

LindberghSchools

St. Louis County, Missouri

2024-2025

Preliminary Budget *

Board Meeting Date June 27, 2024

Board of Education

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Jennifer Miller, Vice President

Megan Vedder, Secretary

Matt Alonzo, Treasurer

Julia Voss, Director

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District Administration

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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

2024-2025 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.

A three year wage and salary agreement was entered into with staff during the 2022-2023 school year, therefore formal negotiations did not occur in preparation for the current year budget. Although not formal, conversations and scheduled discussions occurred frequently between administration and staff leadership to keep current and ensure ongoing transparency.

Budget Presented as Preliminary

The June budget is considered "preliminary" as potential revisions to the budget after the June 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.
- The budget is 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, minimal AV growth has been budgeted. A budget amendment may be required when the actual growth data is available in August.

- An early amendment to the budget will include carryover requests from the prior year. Department leaders can request to carry forward unspent budget funds for use in the next school year. This process implemented in 2018-19 has improved the needless “use it or lose it” budget/spending mindset of previous budgets. The request must be submitted in writing to the Business Office including the “why” and the future spending plan.

Capital Fund eligible carryover expenditures will be expensed to the Proposition R 2024 budget for the 2024-2025 fiscal year. The carryover requests from fiscal 2023-2024 to 2024-2025 included in fund balance at year end were approximately \$1.5 million.

- The budgeted teacher fund expenditures includes:
 - **Three (3) “what if” unfilled teacher full-time equivalents, totaling approximately \$214,000 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.**
- The student average daily attendance data, a primary factor in the calculation of State Basic Formula dollars, is not available in final audited form in June.
- Restricted student activity fundraising revenue and expenditures are not included in the June budget. A revenue amendment equal to the expenditure amendment will be presented to the board when final year end accounts are analyzed with year end close of financial records. **The student fundraised dollars included in fund balance at year end were approximately \$1,378,344.**
- Calculation of potential recoupment of prior year current tax revenue due to St. Louis County assessed valuation (AV) August projections versus December final AV.

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.

Following several years of strategic spenddown of operating and capital fund reserves the board and administration have set a goal to add back to operating and capital reserves over the next several years. The replenishment of reserve funds is in accordance with board policy.

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.

Maintaining an adequate fund balance is essential to provide working capital during the first six months of the district fiscal year (July-December). 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 spending of reserves. One-time capital expenditures, including those associated with Proposition R 2019, have occurred in the past four (4) budget cycles. Fund balances remain at a fiscally responsible level.

Board approved resolution authorizing advance funding of proposition project expenditures was approved January 19, 2023. Reserves of \$1,026,255 were used to fund Proposition R 2024 projects in the 2023-2024 fiscal year. Reserves will be replenished when the bond closing occurs in mid July 2024.

Revenue

The revenue 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 district revenue 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".

Local Revenue

Lindbergh Schools relies heavily on local revenues. The budgeted local revenue makes up 83% of the district's total revenue budget. Property taxes, real estate and personal property make up 75% 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 valuation data..

This budget was also adopted prior to St. Louis County releasing assessed valuation (AV) data for the ensuing tax rate hearing. The assessed valuations growth utilized in development of the budget is right above one (1) percent. The actual growth data is not yet 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 assessed valuation percentage increase. The estimated new construction included in the preliminary budget is based on average new construction for the last three years.

Protested Current Taxes and Impact on Local Revenue

Recall the process in St. Louis County whereby the County releases all protested taxes to municipalities at the end of the fiscal year and as cases are settled the municipalities pay the county back. The protest paybacks exceeded the delinquent tax revenue collected for the 2023-2024 fiscal year in the amount of \$1,053,083 year-to date. The three year history of delinquent tax collections follows:

| Historical Delinquent Tax Revenue Data | | | |
|---|---------------------|------------------|------------------|
| <u>Fund</u> | <u>2023-2024</u> | <u>2022-2023</u> | <u>2021-2022</u> |
| 100 | -\$328,710 | \$253,336 | \$116,992 |
| 200 | -\$467,170 | \$378,168 | \$174,964 |
| 300 | -\$228,172 | \$175,862 | \$81,213 |
| 400 | -\$29,034 | \$15,632 | \$- |
| 300 | -\$228,172 | \$175,862 | \$81,213 |
| | -\$1,053,085 | \$822,998 | \$373,170 |

