

LindberghSchools

St. Louis County, Missouri

2022-2023

Adopted Budget

June 30, 2022

Preliminary budget presented for adoption prior to the end of the current fiscal year close of records, final assessed valuation data and tax rate hearing.

Board of Education

Jennifer Miller, President

Christy Watz, Vice President

Megan Vedder, Secretary

Matt Alonzo, Treasurer

Dr. Cathy Carlock-Lorenz, Director

Mike Shamia, Director

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District Administration

Dr. Tony Lake, Superintendent of Schools

Dr. Tara Sparks, Chief Academic Officer

Dr. Brian McKenney, Chief Human Resources Officer

Ms. Joel Scheible CPA, MBA, Chief Financial Officer

Ms. Beth Johnston, Chief Communications Officer

LindberghSchools

2022-2023 Preliminary Budget

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**First prior year financial data presented with the budget document
is prior to the close of the fiscal year.**

**Three-year expenditure comparison / detail by object is available on file at the business
office.**

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Budget Message

Lindbergh Schools Budget Message

The school district budget is an instrument that provides a definite financial policy for direction of the business operations of a school district. It provides a detailed outline of the probable expenditures and the anticipated revenues for the fiscal year July 1 through June 30. The budget is one of the most important legal documents of a school district. It is not a static document but rather a working document that changes throughout the year, through board-approved budget amendments, as actual financial data change. Lindbergh Schools' budget is prepared on the modified cash basis, which is the same basis of accounting as the accounting records are maintained.

Budget Process

The budget process comprises the following phases: planning, preparation, addition, implementation, and evaluation. Key components of the planning process follow:

Compass Goals

The Compass Plan district goals document is an essential tool in budget development. This annual report is one of the most important activities undertaken by the district. Unfortunately, there are not sufficient financial resources to fully fund every need. The Board of Education and administrators have the daunting task of determining how to allocate resources and what programs to fund. The entire Lindbergh Schools team works together toward the same goal: Excellence in Learning. Designing the Future. This is why we do what we do, to help students succeed not only now, but also in the future.

Budget Workshop and Compass Goal Discussion

The Superintendent of Schools schedules an annual budget workshop to discuss the direction of the district for the ensuing school year. The budget workshop is paired with discussion of the Compass goals and provides time for the Board of Education to work closely with the administrative team. This workshop assists the board as well as the community in the understanding of how budget priorities are determined and how they reflect the established goals and objectives of the organization.

Negotiations

A standard and very significant step in budget planning is the "negotiations" process. This process welcomes the opportunity for interaction among administration and certificated staff. Representatives from each group work together to present and discuss operational policies and related financial impact. Interaction with this group has provided and continues to provide positive educational and operational improvements for the district.

Fund Balance/Reserves

Lindbergh's adequate level of operating reserves is based on a long-term commitment to keeping Lindbergh Schools in a strong fiscal position. An adequate reserve balance is one in which recurring fiscal year expenditures do not result in a negative operating bank account.

Districts retain reserves for several reasons:

1. Manage cash flow
2. Mitigate volatility in funding
3. Address unexpected costs
4. Save for large purchases
5. Obtain higher credit ratings

Historically, the district has utilized reserves for each of the above reasons. The most critical reason for Lindbergh is cash flow. Adequate reserves allow the district to pay all of our bills throughout the year, without borrowing money to make payroll.

Maintaining an adequate fund balance is essential to provide working capital during the first six months of our fiscal year (July-December), until sufficient revenue is available to fund operations. The majority of Lindbergh Schools revenue is made up of local property taxes, which are paid to the district in late December and early January. As a result, the operating fund balance drops to its lowest level each November.

Strategic spend down of reserves, primarily on capital items, has been occurring in the past four (4) budget cycles. Fund balances remain at a fiscally responsible level.

Revenue

The June revenue budget as adopted is considered preliminary for several reasons. First, projections are prior to St. Louis County's release of the official assessed valuation figures. This assessed valuation data is the key piece of data in setting the local tax levy and estimating local revenue dollars.

Lindbergh Schools has taken a hit on its two major revenue sources over the last several years. Details on why this is the case are summarized below in the "Local Revenue" and "State Revenue" sections.

Pandemic Relief - Federal & State Funding - ONE-TIME Revenue

Lindbergh Schools has applied for COVID relief funding, for the following funds: Esser III and transportation. These one-time payments are expected to be received in this fiscal year.

These one-time funds have not yet been budgeted for three reasons:

- The date when funds will be released from the state is unknown.
- Adding one-time revenue to the budget would artificially inflate revenue.
- One-time revenue should be used for one-time expenditures, not recurring expenditures. The recurring revenue presented in the budget is a more transparent reflection of the district's fiscal operations.

A budget amendment will be presented to the Board of Education once actual release dates for this funding are available.

Local Revenue

Lindbergh Schools relies heavily on local revenues. The budgeted local revenue makes up 90% of the district's total revenue budget. Property taxes, real estate and personal property make up 68% of the budget. The Hancock Amendment allows the district to increase property tax revenue by the lesser of assessed value growth or inflation. The current budget year is a non-reassessment year for St. Louis County and as a result, the District does not receive any preliminary assessed values.

This budget was also adopted prior to St. Louis County releasing assessed valuation (AV) data for the ensuing tax rate hearing. The AV growth utilized in development of the budget is zero. The actual growth data is not available and may impact revenue.

The assessed valuation of new construction, property that did not exist in the prior year, is all new revenue on top of any AV percentage increase. Again, in a non-reassessment year, no estimates are received. The district has estimated new construction based on average new construction for the last three years.

Tax Levy Recoupment (minimal impact to recurring local revenue)

A new and unique item to the current local revenue budget will be some tax recoupment dollars. The final AV totals from St. Louis County decreased from the tax levy data shared for the October levy setting. If the December numbers would have been used when setting the levy, the required rollback due to CPI would have been less. By filing a special form in the current fiscal year the district can "recoup" the dollars lost in the prior year due to the county's error. This recoupment value is not expected to be substantial.

Blankenship Court Case Settlement (major impact to recurring local revenue)

Due to a very complicated lawsuit in regard to how the Missouri State Auditor's Office (SAO) calculates tax rates for schools and municipalities across the state, recurring local revenue was lost. Pre court case calculation, the SAO's longstanding rule was that tax rate adjustments are based on changes in assessed valuation (AV). If AV increases the tax rate ceiling goes down and vice versa for AV decreases.

The Larry Blankenship vs. Franklin County Collector, 619 S.W.3d 491 (Mo. App. E.D., 2021) filed in March 2021 was a case whereby the taxpayer challenged whether part of the tax rate was unconstitutional. Blankenship won the case and emergency rules filed by the SAO took effect on May 13, 2021. Districts impacted by this ruling were notified on June 21, 2021. This ongoing hit to revenue only impacted districts that had passed an operating tax rate increase after 2008. Lindbergh Schools passed an operating tax rate increase of \$.65 cents in April 2010.

The reduction to ongoing local tax revenue for budget year 2021-2022 and forward was \$2,000,007. Lindbergh Schools was required to roll its tax levy back by \$0.12 cents. This rollback took the residential tax level below the state minimum of \$2.75. This impact was lightened by \$446,413 due to the district's ability, per statute, to maintain a minimum level of \$2.75.

The net ongoing loss in revenue starting in the 2021-2022 school year and ongoing is \$1,553,594. This is real recurring revenue dollars supporting real recurring expenditures that were lost right before adopting the 2021-2022 budget. Future increases in local revenue will first need to cover this case law deficit before covering new recurring expenditures.

State Revenue

A multitude of programs and funding sources are utilized to ensure all Missouri children receive a quality education. A mere 8% of the Lindbergh revenue budget is generated from state sources.

The largest state revenue line item is the State Education Basic Foundation Formula. This means that our funding from the state on a per pupil basis will increase as our enrollment continues to increase and as the state adequacy target is increased. This will require the formula to be adequately funded by the state legislature.

A major factor in state revenue calculations is student average daily attendance (ADA). The district is paid based on student attendance. Lindbergh's historical trend has been enrollment growth, which equates to growth in student attendance hours and associated funding. Pandemic-related absences have led to a decline in the total attendance hours over the last several years, and as a result, state revenue has decreased.

The year ending May 2022 ADA recovered from the May 2021 year end (see below). School districts may get paid based on the highest ADA over a three-year period. Unfortunately, the increase in 2021-22 ADA did not exceed the 2019-2020 ADA, so Lindbergh Schools will use the 2019-2020 ADA again for the current budget year. Note: A funding cliff was avoided. ADA grew over the 2020-2021 student attendance year, and the higher of 2021-2022 ADA or 2022-2023 will be used for next year's budget, not the super low 2020-21 pandemic ADA noted below.

An increased enrollment projection of 50 students/average daily attendance hours is included in the state revenue budget for the current fiscal year.

