

Center Cass School District No. 66

June 30, 2020

| | June 30, 2018 | June 30, 2019 | June 30, 2020 |
|--|------------------|------------------|------------------|
| Total Fund Equity (All Funds) | 11,171,395 | 12,109,728 | 7,695,370 |
| Less: Bond and Interest Fund | (475,858) | (337,609) | (442,055) |
| Municipal Retirement/Social Security Fund | (17,499) | (56,180) | (127,372) |
| Capital Projects Fund | (2,897,937) | (4,732,357) | (1,184,131) |
| Net Equity in Operating Funds | 7,780,101 | 6,983,582 | 5,941,812 |
| Less: Advance Taxes Received | (5,800,854) | (5,890,033) | (6,077,779) |
| Unpaid Employees' Contracts | (1,104,004) | (1,150,980) | (1,164,581) |
| Unencumbered Equity - Operating Funds Only | 875,243 | (57,431) | (1,300,548) |

| Educational Fund | Actual | Budget | Percent |
|------------------------------------|------------|------------|---------|
| Total Revenues and Other Sources* | 12,026,467 | 12,299,952 | 97.78% |
| Total Expenditures and Other Uses* | 12,731,473 | 12,797,661 | 99.48% |

| Operation & Maintenance Fund | Actual | Budget | Percent |
|---|-----------|-----------|---------|
| Total Revenues and Other Sources | 996,619 | 999,628 | 99.70% |
| Total Expenditures and Other Uses | 1,353,709 | 1,349,208 | 100.33% |

| Transportation Fund | Actual | Budget | Percent |
|-----------------------------------|---------|---------|---------|
| Total Revenues and Other Sources | 726,290 | 711,141 | 102.13% |
| Total Expenditures and Other Uses | 745,273 | 764,650 | 97.47% |

| | June 30, 2018 | June 30, 2019 | June 30, 2020 |
|-------------------------------|-----------------------|-----------------------|------------------|
| Financial Profile Score | 3.65 | 3.55 | 3.45 |
| Financial Profile Designation | Financial Recognition | Financial Recognition | Financial Review |

*Excludes On-Behalf Payments

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Schedule of Cash Revenue Received and Cash Expenditures Disbursed

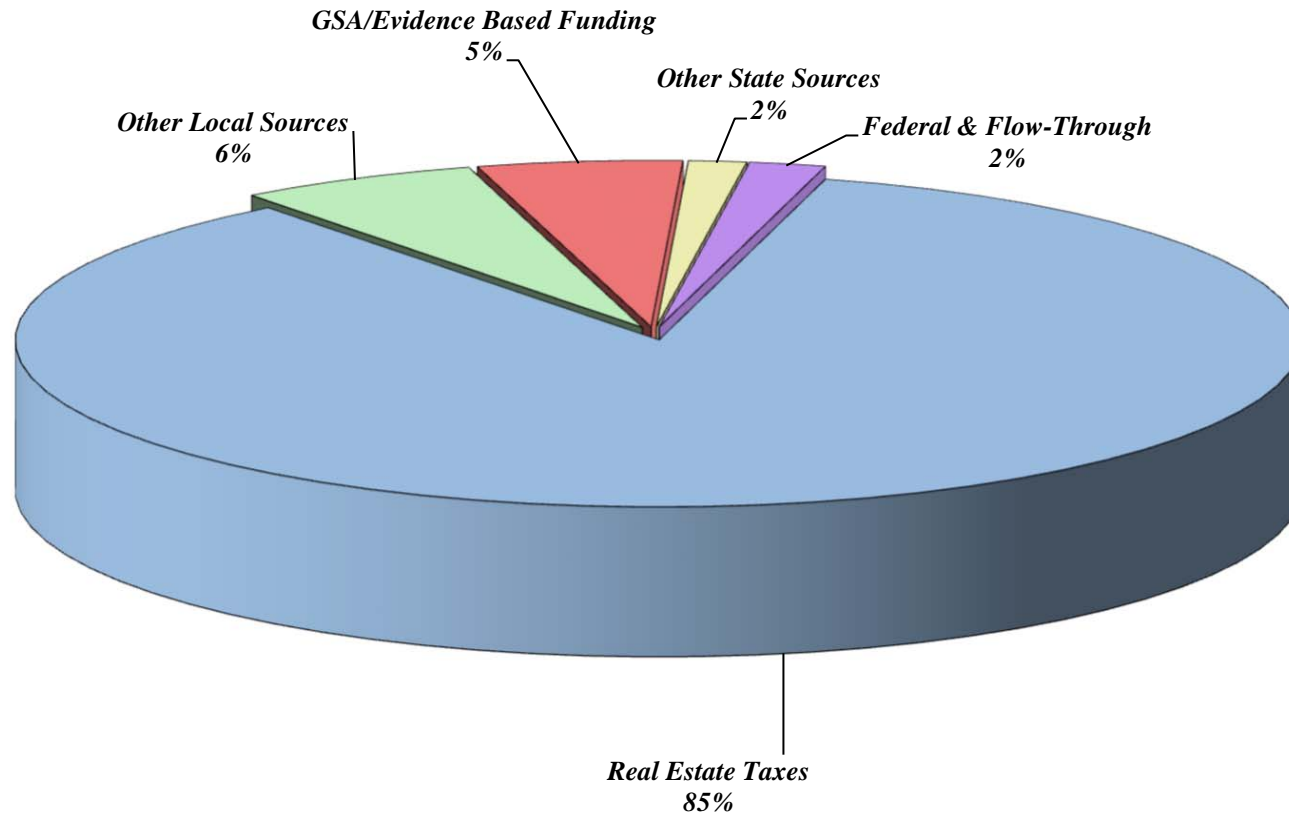
Educational, Operations and Maintenance, Transportation, and Working Cash Funds

