

Center Cass School District No. 66

June 30, 2025

	June 30, 2023	June 30, 2024	June 30, 2025
Total Fund Balance (All Funds)	141,477	2,289,538	19,738,962
Less: Bond and Interest Fund	(31,542)	(67,470)	(172,065)
Municipal Retirement/Social Security Fund	(42,263)	(114,273)	(148,946)
Capital Projects Fund	(775,588)	(434,880)	(11,576,819)
Fire Prevention and Safety Fund	<u>0</u>	<u>0</u>	<u>(5,357,806)</u>
Net Fund Balance in Operating Funds	(707,916)	1,672,915	2,483,326
Less: Unpaid Employee Contracts	<u>(1,225,841)</u>	<u>(1,373,613)</u>	<u>(1,420,524)</u>
Unencumbered Fund Balance - Operating Funds Only	<u>(1,933,757)</u>	<u>299,302</u>	<u>1,062,802</u>

Educational Fund	Actual	Budget	Percent
Total Revenues and Other Sources (1)	15,561,242	15,470,917	100.58%
Total Expenditures and Other Uses (1)	15,197,761	15,371,345	98.87%

Operation & Maintenance Fund	Actual	Budget	Percent
Total Revenues and Other Sources	2,053,182	2,074,000	99.00%
Total Expenditures and Other Uses	2,222,721	2,244,184	99.04%

Transportation Fund	Actual	Budget	Percent
Total Revenues and Other Sources	1,232,353	1,216,000	101.34%
Total Expenditures and Other Uses	944,517	958,800	98.51%

	June 30, 2023	June 30, 2024	June 30, 2025
Financial Profile Score	2.75	3.20	3.45
Financial Profile Designation	Financial Early Warning	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

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Schedule of Cash Revenue Received