Student Average Daily Attendance (ADA) and Funding

Student Attendance Year	2019-2020	2020-2021	2021-2022
Payment Year	2020-2021	2021-2022	2022-2023
Regular Term ADA	6639.29	6352.18	6547.00
Summer School Prior Year	32.16	67.19	83.01
Total ADA	6671.46	6419.37	6630.01

Notes:

- Districts may get paid on the highest ADA over a three-year period
- The budget revenue for the current fiscal year is based on using the 2019-2020 ADA

Federal Revenue Recurring (Does not include special one-time pandemic funding)

Federal funding for elementary and secondary education programs only accounts for 1% of the district's total revenue. These federal revenue sources have decreased over the past several years. Projections for current fiscal year indicate further reductions in funding.

A list of programs funded by federal dollars follows:

- Medicaid
- Perkins Basic Grant Career Education
- School Lunch Program
- School Breakfast Program
- Title I
- Title IV
- Title III
- Title II.A

The revenues generated by these programs are restricted for specific expenditures and are not part of the unrestricted general operating budget. Federal revenue has been excluded from the budget pending the final federal funding date and official application approvals in late September. Amendments will be presented to the Board of Education as funding is finalized.

Expenditures

The expenditure assumptions utilized in budget development were discussed with the Board of Education at the annual spring budget workshop with the exception of a few minor changes.

The largest expenditure increase in this budget is related to wages and salaries. A three percent (3%) average increase was given to all staff for the current fiscal year.

Operating/support staff base rates were compared with benchmarks. Many of these support staff positions saw an increase in the base pay of salary schedules due to the very competitive wage market and rising hourly rates. Health benefit costs saw a slight decrease due to a competitive bid and change in vendors.

The first interest payment on the Capital Certificate of Participation lease that funded additional projects on the Lindbergh High School campus is included in the budget.

The school district budget is a working document that will be reviewed and updated on an ongoing basis, as required. Lindbergh Board Policy DB-Annual Budget states, "The board may make additional revisions, as necessary, throughout the year".

The June expenditure budget as adopted is considered preliminary for several reasons as follows:

Potential revisions to the budget after the adoption include:

- The budget adoption deadline is prior to the close of the books for the current fiscal year. Many of the year-to-date numbers are only through mid-June. All final and actual comparative data will be available at the July Board of Education meeting once June books are closed.
- This budget was also adopted prior to St. Louis County assessed valuation (AV) data and the tax rate hearing. The current fiscal year is a non-reassessment year and based on historical trends, no AV growth has been budgeted. A budget amendment may be required when the actual growth data is available in August.
- This budget does not include the Federal Program budget. The current allocations for the Title Programs are only preliminary at this time. Federal funds may not be obligated before July 1 or the substantially approved date, whichever comes later. A budget amendment will be brought to the board for approval when the funding is finalized.
- An early amendment to the budget will include carryover requests from the prior year. Department leaders can request carry forward of unspent budget funds for use in the next school year. This process implemented in 2018-19 has improved the needless "use in or lose it" budget/spending mindset of previous budgets. The request must be submitted in writing to the business office with the "why" and the future spending plan.
- The budgeted teacher fund expenditures include:
 - Five (5) "what if" unfilled teacher full-time equivalents, totaling \$300,000 for enrollment-based hires in August. Budgeting for "what if" due to late student enrollment has been a standard practice for the district.
 - An estimate for lateral education movement for teachers. Educational credits obtained by teachers over the summer can be submitted for movement across on the salary schedule. The annual deadline for submission is Sept. 1.
- This budget is being adopted in unprecedented times, with consumer prices climbing at the fastest pace since 1981. Post-pandemic labor shortages and supply chain issues/delays are also impacting costs. Due to the unknowns surrounding the economy and increased prices, budget amendments in this area are likely. There have been no cost escalations for services, supplies or equipment included in the budget; amendments will be brought to the board when noted.

General Summary

- **Description of Funds**
 - **Assessed Valuation and Tax Levy**
- **Summary of Financial Transactions, Including Transfers**

Description of Funds

The State Requirements for Public School Finance outlined in Missouri statutes are very specific. These laws prescribe the duties of the treasurer and secretary of the Board of Education, establish four funds which must be used in the accounting process, and place certain limits upon the use of revenue and expenditure transactions allowed in these funds. Chapter 165, RSMo, provides that all school monies must be accounted for within a framework of four funds: Teachers Fund, Incidental Fund, Capital Projects Fund and Debt Service Fund.

General (Incidental) Fund

The General (Incidental) Fund is used to account for all financial resources except those required to be accounted for in another fund. This fund accounts for transactions involving local taxes; Foundation Program payments such as Basic Formula, Transportation, Early Childhood Special Education, Career Ladder, Educational Screening Entitlement/PAT and Vocational/At-Risk; along with various other transactions associated with federal projects.

Fiduciary (Student Activities) Fund

The Fiduciary (Student Activities) Fund is used to account for monies held by the Local Education Agency (LEA) in a trustee capacity for individual student groups. The school board is responsible for all student activity funds in the district.

Enterprise (Income-Producing Profit and Loss) Fund

An enterprise fund is a self-supporting government fund that sells goods and services to the public for a fee.

Special Revenue (Teachers) Fund

The Special Revenue (Teachers) Fund is used to account for revenue sources legally restricted to expenditures for the purpose of teachers' salaries and benefits and tuition payments to other school districts.

Capital Projects Fund

The Capital Projects Fund is used to account for all facility acquisition, construction, lease purchase principal and interest payments and other capital outlay expenditures. Expenditures for ordinary repairs to school property will not be made from the Capital Projects Fund. Capital expenditures are defined as expenses paid or incurred for the acquisition or repair of assets that will remain useful for more than one year.

Debt Service Fund

The Debt Service Fund is used to account for the resources accumulated for and the payment of long-term debt. Amounts in the Debt Service Fund are generated from the Debt Service Fund tax levy and are used solely to retire bonded debt.

**LINDBERGH SCHOOLS
HISTORICAL LOCAL DATA**

ASSESSED VALUATION (AV) & LOCAL TAX DATA HISTORY & PROJECTIONS

*Note: Final AV data is not received from the county until August

	2021 2022	2022 2023 Preliminary Budget
ASSESSED VALUATION	\$ 1,694,134,650	\$ 1,694,134,650
NEW CONSTRUCTION	\$ 20,474,500	\$ 1,559,433
R=Reassessment year & N= Non	<i>R</i>	<i>N</i>
Actual Growth	6.75%	Avg < 1%
CONSUMER PRICE INDEX (CPI) Set by DESE	1.40%	7.00%
TAX RATE		MAX OF 5%
Capital Projects Debt Service	\$ 0.83	\$ 0.83
Teachers	\$ 1.20	\$ 1.20
Incidental	\$ 1.79	\$ 1.80
OPERATING	\$ 2.99	\$ 3.01
TOTAL	\$ 3.82	\$ 3.84
Difference over Prior Year	\$ (0.20)	\$ 0.02

**LINDBERGH SCHOOL
PRELIMINARY BUDGET**

Budget presented for adoption prior to the end of the current fiscal year close of records, final assessed valuation data and tax rate hearing

	General Fund	Teachers Fund	Capital Projects Fund	SUBTOTAL OPERATING	Debt Service Fund	Prop R	Total All Funds
Estimated Levy for 2022-2023	\$1.20	\$2.02	\$0.00	\$3.22	\$0.83	N/A	\$4.05
Beginning Fund Balances - July 1, 2022	\$20,108,048	\$0	\$2,742,434	\$22,850,482	\$11,991,507	\$29,854,852	\$65,403,894
Total Revenue	\$39,718,724	\$43,706,875	\$13,000	\$83,438,599	\$13,817,459	\$100,000	\$97,356,058
Expenditures	\$33,600,937	\$50,320,772	\$2,192,901	\$86,114,610	\$21,636,004	\$29,954,852	\$137,705,466
<i>Net Revenue Less Expenditures</i>	\$6,117,787	-\$6,613,897	-\$2,179,901	-\$2,676,011	-\$7,818,545	-\$29,854,852	-\$40,349,408
Transfer General to Teachers	-\$6,613,897	\$6,613,897					
Transfer General to Capital	-\$500,000		\$500,000				
Transfer General to Food Svc Capital	-\$25,000		\$25,000				
Ending Balances - June 30, 2023	\$19,111,938	\$0	\$1,062,533	\$21,877,756	\$4,316,503		\$26,194,258
Change in Fund Balance July 1, 2022- June 30,2023	-\$996,110	\$0	-\$1,679,901	-\$2,676,011	-\$7,675,004	-\$29,854,852	-\$39,209,636

Noted for Reference Only - Strategic Spenddown of Reserves on One-time expenditures

	General Fund	Teachers Fund	Capital Projects Fund	SUBTOTAL OPERATING	Debt Service Fund	Prop R	Total All Funds
<i>Beginning Fund Balances - July 1, 2020</i>	\$23,277,999	\$0	\$6,372,067	\$29,650,066	\$13,691,076	\$103,397,854	\$146,738,996
<i>Beginning Fund Balances - July 1, 2021</i>	\$21,724,866		\$2,936,053	\$24,660,919	\$13,677,293	\$76,755,443	\$115,093,655

Summary of Changes in Operating Revenue & Expenditures Current vs. Previous Fiscal Year