Due to the large number of Lindbergh School protested taxes at the State Tax Commission as of May 2024 and the potential for another fiscal year where paybacks exceed delinquent revenue collected the delinquent tax budget revenue for 2024-2025 was budgeted at zero.

Recouped Local Tax Revenue Prior Year(s)

Tax recoupment can occur when the December assessed valuation (AV) data received from St. Louis County for the prior year(s) decreased from the AV projections in October when the levy is set. The rationale is the December numbers would have been used when setting the levy, the required rollback due to inflation / consumer price index limits would have been less. By amending prior year tax rate calculations with the Missouri State Auditor Office (SAO) the district can "recoup" the dollars lost in the prior year due to the county's error. The ability to recoup missed revenue is reviewed by the business office with each tax rate setting. Recoupment value / missed revenue is not expected to be substantial.

Proposition R 2024 Bond Proceed Revenue

Prop R is a \$150 million no-tax-rate-increase bond issue passed April 2, 2024 that will support building equity across elementary schools, much needed middle school renovations, safety upgrades districtwide and a PK-12 agricultural STEM learning center on the Concord Farmers Club site.

Because Prop R is a no-tax-rate-increase bond issue proposal, this means the district's current debt service tax rate of \$0.8330 per \$100 of assessed valuation of real and personal property would not change.

Prop R will support:

- Improved safety and security districtwide to match recent improvements at Lindbergh High School
- Site improvements for traffic and parking districtwide
- Remodeling at Sperreng Middle School, and Concord and Sappington elementary schools
- Renovation of Truman Middle School
- Construction of new, standalone gymnasiums/storm shelters at Crestwood, Kennerly and Long elementary schools
- Construction of PK-12 agricultural STEM learning center at Concord Farmers Club
- Refinancing of existing leases from operations to debt service

PROPOSITION R Ballot Language follows:

Shall Lindbergh Schools issue its general obligation bonds in the amount of One Hundred Fifty Million Dollars (\$150,000,000) for the purpose of acquiring, constructing, improving, renovating, repairing, furnishing and equipping school sites, buildings and related facilities, including but not limited to (a) improving security and safety Districtwide, (b) making site improvements for traffic and parking at schools throughout the District, (c) remodeling Sperreng Middle School and Concord and Sappington elementary schools; renovating Truman Middle School; and constructing new gym/storm shelters at Crestwood, Kennerly and Long elementary schools, (d) constructing a K-12 agricultural technology STEM learning center at the Concord Farmers Club and (e) refinancing existing leases? If this proposition is approved, the adjusted debt service levy of the school district is estimated to remain unchanged at the current levy of \$0.8330 per one hundred dollars of assessed valuation of real and personal property. YES NO

\$55,000,000
Lindbergh Schools
General Obligation Improvement Bonds
Series 2024
Draft Calendar of Events

| Date | Event |
|-----------------------|---|
| May 21, 2024 | Distribute first draft of Preliminary Official Statement (POS), Notice of Sale (NOS), Bond Resolution, and Legal Documents Submit financing information to Rating Agency |
| June 7, 2024 | Include Bond Resolution in Board packets |
| Week of June 10, 2024 | Bond Rating Presentation (subject to availability) |
| June 18, 2024 | Board adopts Bond Resolution with parameters |
| June 21, 2024 | Bond Rating released / Finalize and distribute POS and Notice of Sale |
| July 9, 2024 | Competitive Bond Sale at 10:00 a.m. central |
| July 15, 2024 | Submit Transcript to State Auditor's Office Distribute Closing Memorandum Distribute Final Official Statement |
| July 23, 2024 | Closing of Bond Issue |
| Thereafter | Attend to any post-closing matters |

State Revenue

A multitude of programs and funding sources are utilized to ensure all Missouri children receive a quality education. On average (14%) 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.