and Cash Expenditures Disbursed

Educational, Operations and Maintenance,

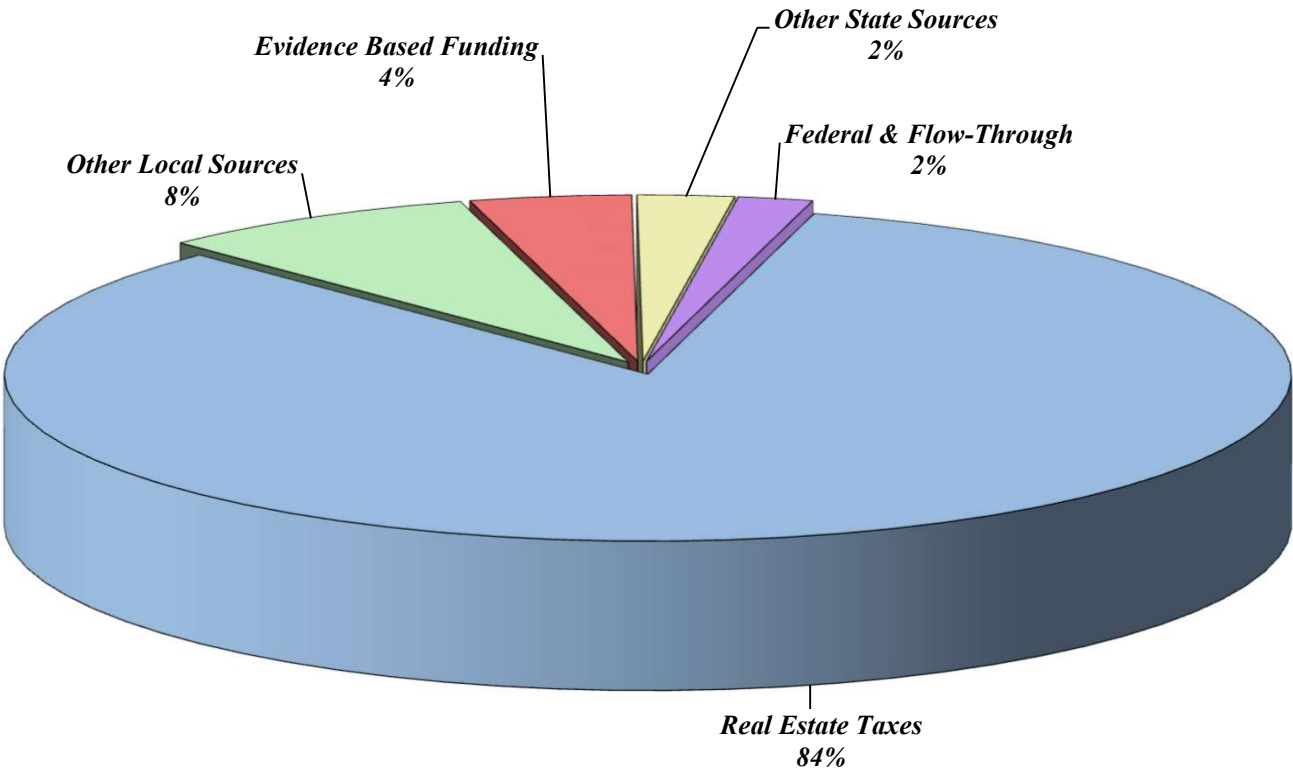
Transportation, and Working Cash Funds

For The Fiscal Years Ended June 30, 2023, 2024 and 2025

	FY '24 to			
	FY '23	FY '24	FY '25	FY '25
Cash Revenue Received:				
From Local Sources:				
Real Estate Taxes	12,459,117	15,110,944	16,021,471	910,527
Other	1,387,692	1,567,866	1,547,582	(20,284)
From State Source:				
Evidence Based Funding	761,112	777,909	778,901	992
Other	395,316	596,323	467,022	(129,301)
From Federal Sources	628,747	1,075,520	360,434	(715,086)
Total Cash Received				
(Excluding Transfers)	15,631,984	19,128,562	19,175,410	46,848
Cash Expenditures Disbursed:				
Instruction:				
Regular Programs	6,680,136	7,254,037	7,688,875	434,838
Special Programs	2,015,812	2,137,716	2,409,431	271,715
Interscholastic Programs	47,680	85,522	57,632	(27,890)
Summer School Programs	17,677	38,712	27,297	(11,415)
Gifted Programs	3,132	6,642	7,468	826
Bilingual Programs	83,927	154,770	122,983	(31,787)
Total Instruction	8,848,364	9,677,399	10,313,686	636,287
Support Services:				
Pupils	856,969	974,980	1,138,189	163,209
Instructional Staff	894,561	1,079,703	1,052,878	(26,825)
General Administration	461,663	534,658	558,750	24,092
School Administration	686,098	658,506	731,298	72,792
Business:				
Educational Fund	407,470	477,229	437,733	(39,496)
Operations & Maintenance Fund	993,972	1,224,727	1,548,149	323,422
Transportation Fund	894,704	835,923	944,517	108,594
Central	64,979	57,932	63,323	5,391
Other	4,350	132,163	154,259	22,096
Total Support Services	5,264,766	5,975,821	6,629,096	653,275
Community Services	265,666	281,572	282,737	1,165
Payments to Other Governments	687,255	620,109	618,967	(1,142)
Debt Service	7,917	0	0	0
Total Cash Expenditures				
(Excluding Transfers)	15,073,968	16,554,901	17,844,486	1,289,585
Excess Cash Revenue Received over (Cash				
Expenditure Disbursed) excluding Transfers	558,016	2,573,661	1,330,924	(1,242,737)
Other Sources	100,000	-	-	-
Other (Uses)	(289,270)	(192,830)	(520,513)	(327,683)
Excess Cash Revenue Received				
(Cash Expenditures Disbursed)				
and Other Sources (Uses)	368,746	2,380,831	810,411	(1,570,420)

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2025 Operating Revenues



	FY21	FY22	FY23	FY24	FY25
Local	89%	88%	89%	87%	92%
State	6%	7%	7%	7%	6%
Federal	5%	5%	4%	6%	2%

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, 2024 and 2025

Educational Fund

	FY '24		FY '25	
Salaries and Benefits	11,711,629	81.5%	12,525,018	82.4%
Purchased Services	718,211	5.0%	657,694	4.3%
Supplies and Materials	706,549	4.9%	743,245	4.9%
Capital Outlay	197,504	1.4%	139,216	0.9%
Other Objects	1,028,195	7.2%	1,132,588	7.5%
Total	14,362,088	100.0%	15,197,761	100.0%

Operations & Maintenance Fund

	FY '24		FY '25	
Salaries and Benefits	597,668	44.0%	718,855	42.2%
Purchased Services	154,419	11.4%	228,230	13.4%
Supplies and Materials	477,900	35.2%	598,609	35.2%
Capital Outlay	126,673	9.4%	156,268	9.2%
Other Objects	230	0.0%	246	0.0%
Total	1,356,890	100.0%	1,702,208	100.0%

