

# **Lindbergh Schools**

St. Louis County, Missouri

**2021-2022**

## **Adopted Budget**

**June 30, 2021**

*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**

Mike Shamia, President

Jennifer Miller, Vice President

Christy Watz, Secretary

Dr. Mike Tsichlis, Treasurer

Matt Alonzo, Director

Dr. Cathy Carlock Lorenz, Director

Megan Vedder, Director

### **District Administration**

Dr. Tony Lake, Superintendent

Dr. Tara Sparks, Chief Academic Officer

Dr. Brian McKenny, Chief Human Resources Officer

Ms. Joel Cracchiolo CPA, MBA, Chief Financial Officer

Mrs. Beth Johnston, Chief Communications Officer

# **Lindbergh Schools**

## **2021-2022 Adopted Budget**

### **Table of Contents**

Budget Message

General Summary

Description of Funds

Assessed Valuation & Tax Levy

Summary of Financial Transactions Including Transfers

Revenue Schedule

By Object & Fund

Expenditure Schedule

By Function

By Object & Fund

The 1st 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

Revenue & Expenditure Schedule

Operating Funds 100, 200 & 400

Debt

Bond Proceeds

Debt and Certificate of Participation Schedule

# Budget Message

## **Lindbergh Schools Budget Message**

The school 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 School's budget is prepared on the modified cash basis on 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 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 in the future.

#### **Budget Workshop & Compass Goal Discussion**

The Superintendent of Schools schedules a 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.

#### **Negotiations**

A standard and very significant step in budget planning is the "negotiation" 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 as follows:

- (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 number 1, 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 us in late December and early January. As a result, the operating fund balance drops to its lowest level each November.

### **Revenue**

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

### **CoVid Relief**

Application for CoVID relief funding has been made at the local, state and federal level but not approved. Revisions will most likely start in July when the actual information is available.

### **\*Local Revenue**

Lindbergh relies heavily on local revenues. The budgeted local revenue is 90% of the 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 assessed valuation (AV) data for ensuing fiscal year and the tax rate hearing. The AV growth utilized in development of the budget is 1.4%. The actual growth data is not available and may impact revenue. The district is allowed to take all the new revenue from new construction. Again, in a non-reassessment year, no estimates are received. The District has estimated new construction at the average new construction for the last three year.

### **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.

### **Federal Revenue**

Federal funding for elementary and secondary education programs, only 1% of the total revenue budget has decreased over the past several years. Projections for 2021-2022 indicate reduced funding.

A list of programs funded by federal dollars follows:

- Medicaid
- Perkins Basic Grant Career Ed
- 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 not part of the unrestricted general operating budget. Pending the final federal funding date and official application approvals in late September, federal revenue has been excluded from the budget; 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 school district budget is a working document that will be reviewed ongoing and updated 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. The majority of the year to date numbers for the 2020-21 is only through mid June 2021. All final and actual comparative data will be available at the July board meeting once June books are closed.
- This budget was also adopted prior to St. Louis County assessed valuation (AV) data for 2021 and the tax rate hearing. The AV growth utilized in development of the budget is 1.4%. The actual growth data is not available and may impact revenue.
- This budget does not include Federal Program budgets for 2021-2022. The current allocations for the Title Programs are only preliminary at this time. Federal funds may not be obligated before July 1st 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 be carry-over requests from the prior year. Department leadership can request carry forward of unspent budget funds for use in the next school year. The request must be submitted in writing to the business office with the “why” and the future spending plan. The carryover of the fund process has eliminated much wasteful spending at year end ie; use it or lose it mindset.

# General Summary

- Description of Funds
  - Assessed Valuation & Tax Levy
- Summary of Financial Transactions Including Transfers

## Description of Funds

State Requirements for Public School Finance Missouri statutes are very specific in certain areas of school finance. 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.

**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** is used to account for monies held by the 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.

**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.

**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

**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								2021-2022	
ASSESSED VALUATION (AV) & LOCAL TAX DATA HISTORY & PROJECTIONS								St Louis County	
*Note: Final AV data is not recived from the county until late August.								Estimated DATA *	
ASSESSED VALUATION	\$	1,378,720,760	\$	1,555,036,280	\$	1,560,548,400		\$	1,672,969,140
NEW CONSTRUCTION	\$	12,075,570	\$	9,962,017	\$	6,045,760		\$	5,968,300
(R= Reassessment year)		R		R					R
		2016	2017	2018	2019	2020			2021
		0.90%	9.40%	-0.78%	17.58%	0.35%			6.82%
CONSUMER PRICE INDEX									
(CPI) Set by DESE		2.10%	2.10%	1.90%	1.90%	2.30%			1.40%
	<b>TAX RATE</b>	2016	2017	2018	2019	2020		<b>2021 Preliminary</b>	
Capital Projects									
Debt Service	\$0.77	\$ 0.79	\$	0.83	\$	0.83	\$	0.83	\$
Teachers	\$1.50	\$ 1.20	\$	1.20	\$	1.20	\$	1.20	\$
Incidental	\$2.17	\$ 2.24	\$	2.30	\$	1.99	\$	2.00	\$
OPERATING	\$3.67	\$ 3.44	\$	3.50	\$	3.19	\$	3.20	\$
TOTAL	\$4.45	\$ 4.23	\$	4.34	\$	4.02	\$	4.03	\$
Difference over Prior Year	\$0.02	\$(0.21)	\$	0.10	\$	(0.31)	\$	0.01	\$
								rollback estimate	