The State Adequacy Target (SAT), a key component in the calculation of state aid, was increased to \$6,760 from \$6,375 for the 2024-2025 budget year. The SAT increase generated additional revenue in excess of \$2 million dollars for the current budget year.

A major factor in state revenue calculations is student average daily attendance (ADA). The district is paid based on student attendance. Post-pandemic habits have led to a decline in the total student

attendance hours over the last several years. The state basic formula budget for the current year is based on the prior year ADA.

Federal Revenue

Federal funding for elementary and secondary education programs only accounts for 1% of the district's total revenue. The revenues generated by these programs are restricted for specific expenditures and are not part of the unrestricted general operating budget. Food Service and the National School Breakfast and Lunch funds make up approximately half of the total federal revenue. The Federal Title programs make up most of the remaining revenue dollars.

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

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

A three year wage and salary agreement was entered into with staff during the 2022-2023 school year therefore formal negotiations occurred in preparation for the 2023-2024 year. Although not formal, conversations and scheduled discussions occurred frequently between administration and staff leadership to keep current and ensure ongoing transparency.

Other expenditure area increases included in the 2024-2025 budget include:

- Additional School Resource Officer (SRO) added for the Crestwood attendance area
- St. Louis County SRO annual increase
- Liability insurance increase with Missouri United School Insurance Council
- Technology lease re-fresh after four year term
- Teacher full time equivalent add as Apple Professional Trainer
- Transportation services contract five year renewal with annual inflation increases
- Cost Saving Reduction Plan payout based on 2023-2024 retirements
- Flyers Club instructors, max of seven (7) moved to full-time with benefits

General Summary

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. .

Lindbergh Schools Full Enterprise Programing

- Early Childhood Tuition based preschool
- Flyers Club School Aged Childcare
- Community Education Programs