Transportation Fund

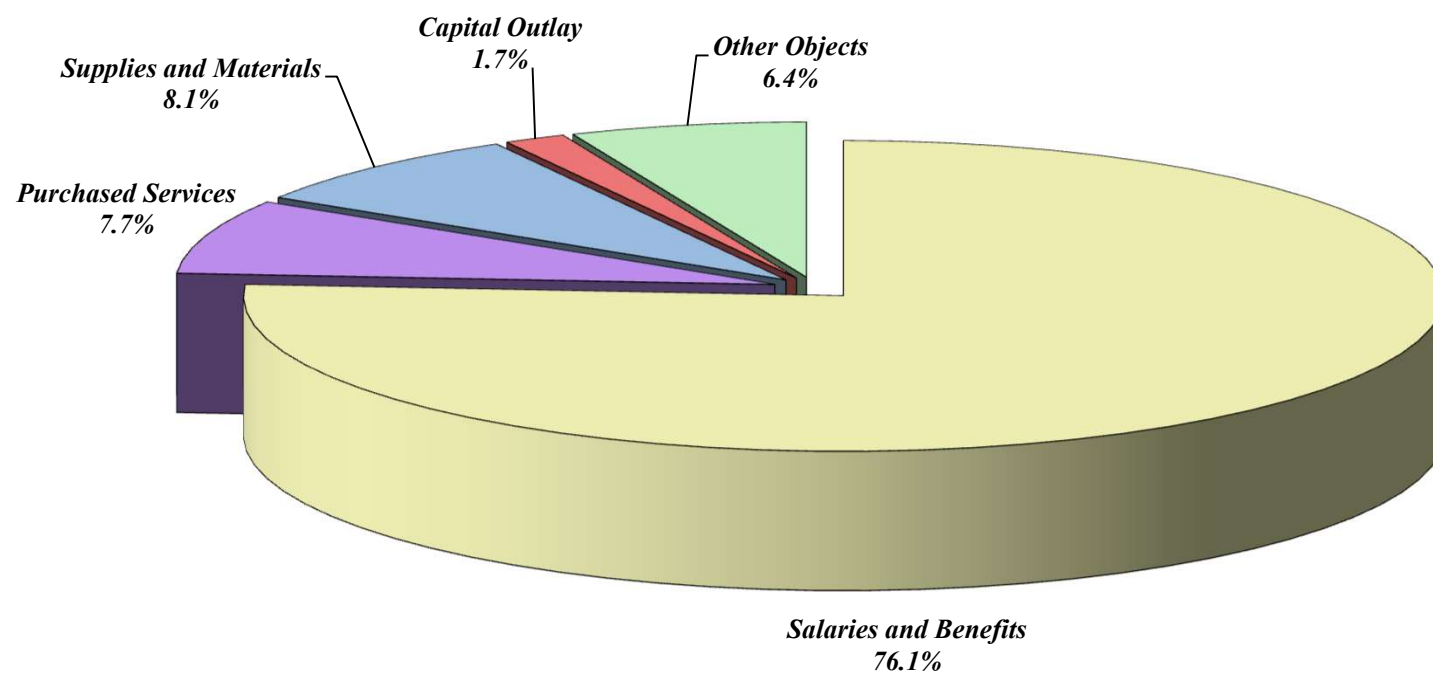
	FY '24		FY '25	
Salaries and Benefits	340,032	40.7%	345,224	36.6%
Purchased Services	376,646	45.0%	498,587	52.7%
Supplies and Materials	113,654	13.6%	95,985	10.2%
Capital Outlay	-	0.0%	-	0.0%
Other Objects	5,591	0.7%	4,721	0.5%
Total	835,923	100.0%	944,517	100.0%

Total Operating Funds

	FY '24		FY '25	
Salaries and Benefits	12,649,329	76.4%	13,589,097	76.1%
Purchased Services	1,249,276	7.6%	1,384,511	7.7%
Supplies and Materials	1,298,103	7.8%	1,437,839	8.1%
Capital Outlay	324,177	2.0%	295,484	1.7%
Other Objects	1,034,016	6.2%	1,137,555	6.4%
Total	16,554,901	100.0%	17,844,486	100.0%

