |
| Revenue | 10,375 | 13,703 | (3,329) |
| Expenditures | 66,712 | 66,123 | 589 |
| Net Balance | 77,086 | (52,420) | (3,917) |

### YTD PERFORMANCE

| | YTD as of 12/31/25 | YTD Target (3yr avg) | Variance from Target |
|---|---|---|---|
| Education | | | |
| Revenue | 15,185,905 | 14,865,233 | 320,672 |
| Expenditures | 7,779,910 | 7,933,709 | (153,800) |
| Net Balance | 7,405,995 | 6,931,523 | 474,472 |
| Operation/Maint. | | | |
| Revenue | 1,749,075 | 1,999,142 | (250,067) |
| Expenditures | 946,329 | 1,254,260 | (307,931) |
| Net Balance | 802,745 | 744,882 | 57,863 |
| Transportation | | | |
| Revenue | 969,159 | 973,096 | (3,938) |
| Expenditures | 676,370 | 670,107 | 6,263 |
| Net Balance | 292,789 | 302,989 | (10,201) |

### Budget Performance

| | FY26 Budget | % of FY26 Budget |
|---|---|---|
| Education | | |
| Revenue | 16,541,420 | 91.8% |
| Expenditures | 16,369,490 | 47.5% |
| Operation/Maint. | | |
| Revenue | 2,249,405 | 77.8% |
| Expenditures | 2,216,548 | 42.7% |
| Transportation | | |
| Revenue | 1,082,994 | 89.5% |
| Expenditures | 1,082,850 | 62.5% |