For The Fiscal Years Ended June 30, 2018, 2019 and 2020

| | FY '18 | FY '19 | FY '20 | FY '19 to FY '20 |
|---|------------|------------|-------------|---------------------|
| Cash Revenue Received: | | | | |
| From Local Sources: | | | | |
| Real Estate Taxes | 10,977,179 | 11,219,040 | 11,766,539 | 547,499 |
| Other | 981,900 | 1,042,715 | 832,433 | (210,282) |
| From State Source: | | | | |
| GSA/Evidence Based Funding | 656,539 | 679,696 | 708,604 | 28,908 |
| Other | 415,446 | 165,832 | 200,872 | 35,040 |
| From Federal Sources | 402,621 | 499,821 | 264,200 | (235,621) |
| Total Cash Received | | | | |
| (Excluding Transfers) | 13,433,685 | 13,607,104 | 13,772,648 | 165,544 |
| Cash Expenditures Disbursed: | | | | |
| Instruction: | | | | |
| Regular Programs | 6,156,362 | 6,499,880 | 6,695,175 | 195,295 |
| Special Programs | 1,440,964 | 1,473,834 | 1,601,852 | 128,018 |
| Remedial Programs | 4,040 | 0 | 0 | 0 |
| Interscholastic Programs | 65,745 | 67,674 | 69,455 | 1,781 |
| Summer School Programs | 41,098 | 37,072 | 21,246 | (15,826) |
| Gifted Programs | 5,827 | 5,537 | 1,803 | (3,734) |
| Bilingual Programs | 60,755 | 68,862 | 72,271 | 3,409 |
| Total Instruction | 7,774,791 | 8,152,859 | 8,461,802 | 308,943 |
| Support Services: | | | | |
| Pupils | 597,253 | 667,364 | 721,442 | 54,078 |
| Instructional Staff | 757,089 | 772,779 | 1,218,704 | 445,925 |
| General Administration | 514,016 | 525,723 | 447,667 | (78,056) |
| School Administration | 685,230 | 675,029 | 698,224 | 23,195 |
| Business: | | | | |
| Educational Fund | 484,370 | 424,850 | 364,530 | (60,320) |
| Operations & Maintenance Fund | 1,142,636 | 1,107,097 | 1,186,475 | 79,378 |
| Transportation Fund | 712,500 | 754,109 | 744,974 | (9,135) |
| Central | 0 | 54,461 | 63,839 | 9,378 |
| Total Support Services | 4,893,094 | 4,981,412 | 5,445,855 | 464,443 |
| Community Services | 263,908 | 263,511 | 251,894 | (11,617) |
| Payments to Other Governments | 509,630 | 525,959 | 503,371 | (22,588) |
| Total Cash Expenditures | | | | |
| (Excluding Transfers) | 13,441,423 | 13,923,741 | 14,662,922 | 739,181 |
| Excess Cash Revenue Received over (Cash Expenditure Disbursed) excluding Transfers | (7,738) | (316,637) | (890,274) | (573,637) |
| Other Sources | 221,900 | 326,202 | 44,369 | (281,833) |
| Other (Uses) | (397,043) | (806,084) | (195,865) | 610,219 |
| Excess Cash Revenue Received (Cash Expenditures Disbursed) and Other Sources (Uses) | (182,881) | (796,519) | (1,041,770) | (245,251) |