Lindbergh Schools Partial Enterprise Partial Operating

- .Facility Use
- Print Shop
- Auditorium

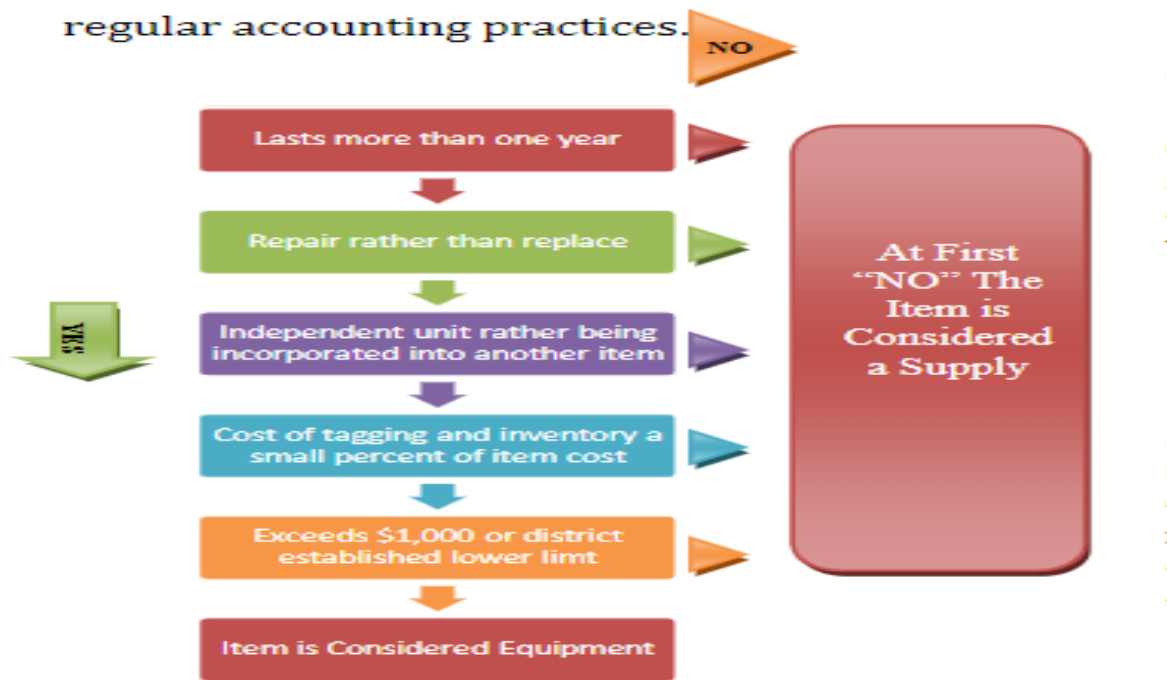
Special Revenue (Teachers) Fund

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 Operating The operating capital projects funds used to account for 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.

As a general guideline, if the individual unit cost of an item is \$5,000 (effective 7/1/24) or more and the useful life is estimated at more than one year, the purchase will be considered capital outlay, regardless of whether it is a replacement item or purchase of additional equipment. Current minimum per unit in Missouri is \$5,000 (effective 7/1/24); however, a district may establish a policy to use an individual unit cost of less than \$5,000 to determine capital outlay expenditures.



Capital Project Fund Bond Proceeds - The bond proceeds capital projects fund is a temporary fund used to account for general obligations fund proceeds, interest revenue and bond projects to include facility acquisition, construction, lease purchase principal and interest payments and other capital outlay expenditures.

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.

Summary of Financial Transactions, Including Transfers

Including assessed valuation and tax rate levy assumptions

| Lindbergh Schools Cash Balance Sheet | | |
|--|---|---|
| July 1, 2024 - June 30, 2025 | | |
| Assessed Valuation Estimate | \$ 1,935,780,000 | |
| Tax Rate Levy Estimate | \$3.8385 | |
| Fund Balances | Beginning Fund Balances July 1, 2024 | Estimated Ending Fund Balances June 30, 2025 |
| General | \$17,520,618 | \$18,973,674 |
| <i>Includes Student Activity Funds of \$1,378,344 and building and department carryover funds of approximately \$1,500,000</i> | | |
| Proposition R 2024 board approved advance | -\$1,026,255 | \$1,026,255 |
| Special Revenue (Teachers) | \$0 | \$0 |
| Operating Capital | \$675,859 | \$700,859 |
| Subtotal Operating Funds | \$17,170,222 | \$20,700,788 |
| Operating Expenditures/Ending Fund Balance % | 18.82% | 22.19% |
| Debt Service | \$14,191,979 | \$19,930,216 |
| Proposition R 2024 | <i>see general fund</i> | \$53,973,745 |
| Total All Funds | \$31,362,201 | \$94,604,749 |
| Estimated Transfers | | |
| From General to Teachers | -\$4,562,254 | |
| From General to Operating Capital | -\$2,378,153 | |