Increase or Decrease	General Fund	Teachers Fund	Capital Projects Fund	SUBTOTAL OPERATING	EXPLANATION
Increase in Operating Revenue	\$67,082	\$544,760	\$5,019	\$616,861	Large decrease is due to 1x spenddown of capital fund balance in 2021-2022
Increase (Decrease) in Operating Expense	\$561,422	\$593,129	-\$1,539,157	-\$384,606	

New Recurring Revenue and New Recurring Expenditures 2022-2023

	Preliminary Budget	Budget Workshop Estimate
New Revenue	\$616,861	\$550,000
New Expenditures	\$2,451,168	\$2,100,000

Expenditures By Major Category

<i>Salaries / Wages & Related</i>	\$1,900,695
<i>Purchased Services</i>	\$197,586
<i>Capital Lease Interest Payments</i>	\$352,887
<i>Total</i>	\$2,451,168

Revenue Schedule

By Object and Fund

ANNUAL BUDGET BOARD REPORT REVENUE SCHEDULE BY OBJECT AND FUND

Account Code	Account Description	Working Budget	1st Prior Year Actual	2nd Prior Year Actual	3rd Prior Year Actual
GRAND TOTAL		97,356,058.92	97,959,553.60	89,303,662.83	163,721,798.13
OBJECT 5111 TOTAL	Current Year Taxes	19,864,134.99	19,654,476.48	18,131,919.78	18,241,474.34
OBJECT 5112 TOTAL	Delinquent Taxes	84,829.44	96,145.38	161,173.21	286,516.55
OBJECT 5113 TOTAL	Sales Tax / Prop C	4,300,000.00	4,105,138.07	3,536,957.61	3,305,277.13
OBJECT 5114 TOTAL	Financial Inst. Tax	150,500.00	174,269.86	41,472.45	165,268.99
OBJECT 5115 TOTAL	M & M Surtax	965,000.00	965,384.09	831,685.23	892,435.62
OBJECT 5116 TOTAL	TIF / PILOT / In Lieu of Tax	55	51.96	44.78	0
OBJECT 5141 TOTAL	Interest - Banking / Other	211,000.00	28,450.38	16,448.99	387,918.14
OBJECT 5151 TOTAL	Prog Sales to Pupils Reimb Meals	892,408.00	0	1,164.15	608,932.70
OBJECT 5161 TOTAL	Non Prog Adult Meals	35,010.00	0	0	0
OBJECT 5165 TOTAL	Non Prog Non Reimb Meals	1,281,857.00	256,412.74	66,641.32	564,798.56
OBJECT 5171 TOTAL	Admissions	50,000.00	50,803.84	0	36,769.68
OBJECT 5173 TOTAL	Student organization dues/fees	482,500.00	481,350.90	275,301.03	278,861.57
OBJECT 5179 TOTAL	Other Student Activity	720,000.00	679,652.08	334,443.38	89,437.64
OBJECT 5181 TOTAL	School Age Childcare & Daycare	2,195,505.00	2,110,434.57	667,114.50	1,170,117.21
OBJECT 5182 TOTAL	ECE Preschool Tuition	2,670,000.00	2,402,771.12	1,331,677.87	2,131,245.84
OBJECT 5191 TOTAL	Rentals	140,000.00	69,347.77	3,375.58	68,948.18
OBJECT 5192 TOTAL	Gifts/Donations	0	2,000.00	2,000.00	1,024.26
OBJECT 5195 TOTAL	Prior Period Adjustment	0	2,051.72	50,142.72	76,688.99
OBJECT 5198 TOTAL	Other Local Revenue	438,825.00	355,925.80	227,766.59	550,278.02
OBJECT 5221 TOTAL	State Assessed Railroad & Utilities	450,000.00	419,554.40	387,693.41	361,593.64
OBJECT 5237 TOTAL	Other County Revenue	0	0	0	0
OBJECT 5312 TOTAL	Transportation	600,000.00	507,926.00	325,616.00	365,015.00
OBJECT 5319 TOTAL	Basic Formula Classroom Trust	3,000,000.00	2,871,361.78	2,767,577.40	2,120,764.18
OBJECT 5324 TOTAL	PAT Entitlement	295,000.00	293,264.09	244,543.37	207,670.00
OBJECT 5332 TOTAL	Career Education	0	11,025.23	13,717.74	35,578.39
OBJECT 5333 TOTAL	Food Service	15,500.00	30,659.12	14,129.17	16,735.73
OBJECT 5369 TOTAL	Residential Public Placement	5,000.00	15,315.05	4,876.67	4,277.31

OBJECT 5397 TOTAL	Other State	0	0	2,500.00	520.1
OBJECT 5412 TOTAL	Medicaid	50,000.00	47,778.81	56,003.39	41,904.45
OBJECT 5422 TOTAL	ARP - ESSER III	0	0	0	0
OBJECT 5423 TOTAL	CRRSA - ESSER II	0	1,080,440.00	0	0
OBJECT 5424 TOTAL	CARES Elem Sec Schl Emerg Rel ESSER	0	0	227,798.13	0
OBJECT 5425 TOTAL	CARES - GEER	0	9,600.63	45,089.03	0
OBJECT 5426 TOTAL	CRRSA Parent Reimb Grant GEER II	0	0	0	0
OBJECT 5427 TOTAL	Perkins Basic Grant Career Ed	0	18,772.58	30,176.32	0
OBJECT 5428 TOTAL	Coronavirus Relief Fund (OA CRF)	0	0	575,463.00	0
OBJECT 5445 TOTAL	School Lunch Program	450,000.00	3,005,969.72	1,126,772.78	361,411.86
OBJECT 5446 TOTAL	School Breakfast Program	100,000.00	383,397.72	189,742.77	61,543.14
OBJECT 5448 TOTAL	School Snack Program	53,068.00	74,011.00	0	0
OBJECT 5451 TOTAL	Title I	218,532.00	253,728.04	240,096.01	159,084.88
OBJECT 5461 TOTAL	Title IV	0	7,944.93	36,357.67	17,910.72
OBJECT 5462 TOTAL	Title III	0	99,748.62	42,251.01	31,950.11
OBJECT 5465 TOTAL	Title II.A	0	124,543.87	54,441.74	107,442.12
OBJECT 5471 TOTAL	Child Nutrition Emer Op Cost Reimb	0	56,624.29	0	0
OBJECT 5473 TOTAL	CARES School Lunch Program	0	0	82,023.16	25,000.32
OBJECT 5474 TOTAL	CARES School Breakfast Program	0	0	36,627.35	13,218.56
OBJECT 5497 TOTAL	Other Revenue	0	1,095.00	144,469.74	0
OBJECT 5631 TOTAL	Net Insurance Recovery	0	0	0	11,104.78
OBJECT 5651 TOTAL	Sales of Property	0	12,500.00	152,252.50	0
FUND 100 TOTAL	General Fund	39,718,724.43	40,759,927.64	32,479,547.55	32,798,718.71
OBJECT 5111 TOTAL	Current Year Taxes	29,483,976.00	29,393,632.83	30,159,597.02	30,239,000.91
OBJECT 5112 TOTAL	Delinquent Taxes	275,000.00	143,787.18	267,575.81	465,030.11
OBJECT 5113 TOTAL	Sales Tax / Prop C	4,300,000.00	4,105,138.00	3,536,957.53	3,305,277.09
OBJECT 5114 TOTAL	Financial Inst. Tax	228,000.00	260,643.70	68,973.48	273,925.79
OBJECT 5115 TOTAL	M & M Surtax	1,443,000.00	1,443,859.95	1,383,174.15	1,478,893.56
OBJECT 5116 TOTAL	TIF / PILOT / In Lieu of Tax	100	77.71	74.47	0
OBJECT 5121 TOTAL	K-12 Tuition from Individuals	2,500.00	4,275.00	4,275.00	0
OBJECT 5122 TOTAL	Summer School tuition-Individuals	0	0	0	0
OBJECT 5141 TOTAL	Interest - Banking / Other	76,500.00	21,987.06	14,259.95	142,936.23
OBJECT 5198 TOTAL	Other Local Revenue	0	0	0	0