## SUMMARY BUDGET 2021-2022

Current Year Estimated Assessed Valuation \$1,672,969,140

Current Year Estimated New Construction \$5,968,300

Consumer Price Index 1.4%

	OPERATING FUNDS				
	General Fund (Incidental) (1)	Special Revenue (Teachers Fund) (2)	Total Funds (1 & 2)	Capital Project (4)	Total (1,2,& 4)
Pennies of Levy in the Debt Service and/or Capital Projects Fund	\$1.88	\$1.20			\$3.08
Fund Balance (Incidental + Teachers Fund)	27.81%				
3111 Beginning Fund Balances - July 1	\$21,153,849	\$0	\$21,153,849	\$2,944,758	\$24,098,606
<b>5899 Total Revenue</b>	<b>\$38,966,957</b>	<b>\$44,193,309</b>	<b>\$83,160,266</b>	<b>\$0</b>	<b>\$83,160,266</b>
<b>9999 Expenditures</b>	<b>\$31,737,772</b>	<b>\$48,912,470</b>	<b>\$80,650,242</b>	<b>\$2,403,367</b>	<b>\$83,053,609</b>
Revenue Less Expenditures	\$7,229,185	-\$4,719,161	\$2,510,024	-\$2,403,367	\$106,657
<b>Add Carryforward Expenditures from 2020-2021</b>	<b>\$1,469,863</b>	<b>\$0</b>	<b>\$1,469,863</b>	<b>\$683,552</b>	<b>\$2,153,415</b>
5510 Transfer To		\$4,719,161	\$4,719,161	\$1,708,745	\$6,427,906
6710 Transfer From	-\$6,427,906	\$0	-\$6,427,906		-\$6,427,906
SUBTOTAL 3112 Ending Balances - June 30	\$21,955,128	\$0	\$21,955,128	\$2,250,136	\$24,205,263
<b>Less Carryforward Expenditures from 2020-2021</b>	<b>\$1,469,863</b>	<b>\$0</b>	<b>\$1,469,863</b>	<b>\$683,552</b>	<b>\$2,153,415</b>
TOTAL INCLUDING PY CARRYFORWARD 3112 Ending Balances - June 30	<b>\$20,485,265</b>			<b>\$1,566,584</b>	
Fund Balance (Incidental + Teachers Fund)	24.95%				
<b>TRANSFER DETAILS</b>					
6710 - Transfer From Funds					
002 Teachers Fund	-\$4,719,161	\$4,719,161			\$0
010 \$162,326 or 7% $\times$ SAT $\times$ WADA	-\$175,000			\$175,000	
Cops # 2 CO	-\$89,950			\$89,950	
Cops # 1 CO	-\$493,795			\$493,795	
Technology Hardware					
Facilities Capital Projects	-\$500,000			\$500,000	
018 Guaranteed Energy Performance Savings Contract	-\$450,000			\$450,000	
119 Excess Incidental Fund Balance					
	\$ (6,427,906)	\$ 4,719,161		\$ 1,708,745	\$ -

DEBT & BOND PROCEEDS				
Debt Service Fund (3)		Prop R Bond Issue (419)		GRAND Total All Funds
\$0.83				\$3.91
\$13,676,663		\$76,751,657		\$114,529,591
<b>\$12,566,500</b>		<b>\$100,000</b>		<b>\$95,826,766</b>
<b>\$13,057,721</b>		<b>\$76,951,657</b>		<b>\$173,062,987</b>
-\$491,221		-\$76,851,657		-\$77,236,221
\$0				\$12,855,812
\$0		\$0		-\$12,855,812
\$13,185,442		-\$100,000		\$41,471,947

# Revenue Schedule

- By Object & Fund

## ANNUAL BUDGET BOARD REPORT REVENUE BY OBJECT

Account Code	Account Description	Working Budget	1St Prior Year Actual	2Nd Prior Year Actual	3Rd Prior Year Actual
<b>GRAND TOTAL</b>		<b>95,826,766</b>	<b>88,578,406</b>	<b>163,721,798</b>	<b>139,784,593</b>
OBJECT 5111 TOTAL	Current Year Taxes	19,500,000	18,131,920	18,241,474	16,049,480
OBJECT 5112 TOTAL	Delinquent Taxes	165,000	161,173	286,517	64,279
OBJECT 5113 TOTAL	Sales Tax / Prop C	3,674,809	3,536,958	3,305,277	3,190,411
OBJECT 5114 TOTAL	Financial Inst. Tax	100,500	41,517	165,269	71,073
OBJECT 5115 TOTAL	M & M Surtax	865,000	831,685	892,436	683,707
OBJECT 5141 TOTAL	Interest - Banking / Other	177,251	15,385	387,918	431,712
OBJECT 5151 TOTAL	Food Services, Program Students	759,323	0	608,933	994,593
OBJECT 5165 TOTAL	Food Services, Non Program	1,021,303	67,809	564,799	945,433
OBJECT 5171 TOTAL	Admissions	45,000	-4,042	36,770	57,081
OBJECT 5173 TOTAL	Student organization dues/fees	37,500	267,806	278,862	620,180
OBJECT 5179 TOTAL	Other Student Activity	0	330,666	89,438	0
OBJECT 5181 TOTAL	School Age Childcare & Daycare	1,650,000	636,427	1,170,117	1,848,846
OBJECT 5182 TOTAL	ECE Preschool Tuition	2,520,000	1,259,668	2,131,246	2,507,891
OBJECT 5191 TOTAL	Rentals	52,500	3,376	68,948	129,193
OBJECT 5192 TOTAL	Gifts/Donations	2,000	2,000	1,024	2,000
OBJECT 5195 TOTAL	Prior Period Adjustment	0	50,143	76,689	47,528
OBJECT 5198 TOTAL	Other Local Revenue	171,000	209,990	550,278	1,110,536
OBJECT 5221 TOTAL	State Assessed Railroad & Utilities	450,000	387,693	361,594	330,086
OBJECT 5312 TOTAL	Transportation	375,000	325,616	365,015	426,036
OBJECT 5319 TOTAL	Basic Formula Classroom Trust	3,000,000	2,767,577	2,120,764	1,150,020
OBJECT 5324 TOTAL	PAT Entitlement	145,000	137,360	207,670	168,500
OBJECT 5332 TOTAL	Career Education	0	13,718	35,578	3,662
OBJECT 5333 TOTAL	Food Service	15,000	14,129	16,736	15,186
OBJECT 5369 TOTAL	Residential Public Placement	5,500	4,877	4,277	4,816
OBJECT 5397 TOTAL	Other State	0	610	520	727
OBJECT 5412 TOTAL	Medicaid	50,000	56,003	41,904	40,888
OBJECT 5423 TOTAL	CARES ElemSec Sch Emer Rel ESSER II	3,707,144	0	0	0
OBJECT 5425 TOTAL	CARES - GEER	0	45,089	0	0
OBJECT 5427 TOTAL	Perkins Basic Grant Career Ed	0	30,176	0	0