Lindbergh School Revenue and Expenditure Statement

July 1, 2024 - June 30, 2025

| FUND | Estimated Tax Levy | Revenue Budget | Fund Description / Notes |
|-------------------------------------|--------------------|----------------------|---|
| 100 | \$ 1.2000 | \$47,193,148 | General |
| | | | <i>An expenditure and revenue budget amendment adding restricted student activity fundraising estimates to the official budget. The revenue amendment will equal the expenditure amendment.</i> |
| 200 | \$ 1.8055 | \$49,998,108 | Special Revenue (Teachers) |
| 400 | \$ - | \$25,000 | Operating Capital |
| | | | <i>Capital expenditures will be funded by a year end transfer from the General Fund in the amount of \$3,054,012</i> |
| Subtotal Operating Funds | | \$97,216,256 | |
| 300 | \$ 0.8330 | \$16,740,000 | Debt Service |
| 424 | N/A | | Proposition R 2024 Bond Proceeds |
| | | | <i>An expenditure and revenue budget amendment adding Proposition R 2024 to the budget will be presented to the Board of Education in July 2024 when the bond issue closes and proceeds are received.</i> |
| Total Revenue All Funds | | \$3.8385 | \$113,956,256 |
| | | | |
| FUND | | Expenditure Budget | Fund Description / Notes |
| 100 | | \$38,748,918 | |
| 200 | | \$54,560,361 | |
| 400 | | \$3,079,012 | |
| Subtotal Operating Funds | | \$96,388,291 | |
| 300 | | \$11,001,763 | |
| 424 | | | Proposition R 2024 Bond Expenditures |
| | | | <i>An expenditure and revenue budget amendment adding Proposition R 2024 to the budget will be presented to the Board of Education in July 2024 when the bond issue closes and proceeds are received.</i> |
| Total Expenditures All Funds | | \$107,390,054 | |

| | | | |
|--|--|------------------|---|
| Net Revenue and Expenditures Operating Funds Only | | \$827,965 | <i>Estimated excess revenue to be added to Operating Fund Balance. Additional efficiencies to be implemented with a goal ending the fiscal year to exceed \$1,000,000 add to Operating Fund Balance</i> |
|--|--|------------------|---|