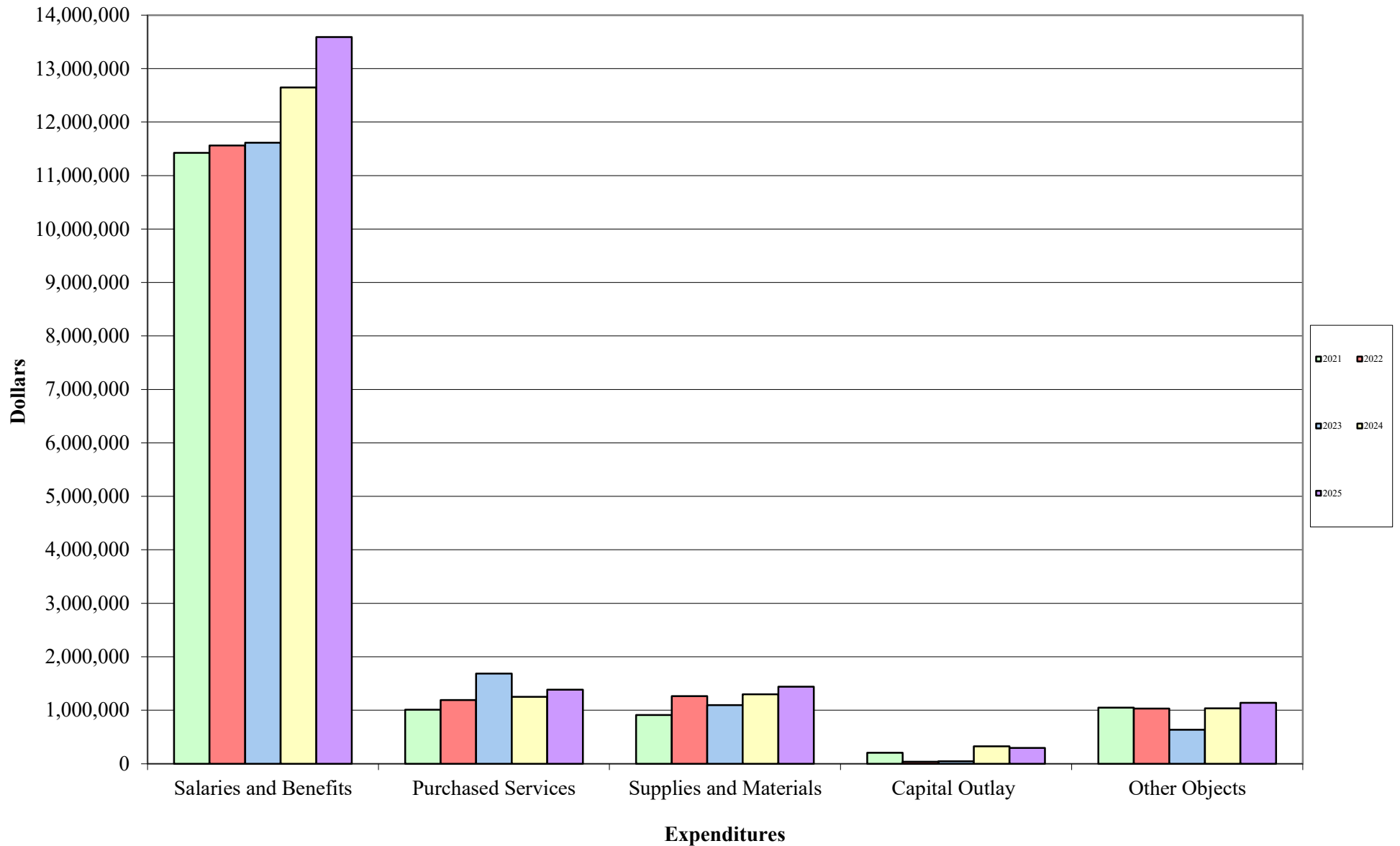
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2025 Operating Expenditures