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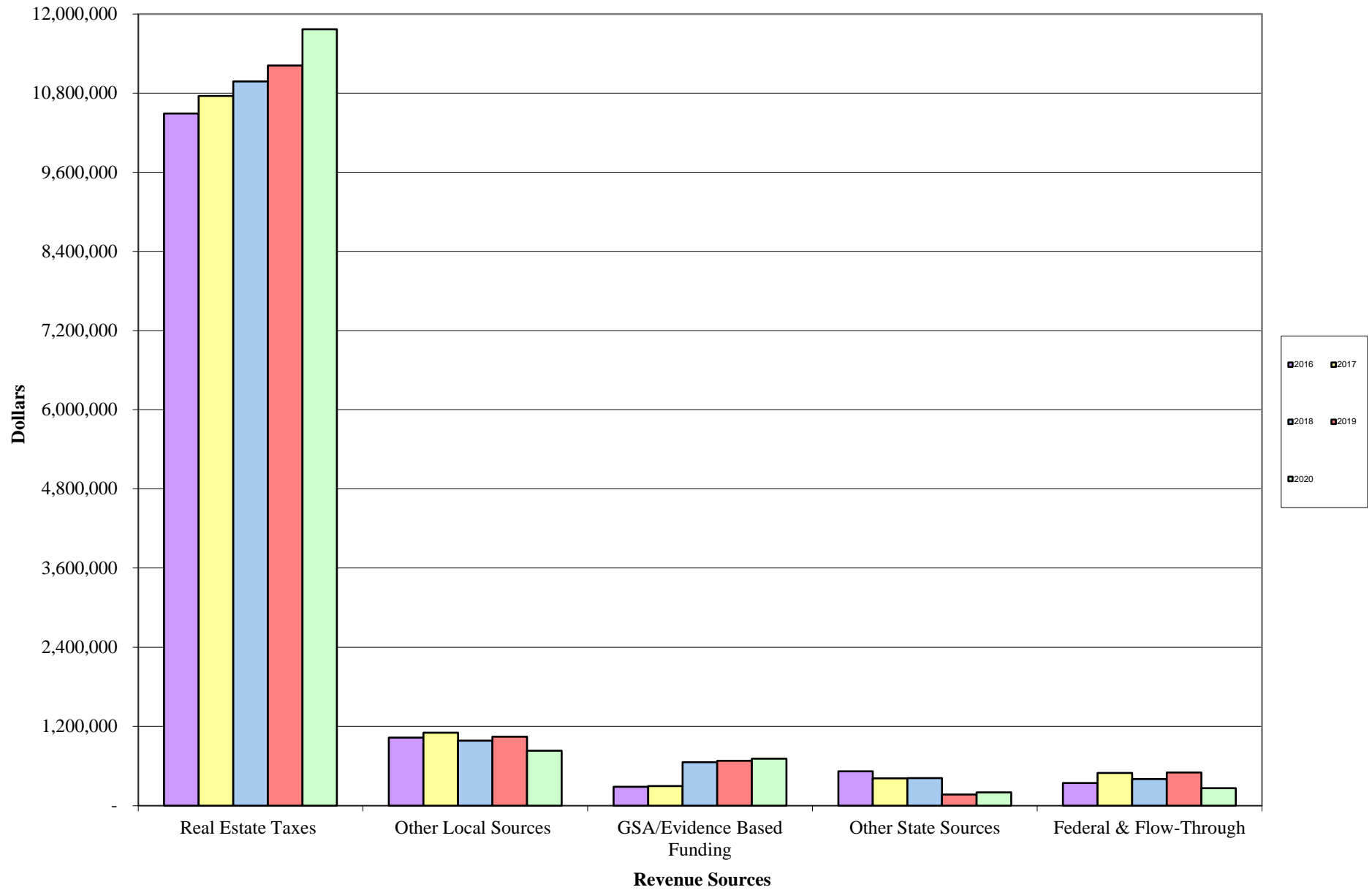
2020 Operating Revenues



| | FY16 | FY17 | FY18 | FY19 | FY20 |
|---------|------|------|------|------|------|
| Local | 91% | 91% | 89% | 90% | 91% |
| State | 6% | 5% | 8% | 6% | 7% |
| Federal | 3% | 4% | 3% | 4% | 2% |

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Operating Revenues



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, 2019 and 2020

Educational Fund

| | FY '19 | | FY '20 | |
|------------------------|------------|--------|------------|--------|
| Salaries and Benefits | 10,058,972 | 83.4% | 10,230,953 | 80.3% |
| Purchased Services | 387,350 | 3.2% | 420,828 | 3.3% |
| Supplies and Materials | 595,310 | 4.9% | 446,011 | 3.5% |
| Capital Outlay | 183,533 | 1.5% | 632,853 | 5.0% |
| Other Objects | 837,370 | 7.0% | 1,000,828 | 7.9% |
| Total | 12,062,535 | 100.0% | 12,731,473 | 100.0% |