# Center Cass School District #66

## CURRENT INVESTMENTS as of

December 31, 2025

### 101 General Fund

| Account | Product Type | Purchase | Mature | Description | Amount | Days | Rate |
|---|---|---|---|---|---|---|---|
| 101 - General Fund | Term Series | 06/27/2025 | 01/07/2026 | ISDLAF TERM SERIES | $800,000.00 | 194 | 4.09 |
| 101 - General Fund | CD | 09/05/2025 | 01/28/2026 | Cendera Bank, National Association | $245,900.00 | 145 | 4.024 |
| 101 - General Fund | CD | 09/05/2025 | 01/28/2026 | Cross River Bank | $246,200.00 | 145 | 3.74 |
| 101 - General Fund | CD | 09/05/2025 | 02/11/2026 | First National Bank | $245,700.00 | 159 | 3.964 |
| 101 - General Fund | CD | 09/05/2025 | 02/11/2026 | First Capital Bank | $245,900.00 | 159 | 3.73 |
| 101 - General Fund | CD | 09/05/2025 | 02/11/2026 | MapleMark Bank | $245,800.00 | 159 | 3.756 |
| 101 - General Fund | CD | 09/05/2025 | 02/11/2026 | DMB Community Bank | $245,900.00 | 159 | 3.73 |
| 101 - General Fund | CD | 09/05/2025 | 02/11/2026 | American Plus Bank, N.A. | $245,800.00 | 159 | 3.75 |
| 101 - General Fund | CD | 09/05/2025 | 02/11/2026 | The Bank of Versailles | $245,800.00 | 159 | 3.779 |
| 101 - General Fund | Term Series | 06/27/2025 | 03/03/2026 | ISDLAF TERM SERIES | $1,000,000.00 | 249 | 4.052 |
| 101 - General Fund | CD | 09/05/2025 | 03/27/2026 | Third Coast Bank | $244,500.00 | 203 | 3.938 |
| 101 - General Fund | CD | 09/05/2025 | 03/27/2026 | Regent Bank | $244,800.00 | 203 | 3.732 |
| 101 - General Fund | CD | 09/05/2025 | 03/27/2026 | Merrick Bank | $110,700.00 | 203 | 3.713 |
| 101 - General Fund | CD | 05/28/2025 | 04/09/2026 | St. Charles Bank & Trust Company, National Association | $195,500.00 | 316 | 4.04 |
| 101 - General Fund | CD | 05/28/2025 | 04/09/2026 | Old Plank Trail Community Bank, National Association | $190,000.00 | 316 | 4.04 |
| 101 - General Fund | CD | 05/28/2025 | 04/09/2026 | Schaumburg Bank & Trust Company, National Association | $190,000.00 | 316 | 4.04 |
| 101 - General Fund | CD | 05/28/2025 | 04/09/2026 | ServisFirst Bank | $224,500.00 | 316 | 4.04 |
| 101 - General Fund | CD | 06/06/2025 | 04/28/2026 | State Bank of the Lakes, National Association | $241,000.00 | 326 | 4.03 |
| 101 - General Fund | CD | 06/06/2025 | 04/28/2026 | Northbrook Bank and Trust Company, National Association | $241,000.00 | 326 | 4.03 |
| 101 - General Fund | CD | 06/06/2025 | 04/28/2026 | Town Bank, National Association | $118,000.00 | 326 | 4.03 |
| 101 - General Fund | CD | 06/06/2025 | 05/13/2026 | Hinsdale Bank & Trust Company, National Association | $208,000.00 | 341 | 4.02 |
| 101 - General Fund | CD | 06/06/2025 | 05/13/2026 | Barrington Bank & Trust Company, National Association | $210,300.00 | 341 | 4.02 |
| 101 - General Fund | CD | 06/06/2025 | 05/13/2026 | Beverly Bank & Trust Company, National Association | $240,900.00 | 341 | 4.02 |
| 101 - General Fund | CD | 06/06/2025 | 05/13/2026 | The First State Bank of Healy | $240,800.00 | 341 | 4.022 |
| 101 - General Fund | CD | 09/05/2025 | 05/27/2026 | BOM Bank | $242,800.00 | 264 | 4.004 |
| 101 - General Fund | CD | 09/05/2025 | 05/27/2026 | FirstBank Puerto Rico | $242,700.00 | 264 | 4.04 |
| 101 - General Fund | CD | 09/05/2025 | 05/27/2026 | CIBC Bank USA | $242,900.00 | 264 | 3.958 |
| 101 - General Fund | CD | 05/28/2025 | 05/28/2026 | First Internet Bank of Indiana | $240,000.00 | 365 | 4.044 |
| 101 - General Fund | CD | 05/28/2025 | 05/28/2026 | Security Bank of Texas | $240,400.00 | 365 | 3.95 |
| 101 - General Fund | CD | 05/28/2025 | 05/28/2026 | First Bank | $240,200.00 | 365 | 4.03 |
| 101 - General Fund | DTC CD | 05/30/2025 | 05/29/2026 | WELLS FARGO BANK NA | $239,547.74 | 364 | 4.011 |
| 101 - General Fund | CD | 06/06/2025 | 06/05/2026 | Home Savings Bank | $240,200.00 | 364 | 3.992 |
| 101 - General Fund | CD | 06/06/2025 | 06/05/2026 | First Federal Savings and Loan Association | $240,100.00 | 364 | 4.026 |
| 101 - General Fund | CD | 09/26/2025 | 06/10/2026 | First State Bank and Trust Company, Inc. | $243,700.00 | 257 | 3.61 |
| 101 - General Fund | CD | 09/26/2025 | 06/10/2026 | Denver Savings Bank | $243,600.00 | 257 | 3.651 |
| 101 - General Fund | DTC CD | 06/11/2025 | 06/11/2026 | BANK OF AMERICA NA | $239,454.17 | 365 | 4.102 |
| 101 - General Fund | DTC CD | 06/18/2025 | 06/18/2026 | ENTERPRISE BANK & TRUST | $239,454.17 | 365 | 4.102 |
| 101 - General Fund | DTC CD | 06/20/2025 | 06/18/2026 | PREFERRED BANK LA CALIF | $239,449.89 | 363 | 4.103 |

### 210 - 2024 Debt Certificates

| Account | Product Type | Purchase | Mature | Description | Amount | Days | Rate |
|---|---|---|---|---|---|---|---|
| 210 - 2024 Debt Certificates | CD | 10/17/2024 | 04/10/2026 | American Commercial Bank & Trust, National Association | $235,400.00 | 540 | 4.172 |
| 210 - 2024 Debt Certificates | Treasury Note | 10/18/2024 | 06/30/2026 | US TREASURY N/B | $498,229.84 | 620 | 3.89 |
| 210 - 2024 Debt Certificates | CD | 10/17/2024 | 07/01/2026 | First Pryority Bank | $233,900.00 | 622 | 3.988 |
| 210 - 2024 Debt Certificates | Treasury Note | 10/18/2024 | 10/15/2026 | US TREASURY N/B | $1,299,350.00 | 727 | 3.829 |
| 210 - 2024 Debt Certificates | CD | 10/17/2024 | 10/19/2026 | KS StateBank | $232,200.00 | 732 | 3.75 |
| 210 - 2024 Debt Certificates | CD | 10/17/2024 | 10/19/2026 | Truxton Trust Company | $231,700.00 | 732 | 3.848 |
| 210 - 2024 Debt Certificates | CD | 10/17/2024 | 10/19/2026 | Baxter Credit Union | $231,400.00 | 732 | 3.936 |
| 210 - 2024 Debt Certificates | Treasury Note | 10/18/2024 | 04/30/2027 | US TREASURY N/B | $1,677,806.25 | 924 | 3.773 |
| 210 - 2024 Debt Certificates | Treasury Note | 10/18/2024 | 09/30/2027 | US TREASURY N/B | $2,499,485.23 | 1077 | 3.761 |