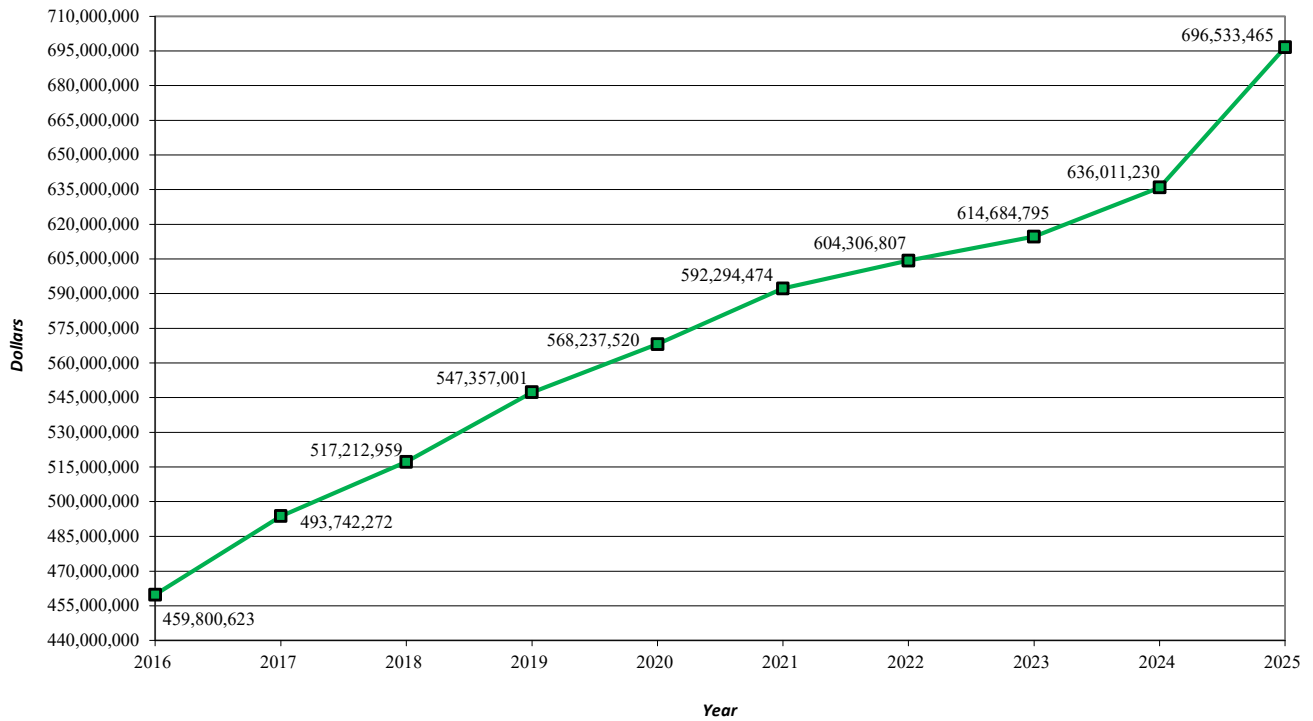
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Operating Expenses



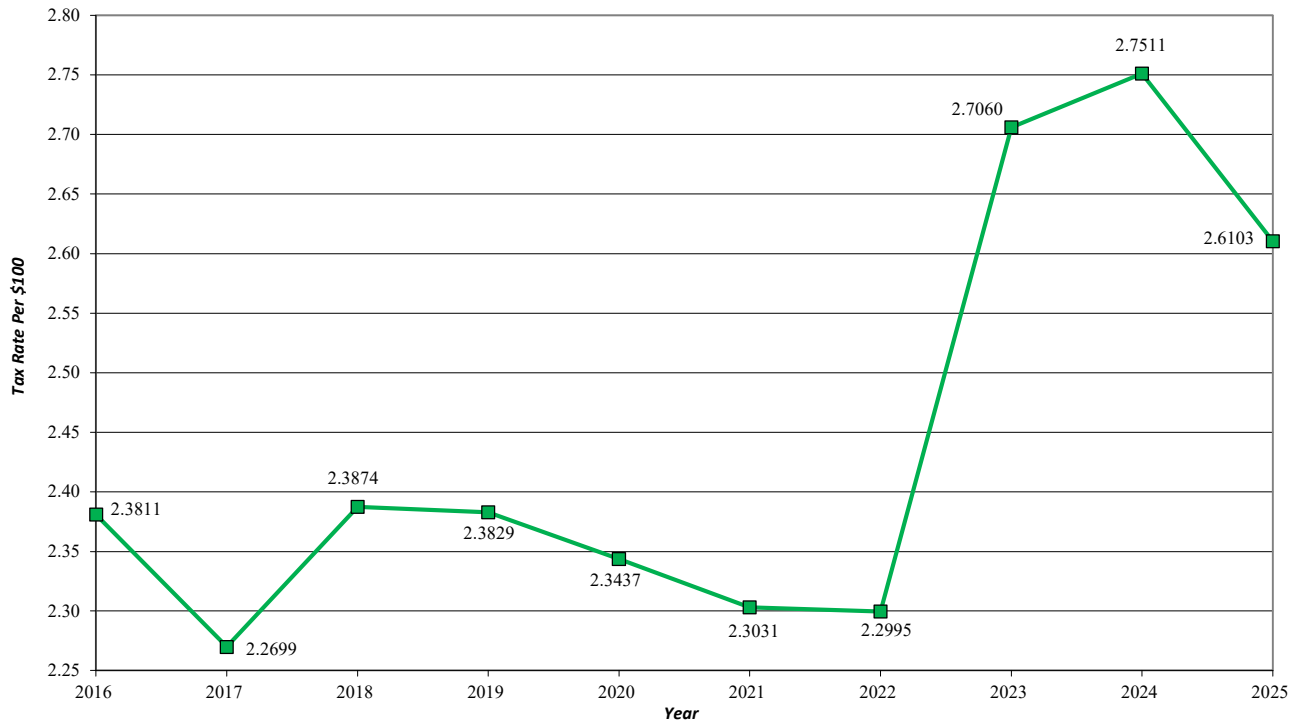
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Assessed Value