OBJECT 5211 TOTAL	Fines & Forfeitures	130,000.00	29,765.45	53,918.88	105,099.40
OBJECT 5221 TOTAL	State Assessed Railroad & Utilities	675,000.00	627,499.25	644,779.03	599,324.87
OBJECT 5311 TOTAL	Basic Formula State Aid	6,825,000.00	6,713,204.28	6,196,605.09	6,915,257.12
OBJECT 5332 TOTAL	Career Education	0	0	0	1,855.20
OBJECT 5422 TOTAL	ARP - ESSER III	0	0	0	0
OBJECT 5423 TOTAL	CRRSA - ESSER II	0	0	0	0
OBJECT 5424 TOTAL	CARES Elem Sec Schl Emerg Rel ESSER	0	43,310.77	0	0
OBJECT 5427 TOTAL	Perkins Basic Grant Career Ed	2,799.00	18,430.40	11,992.32	39,931.77
OBJECT 5811 TOTAL	Tuition Other LEAs Regular Term	235,000.00	222,300.00	228,000.00	194,721.37
OBJECT 5831 TOTAL	Contracted Educ Serv From Other LEA	30,000.00	25,597.66	36,867.66	0
FUND 200 TOTAL	Special Revenue Fund	43,706,875.00	43,053,509.24	42,607,050.39	43,761,253.42
OBJECT 5111 TOTAL	Current Year Taxes	13,300,000.00	13,643,595.79	12,586,537.80	12,662,765.06
OBJECT 5112 TOTAL	Delinquent Taxes	66,459.49	66,741.50	111,881.61	198,894.42
OBJECT 5141 TOTAL	Interest - Banking / Other	101,000.00	13,910.43	9,281.57	284,744.11
OBJECT 5221 TOTAL	State Assessed Railroad & Utilities	350,000.00	308,525.83	295,334.89	282,410.33
OBJECT 5692 TOTAL	Bond Refunding	0	8,926.89	0	0
FUND 300 TOTAL	Debt Service Fund	13,817,459.49	14,041,700.44	13,003,035.87	13,428,813.92
OBJECT 5112 TOTAL	Delinquent Taxes	0	0	0	0
OBJECT 5115 TOTAL	M & M Surtax	0	0	0	0
OBJECT 5141 TOTAL	Interest - Banking / Other	0	0	0	0
OBJECT 5195 TOTAL	Prior Period Adjustment	0	615.16	0	0
OBJECT 5198 TOTAL	Other Local Revenue	0	4,500.00	239,396.66	1,067,661.46
OBJECT 5221 TOTAL	State Assessed Railroad & Utilities	0	0	0	0
OBJECT 5319 TOTAL	Basic Formula Classroom Trust	0	0	0	0
OBJECT 5332 TOTAL	Career Education	0	783.04	997.5	55,564.53
OBJECT 5424 TOTAL	CARES Elem Sec Schl Emerg Rel ESSER	0	0	3,966.06	0
OBJECT 5427 TOTAL	Perkins Basic Grant Career Ed	0	2,198.00	4,349.00	0
OBJECT 5428 TOTAL	Coronavirus Relief Fund (OA CRF)	0	0	0	0
OBJECT 5442 TOTAL	Early Childhood Spec Ed	0	0	0	0
OBJECT 5497 TOTAL	Other Revenue	0	0	3,850.00	0
OBJECT 5651 TOTAL	Sales of Property	13,000.00	43,570.20	13,965.80	6,274.58
FUND 400 TOTAL	Capital Projects Fund	13,000.00	51,666.40	266,525.02	1,129,500.57
OBJECT 5141 TOTAL	Interest - Banking / Other	100,000.00	52,749.88	65,885.73	778,464.81

OBJECT 5143 TOTAL	Premium on Bonds Sold	0	0	0	6,825,046.70
OBJECT 5195 TOTAL	Prior Period Adjustment	0	0	881,618.27	0
OBJECT 5611 TOTAL	Sale of Bonds	0	0	0	65,000,000.00
FUND 419 TOTAL	Prop R 2019	100,000.00	52,749.88	947,504.00	72,603,511.51

Expenditure Schedule

- By Function
- By Object and Fund

Notes:

The first prior year financial data presented with the budget document is prior to the close of the fiscal year.

The three-year expenditure comparison/detail by object is available on file at the business office.

ANNUAL BUDGET BOARD REPORT EXPENDITURE SCHEDULE BY FUNCTION

Account Code	Account Description	Working Budget	1st Prior Year Actual	2nd Prior Year Actual	3rd Prior Year Actual
GRAND TOTAL		137,705,460.00	147,388,713.21	120,949,003.20	93,838,832.27
FUNCTION 1111 TOTAL	ELEMENTARY INSTRUCTION	21,204,212.00	18,967,841.58	15,467,758.85	17,555,550.95
FUNCTION 1131 TOTAL	MIDDLE SCHOOL INSTRUCTION	8,938,066.00	9,483,153.48	8,905,834.95	8,547,138.39
FUNCTION 1151 TOTAL	HIGH SCHOOL INSTRUCTION	10,671,138.00	11,359,509.18	10,577,624.17	9,717,156.49
FUNCTION 1191 TOTAL	SUMMER SCHOOL INSTRUCTION	118,363.00	167,936.44	118,588.85	56,502.67
FUNCTION 1193 TOTAL	ALTERNATIVE PROGRAMS	944,041.00	903,986.90	851,910.48	834,210.56
FUNCTION 1195 TOTAL	SUMMER SCHL VIRTUAL INST DIST STAFF	0	189,819.46	3,693,431.35	0
FUNCTION 1211 TOTAL	GIFTED & TALENTED	1,495,379.00	1,465,565.64	1,454,644.86	1,359,548.40
FUNCTION 1221 TOTAL	SPECIAL EDUCATION SERVICES	175,000.00	160,004.50	203,193.46	169,592.80
FUNCTION 1251 TOTAL	SUPPLEMENTAL INSTRUCTION	6,200.00	274,794.58	363,877.61	499,240.22
FUNCTION 1321 TOTAL	BUSINESS EDUCATION	6,700.00	3,292.70	13,745.41	8,306.69
FUNCTION 1331 TOTAL	FACS	34,600.00	43,871.32	25,107.65	30,124.24
FUNCTION 1341 TOTAL	HEALTH SCIENCES (BIOMED)	3,000.00	8,686.43	26,686.27	39,270.97
FUNCTION 1351 TOTAL	MARKETING & COOP EDUCATION	0	2,366.14	1,791.50	6,423.79
FUNCTION 1361 TOTAL	TRADE & INDUSTRIAL EDUCATION	14,200.00	12,517.62	14,024.78	9,247.45
FUNCTION 1371 TOTAL	PROJECT LEAD THE WAY	13,650.00	171,658.72	23,558.08	219,196.33
FUNCTION 1411 TOTAL	STUDENT ACTIVITY	155,243.00	985,862.13	463,786.83	564,155.83
FUNCTION 1421 TOTAL	SCHOOL SPONSORED ATHLETICS	2,464,600.00	1,197,394.39	1,043,452.15	1,082,930.63
FUNCTION 1491 TOTAL	OTHER STUDENT ACTIVITIES	3,540.00	5,012.96	3,749.87	3,158.80
FUNCTION 1911 TOTAL	TUITION OTH DISTRICTS IN STATE	269,000.00	295,272.78	68,874.44	91,623.39
FUNCTION 1913 TOTAL	TUITION TO PRIVATE AGENCIES	7,000.00	6,292.31	3,600.00	0
FUNCTION 2112 TOTAL	ATTENDANCE SERVICES	0	0	0	360.8
FUNCTION 2113 TOTAL	SOCIAL WORK SERVICES	211,346.00	204,992.79	200,385.40	192,853.70
FUNCTION 2122 TOTAL	COUNSELING SERVICES	2,525,436.00	2,257,568.52	2,144,370.40	1,848,623.75
FUNCTION 2123 TOTAL	APPRAISAL SERVICES	92,600.00	72,901.07	42,668.86	31,396.48
FUNCTION 2134 TOTAL	NURSE SERVICES	766,308.00	728,672.34	696,788.36	613,785.02
FUNCTION 2191 TOTAL	OTH SUPPORT SERV/MGMT SCHOOL	80,500.00	32,267.13	72,159.74	40,510.06
FUNCTION 2211 TOTAL	IMPROVMENT OF INSTRUCTION DIRECTION	2,783.00	4,174.20	463,408.16	444,102.10