Revenue Schedule

By Object and Fund

ANNUAL BUDGET BOARD REPORT REVENUE SCHEDULE BY OBJECT AND FUND

| Account Code | Account Description | Budget Proposed | 1st Prior Year Actual | 2nd Prior Year Actual | 3rd Prior Year Actual |
|--------------------|-------------------------------------|-----------------------|--------------------------|--------------------------|--------------------------|
| GRAND TOTAL | | 113,956,257.00 | 109,884,796.08 | 104,934,052.86 | 140,899,226.58 |
| OBJECT 5111 TOTAL | Current Year Taxes | 23,000,000.00 | 22,430,054.40 | 19,971,625.11 | 19,654,476.48 |
| OBJECT 5112 TOTAL | Delinquent Taxes | - | (328,710.03) | 253,335.64 | 116,992.41 |
| OBJECT 5113 TOTAL | Sales Tax / Prop C | 5,272,608.00 | 4,934,357.28 | 4,349,261.26 | 4,105,138.07 |
| OBJECT 5114 TOTAL | Financial Inst. Tax | 100,000.00 | 68,047.85 | 53,459.47 | 174,269.86 |
| OBJECT 5115 TOTAL | M & M Surtax | 1,000,000.00 | 1,015,443.94 | 977,670.06 | 938,735.69 |
| OBJECT 5116 TOTAL | TIF / PILOT / In Lieu of Tax | - | - | - | 51.96 |
| OBJECT 5141 TOTAL | Interest - Banking / Other | 620,000.00 | 621,262.00 | 633,680.44 | 43,323.37 |
| OBJECT 5151 TOTAL | Food Services, Program Students | 1,174,857.00 | 998,153.70 | 978,494.40 | - |
| OBJECT 5161 TOTAL | Non Prog Adult Meals | 3,000.00 | 2,876.75 | 2,689.50 | - |
| OBJECT 5165 TOTAL | Food Services, Non Program | 1,359,294.00 | 803,695.94 | 692,328.27 | 256,412.74 |
| OBJECT 5171 TOTAL | Admissions | 50,000.00 | 30,548.84 | 55,513.03 | 50,803.84 |
| OBJECT 5173 TOTAL | Student organization dues/fees | 3,000.00 | 463,314.62 | 416,338.81 | 482,155.79 |
| OBJECT 5174 TOTAL | Vending Machines | - | 562.57 | - | - |
| OBJECT 5179 TOTAL | Other Student Activity | - | 889,826.99 | 838,306.03 | 688,452.52 |
| OBJECT 5181 TOTAL | School Age Childcare & Daycare | 2,800,500.00 | 2,456,171.93 | 2,471,305.54 | 2,147,782.94 |
| OBJECT 5182 TOTAL | ECE Preschool Tuition | 2,725,000.00 | 2,435,949.05 | 2,597,870.13 | 2,424,600.06 |
| OBJECT 5191 TOTAL | Rentals | 110,000.00 | 89,421.58 | 89,919.85 | 73,879.27 |
| OBJECT 5192 TOTAL | Gifts/Donations | - | 5,750.00 | 2,050.00 | 2,000.00 |
| OBJECT 5195 TOTAL | Prior Period Adjustment | - | 30,955.82 | 9,072.92 | 5,258.74 |
| OBJECT 5198 TOTAL | Other Local Revenue | 182,500.00 | 497,535.67 | 415,229.16 | 356,066.19 |
| OBJECT 5221 TOTAL | State Assessed Railroad & Utilities | 450,000.00 | 451,662.08 | 438,144.24 | 419,554.40 |
| OBJECT 5222 TOTAL | County Stock Insurance | 10,000.00 | 11,866.80 | - | - |