### 211 - 2025 Bond Proceeds

| Account | Product Type | Purchase | Mature | Description | Amount | Days | Rate |
|---|---|---|---|---|---|---|---|
| 211 - 2025 Bond Proceeds | CD | 03/13/2025 | 03/13/2026 | The First National Bank of Tom Bean | $240,300.00 | 365 | 4 |
| 211 - 2025 Bond Proceeds | CD | 03/13/2025 | 03/13/2026 | NexBank | $240,200.00 | 365 | 4.042 |
| 211 - 2025 Bond Proceeds | CD | 03/13/2025 | 03/13/2026 | Western Alliance Bank | $240,100.00 | 365 | 4.072 |
| 211 - 2025 Bond Proceeds | CD | 03/13/2025 | 03/13/2026 | First State Bank of DeQueen | $239,900.00 | 365 | 4.13 |
| 211 - 2025 Bond Proceeds | CD | 03/13/2025 | 05/01/2026 | Financial Federal Bank | $238,800.00 | 414 | 4.1 |
| 211 - 2025 Bond Proceeds | CD | 03/13/2025 | 05/01/2026 | Solera National Bank | $238,700.00 | 414 | 4.092 |
| 211 - 2025 Bond Proceeds | CD | 03/13/2025 | 06/01/2026 | Bank Hapoalim B.M. | $238,400.00 | 445 | 3.94 |
| 211 - 2025 Bond Proceeds | CD | 03/13/2025 | 08/03/2026 | CIBM Bank | $237,000.00 | 508 | 3.92 |
| 211 - 2025 Bond Proceeds | CD | 03/13/2025 | 09/01/2026 | Enterprise Bank | $236,300.00 | 537 | 3.92 |
| 211 - 2025 Bond Proceeds | Treasury Note | 03/14/2025 | 05/31/2027 | US TREASURY N/B | $743,312.91 | 808 | 3.85 |
| 211 - 2025 Bond Proceeds | CD | 03/13/2025 | 07/01/2027 | Farmers Bank & Trust | $229,600.00 | 840 | 3.85 |

| | |
|---|---|
| **Total all funds invested** | **$20,303,590.20** |

# Center Cass School District #66

## OUTSTANDING DEBT SERVICE

December 31, 2025

### General Obligation School Building Bonds, Series 2017

| Current Outstanding | | | Next Principal Payment | | Next Interest Payment | |
|---|---|---|---|---|---|---|
| Principal | Interest | Maturity | Amount | Date | Amount | Date |
| $ 3,450,000.00 | $ 1,182,875.00 | 2037 | $ 820,000.00 | 1/1/34 | $ 61,581.25 | 7/1/26 |

### General Obligation School Building Bonds, Series 2018

| Current Outstanding | | | Next Principal Payment | | Next Interest Payment | |
|---|---|---|---|---|---|---|
| Principal | Interest | Maturity | Amount | Date | Amount | Date |
| $ 4,975,000.00 | $ 698,445.00 | 2033 | $ 625,000.00 | 1/1/27 | $ 92,336.75 | 7/1/26 |

### Debt Certificates, Series 2020

| Current Outstanding | | | Next Principal Payment | | Next Interest Payment | |
|---|---|---|---|---|---|---|
| Principal | Interest | Maturity | Amount | Date | Amount | Date |
| $ 1,590,000.00 | $ 122,351.25 | 2034 | $ 165,000.00 | 6/1/26 | $ 12,223.75 | 6/1/26 |

### Debt Certificates, Series 2024

| Current Outstanding | | | Next Principal Payment | | Next Interest Payment | |
|---|---|---|---|---|---|---|
| Principal | Interest | Maturity | Amount | Date | Amount | Date |
| $ 11,460,000.00 | $ 5,984,200.00 | 2044 | $ 255,000.00 | 6/15/26 | $ 247,000.00 | 6/15/26 |

### General Obligation Health Life Safety Bonds, Series 2025

| Current Outstanding | | | Next Principal Payment | | Next Interest Payment | |
|---|---|---|---|---|---|---|
| Principal | Interest | Maturity | Amount | Date | Amount | Date |
| $ 6,665,000.00 | $ 4,825,150.00 | 2046 | $ 640,000.00 | 1/1/38 | $ 151,693.75 | 7/1/26 |