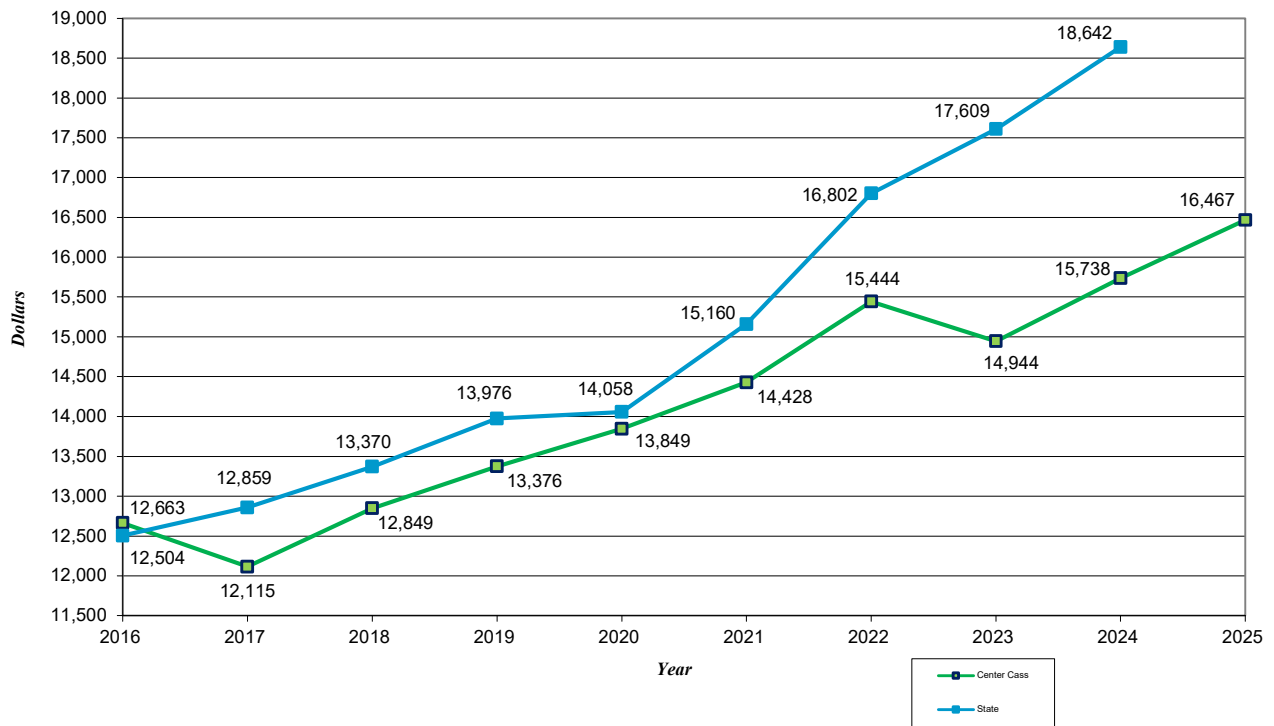
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Tax Rate



Center Cass School District No. 66

Comparative Estimated Operating Expense Per Pupil



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Operating Fund Balance