| OBJECT 5237 TOTAL | Other County Revenue | - | - | - | - |
| OBJECT 5312 TOTAL | Transportation | 1,450,000.00 | 1,337,485.00 | 1,239,503.00 | 507,926.00 |
| OBJECT 5319 TOTAL | Basic Formula Classroom Trust | 4,000,000.00 | 3,106,392.05 | 2,841,627.62 | 2,871,361.78 |
| OBJECT 5324 TOTAL | PAT Entitlement | 300,000.00 | 203,650.00 | 336,491.85 | 293,264.09 |
| OBJECT 5332 TOTAL | Career Education | - | 40,245.88 | 15,107.52 | 11,025.23 |
| OBJECT 5333 TOTAL | Food Service | 15,490.00 | 12,112.28 | 13,996.97 | 30,659.12 |
| OBJECT 5369 TOTAL | Residential Public Placement | 11,000.00 | 23,401.63 | 7,482.15 | 15,315.05 |
| OBJECT 5384 TOTAL | School Safety Grant | - | 299,899.46 | - | - |
| OBJECT 5397 TOTAL | Other State | 1,500,000.00 | - | 4,202.21 | - |
| OBJECT 5412 TOTAL | Medicaid | 60,000.00 | 77,800.68 | 39,010.48 | 47,778.81 |
| OBJECT 5422 TOTAL | ARP - ESSER III | - | 264,645.11 | 623,404.05 | - |
| OBJECT 5423 TOTAL | CRRSA - ESSER II | - | 894.42 | 132.00 | 1,080,440.00 |
| OBJECT 5424 TOTAL | CARES Elem Sec Schl Emerg Rel ESSER | - | - | 210.36 | - |
| OBJECT 5425 TOTAL | CARES - GEER | - | - | - | 9,600.63 |
| OBJECT 5426 TOTAL | CRRSA Parent Reimb Grant GEER II | - | 4,873.09 | 4,881.35 | - |
| OBJECT 5427 TOTAL | Perkins Basic Grant Career Ed | - | 8,618.49 | 37,509.15 | 18,772.58 |
| OBJECT 5428 TOTAL | Coronavirus Relief Fund (OA CRF) | - | - | - | - |
| OBJECT 5445 TOTAL | School Lunch Program | 531,123.00 | 486,545.82 | 1,111,665.21 | 3,005,969.72 |
| OBJECT 5446 TOTAL | School Breakfast Program | 56,963.00 | 75,337.84 | 109,649.63 | 383,397.72 |
| OBJECT 5448 TOTAL | School Snack Program | 13,000.00 | 13,646.15 | 4,830.84 | 82,805.00 |
| OBJECT 5451 TOTAL | Title I | 213,100.00 | 188,310.26 | 147,211.05 | 253,728.04 |
| OBJECT 5461 TOTAL | Title IV | 15,634.00 | 17,928.89 | 27,185.18 | 7,944.93 |
| OBJECT 5462 TOTAL | Title III | 46,580.00 | 48,212.99 | 36,881.78 | 99,748.62 |
| OBJECT 5465 TOTAL | Title II.A | 119,500.00 | 68,174.48 | 88,882.50 | 124,543.87 |
| OBJECT 5468 TOTAL | ARP - Homeless Children/Youth II | - | - | - | - |
| OBJECT 5469 TOTAL | CRRSA - Childcare Dev Fund Grant | - | - | - | - |
| OBJECT 5471 TOTAL | Child Nutrition Emer Op Cost Reimb | - | - | - | 56,624.29 |
| OBJECT 5473 TOTAL | CARES School Lunch Program | - | - | - | - |
| OBJECT 5474 TOTAL | CARES School Breakfast Program | - | - | - | - |
| OBJECT 5497 TOTAL | Other Revenue | - | 108,400.00 | 104,480.00 | 1,095.00 |