Operations & Maintenance Fund

| | FY '19 | | FY '20 | |
|------------------------|-----------|--------|-----------|--------|
| Salaries and Benefits | 372,982 | 33.7% | 388,488 | 32.8% |
| Purchased Services | 290,425 | 26.2% | 333,318 | 28.1% |
| Supplies and Materials | 424,334 | 38.3% | 431,029 | 36.3% |
| Capital Outlay | 19,274 | 1.8% | 33,552 | 2.8% |
| Other Objects | 82 | 0.0% | 88 | 0.0% |
| Total | 1,107,097 | 100.0% | 1,186,475 | 100.0% |

Transportation Fund

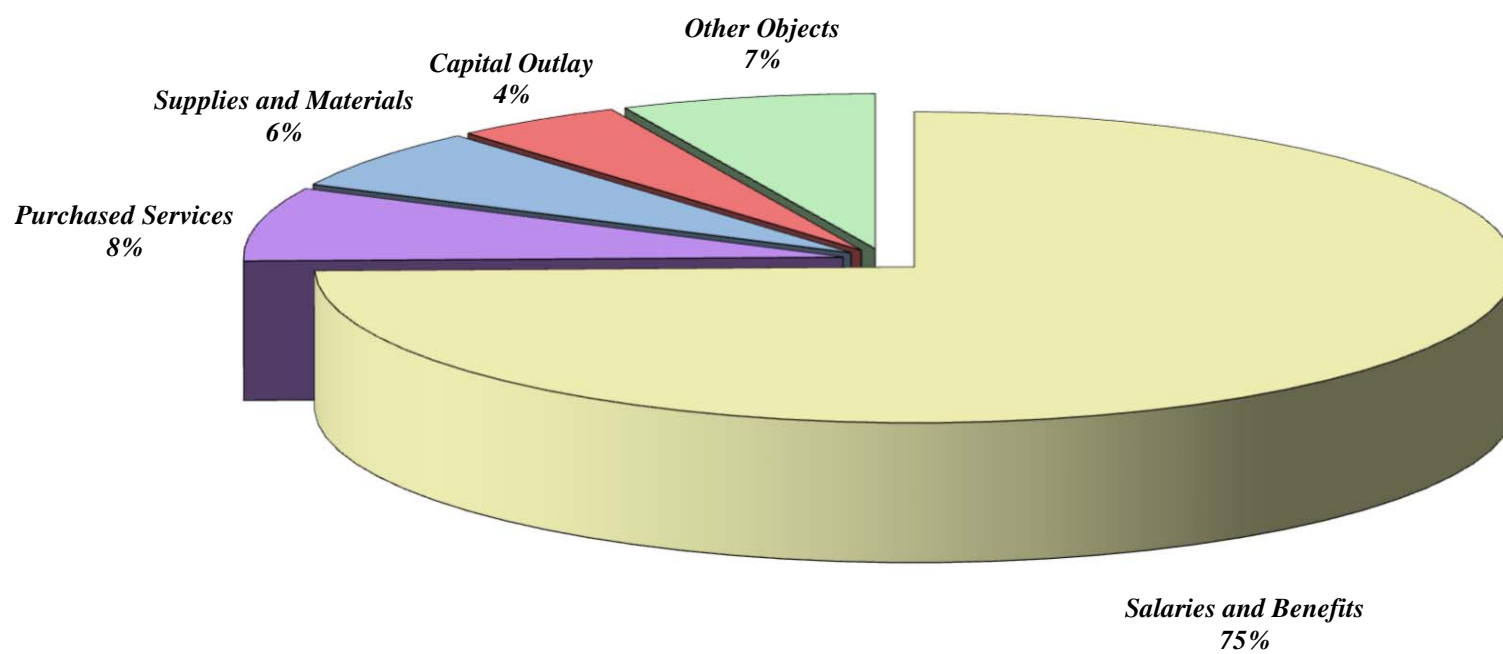
| | FY '19 | | FY '20 | |
|------------------------|---------|--------|---------|--------|
| Salaries and Benefits | 320,478 | 42.4% | 319,990 | 42.9% |
| Purchased Services | 174,122 | 23.1% | 369,250 | 49.6% |
| Supplies and Materials | 63,828 | 8.5% | 50,819 | 6.8% |
| Capital Outlay | 189,780 | 25.2% | - | 0.0% |
| Other Objects | 5,901 | 0.8% | 4,915 | 0.7% |
| Total | 754,109 | 100.0% | 744,974 | 100.0% |