OBJECT 5428 TOTAL	Coronavirus Relief Fund (OA CRF)	0	670,433	0	0
OBJECT 5445 TOTAL	School Lunch Program	420,358	915,760	361,412	453,544
OBJECT 5446 TOTAL	School Breakfast Program	57,769	158,633	61,543	89,759
OBJECT 5451 TOTAL	Title I	0	240,096	159,085	301,625
OBJECT 5461 TOTAL	Title IV	0	36,358	17,911	1,168
OBJECT 5462 TOTAL	Title III	0	42,251	31,950	34,467
OBJECT 5465 TOTAL	Title II.A	0	54,442	107,442	65,292
OBJECT 5473 TOTAL	CARES School Lunch Program	0	82,023	25,000	0
OBJECT 5474 TOTAL	CARES School Breakfast Program	0	36,627	13,219	0
OBJECT 5497 TOTAL	Other Revenue	0	49,500	0	22
OBJECT 5631 TOTAL	Net Insurance Recovery	0	0	11,105	0
OBJECT 5651 TOTAL	Sales of Property	0	152,253	0	0
FUND 100 TOTAL	General Fund	38,966,957	31,763,704	32,798,719	31,839,741
OBJECT 5111 TOTAL	Current Year Taxes	30,000,000	30,159,597	30,239,001	30,795,426
OBJECT 5112 TOTAL	Delinquent Taxes	275,000	267,576	465,030	122,660
OBJECT 5113 TOTAL	Sales Tax / Prop C	3,674,809	3,536,958	3,305,277	3,190,411
OBJECT 5114 TOTAL	Financial Inst. Tax	178,000	69,048	273,926	136,379
OBJECT 5115 TOTAL	M & M Surtax	1,400,000	1,383,174	1,478,894	1,312,081
OBJECT 5121 TOTAL	K-12 Tuition from Individuals	0	4,275	0	392,657
OBJECT 5122 TOTAL	Summer School tuition-Individuals	0	0	0	300
OBJECT 5141 TOTAL	Interest - Banking / Other	89,000	13,657	142,936	110,967
OBJECT 5198 TOTAL	Other Local Revenue	0	0	0	35,232
OBJECT 5211 TOTAL	Fines & Forfeitures	130,000	53,919	105,099	54,154
OBJECT 5221 TOTAL	State Assessed Railroad & Utilities	675,000	644,779	599,325	625,907
OBJECT 5311 TOTAL	Basic Formula State Aid	7,500,000	6,196,605	6,915,257	4,640,947
OBJECT 5332 TOTAL	Career Education	0	0	1,855	9,692
OBJECT 5427 TOTAL	Perkins Basic Grant Career Ed	0	11,992	39,932	41,953
OBJECT 5811 TOTAL	Tuition Other LEAs Regular Term	235,000	228,000	194,721	275,100
OBJECT 5831 TOTAL	Contracted Educ Serv From Other LEA	36,500	36,868	0	0
FUND 200 TOTAL	Special Revenue Fund	44,193,309	42,606,447	43,761,253	41,743,867
OBJECT 5111 TOTAL	Current Year Taxes	12,000,000	12,586,538	12,662,765	11,141,510
OBJECT 5112 TOTAL	Delinquent Taxes	115,000	111,882	198,894	44,132
OBJECT 5141 TOTAL	Interest - Banking / Other	101,500	8,651	284,744	1,810,619
OBJECT 5221 TOTAL	State Assessed Railroad & Utilities	350,000	295,335	282,410	263,150
OBJECT 5692 TOTAL	Bond Refunding	0	0	0	8,086,723
FUND 300 TOTAL	Debt Service Fund	12,566,500	13,002,405	13,428,814	21,346,134

OBJECT 5141 TOTAL	Interest - Banking / Other	0	0	0	108,318
OBJECT 5198 TOTAL	Other Local Revenue	0	239,397	1,067,661	0
OBJECT 5319 TOTAL	Basic Formula Classroom Trust	0	0	0	1,436,900
OBJECT 5332 TOTAL	Career Education	0	998	55,565	0
OBJECT 5427 TOTAL	Perkins Basic Grant Career Ed	0	4,349	0	0
OBJECT 5428 TOTAL	Coronavirus Relief Fund (OA CRF)	0	3,850	0	0
OBJECT 5651 TOTAL	Sales of Property	0	13,550	6,275	10,377
FUND 400 TOTAL	Capital Projects Fund	0	262,143	1,129,501	1,555,595
OBJECT 5141 TOTAL	Interest - Banking / Other	100,000	62,088	778,465	3,299,256
OBJECT 5143 TOTAL	Premium on Bonds Sold	0	0	6,825,047	0
OBJECT 5195 TOTAL	Prior Period Adjustment	0	881,618	0	0
OBJECT 5611 TOTAL	Sale of Bonds	0	0	65,000,000	40,000,000
FUND 419 TOTAL	Prop R 2019	100,000	943,707	72,603,512	43,299,256

# Expenditure Schedule

- By Function
- By Object & Fund

The 1st 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
<b>GRAND TOTAL</b>		<b>173,062,987</b>	<b>120,787,812</b>	<b>93,838,832</b>	<b>101,628,426</b>
FUNCTION 1111 TOTAL	ELEMENTARY INSTRUCTION	20,863,251	15,414,297	17,555,551	16,355,011
FUNCTION 1131 TOTAL	MIDDLE SCHOOL INSTRUCTION	8,900,177	8,900,876	8,547,138	8,402,411
FUNCTION 1151 TOTAL	HIGH SCHOOL INSTRUCTION	10,855,374	10,571,135	9,717,156	9,772,719
FUNCTION 1191 TOTAL	SUMMER SCHOOL INSTRUCTION	117,500	118,589	56,503	73,919
FUNCTION 1193 TOTAL	ALTERNATIVE PROGRAMS	879,199	851,910	834,211	794,180
FUNCTION 1195 TOTAL	SUMMER SCHL VIRTUAL INST DIST STAFF	225,678	3,693,331	0	0
FUNCTION 1211 TOTAL	GIFTED & TALENTED	1,481,317	1,452,791	1,359,548	1,361,939
FUNCTION 1221 TOTAL	SPECIAL EDUCATION SERVICES	300,000	203,193	169,593	144,952
FUNCTION 1251 TOTAL	SUPPLEMENTAL INSTRUCTION	6,200	404,977	499,240	634,758
FUNCTION 1321 TOTAL	BUSINESS EDUCATION	6,697	13,745	8,307	35,233
FUNCTION 1331 TOTAL	FACS	33,668	24,160	30,124	33,847
FUNCTION 1341 TOTAL	HEALTH SCIENCES (BIOMED)	3,000	26,686	39,271	17,582
FUNCTION 1351 TOTAL	MARKETING & COOP EDUCATION	0	1,792	6,424	6,016
FUNCTION 1361 TOTAL	TRADE & INDUSTRIAL EDUCATION	14,200	12,980	9,247	17,448
FUNCTION 1371 TOTAL	PROJECT LEAD THE WAY	10,650	23,558	219,196	39,688
FUNCTION 1411 TOTAL	STUDENT ACTIVITY	129,485	462,697	564,156	840,352
FUNCTION 1421 TOTAL	SCHOOL SPONSORED ATHLETICS	1,315,743	1,027,515	1,082,931	1,107,781
FUNCTION 1491 TOTAL	OTHER STUDENT ACTIVITIES	4,516	3,750	3,159	4,005
FUNCTION 1911 TOTAL	TUITION OTH DISTRICTS IN STATE	85,000	68,874	91,623	4,823
FUNCTION 1913 TOTAL	TUITION TO PRIVATE AGENCIES	6,000	3,600	0	0
FUNCTION 2112 TOTAL	ATTENDANCE SERVICES	0	0	361	8,708
FUNCTION 2113 TOTAL	SOCIAL WORK SERVICES	212,769	200,385	192,854	187,540
FUNCTION 2122 TOTAL	COUNSELING SERVICES	2,273,939	2,144,134	1,848,624	1,714,624
FUNCTION 2123 TOTAL	APPRAISAL SERVICES	93,000	42,669	31,396	75,556
FUNCTION 2124 TOTAL	INFORMATION SERVICES	0	0	0	178
FUNCTION 2134 TOTAL	NURSE SERVICES	711,505	696,231	613,785	602,865
FUNCTION 2191 TOTAL	OTH SUPPORT SERV/MGMT SCHOOL	46,500	72,178	40,510	17,205
FUNCTION 2211 TOTAL	IMPROVMENT OF INSTRUCTION DIRECTION	481,034	463,408	444,102	455,942
FUNCTION 2212 TOTAL	INSTR & CURRIC DEVELOPMENT	822,458	757,162	597,255	8,833
FUNCTION 2213 TOTAL	INSTRUCTIONAL STAFF TRAINING	280,216	389,391	353,781	365,184