FUNCTION 2212 TOTAL	INSTR & CURRIC DEVELOPMENT	911,100.00	967,364.82	757,161.73	597,255.17
FUNCTION 2213 TOTAL	INSTRUCTIONAL STAFF TRAINING	342,777.00	456,985.16	390,763.95	353,781.37
FUNCTION 2214 TOTAL	PROFESSIONAL DEVELOPMENT	202,397.00	94,696.91	61,302.78	136,311.34
FUNCTION 2222 TOTAL	LIBRARY SERVICES	947,567.00	937,289.91	970,193.16	940,275.97
FUNCTION 2223 TOTAL	AV SERVICES	600	17.04	588.68	195.15
FUNCTION 2225 TOTAL	INSTRUCTION RELATED TECHNOLOGY	0	999.01	137,848.66	223,383.95
FUNCTION 2311 TOTAL	BOARD OF EDUCATION	507,192.00	539,772.25	493,259.84	483,724.05
FUNCTION 2321 TOTAL	EXECUTIVE ADMINISTRATION	1,036,406.00	1,038,825.51	1,135,435.12	1,291,890.21
FUNCTION 2322 TOTAL	COMMUNITY RELATIONS	422,314.00	386,606.81	385,224.72	378,349.00
FUNCTION 2323 TOTAL	STAFF RELATIONS & NEGOTIATIONS	1,734,102.00	1,730,800.82	1,944,034.76	1,721,746.18
FUNCTION 2329 TOTAL	OTHER EXEC ADMIN SERVICES	1,382,761.00	1,344,856.77	231,983.39	218,408.13
FUNCTION 2331 TOTAL	ADMINISTRATIVE TECHNOLOGY	2,511,403.00	2,250,195.32	2,108,610.77	1,739,925.45
FUNCTION 2411 TOTAL	PRINCIPALS OFFICE	4,222,262.00	4,091,592.07	3,954,641.81	3,817,347.78
FUNCTION 2491 TOTAL	SCHOOL ADMIN OTH SUPPORT SERVICES	43,275.00	88,683.00	87,287.77	118,374.90
FUNCTION 2511 TOTAL	BUSINESS SERVICE DIRECTION	218,614.00	261,642.72	204,959.32	191,309.25
FUNCTION 2521 TOTAL	BUSINESS SERVICES FISCAL SUPPORT	567,646.00	448,814.14	433,104.60	448,710.03
FUNCTION 2523 TOTAL	RECEIVING & DISBURSING FUNDS SRVCS	11,000.00	60,552.91	56,626.62	56,432.09
FUNCTION 2524 TOTAL	PAYROLL SERVICES	0	17,830.41	0	22,048.55
FUNCTION 2529 TOTAL	OTHER FISCAL SERVICES	2,000.00	2,182.49	1,075,586.86	29,969.53
FUNCTION 2541 TOTAL	OPER & MAINT OF PLANT DIRECTION	259,326.00	226,670.57	254,839.95	270,115.62
FUNCTION 2542 TOTAL	BUILDING MAINTENANCE	7,282,057.00	8,269,119.87	7,408,335.76	7,326,707.04
FUNCTION 2543 TOTAL	LANDSCAPE & GROUNDS	655,899.00	736,303.59	747,453.02	924,521.58
FUNCTION 2544 TOTAL	EQUIPMENT MAINTENANCE	5,000.00	42,610.00	574.48	17,006.24
FUNCTION 2545 TOTAL	VEHICLES	170,000.00	85,880.81	121,138.50	166,214.15
FUNCTION 2546 TOTAL	SECURITY SERVICES	519,557.00	428,908.31	451,886.33	356,268.32
FUNCTION 2551 TOTAL	CONTRACTED TRANSP SERV STUDENTS	2,869,359.00	2,714,285.47	2,258,959.56	2,223,095.86
FUNCTION 2558 TOTAL	NON ALLOWABLE TRANSP	20,000.00	19,120.86	70,011.98	0
FUNCTION 2561 TOTAL	FOOD SERVICE DIRECTION	2,515,039.00	2,704,761.96	1,445,617.51	1,903,503.08
FUNCTION 2562 TOTAL	FOOD SERVICE PREP & DISPENSING	62,804.00	413,598.95	54,015.12	260,768.03
FUNCTION 2573 TOTAL	WAREHOUSE & DISTRIBUTION SERVICIES	283,685.00	346,469.29	310,355.88	252,289.33
FUNCTION 2574 TOTAL	PRINTING, PUBLISHING & DUPLICATING	302,728.00	231,894.81	195,633.79	174,276.86
FUNCTION 2621 TOTAL	R&D SERVICES (FOUNDATION)	130,194.00	112,242.24	113,447.01	126,371.93
FUNCTION 2624 TOTAL	PLANNING SERVICES	0	0	0	900

FUNCTION 2644 TOTAL	NON-CERTIFIED STAFF TRAINING	37,050.00	30,892.89	12,149.27	21,550.41
FUNCTION 2649 TOTAL	OTHER STAFF SERVICES	-102,984.00	327,868.77	57,191.22	35,113.34
FUNCTION 2691 TOTAL	OTHER CENTRAL SUPPORT SERV	0	74,428.53	410,197.64	37,923.26
FUNCTION 3111 TOTAL	COMMUNITY SERVICE DIRECTION	444,573.00	331,960.29	88,712.16	85,749.28
FUNCTION 3211 TOTAL	COMMUNITY RECREATIONAL SERVICES	522,932.00	460,963.67	367,368.53	461,341.47
FUNCTION 3311 TOTAL	CIVIC SERVICES	7,293.00	17,511.27	11,737.22	23,816.93
FUNCTION 3511 TOTAL	PARENTS AS TEACHER	203,844.00	180,059.81	188,154.29	184,402.25
FUNCTION 3512 TOTAL	EARLY CHILDHOOD EDUCATION	2,426,685.00	2,347,537.67	2,698,726.08	3,010,163.14
FUNCTION 3611 TOTAL	HOMELESS STUDENT SERVICES	0	323.5	66.62	1,552.91
FUNCTION 3711 TOTAL	NON-PUBLIC SCHOOL SERVICES	0	17,083.12	86,569.92	21,984.77
FUNCTION 3811 TOTAL	CARE OF CHILDREN SERVICES	1,021,439.00	819,748.39	296,775.10	5,629.91
FUNCTION 3912 TOTAL	PARENTAL INVOLVEMENT	0	0	2,225.00	0
FUNCTION 4011 TOTAL	FACILITY/ACQU/CONSTR/DIRECTION	100,000.00	90,240.00	90,240.00	90,513.31
FUNCTION 4021 TOTAL	LAND ACQUISITON & DEVELOPMENT	0	548,956.50	670,286.25	0
FUNCTION 4031 TOTAL	ARCHITECTURE/ENGINEERING	0	701,512.55	1,311,584.42	5,175,763.16
FUNCTION 4051 TOTAL	BLDGACQU/CONSTRUCTION/IMPROVEMENTS	29,854,852.00	44,796,233.51	25,961,161.07	3,325,449.70
FUNCTION 5111 TOTAL	PRINCIPAL LONG TERM DEBRT	14,700,000.00	10,285,000.00	7,005,000.00	6,675,000.00
FUNCTION 5131 TOTAL	PRINCIPLE LEASE PURCH AGRMNT	510,000.00	490,000.00	515,000.00	0
FUNCTION 5211 TOTAL	INTEREST LONG TERM DEBT	6,929,804.00	5,436,439.25	6,007,154.11	3,461,635.15
FUNCTION 5231 TOTAL	INTEREST LEASE PURCH AGRMNT	699,803.00	367,075.88	356,023.39	185,005.00
FUNCTION 5311 TOTAL	FEES LONG TERM DEBT	6,200.00	6,047.50	5,665.00	299,151.63
FUNCTION 5331 TOTAL	FEES LEASE PURCHASE	2,000.00	1,840.00	1,110.00	600

ANNUAL BUDGET BOARD REPORT EXPENDITURE SCHEDULE BY OBJECT AND FUND

Account Code	Account Description	Working Budget	1st Prior Year Actual	2nd Prior Year Actual	3rd Prior Year Actual
GRAND TOTAL		137,705,460.00	147,388,713.21	120,949,003.20	93,838,832.27
OBJECT 6111 TOTAL	Certificated Regular Salaries	539,393.00	517,700.14	589,380.55	660,293.24
OBJECT 6131 TOTAL	Supplemental Pay	335,500.00	336,004.17	66,161.08	92,355.76
OBJECT 6151 TOTAL	Classified Regular Salaries	10,030,563.00	9,174,794.32	8,942,912.56	8,411,624.18
OBJECT 6152 TOTAL	Instructional Aide Salary	224,309.00	222,189.10	311,221.25	159,432.09
OBJECT 6153 TOTAL	Classified Substitute Salary	84,990.00	132,940.94	130,672.52	160,026.06
OBJECT 6161 TOTAL	Classified Part-time Salary	1,520,995.00	1,384,267.77	1,091,396.52	897,722.40
OBJECT 6171 TOTAL	CCRP Pay	64,175.00	15,407.60	70,736.75	0
OBJECT 6211 TOTAL	PSRS	155,100.00	134,337.27	136,057.55	155,117.32
OBJECT 6221 TOTAL	PEERS	851,716.00	777,690.33	764,380.00	687,735.98
OBJECT 6231 TOTAL	FICA	733,652.00	650,515.96	624,079.17	562,715.29
OBJECT 6232 TOTAL	Medicare	184,141.00	165,294.28	156,774.96	144,311.64
OBJECT 6241 TOTAL	Med Dent Life Ins	1,190,323.00	1,529,706.13	1,598,252.05	1,500,901.47
OBJECT 6261 TOTAL	Workmans Compensation Insurance	250,000.00	267,583.00	246,738.00	272,274.00
OBJECT 6271 TOTAL	Unemployment Compensation	5,000.00	3,423.83	32,156.70	17,964.12
OBJECT 6291 TOTAL	Other Benefits	96,032.00	71,525.99	63,297.45	35,535.41
OBJECT 6311 TOTAL	Purchased Instructional Services	818,200.00	769,352.84	535,550.27	433,215.45
OBJECT 6312 TOTAL	Instr Prgm Impr Services	78,800.00	133,624.00	33,350.00	50,443.76
OBJECT 6314 TOTAL	Employment & Background Checks	10,000.00	9,271.99	4,269.09	11,362.68
OBJECT 6315 TOTAL	Audit Services	12,100.00	11,800.00	11,500.00	14,900.00
OBJECT 6317 TOTAL	Legal Services	55,000.00	72,585.30	52,167.35	53,601.26
OBJECT 6318 TOTAL	Election Services	20,000.00	20,054.99	27,294.06	385
OBJECT 6319 TOTAL	Professional Services	3,603,503.00	3,717,810.16	2,397,345.60	3,140,511.42
OBJECT 6332 TOTAL	Repairs & Maintenance	805,116.00	855,247.80	760,538.10	867,484.19
OBJECT 6333 TOTAL	Building & Land Rentals	87,500.00	83,550.61	52,354.03	35,246.80
OBJECT 6334 TOTAL	Equipment Rental	9,550.00	5,590.20	9,016.17	18,339.05
OBJECT 6335 TOTAL	Water & Sewer	300,000.00	356,428.48	282,368.08	329,995.93
OBJECT 6336 TOTAL	Trash Removal	68,000.00	86,729.96	69,053.47	56,335.77