Total Operating Funds

| | FY '19 | | FY '20 | |
|------------------------|------------|--------|------------|--------|
| Salaries and Benefits | 10,752,432 | 77.2% | 10,939,431 | 74.6% |
| Purchased Services | 851,897 | 6.1% | 1,123,396 | 7.7% |
| Supplies and Materials | 1,083,472 | 7.8% | 927,859 | 6.3% |
| Capital Outlay | 392,587 | 2.8% | 666,405 | 4.5% |
| Other Objects | 843,353 | 6.1% | 1,005,831 | 6.9% |
| Total | 13,923,741 | 100.0% | 14,662,922 | 100.0% |

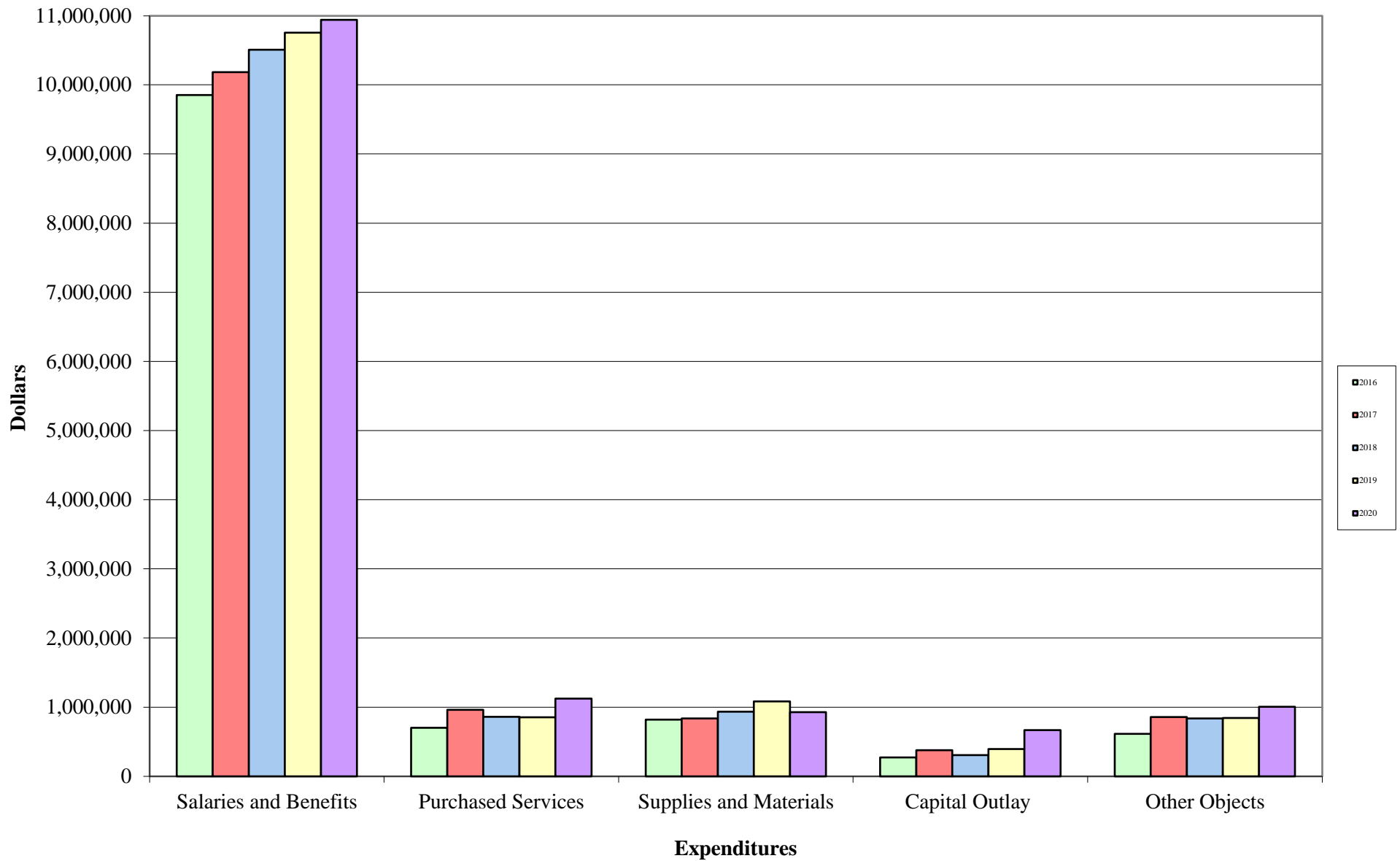
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2020 Operating Expenditures