FUNCTION 2214 TOTAL	PROFESSIONAL DEVELOPMENT	218,237	53,989	136,311	115,391
FUNCTION 2222 TOTAL	LIBRARY SERVICES	1,029,055	968,881	940,276	985,596
FUNCTION 2223 TOTAL	AV SERVICES	872	300	195	576
FUNCTION 2225 TOTAL	INSTRUCTION RELATED TECHNOLOGY	247,131	137,849	223,384	205,962
FUNCTION 2311 TOTAL	BOARD OF EDUCATION	460,500	497,339	483,724	517,656
FUNCTION 2321 TOTAL	EXECUTIVE ADMINISTRATION	1,267,131	1,131,574	1,291,890	1,092,334
FUNCTION 2322 TOTAL	COMMUNITY RELATIONS	394,994	384,901	378,349	291,537
FUNCTION 2323 TOTAL	STAFF RELATIONS & NEGOTIATIONS	1,875,525	1,943,935	1,721,746	1,590,796
FUNCTION 2329 TOTAL	OTHER EXEC ADMIN SERVICES	209,285	231,948	218,408	200,828
FUNCTION 2331 TOTAL	ADMINISTRATIVE TECHNOLOGY	2,490,399	2,081,339	1,739,925	1,810,952
FUNCTION 2411 TOTAL	PRINCIPALS OFFICE	4,136,622	3,954,015	3,817,348	3,640,930
FUNCTION 2491 TOTAL	SCHOOL ADMIN OTH SUPPORT SERVICES	39,210	82,651	118,375	127,308
FUNCTION 2511 TOTAL	BUSINESS SERVICE DIRECTION	210,774	204,959	191,309	180,303
FUNCTION 2521 TOTAL	BUSINESS SERVICES FISCAL SUPPORT	435,418	432,713	448,710	527,209
FUNCTION 2523 TOTAL	RECEIVING & DISBURSING FUNDS SRVCS	10,000	56,627	56,432	32,513
FUNCTION 2524 TOTAL	PAYROLL SERVICES	0	0	22,049	0
FUNCTION 2529 TOTAL	OTHER FISCAL SERVICES	2,000	1,075,587	29,970	9,066
FUNCTION 2541 TOTAL	OPER & MAINT OF PLANT DIRECTION	259,971	254,815	270,116	367,616
FUNCTION 2542 TOTAL	BUILDING MAINTENANCE	7,163,586	7,363,939	7,326,707	7,327,914
FUNCTION 2543 TOTAL	LANDSCAPE & GROUNDS	654,940	747,475	924,522	669,412
FUNCTION 2544 TOTAL	EQUIPMENT MAINTENANCE	15,000	574	17,006	2,704
FUNCTION 2545 TOTAL	VEHICLES	140,000	118,142	166,214	53,280
FUNCTION 2546 TOTAL	SECURITY SERVICES	476,038	435,036	356,268	326,991
FUNCTION 2551 TOTAL	CONTRACTED TRANSP SERV STUDENTS	2,666,850	2,257,308	2,223,096	2,692,232
FUNCTION 2558 TOTAL	NON ALLOWABLE TRANSP	20,000	70,012	0	0
FUNCTION 2561 TOTAL	FOOD SERVICE DIRECTION	2,267,219	1,445,573	1,903,503	2,634,419
FUNCTION 2562 TOTAL	FOOD SERVICE PREP & DISPENSING	63,500	52,397	260,768	66,174
FUNCTION 2573 TOTAL	WAREHOUSE & DISTRIBUTION SERVCIES	284,657	313,955	252,289	266,128
FUNCTION 2574 TOTAL	PRINTING, PUBLISHING & DUPLICATING	287,630	193,194	174,277	195,589
FUNCTION 2621 TOTAL	R&D SERVICES (FOUNDATION)	124,860	112,634	126,372	77,601
FUNCTION 2624 TOTAL	PLANNING SERVICES	0	0	900	4,200
FUNCTION 2629 TOTAL	OTH PLAN/RESEARCH/EVAL	0	0	0	10,250
FUNCTION 2644 TOTAL	NON-CERTIFIED STAFF TRAINING	39,835	12,149	21,550	27,358
FUNCTION 2649 TOTAL	OTHER STAFF SERVICES	-171,204	57,191	35,113	10,374
FUNCTION 2691 TOTAL	OTHER CENTRAL SUPPORT SERV	0	409,904	37,923	0
FUNCTION 3111 TOTAL	COMMUNITY SERVICE DIRECTION	362,153	88,712	85,749	73,475
FUNCTION 3211 TOTAL	COMMUNITY RECREATIONAL SERVICES	441,301	366,713	461,341	504,324