OBJECT 6337 TOTAL	Tech Repairs & Maint	449,994.00	489,091.42	391,661.12	329,914.18
OBJECT 6338 TOTAL	Tech Equipment Lease Rent	774,747.00	774,745.48	537,054.04	0
OBJECT 6339 TOTAL	Other Property Services	25,000.00	28,358.00	26,978.25	17,045.00
OBJECT 6341 TOTAL	Contracted Pupil Transp-Route	2,680,000.00	2,502,520.71	2,158,854.09	2,066,103.16
OBJECT 6342 TOTAL	Contracted Pupil Transp - non route	199,359.00	212,565.20	100,105.47	156,992.70
OBJECT 6343 TOTAL	Travel-includes student activities	487,631.00	413,720.67	95,574.75	371,014.59
OBJECT 6349 TOTAL	Other Transportation Services	20,000.00	19,120.86	70,011.98	0
OBJECT 6351 TOTAL	Property Insurance	355,000.00	352,928.00	355,429.00	362,401.00
OBJECT 6352 TOTAL	Liability Insurance	385,000.00	377,796.00	379,552.00	385,869.00
OBJECT 6353 TOTAL	Fidelity Bond Premiums	100	100	100	100
OBJECT 6359 TOTAL	Payroll Associated Costs	0	17,830.41	0	22,048.55
OBJECT 6361 TOTAL	Communication	298,288.00	266,441.30	297,615.54	227,672.49
OBJECT 6362 TOTAL	Advertising	9,527.00	7,745.75	5,757.00	9,663.70
OBJECT 6363 TOTAL	Printing & Binding	27,595.00	28,922.38	18,661.14	17,733.72
OBJECT 6371 TOTAL	Dues & Memberships	74,127.00	67,023.16	72,766.16	62,212.27
OBJECT 6391 TOTAL	Purch Srvc Student Activity/Comm Ed	337,144.00	306,783.03	95,258.92	130,453.93
OBJECT 6398 TOTAL	Other Expense	237,000.00	40,533.24	30,341.67	44,875.88
OBJECT 6411 TOTAL	Supplies	2,493,047.00	2,228,127.89	2,138,794.85	2,218,407.42
OBJECT 6412 TOTAL	Tech Supplies	988,990.00	1,444,169.61	1,119,402.29	1,440,644.22
OBJECT 6431 TOTAL	Textbooks-Print & Electronic media	348,015.00	188,377.01	56,813.49	162,223.60
OBJECT 6441 TOTAL	Library Books	49,724.00	50,266.50	62,045.40	41,282.06
OBJECT 6451 TOTAL	Resource Materials	1,985.00	1,951.45	1,481.45	9,162.33
OBJECT 6481 TOTAL	Electric	975,000.00	1,206,967.38	971,114.16	1,212,582.38
OBJECT 6482 TOTAL	Natural Gas	215,000.00	307,834.82	302,161.35	185,372.33
OBJECT 6486 TOTAL	Gasoline/Diesel	35,000.00	42,081.33	26,316.58	26,847.03
FUND 100 TOTAL	General Fund	33,600,931.00	32,881,428.76	28,372,874.03	28,270,451.81
OBJECT 6111 TOTAL	Certificated Regular Salaries	32,232,166.00	31,349,326.65	30,676,428.59	28,399,647.94
OBJECT 6112 TOTAL	Certificated Administrator Salary	4,059,276.00	3,946,690.97	3,360,353.10	3,352,475.36
OBJECT 6121 TOTAL	Substitutes	624,300.00	582,235.46	366,101.68	366,920.72
OBJECT 6131 TOTAL	Supplemental Pay	1,322,891.00	1,177,226.60	1,184,451.76	1,070,326.02
OBJECT 6141 TOTAL	CSRP Pay	612,645.00	648,697.05	784,016.21	758,858.26
OBJECT 6152 TOTAL	Instructional Aide Salary	572,148.00	588,200.01	557,515.21	633,517.77
OBJECT 6153 TOTAL	Classified Substitute Salary	0	1,947.50	0	0

OBJECT 6211 TOTAL	PSRS	5,901,824.00	5,906,016.40	5,704,457.81	5,336,756.97
OBJECT 6221 TOTAL	PEERS	23,734.00	14,979.05	18,236.29	3,632.51
OBJECT 6231 TOTAL	FICA	76,984.00	82,726.09	70,799.64	80,843.03
OBJECT 6232 TOTAL	Medicare	559,216.00	531,529.29	513,176.94	482,569.70
OBJECT 6241 TOTAL	Med Dent Life Ins	4,269,400.00	4,373,150.30	4,447,749.73	4,257,401.21
OBJECT 6291 TOTAL	Other Benefits	66,188.00	65,789.52	83,568.84	28,152.93
OBJECT 6319 TOTAL	Professional Services	0	0	0	0
OBJECT 6398 TOTAL	Other Expense	0	0	0	0
FUND 200 TOTAL	Special Revenue Fund	50,320,772.00	49,268,514.89	47,766,855.80	44,771,102.42
OBJECT 6611 TOTAL	Principal Bonds	14,700,000.00	10,285,000.00	7,005,000.00	6,675,000.00
OBJECT 6621 TOTAL	Interest Bonds	6,929,804.00	5,436,439.25	6,007,154.11	3,461,635.15
OBJECT 6631 TOTAL	Fees Bonds	6,200.00	6,047.50	4,665.00	29,339.88
FUND 300 TOTAL	Debt Service Fund	21,636,004.00	15,727,486.75	13,016,819.11	10,165,975.03
OBJECT 6398 TOTAL	Other Expense	0	0	1,067,661.46	0
OBJECT 6511 TOTAL	Land	0	548,956.50	672,286.25	0
OBJECT 6521 TOTAL	Buildings & Bldg Improvements	500,000.00	710,295.11	544,542.81	574,342.13
OBJECT 6531 TOTAL	Site Improv & non-bldg Improv	0	112,128.65	226,913.57	374,478.03
OBJECT 6541 TOTAL	Equipment & Furniture	52,804.00	711,452.84	296,973.13	247,705.91
OBJECT 6542 TOTAL	Instructional Equipment	45,964.00	191,489.41	50,208.91	154,613.73
OBJECT 6543 TOTAL	Technology Hardware	276,330.00	360,580.29	396,231.29	78,384.79
OBJECT 6544 TOTAL	Technology Software	11,000.00	39,070.00	11,270.00	0
OBJECT 6551 TOTAL	Vehicle Purchase	95,000.00	0	64,318.17	90,910.00
OBJECT 6613 TOTAL	Principal Lease Purchase (COPs)	510,000.00	490,000.00	515,000.00	0
OBJECT 6623 TOTAL	Interest Lease Purchase (COPs)	699,803.00	367,075.88	356,023.39	185,005.00
OBJECT 6633 TOTAL	Fees Lease Purchase	2,000.00	1,840.00	1,110.00	600
FUND 400 TOTAL	Capital Projects Fund	2,192,901.00	3,532,888.68	4,202,538.98	1,706,039.59
OBJECT 6521 TOTAL	Buildings & Bldg Improvements	29,954,852.00	45,503,636.06	27,554,917.42	7,029,450.82
OBJECT 6531 TOTAL	Site Improv & non-bldg Improv	0	0	10,242.07	1,583,006.35
OBJECT 6541 TOTAL	Equipment & Furniture	0	474,758.07	0	0
OBJECT 6543 TOTAL	Technology Hardware	0	0	23,755.79	42,994.50
OBJECT 6631 TOTAL	Fees Bonds	0	0	1,000.00	269,811.75
FUND 419 TOTAL	Prop R 2019	29,954,852.00	45,978,394.13	27,589,915.28	8,925,263.42