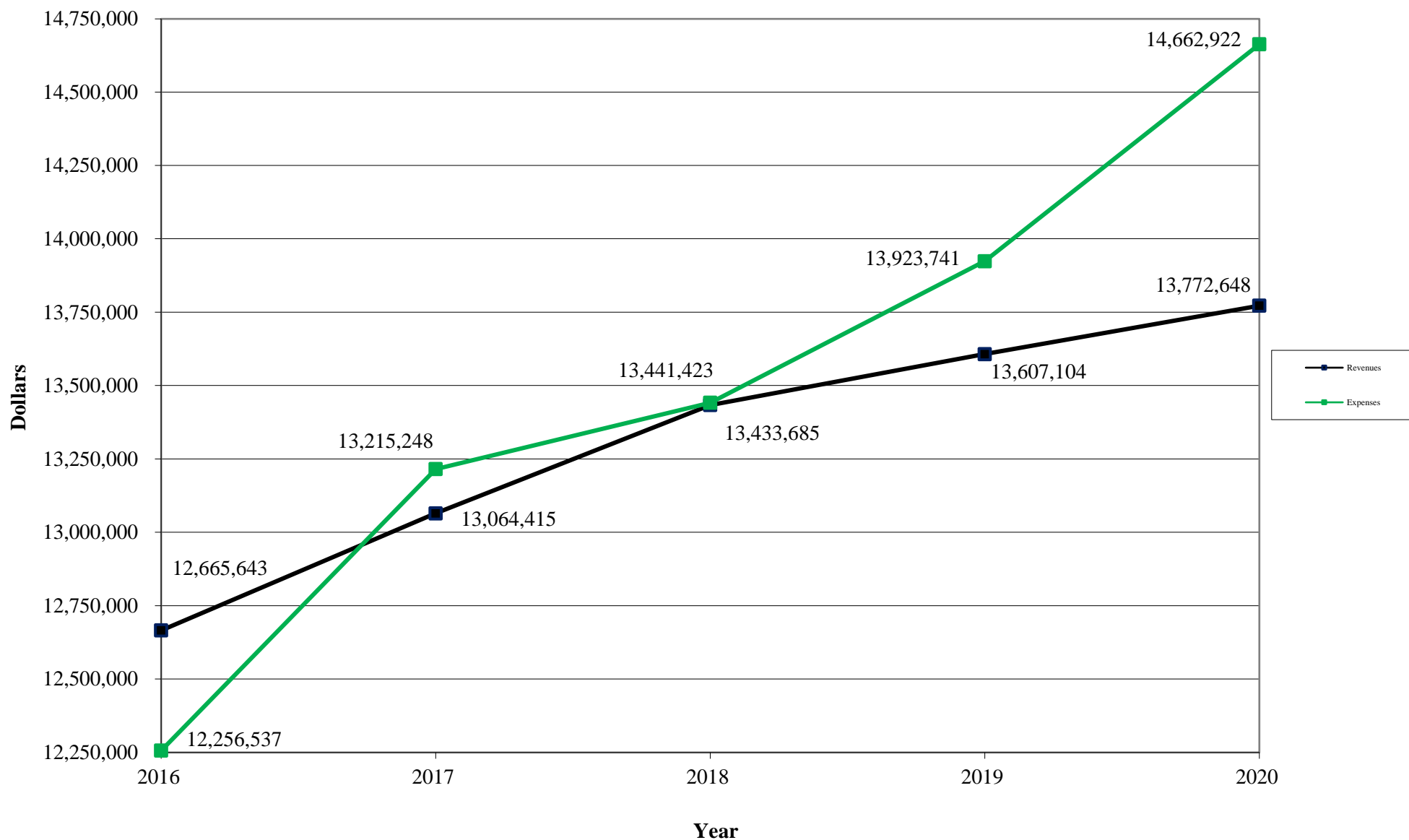
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Operating Expenses