FUNCTION 3311 TOTAL	CIVIC SERVICES	27,293	11,737	23,817	39,641
FUNCTION 3511 TOTAL	PARENTS AS TEACHER	194,365	188,154	184,402	181,639
FUNCTION 3512 TOTAL	EARLY CHILDHOOD EDUCATION	2,358,619	2,696,083	3,010,163	3,189,101
FUNCTION 3611 TOTAL	HOMELESS STUDENT SERVICES	0	67	1,553	225
FUNCTION 3711 TOTAL	NON-PUBLIC SCHOOL SERVICES	0	86,570	21,985	24,601
FUNCTION 3811 TOTAL	CARE OF CHILDREN SERVICES	873,212	295,418	5,630	7,704
FUNCTION 3911 TOTAL	OTHER COMMUNITY SERVICES	0	0	0	73,588
FUNCTION 3912 TOTAL	PARENTAL INVOLVEMENT	2,000	2,225	0	24
FUNCTION 4011 TOTAL	FACILITY/ACQU/CONSTR/DIRECTION	194,358	90,240	90,513	60,189
FUNCTION 4021 TOTAL	LAND ACQUISITON & DEVELOPMENT	0	670,286	0	0
FUNCTION 4031 TOTAL	ARCHITECTURE/ENGINEERING	0	1,311,584	5,175,763	1,481,168
FUNCTION 4051 TOTAL	BLDGACQU/CONSTRUCTION/IMPROVEMENTS	76,757,299	25,961,149	3,325,450	3,441,818
FUNCTION 5111 TOTAL	PRINCIPAL LONG TERM DEBRT	7,240,000	7,005,000	6,675,000	19,725,000
FUNCTION 5131 TOTAL	PRINCIPLE LEASE PURCH AGRMNT	850,000	515,000	0	0
FUNCTION 5211 TOTAL	INTEREST LONG TERM DEBT	5,812,721	6,007,154	3,461,635	3,409,960
FUNCTION 5231 TOTAL	INTEREST LEASE PURCH AGRMNT	463,555	356,023	185,005	185,005
FUNCTION 5311 TOTAL	FEES LONG TERM DEBT	5,000	5,665	299,152	85,866
FUNCTION 5331 TOTAL	FEES LEASE PURCHASE	2,000	1,110	600	600



# ANNUAL BUDGET BOARD REPORT EXPENDITURE SCHEDULE BY OBJECT BY FUND

Account Code	Account Description	Working Budget	1St Prior Year Actual	2Nd Prior Year Actual	3Rd Prior Year Actual
<b>GRAND TOTAL</b>		<b>173,062,987</b>	<b>120,787,812</b>	<b>93,838,832</b>	<b>101,628,426</b>
OBJECT 6111 TOTAL	Certificated Regular Salaries	522,807	589,381	660,293	627,366
OBJECT 6131 TOTAL	Supplemental Pay	1,027,430	66,161	92,356	104,278
OBJECT 6151 TOTAL	Classified Regular Salaries	9,677,165	8,969,439	8,411,624	8,508,775
OBJECT 6152 TOTAL	Instructional Aide Salary	302,209	311,221	159,432	164,327
OBJECT 6153 TOTAL	Classified Substitute Salary	100,000	130,673	160,026	169,492
OBJECT 6161 TOTAL	Classified Part-time Salary	1,218,080	1,091,397	897,722	896,007
OBJECT 6171 TOTAL	CCRP Pay	0	70,737	0	0
OBJECT 6211 TOTAL	PSRS	257,355	136,058	155,117	154,803
OBJECT 6221 TOTAL	PEERS	831,898	764,380	687,736	695,266
OBJECT 6231 TOTAL	FICA	699,612	624,079	562,715	566,797
OBJECT 6232 TOTAL	Medicare	185,695	156,775	144,312	145,208
OBJECT 6241 TOTAL	Med Dent Life Ins	1,361,307	1,598,252	1,500,901	1,525,108
OBJECT 6261 TOTAL	Workmans Compensation Insuranc	250,000	246,738	272,274	288,683
OBJECT 6271 TOTAL	Unemployment Compensation	20,000	32,766	17,964	8,433
OBJECT 6291 TOTAL	Other Benefits	27,500	63,297	35,535	33,168
OBJECT 6311 TOTAL	Purchased Instructional Services	761,575	535,550	433,215	287,836
OBJECT 6312 TOTAL	Instr Prgm Impr Services	42,000	33,350	50,444	25,398
OBJECT 6314 TOTAL	Employment & Background Chec	10,000	4,269	11,363	10,374
OBJECT 6315 TOTAL	Audit Services	12,500	11,500	14,900	14,900
OBJECT 6317 TOTAL	Legal Services	40,000	52,167	53,601	41,303
OBJECT 6318 TOTAL	Election Services	8,400	31,373	385	17,965
OBJECT 6319 TOTAL	Professional Services	3,123,308	2,379,115	3,140,511	3,963,008
OBJECT 6332 TOTAL	Repairs & Maintenance	667,191	750,717	867,484	751,263
OBJECT 6333 TOTAL	Building & Land Rentals	24,300	52,060	35,247	112,357
OBJECT 6334 TOTAL	Equipment Rental	11,800	9,016	18,339	17,034
OBJECT 6335 TOTAL	Water & Sewer	280,000	270,867	329,996	301,495
OBJECT 6336 TOTAL	Trash Removal	63,000	55,014	56,336	63,749

OBJECT 6337 TOTAL	Tech Repairs & Maint	455,529	391,661	329,914	369,817
OBJECT 6338 TOTAL	Tech Equipment Lease Rent	754,229	537,054	0	0
OBJECT 6339 TOTAL	Other Property Services	25,000	26,978	17,045	16,556
OBJECT 6341 TOTAL	Contracted Pupil Transp-Route	2,500,000	2,158,854	2,066,103	2,458,328
OBJECT 6342 TOTAL	Contracted Pupil Transp - non roi	166,850	98,454	156,993	233,904
OBJECT 6343 TOTAL	Conv, Mtgs & Travel	284,867	85,352	371,015	488,022
OBJECT 6349 TOTAL	Other Transportation Services	20,000	70,012	0	624
OBJECT 6351 TOTAL	Property Insurance	400,000	355,429	362,401	349,532
OBJECT 6352 TOTAL	Liability Insurance	385,000	379,552	385,869	369,880
OBJECT 6353 TOTAL	Fidelity Bond Premiums	100	100	100	100
OBJECT 6359 TOTAL	Judgements Against or Settlermer	0	0	22,049	0
OBJECT 6361 TOTAL	Communication	294,170	294,795	227,672	267,717
OBJECT 6362 TOTAL	Advertising	9,500	4,907	9,664	19,925
OBJECT 6363 TOTAL	Printing & Binding	23,548	18,661	17,734	19,327
OBJECT 6371 TOTAL	Dues & Memberships	73,151	71,944	62,212	49,358
OBJECT 6391 TOTAL	Other Purchased Services	167,630	94,444	130,454	140,085
OBJECT 6398 TOTAL	Other Expense	0	30,342	44,876	111,010
OBJECT 6411 TOTAL	Supplies	1,812,308	2,055,583	2,218,407	2,458,901
OBJECT 6412 TOTAL	Tech Supplies	881,577	1,094,393	1,440,644	1,502,615
OBJECT 6431 TOTAL	Textbooks-Print & Electronic mec	680,865	56,794	162,224	114,853
OBJECT 6441 TOTAL	Library Books	60,549	62,045	41,282	50,419
OBJECT 6451 TOTAL	Resource Materials	2,767	1,481	9,162	5,828
OBJECT 6481 TOTAL	Electric	975,000	971,114	1,212,582	1,294,610
OBJECT 6482 TOTAL	Natural Gas	215,000	302,161	185,372	233,542
OBJECT 6486 TOTAL	Gasoline/Diesel	25,000	26,317	26,847	36,155
FUND 100 TOTAL	General Fund	31,737,772	28,224,780	28,270,452	30,085,500
OBJECT 6111 TOTAL	Certificated Regular Salaries	31,748,518	30,692,100	28,399,648	26,657,579
OBJECT 6112 TOTAL	Certificated Administrator Salary	3,655,851	3,360,353	3,352,475	3,028,936
OBJECT 6121 TOTAL	Substitutes	485,000	366,102	366,921	492,562
OBJECT 6131 TOTAL	Supplemental Pay	479,994	1,168,780	1,070,326	1,059,247
OBJECT 6141 TOTAL	CSRP Pay	647,500	784,016	758,858	758,379
OBJECT 6152 TOTAL	Instructional Aide Salary	617,337	557,515	633,518	600,566
OBJECT 6211 TOTAL	PSRS	5,835,302	5,704,458	5,336,757	5,035,853
OBJECT 6221 TOTAL	PEERS	24,761	18,236	3,633	1,709