Revenue and Expenditure Schedule

All Funds

Expense/Revenue Report
All Funds and All Locations as of 06/28/2022

REVENUES	Fund 100 General Fund	Working Budget	MTD Activity	YTD Activity	Remaining Budget	% Realized	Last Year Thru This Month
5111	Current Year Taxes	19,864,134.99	0.00	0.00	19,864,134.99	0.00%	0.00
5112	Delinquent Taxes	84,829.44	0.00	0.00	84,829.44	0.00%	0.00
5113	Sales Tax / Prop C	4,300,000.00	0.00	0.00	4,300,000.00	0.00%	0.00
5114	Financial Inst. Tax	150,500.00	0.00	0.00	150,500.00	0.00%	0.00
5115	M & M Surtax	965,000.00	0.00	0.00	965,000.00	0.00%	0.00
5116	TIF / PILOT / In Lieu of Tax	55.00	0.00	0.00	55.00	0.00%	0.00
5141	Interest - Banking / Other	211,000.00	0.00	0.00	211,000.00	0.00%	0.00
5151	Prog Sales to Pupils Reimb Meals	892,408.00	0.00	0.00	892,408.00	0.00%	0.00
5161	Non Prog Adult Meals	35,010.00	0.00	0.00	35,010.00	0.00%	0.00
5165	Non Prog Non Reimb Meals	1,281,857.00	0.00	0.00	1,281,857.00	0.00%	0.00
5171	Admissions	50,000.00	0.00	0.00	50,000.00	0.00%	0.00
5173	Student organization dues/fees	482,500.00	0.00	0.00	482,500.00	0.00%	0.00
5179	Other Student Activity	720,000.00	0.00	0.00	720,000.00	0.00%	0.00
5181	School Age Childcare & Daycare	2,195,505.00	0.00	0.00	2,195,505.00	0.00%	0.00
5182	ECE Preschool Tuition	2,670,000.00	0.00	0.00	2,670,000.00	0.00%	0.00
5191	Rentals	140,000.00	0.00	0.00	140,000.00	0.00%	0.00
5198	Other Local Revenue	438,825.00	0.00	0.00	438,825.00	0.00%	0.00
5221	State Assessed Railroad & Utilities	450,000.00	0.00	0.00	450,000.00	0.00%	0.00
5312	Transportation	600,000.00	0.00	0.00	600,000.00	0.00%	0.00
5319	Basic Formula Classroom Trust	3,000,000.00	0.00	0.00	3,000,000.00	0.00%	0.00
5324	PAT Entitlement	295,000.00	0.00	0.00	295,000.00	0.00%	0.00
5333	Food Service	15,500.00	0.00	0.00	15,500.00	0.00%	0.00
5369	Residential Public Placement	5,000.00	0.00	0.00	5,000.00	0.00%	0.00
5412	Medicaid	50,000.00	0.00	0.00	50,000.00	0.00%	0.00
5445	School Lunch Program	450,000.00	0.00	0.00	450,000.00	0.00%	0.00
5446	School Breakfast Program	100,000.00	0.00	0.00	100,000.00	0.00%	0.00
5448	School Snack Program	53,068.00	0.00	0.00	53,068.00	0.00%	0.00
5451	Title I	218,532.00	0.00	0.00	218,532.00	0.00%	0.00
Total Fund 100		39,718,724.43	0.00	0.00	39,718,724.43	0.00%	0.00

Fund 200 - Special Revenue Fund	Working Budget	MTD Activity	YTD Activity	Remaining Budget	% Realized	Last Year Thru This Month
5111 Current Year Taxes	29,483,976.00	0.00	0.00	29,483,976.00	0.00%	0.00
5112 Delinquent Taxes	275,000.00	0.00	0.00	275,000.00	0.00%	0.00
5113 Sales Tax / Prop C	4,300,000.00	0.00	0.00	4,300,000.00	0.00%	0.00
5114 Financial Inst. Tax	228,000.00	0.00	0.00	228,000.00	0.00%	0.00
5115 M & M Surtax	1,443,000.00	0.00	0.00	1,443,000.00	0.00%	0.00
5116 TIF / PILOT / In Lieu of Tax	100.00	0.00	0.00	100.00	0.00%	0.00
5121 K-12 Tuition from Individuals	2,500.00	0.00	0.00	2,500.00	0.00%	0.00
5141 Interest - Banking / Other	76,500.00	0.00	0.00	76,500.00	0.00%	0.00
5211 Fines & Forfeitures	130,000.00	0.00	0.00	130,000.00	0.00%	0.00
5221 State Assessed Railroad & Utilities	675,000.00	0.00	0.00	675,000.00	0.00%	0.00
5311 Basic Formula State Aid	6,825,000.00	0.00	0.00	6,825,000.00	0.00%	0.00
5427 Perkins Basic Grant Career Ed	2,799.00	0.00	0.00	2,799.00	0.00%	0.00
5811 Tuition Other LEAs Regular Term	235,000.00	0.00	0.00	235,000.00	0.00%	0.00
5831 Contracted Educ Serv From Other LEA	30,000.00	0.00	0.00	30,000.00	0.00%	0.00
Total Fund 200	43,706,875.00	0.00	0.00	43,706,875.00	0.00%	0.00

Fund 300 - Debt Service Fund	Working Budget	MTD Activity	YTD Activity	Remaining Budget	% Realized	Last Year Thru This Month
5111 Current Year Taxes	13,300,000.00	0.00	0.00	13,300,000.00	0.00%	0.00
5112 Delinquent Taxes	66,459.49	0.00	0.00	66,459.49	0.00%	0.00
5141 Interest - Banking / Other	101,000.00	0.00	0.00	101,000.00	0.00%	0.00
5221 State Assessed Railroad & Utilities	350,000.00	0.00	0.00	350,000.00	0.00%	0.00
Total Fund 300	13,817,459.49	0.00	0.00	13,817,459.49	0.00%	0.00

Fund 400 - Capital Projects Fund	Working Budget	MTD Activity	YTD Activity	Remaining Budget	% Realized	Last Year Thru This Month
5651 Sales of Property	13,000.00	0.00	0.00	13,000.00	0.00%	0.00
Total Fund 400	13,000.00	0.00	0.00	13,000.00	0.00%	0.00

Fund 419 - Prop R 2019	Working Budget	MTD Activity	YTD Activity	Remaining Budget	% Realized	Last Year Thru This Month
5141 Interest - Banking / Other	100,000.00	0.00	0.00	100,000.00	0.00%	0.00
Total Fund 419	100,000.00	0.00	0.00	100,000.00	0.00%	0.00

	Working Budget	MTD Activity	YTD Activity	Remaining Budget	% Realized	Last Year Thru This Month
Total of REVENUES	97,356,058.92	0.00	0.00	97,356,058.92	0.00%	0.00

EXPENSES	Fund 100 - General Fund	Working Budget	MTD Activity	YTD Activity	Remaining Budget	% Realized	Last Year Thru This Month
6111	Certificated Regular Salaries	539,393.00	0.00	0.00	539,393.00	0.00%	0.00
6131	Supplemental Pay	335,500.00	0.00	0.00	335,500.00	0.00%	0.00
6151	Classified Regular Salaries	10,030,563.00	0.00	0.00	10,030,563.00	0.00%	0.00
6152	Instructional Aide Salary	224,309.00	0.00	0.00	224,309.00	0.00%	0.00
6153	Classified Substitute Salary	84,990.00	0.00	0.00	84,990.00	0.00%	0.00
6161	Classified Part-time Salary	1,520,995.00	0.00	0.00	1,520,995.00	0.00%	0.00
6171	CCRP Pay	64,175.00	0.00	0.00	64,175.00	0.00%	0.00
6211	PSRS	155,100.00	0.00	0.00	155,100.00	0.00%	0.00
6221	PEERS	851,716.00	0.00	0.00	851,716.00	0.00%	0.00
6231	FICA	733,652.00	0.00	0.00	733,652.00	0.00%	0.00
6232	Medicare	184,141.00	0.00	0.00	184,141.00	0.00%	0.00
6241	Med Dent Life Ins	1,190,323.00	0.00	0.00	1,190,323.00	0.00%	0.00
6261	Workmans Compensation Insurance	250,000.00	0.00	0.00	250,000.00	0.00%	0.00
6271	Unemployment Compensation	5,000.00	0.00	0.00	5,000.00	0.00%	0.00
6291	Other Benefits	96,032.00	0.00	0.00	96,032.00	0.00%	0.00
6311	Purchased Instructional Services	818,200.00	0.00	0.00	818,200.00	0.00%	0.00
6312	Instr Prgm Impr Services	78,800.00	0.00	0.00	78,800.00	0.00%	0.00
6314	Employment & Background Checks	10,000.00	0.00	0.00	10,000.00	0.00%	0.00
6315	Audit Services	12,100.00	0.00	0.00	12,100.00	0.00%	0.00
6317	Legal Services	55,000.00	0.00	0.00	55,000.00	0.00%	0.00
6318	Election Services	20,000.00	0.00	0.00	20,000.00	0.00%	0.00
6319	Professional Services	3,603,503.00	0.00	0.00	3,603,503.00	0.00%	0.00
6332	Repairs & Maintenance	805,116.00	0.00	0.00	805,116.00	0.00%	0.00
6333	Building & Land Rentals	87,500.00	0.00	0.00	87,500.00	0.00%	0.00
6334	Equipment Rental	9,550.00	0.00	0.00	9,550.00	0.00%	0.00
6335	Water & Sewer	300,000.00	0.00	0.00	300,000.00	0.00%	0.00
6336	Trash Removal	68,000.00	0.00	0.00	68,000.00	0.00%	0.00
6337	Tech Repairs & Maint	449,994.00	0.00	0.00	449,994.00	0.00%	0.00
6338	Tech Equipment Lease Rent	774,747.00	0.00	0.00	774,747.00	0.00%	0.00
6339	Other Property Services	25,000.00	0.00	0.00	25,000.00	0.00%	0.00
6341	Contracted Pupil Transp-Route	2,680,000.00	0.00	0.00	2,680,000.00	0.00%	0.00
6342	Contracted Pupil Transp - non route	199,359.00	0.00	0.00	199,359.00	0.00%	0.00
6343	Travel-includes student activities	487,631.00	0.00	0.00	487,631.00	0.00%	0.00
6349	Other Transportation Services	20,000.00	0.00	0.00	20,000.00	0.00%	0.00
6351	Property Insurance	355,000.00	0.00	0.00	355,000.00	0.00%	0.00
6352	Liability Insurance	385,000.00	0.00	0.00	385,000.00	0.00%	0.00
6353	Fidelity Bond Premiums	100.00	0.00	0.00	100.00	0.00%	0.00
6361	Communication	298,288.00	0.00	0.00	298,288.00	0.00%	0.00