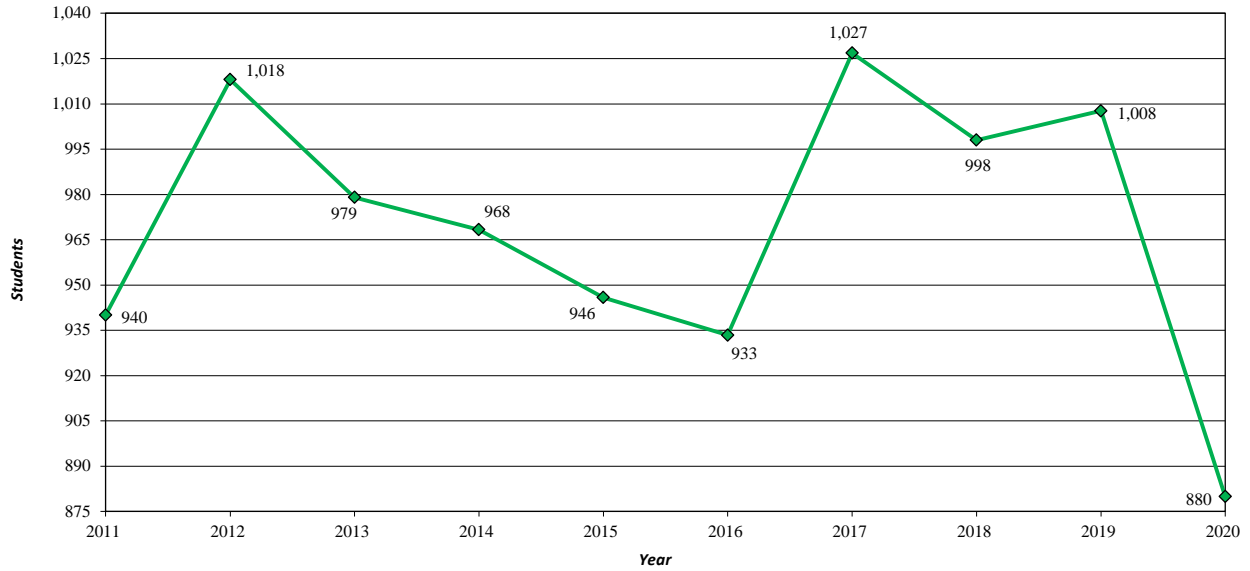
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Revenue and Expense Not Including Other Sources and Uses Comparison



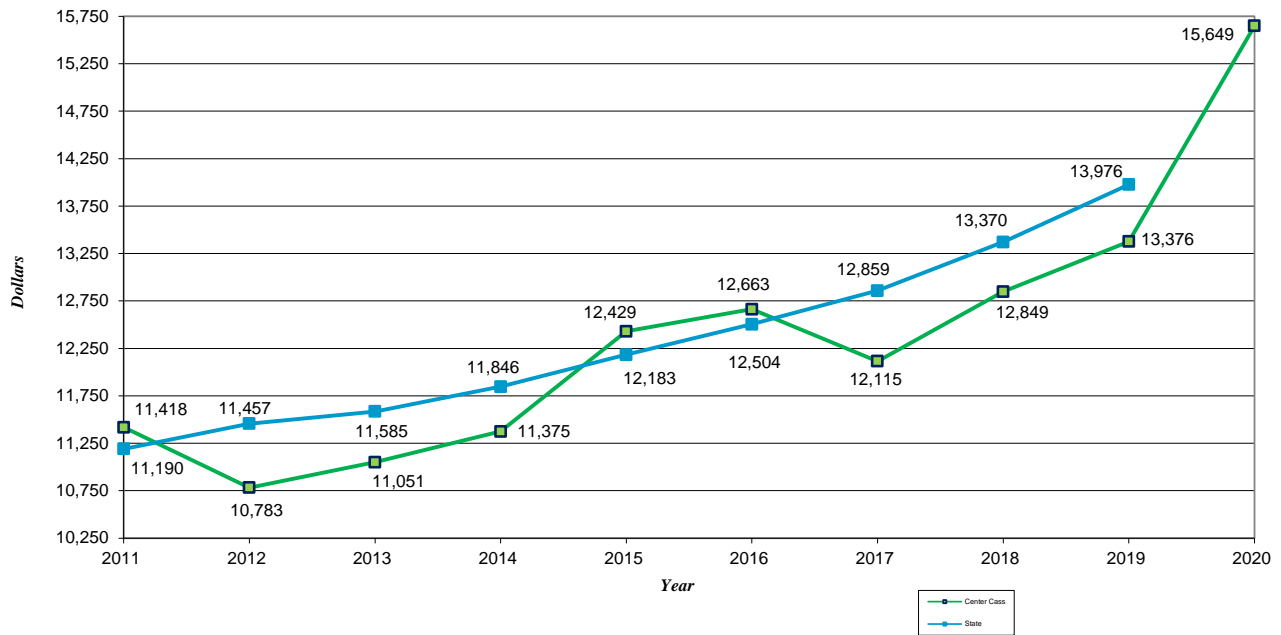
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Average Daily Attendance