OBJECT 6231 TOTAL	FICA	81,451	70,800	80,843	84,039
OBJECT 6232 TOTAL	Medicare	541,951	513,177	482,570	451,663
OBJECT 6241 TOTAL	Med Dent Life Ins	4,728,805	4,447,750	4,257,401	4,171,508
OBJECT 6291 TOTAL	Other Benefits	66,000	83,569	28,153	47,779
FUND 200 TOTAL	Special Revenue Fund	48,912,470	47,766,856	44,771,102	42,389,820
OBJECT 6611 TOTAL	Principal Bonds	7,240,000	7,005,000	6,675,000	19,725,000
OBJECT 6621 TOTAL	Interest Bonds	5,812,721	6,007,154	3,461,635	3,409,960
OBJECT 6631 TOTAL	Fees Bonds	5,000	4,665	29,340	43,824
FUND 300 TOTAL	Debt Service Fund	13,057,721	13,016,819	10,165,975	23,178,784
OBJECT 6398 TOTAL	Other Expense	0	1,067,661	0	0
OBJECT 6511 TOTAL	Land	0	672,286	0	0
OBJECT 6521 TOTAL	Buildings & Bldg Improvements	500,000	533,075	574,342	1,263,558
OBJECT 6531 TOTAL	Site Improv & non-bldg Improv	0	226,914	374,478	474,704
OBJECT 6541 TOTAL	Equipment & Furniture	91,210	295,355	247,706	137,239
OBJECT 6542 TOTAL	Instructional Equipment	47,746	50,209	154,614	233,068
OBJECT 6543 TOTAL	Technology Hardware	358,856	396,231	78,385	83,510
OBJECT 6544 TOTAL	Technology Software	0	11,270	0	0
OBJECT 6551 TOTAL	Vehicles	90,000	64,318	90,910	16,989
OBJECT 6613 TOTAL	Principal Lease Purchase (COPs)	850,000	515,000	0	0
OBJECT 6623 TOTAL	Interest Lease Purchase (COPs)	463,555	356,023	185,005	185,005
OBJECT 6633 TOTAL	Fees Lease Purchase	2,000	1,110	600	600
FUND 400 TOTAL	Capital Projects Fund	2,403,367	4,189,453	1,706,040	2,394,673
OBJECT 6351 TOTAL	Property Insurance	0	221,019	0	0
OBJECT 6521 TOTAL	Buildings & Bldg Improvements	74,633,577	27,333,887	7,029,451	3,537,608
OBJECT 6531 TOTAL	Site Improv & non-bldg Improv	2,318,080	10,242	1,583,006	0
OBJECT 6543 TOTAL	Technology Hardware	0	23,756	42,995	0
OBJECT 6631 TOTAL	Fees Bonds	0	1,000	269,812	42,042
FUND 419 TOTAL	Prop R 2019	76,951,657	27,589,903	8,925,263	3,579,650