6362 Advertising	9,527.00	0.00	0.00	9,527.00	0.00%	0.00
6363 Printing & Binding	27,595.00	0.00	0.00	27,595.00	0.00%	0.00
6371 Dues & Memberships	74,127.00	0.00	0.00	74,127.00	0.00%	0.00
6391 Purch Srvc Student Activity/Comm Ed	337,144.00	0.00	0.00	337,144.00	0.00%	0.00
6398 Other Expense	237,000.00	0.00	0.00	237,000.00	0.00%	0.00
6411 Supplies	2,493,047.00	0.00	0.00	2,493,047.00	0.00%	0.00
6412 Tech Supplies	988,990.00	0.00	0.00	988,990.00	0.00%	0.00
6431 Textbooks-Print & Electronic media	348,015.00	0.00	0.00	348,015.00	0.00%	0.00
6441 Library Books	49,724.00	0.00	0.00	49,724.00	0.00%	0.00
6451 Resource Materials	1,985.00	0.00	0.00	1,985.00	0.00%	0.00
6481 Electric	975,000.00	0.00	0.00	975,000.00	0.00%	0.00
6482 Natural Gas	215,000.00	0.00	0.00	215,000.00	0.00%	0.00
6486 Gasoline/Diesel	35,000.00	0.00	0.00	35,000.00	0.00%	0.00

Total Fund 100	33,600,931.00	0.00	0.00	33,600,931.00	0.00%	0.00
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Fund 200 - Special Revenue Fund

	Working Budget	MTD Activity	YTD Activity	Remaining Budget	% Realized	Last Year Thru This Month
6111 Certificated Regular Salaries	32,232,166.00	0.00	0.00	32,232,166.00	0.00%	0.00
6112 Certificated Administrator Salary	4,059,276.00	0.00	0.00	4,059,276.00	0.00%	0.00
6121 Substitutes	624,300.00	0.00	0.00	624,300.00	0.00%	0.00
6131 Supplemental Pay	1,322,891.00	0.00	0.00	1,322,891.00	0.00%	0.00
6141 CSRP Pay	612,645.00	0.00	0.00	612,645.00	0.00%	0.00
6152 Instructional Aide Salary	572,148.00	0.00	0.00	572,148.00	0.00%	0.00
6211 PSRS	5,901,824.00	0.00	0.00	5,901,824.00	0.00%	0.00
6221 PEERS	23,734.00	0.00	0.00	23,734.00	0.00%	0.00
6231 FICA	76,984.00	0.00	0.00	76,984.00	0.00%	0.00
6232 Medicare	559,216.00	0.00	0.00	559,216.00	0.00%	0.00
6241 Med Dent Life Ins	4,269,400.00	0.00	0.00	4,269,400.00	0.00%	0.00
6291 Other Benefits	66,188.00	0.00	0.00	66,188.00	0.00%	0.00

Total Fund 200	50,320,772.00	0.00	0.00	50,320,772.00	0.00%	0.00
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Fund 300 - Debt Service Fund

	Working Budget	MTD Activity	YTD Activity	Remaining Budget	% Realized	Last Year Thru This Month
6611 Principal Bonds	14,700,000.00	0.00	0.00	14,700,000.00	0.00%	0.00
6621 Interest Bonds	6,929,804.00	0.00	0.00	6,929,804.00	0.00%	0.00
6631 Fees Bonds	6,200.00	0.00	0.00	6,200.00	0.00%	0.00

Total Fund 300	21,636,004.00	0.00	0.00	21,636,004.00	0.00%	0.00
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Fund 400 - Capital Projects Fund		Working Budget	MTD Activity	YTD Activity	Remaining Budget	% Realized	Last Year Thru This Month
6521	Buildings & Bldg Improvements	500,000.00	0.00	0.00	500,000.00	0.00%	0.00
6541	Equipment & Furniture	52,804.00	0.00	0.00	52,804.00	0.00%	0.00
6542	Instructional Equipment	45,964.00	0.00	0.00	45,964.00	0.00%	0.00
6543	Technology Hardware	276,330.00	0.00	0.00	276,330.00	0.00%	0.00
6544	Technology Software	11,000.00	0.00	0.00	11,000.00	0.00%	0.00
6551	Vehicle Purchase	95,000.00	0.00	0.00	95,000.00	0.00%	0.00
6613	Principal Lease Purchase (COPs)	510,000.00	0.00	0.00	510,000.00	0.00%	0.00
6623	Interest Lease Purchase (COPs)	699,803.00	0.00	0.00	699,803.00	0.00%	0.00
6633	Fees Lease Purchase	2,000.00	0.00	0.00	2,000.00	0.00%	0.00
Total Fund 400		2,192,901.00	0.00	0.00	2,192,901.00	0.00%	0.00

Fund 419 - Prop R 2019		Working Budget	MTD Activity	YTD Activity	Remaining Budget	% Realized	Last Year Thru This Month
6521	Buildings & Bldg Improvements	29,954,852.00	0.00	0.00	29,954,852.00	0.00%	0.00
Total Fund 419		29,954,852.00	0.00	0.00	29,954,852.00	0.00%	0.00

	Working Budget	MTD Activity	YTD Activity	Remaining Budget	% Realized	Last Year Thru This Month
Total of EXPENSES	137,705,460.00	0.00	0.00	137,705,460.00	0.00%	0.00
Revenue over (under) Expenses	(40,349,401.08)	0.00	0.00	(40,349,401.08)		0.00

Fund	Breakdown by Fund	<u>MTD Rev-Exp</u>	<u>YTD Rev-Exp</u>
100	General Fund		0.00
200	Special Revenue Fund		0.00
300	Debt Service Fund		0.00
400	Capital Projects Fund		0.00
419	Prop R 2019		0.00

**Debt and
Certificate of Participation
Schedule**

LINDBERGH SCHOOLS DEBT & CERTIFICATE OF PARTICIPATION SCHEDULE

Bonds Payable 2023

Series	Original Issue Amount	Balance at June 30, 2022	Principal Paid	Interest Paid	Balance at June 30, 2023	Maturity Date	Interest Rates	to	Interest Rates
2009B	\$ 7,165,000	\$ 3,490,000	\$ 1,725,000	\$ 71,650	\$ 1,765,000	2024	1.00%	to	1.00%
2010A	\$ 4,833,954	\$ 4,833,954	\$ -	\$ -	\$ 4,833,954	2029	4.15%	to	4.50%
2012	\$ 9,070,000	\$ 580,000	\$ 580,000	\$ 10,440	\$ -	2023	1.00%	to	2.00%
2014 R	\$ 32,060,000	\$ 23,510,000	\$ 3,460,000	\$ 739,900	\$ 20,050,000	2027	2.00%	to	3.00%
2014	\$ 34,035,000	\$ 18,495,000	\$ 1,355,000	\$ 570,100	\$ 17,140,000	2034	2.00%	to	3.50%
2015 R	\$ 9,865,000	\$ 8,380,000	\$ 325,000	\$ 206,494	\$ 8,055,000	2029	2.25%	to	3.00%
2019 A	\$ 40,000,000	\$ 40,000,000	\$ -	\$ 1,538,300	\$ 40,000,000	2039	3.00%	to	4.00%
2019B	\$ 8,040,000	\$ 8,040,000	\$ -	\$ 321,600	\$ 8,040,000	2030	4.00%	to	4.00%
2020	\$ 65,000,000	\$ 65,000,000	\$ -	\$ 2,138,931	\$ 65,000,000	2041	3.00%	to	4.00%
2021	\$ 39,290,000	\$ 36,245,000	\$ 7,255,000	\$ 1,332,388	\$ 28,990,000	2034	1.75%	to	4.00%
Total	\$ 249,358,954	\$ 208,573,954	\$ 14,700,000	\$ 6,929,803	\$ 164,883,954				

Certificates of Participation

2022-2023

Series	Original Issue Amount	Balance at June 30, 2022	Principal Paid	Interest Paid	Balance at June 30, 2023	Maturity Date	Interest Rates	to	Interest Rates
2020	\$ 9,500,000	\$ 8,985,000	\$ 510,000.00	\$ 250,075	\$ 8,475,000	2035	3.00%	to	4.00%
2022	\$ 19,470,000	\$ 19,470,000	\$ -	\$ 449,727	\$ 19,470,000	2041	2.00%	to	2.50%
Total	\$ 28,970,000	\$ 28,455,000	\$ 510,000.00	\$ 699,802	\$ 27,945,000				
2022-2023 TOTAL DEBT/LEASES		\$ 237,028,954	\$ 15,210,000	\$ 7,629,605	\$ 192,828,954				