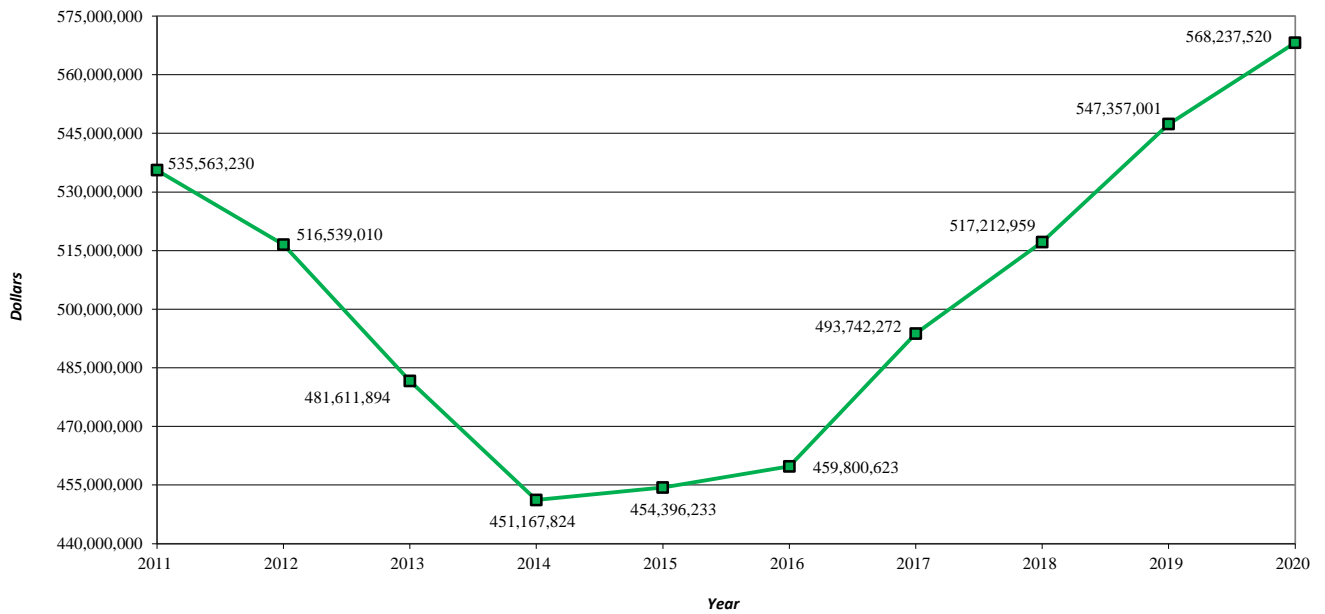
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Comparative Estimated Operating Expense Per Pupil



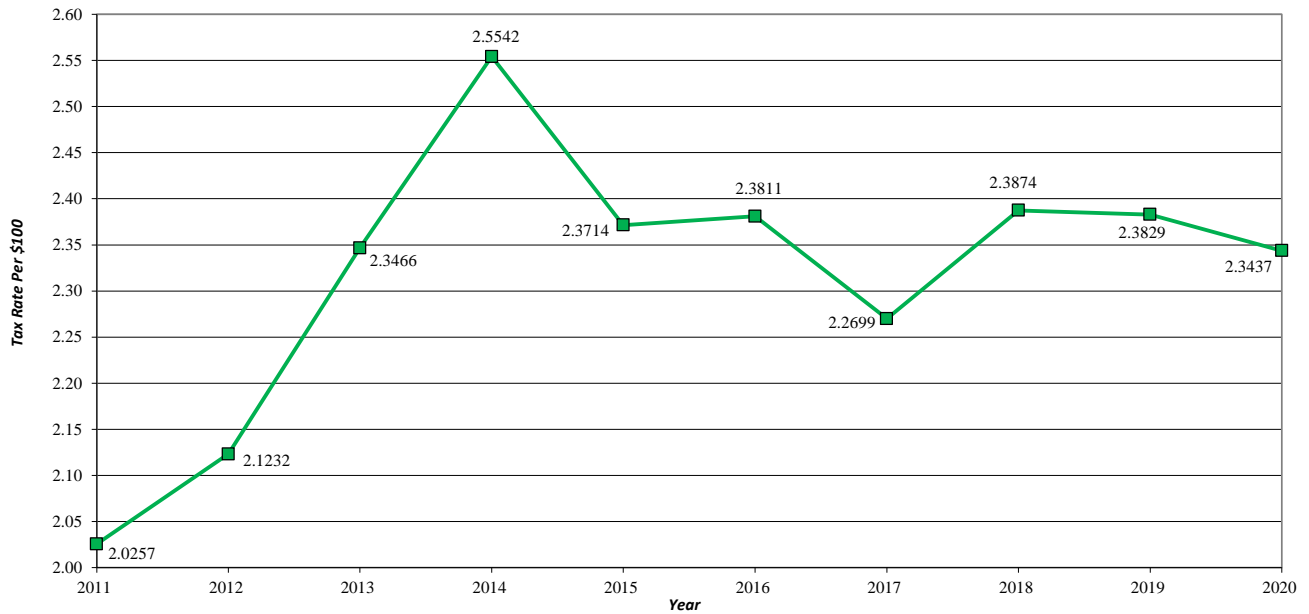
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Assessed Value



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Tax Rate



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Operating Fund Balance