# Revenue & Expenditure Schedule

- Operating Funds 100, 200 & 400
  - Debt
- Bond Proceeds



Expense/Revenue Report

Funds: 100,200,400 and All Locations as of the end of July

Dated: 6/28/2021 11:36:18AM

Page 1 of 2

		Working Budget	MTD Activity	YTD Activity	Remaining Budget	% Realized	Last Year Thru This Month
<b>REVENUES</b>							
5111	Current Year Taxes	49,500,000.00	.00	.00	49,500,000.00	0.0%	.00
5112	Delinquent Taxes	440,000.00	.00	.00	440,000.00	0.0%	109,155.40
5113	Sales Tax / Prop C	7,349,618.00	.00	.00	7,349,618.00	0.0%	519,469.76
5114	Financial Inst. Tax	278,500.00	.00	.00	278,500.00	0.0%	.00
5115	M & M Surtax	2,265,000.00	.00	.00	2,265,000.00	0.0%	1,535.58
5141	Interest - Banking / Other	266,251.00	.00	.00	266,251.00	0.0%	4,193.93
5151	Food Services, Program Students	759,323.00	.00	.00	759,323.00	0.0%	.00
5165	Food Services, Non Program	1,021,303.00	.00	.00	1,021,303.00	0.0%	.00
5171	Admissions	45,000.00	.00	.00	45,000.00	0.0%	.00
5173	Student organization dues/fees	37,500.00	.00	.00	37,500.00	0.0%	6,138.68
5181	School Age Childcare & Daycare	1,650,000.00	.00	.00	1,650,000.00	0.0%	7,057.04
5182	ECE Preschool Tuition	2,520,000.00	.00	.00	2,520,000.00	0.0%	88,853.65
5191	Rentals	52,500.00	.00	.00	52,500.00	0.0%	.00
5192	Gifts/Donations	2,000.00	.00	.00	2,000.00	0.0%	.00
5198	Other Local Revenue	171,000.00	.00	.00	171,000.00	0.0%	3,077.29
5211	Fines & Forfeitures	130,000.00	.00	.00	130,000.00	0.0%	.00
5221	State Assessed Railroad & Utilities	1,125,000.00	.00	.00	1,125,000.00	0.0%	.00
5311	Basic Formula State Aid	7,500,000.00	.00	.00	7,500,000.00	0.0%	209,150.00
5312	Transportation	375,000.00	.00	.00	375,000.00	0.0%	30,473.00
5319	Basic Formula Classroom Trust	3,000,000.00	.00	.00	3,000,000.00	0.0%	189,813.68
5324	PAT Entitlement	145,000.00	.00	.00	145,000.00	0.0%	.00
5333	Food Service	15,000.00	.00	.00	15,000.00	0.0%	.00
5369	Residential Public Placement	5,500.00	.00	.00	5,500.00	0.0%	.00
5412	Medicaid	50,000.00	.00	.00	50,000.00	0.0%	.00
5423	CARES ElemSec Sch Emer Rel ESSER II	3,707,144.00	.00	.00	3,707,144.00	0.0%	.00
5445	School Lunch Program	420,358.00	.00	.00	420,358.00	0.0%	.00
5446	School Breakfast Program	57,769.00	.00	.00	57,769.00	0.0%	.00
5811	Tuition Other LEAs Regular Term	235,000.00	.00	.00	235,000.00	0.0%	.00
5831	Contracted Educ Serv From Other LEA	36,500.00	.00	.00	36,500.00	0.0%	.00
<b>Total of REVENUES</b>		<b>83,160,266.00</b>	<b>0.00</b>	<b>0.00</b>	<b>83,160,266.00</b>	<b>0.0%</b>	<b>1,214,097.33</b>
<b>EXPENSES</b>							
6111	Certificated Regular Salaries	32,271,325.00	.00	.00	32,271,325.00	0.0%	95,380.46
6112	Certificated Administrator Salary	3,655,851.00	.00	.00	3,655,851.00	0.0%	429,236.35
6121	Substitutes	485,000.00	.00	.00	485,000.00	0.0%	.00
6131	Supplemental Pay	1,507,423.60	.00	.00	1,507,423.60	0.0%	166,450.97
6141	CSRP Pay	647,500.00	.00	.00	647,500.00	0.0%	.00
6151	Classified Regular Salaries	9,677,165.00	.00	.00	9,677,165.00	0.0%	977,559.66
6152	Instructional Aide Salary	919,546.00	.00	.00	919,546.00	0.0%	.00
6153	Classified Substitute Salary	100,000.00	.00	.00	100,000.00	0.0%	8,628.87
6161	Classified Part-time Salary	1,218,080.00	.00	.00	1,218,080.00	0.0%	38,069.33
6211	PSRS	6,092,657.00	.00	.00	6,092,657.00	0.0%	106,494.67
6221	PEERS	856,659.00	.00	.00	856,659.00	0.0%	72,076.08
6231	FICA	781,063.00	.00	.00	781,063.00	0.0%	64,145.49
6232	Medicare	727,646.40	.00	.00	727,646.40	0.0%	25,051.04
6241	Med Dent Life Ins	6,090,112.00	.00	.00	6,090,112.00	0.0%	190,419.75
6261	Workmans Compensation Insurance	250,000.00	.00	.00	250,000.00	0.0%	.00
6271	Unemployment Compensation	20,000.00	.00	.00	20,000.00	0.0%	443.99
6291	Other Benefits	93,500.00	.00	.00	93,500.00	0.0%	6,312.30
6311	Purchased Instructional Services	761,575.00	.00	.00	761,575.00	0.0%	14,631.92
6312	Instr Prgm Impr Services	42,000.00	.00	.00	42,000.00	0.0%	10,665.09
6314	Employment & Background Checks	10,000.00	.00	.00	10,000.00	0.0%	11.23
6315	Audit Services	12,500.00	.00	.00	12,500.00	0.0%	.00
6317	Legal Services	40,000.00	.00	.00	40,000.00	0.0%	812.00
6318	Election Services	8,400.00	.00	.00	8,400.00	0.0%	.00
6319	Professional Services	3,123,308.00	.00	.00	3,123,308.00	0.0%	203,548.04
6332	Repairs & Maintenance	667,191.00	.00	.00	667,191.00	0.0%	68,825.31
6333	Building & Land Rentals	24,300.00	.00	.00	24,300.00	0.0%	.00
6334	Equipment Rental	11,800.00	.00	.00	11,800.00	0.0%	18.00
6335	Water & Sewer	280,000.00	.00	.00	280,000.00	0.0%	6,224.78
6336	Trash Removal	63,000.00	.00	.00	63,000.00	0.0%	107.64
6337	Tech Repairs & Maint	455,529.00	.00	.00	455,529.00	0.0%	146,681.35
6338	Tech Equipment Lease Rent	754,229.00	.00	.00	754,229.00	0.0%	537,083.08
6339	Other Property Services	25,000.00	.00	.00	25,000.00	0.0%	580.00
6341	Contracted Pupil Transp-Route	2,500,000.00	.00	.00	2,500,000.00	0.0%	.00
6342	Contracted Pupil Transp - non route	166,850.00	.00	.00	166,850.00	0.0%	(534.03)

17



Expense/Revenue Report

Funds: 100,200,400 and All Locations as of the end of July

Dated: 6/28/2021 11:36:19AM

Page 2 of 2

	Working Budget	MTD Activity	YTD Activity	Remaining Budget	% Realized	Last Year Thru This Month
<i>EXPENSES cont.</i>						
6343 Conv, Mtgs & Travel	284,867.00	.00	.00	284,867.00	0.0%	308.23
6349 Other Transportation Services	20,000.00	.00	.00	20,000.00	0.0%	.00
6351 Property Insurance	400,000.00	.00	.00	400,000.00	0.0%	.00
6352 Liability Insurance	385,000.00	.00	.00	385,000.00	0.0%	.00
6353 Fidelity Bond Premiums	100.00	.00	.00	100.00	0.0%	.00
6361 Communication	294,170.00	.00	.00	294,170.00	0.0%	2,583.76
6362 Advertising	9,500.00	.00	.00	9,500.00	0.0%	.00
6363 Printing & Binding	23,548.00	.00	.00	23,548.00	0.0%	.00
6371 Dues & Memberships	73,151.00	.00	.00	73,151.00	0.0%	20,394.85
6391 Other Purchased Services	167,630.00	.00	.00	167,630.00	0.0%	1,972.35
6411 Supplies	1,812,308.00	.00	.00	1,812,308.00	0.0%	280,138.57
6412 Tech Supplies	881,577.00	.00	.00	881,577.00	0.0%	192,386.37
6431 Textbooks-Print & Electronic media	680,865.00	.00	.00	680,865.00	0.0%	428.48
6441 Library Books	60,549.00	.00	.00	60,549.00	0.0%	.00
6451 Resource Materials	2,767.00	.00	.00	2,767.00	0.0%	945.25
6481 Electric	975,000.00	.00	.00	975,000.00	0.0%	114,129.92
6482 Natural Gas	215,000.00	.00	.00	215,000.00	0.0%	9,933.02
6486 Gasoline/Diesel	25,000.00	.00	.00	25,000.00	0.0%	2,025.58
6521 Buildings & Bldg Improvements	500,000.00	.00	.00	500,000.00	0.0%	29,704.56
6541 Equipment & Furniture	91,210.00	.00	.00	91,210.00	0.0%	(165.60)
6542 Instructional Equipment	47,746.00	.00	.00	47,746.00	0.0%	.00
6543 Technology Hardware	358,856.00	.00	.00	358,856.00	0.0%	30,111.60
6551 Vehicles	90,000.00	.00	.00	90,000.00	0.0%	.00
6613 Principal Lease Purchase (COPs)	850,000.00	.00	.00	850,000.00	0.0%	.00
6623 Interest Lease Purchase (COPs)	463,555.00	.00	.00	463,555.00	0.0%	.00
6633 Fees Lease Purchase	2,000.00	.00	.00	2,000.00	0.0%	571.00
<b>Total of EXPENSES</b>	<b>83,053,609.00</b>	<b>0.00</b>	<b>0.00</b>	<b>83,053,609.00</b>	<b>0.0%</b>	<b>4,023,608.06</b>
<b>Revenue over (under) Expenses</b>	<b>106,657.00</b>	<b>0.00</b>	<b>0.00</b>	<b>106,657.00</b>		<b>(2,809,510.73)</b>

		<b>Working Budget</b>	<b>MTD Activity</b>	<b>YTD Activity</b>	<b>Remaining Budget</b>	<b>% Realized</b>	<b>Last Year Thru This Month</b>
<i>REVENUES</i>							
5111	Current Year Taxes	12,000,000.00	.00	.00	12,000,000.00	0.0%	.00
5112	Delinquent Taxes	115,000.00	.00	.00	115,000.00	0.0%	28,510.63
5141	Interest - Banking / Other	101,500.00	.00	.00	101,500.00	0.0%	2,163.07
5221	State Assessed Railroad & Utilities	350,000.00	.00	.00	350,000.00	0.0%	.00
	<b>Total of REVENUES</b>	<b>12,566,500.00</b>	<b>0.00</b>	<b>0.00</b>	<b>12,566,500.00</b>	<b>0.0%</b>	<b>30,673.70</b>
<i>EXPENSES</i>							
6611	Principal Bonds	7,240,000.00	.00	.00	7,240,000.00	0.0%	.00
6621	Interest Bonds	5,812,721.00	.00	.00	5,812,721.00	0.0%	.00
6631	Fees Bonds	5,000.00	.00	.00	5,000.00	0.0%	636.00
	<b>Total of EXPENSES</b>	<b>13,057,721.00</b>	<b>0.00</b>	<b>0.00</b>	<b>13,057,721.00</b>	<b>0.0%</b>	<b>636.00</b>
	<b>Revenue over (under) Expenses</b>	<b>(491,221.00)</b>	<b>0.00</b>	<b>0.00</b>	<b>(491,221.00)</b>		<b>30,037.70</b>

		Working Budget	MTD Activity	YTD Activity	Remaining Budget	% Realized	Last Year Thru This Month
<i>REVENUES</i>							
5141	Interest - Banking / Other	100,000.00	.00	.00	100,000.00	0.0%	16,366.61
<b>Total of REVENUES</b>		<b>100,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>100,000.00</b>	<b>0.0%</b>	<b>16,366.61</b>
<i>EXPENSES</i>							
6521	Buildings & Bldg Improvements	74,633,577.00	.00	.00	74,633,577.00	0.0%	2,685,652.38
6531	Site Improv & non-bldg Improv	2,318,080.00	.00	.00	2,318,080.00	0.0%	.00
<b>Total of EXPENSES</b>		<b>76,951,657.00</b>	<b>0.00</b>	<b>0.00</b>	<b>76,951,657.00</b>	<b>0.0%</b>	<b>2,689,780.74</b>
<b>Revenue over (under) Expenses</b>		<b>(76,851,657.00)</b>	<b>0.00</b>	<b>0.00</b>	<b>(76,851,657.00)</b>		<b>(2,673,414.13)</b>

Debt and Certificate  
of Participation Schedule

LINDBERGH SCHOOLS  
DEBT & CERTIFICATE OF PARTICIPATION SCHEDULE

Bonds Payable									
2021-2022									
Series	Orginal Issue Amount	Balance at June 30, 2021	Principal Paid	Interest Paid	Balance at June 30, 2022	Maturity Date	Interest Rates		
2009B	\$ 7,165,000	\$ 4,740,000	\$ 1,250,000	\$ 71,650	\$ 3,490,000	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	\$ 1,495,000	\$ 915,000	\$ 25,995	\$ 580,000	2023	1.00%	to	2.00%
2014 R	\$ 32,060,000	\$ 26,835,000	\$ 3,325,000	\$ 872,900	\$ 23,510,000	2027	2.00%	to	3.00%
2014	\$ 34,035,000	\$ 19,920,000	\$ 1,425,000	\$ 627,100	\$ 18,495,000	2034	2.00%	to	3.50%
2015 R	\$ 9,865,000	\$ 8,705,000	\$ 325,000	\$ 216,244	\$ 8,380,000	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				
2020	\$ 65,000,000	\$ 65,000,000	\$ -	\$ 2,138,931	\$ 65,000,000	2041	3.00%	to	4.00%
	\$ 210,068,954	\$ 179,568,954	\$ 7,240,000	\$ 5,812,720	\$ 172,328,954				

Certificates of Participation									
2021-2022									
Series	Orginal Issue Amount	Balance at June 30, 2020	Principal Paid	Interest Paid	Balance at June 30, 2021	Maturity Date	Interest Rates		
2016	\$ 6,000,000	\$ 6,000,000	\$ 340,000.00	\$ 153,795	\$ 6,000,000	2036	1.65%	to	3.15%
2017	\$ 1,060,000	\$ 1,060,000	\$ 60,000.00	\$ 31,210	\$ 1,060,000	2036	2.10%	to	3.45%
2020	\$ 9,500,000	\$ 9,500,000	\$ 450,000.00	\$ 278,550	\$ 1,060,000	2035	3.00%	to	4.00%
	\$ 7,060,000	\$ 16,560,000	\$ 850,000.00	\$ 463,555	\$ 8,120,000				

2021-2022	TOTAL DEBT/LEASES	\$ 196,128,954	\$ 8,090,000	\$ 6,276,275	\$ 180,448,954
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PRIOR YEAR		\$ 193,633,954	\$ 7,520,000	\$ 6,178,172	\$ 186,628,954
		Principal Paid		Interest Paid	TOTAL
	INCREASE OVER PRIOR YEAR	\$ 570,000	\$ 98,103	\$ 668,103	
	Operating	\$ 335,000	\$ 107,532	\$ 442,532	
	Debt	\$ 235,000	\$ (194,434)	\$ 40,566	