| | | | | | |
|-------------------|-------------------------------------|---------------|---------------|---------------|---------------|
| OBJECT 5631 TOTAL | Net Insurance Recovery | - | - | - | - |
| OBJECT 5651 TOTAL | Sales of Property | - | 115,393.00 | - | 12,500.00 |
| FUND 100 TOTAL | General Fund | 47,193,149.00 | 44,410,715.30 | 42,040,638.76 | 40,854,454.81 |
| OBJECT 5111 TOTAL | Current Year Taxes | 32,500,000.00 | 31,878,069.91 | 29,791,143.60 | 29,393,632.83 |
| OBJECT 5112 TOTAL | Delinquent Taxes | - | (467,169.65) | 378,168.03 | 174,964.30 |
| OBJECT 5113 TOTAL | Sales Tax / Prop C | 5,272,608.00 | 4,934,357.22 | 4,349,261.19 | 4,105,138.00 |
| OBJECT 5114 TOTAL | Financial Inst. Tax | 150,000.00 | 96,716.92 | 79,756.25 | 260,643.70 |
| OBJECT 5115 TOTAL | M & M Surtax | 1,450,000.00 | 1,443,258.09 | 1,458,593.77 | 1,404,003.74 |
| OBJECT 5116 TOTAL | TIF / PILOT / In Lieu of Tax | - | - | - | 77.71 |
| OBJECT 5121 TOTAL | K-12 Tuition from Individuals | - | - | 11,000.00 | 4,275.00 |
| OBJECT 5122 TOTAL | Summer School tuition-Individuals | - | - | - | - |
| OBJECT 5141 TOTAL | Interest - Banking / Other | 505,000.00 | 487,957.45 | 510,457.69 | 31,097.75 |
| OBJECT 5198 TOTAL | Other Local Revenue | - | - | - | - |
| OBJECT 5211 TOTAL | Fines & Forfeitures | 75,000.00 | 98,218.56 | 71,514.14 | 29,765.45 |
| OBJECT 5221 TOTAL | State Assessed Railroad & Utilities | 645,000.00 | 641,942.04 | 653,667.97 | 627,499.25 |
| OBJECT 5222 TOTAL | County Stock Insurance | 15,000.00 | 17,120.90 | - | - |
| OBJECT 5311 TOTAL | Basic Formula State Aid | 9,000,000.00 | 6,445,945.42 | 6,684,686.56 | 6,713,204.28 |
| OBJECT 5332 TOTAL | Career Education | - | - | - | - |
| OBJECT 5422 TOTAL | ARP - ESSER III | - | - | - | - |
| OBJECT 5423 TOTAL | CRRSA - ESSER II | - | 98,120.64 | - | - |
| OBJECT 5424 TOTAL | CARES Elem Sec Schl Emerg Rel ESSER | - | - | 93,568.59 | 43,310.77 |
| OBJECT 5427 TOTAL | Perkins Basic Grant Career Ed | - | 9,018.24 | 18,193.14 | 18,430.40 |
| OBJECT 5811 TOTAL | Tuition Other LEAs Regular Term | 325,500.00 | 324,000.00 | 270,000.00 | 222,300.00 |
| OBJECT 5831 TOTAL | Contracted Educ Serv From Other LEA | 60,000.00 | 61,208.32 | 37,207.02 | 25,597.66 |
| FUND 200 TOTAL | Special Revenue Fund | 49,998,108.00 | 46,068,764.06 | 44,407,217.95 | 43,053,940.84 |
| OBJECT 5111 TOTAL | Current Year Taxes | 16,000,000.00 | 15,569,679.91 | 13,864,156.45 | 13,643,595.79 |
| OBJECT 5112 TOTAL | Delinquent Taxes | - | (228,171.95) | 175,862.32 | 81,212.93 |
| OBJECT 5141 TOTAL | Interest - Banking / Other | 415,000.00 | 613,838.99 | 436,496.33 | 22,901.56 |
| OBJECT 5143 TOTAL | Premium on Bonds Sold | - | - | - | 3,508,241.40 |
| OBJECT 5221 TOTAL | State Assessed Railroad & Utilities | 325,000.00 | 314,198.07 | 312,974.22 | 308,525.83 |
| OBJECT 5222 TOTAL | County Stock Insurance | - | 8,237.90 | - | - |
| OBJECT 5692 TOTAL | Bond Refunding | - | - | - | 39,298,926.89 |
| FUND 300 TOTAL | Debt Service Fund | 16,740,000.00 | 16,277,782.92 | 14,789,489.32 | 56,863,404.40 |
| OBJECT 5111 TOTAL | Current Year Taxes | - | 1,981,151.40 | 1,714,560.59 | - |
| OBJECT 5112 TOTAL | Delinquent Taxes | - | (29,033.57) | 15,632.01 | - |
| OBJECT 5115 TOTAL | M & M Surtax | - | - | - | - |
| OBJECT 5141 TOTAL | Interest - Banking / Other | - | 2,893.26 | 1,338.13 | - |
| OBJECT 5195 TOTAL | Prior Period Adjustment | - | 35,044.18 | - | 615.16 |
| OBJECT 5198 TOTAL | Other Local Revenue | - | 616,651.20 | 5,500.00 | 4,500.00 |
| OBJECT 5221 TOTAL | State Assessed Railroad & Utilities | - | 31,540.97 | 42,522.46 | - |
| OBJECT 5222 TOTAL | County Stock Insurance | - | 988.84 | - | - |
| OBJECT 5319 TOTAL | Basic Formula Classroom Trust | - | - | - | - |
| OBJECT 5332 TOTAL | Career Education | - | - | 22,600.00 | 783.04 |
| OBJECT 5422 TOTAL | ARP - ESSER III | - | 265,797.28 | 1,277,092.72 | - |
| OBJECT 5424 TOTAL | CARES Elem Sec Schl Emerg Rel ESSER | - | - | - | - |
| OBJECT 5427 TOTAL | Perkins Basic Grant Career Ed | - | - | 5,344.00 | 2,198.00 |
| OBJECT 5428 TOTAL | Coronavirus Relief Fund (OA CRF) | - | - | - | - |
| OBJECT 5442 TOTAL | Early Childhood Spec Ed | - | - | - | - |
| OBJECT 5497 TOTAL | Other Revenue | - | - | - | - |
| OBJECT 5631 TOTAL | Net Insurance Recovery | - | - | - | - |
| OBJECT 5651 TOTAL | Sales of Property | 25,000.00 | 118,809.09 | 22,679.95 | 43,570.20 |
| FUND 400 TOTAL | Capital Projects Fund | 25,000.00 | 3,023,842.65 | 3,107,269.86 | 51,666.40 |
| OBJECT 5141 TOTAL | Interest - Banking / Other | - | 99,293.65 | 589,436.97 | 75,760.13 |
| OBJECT 5143 TOTAL | Premium on Bonds Sold | - | - | - | - |
| OBJECT 5195 TOTAL | Prior Period Adjustment | - | 4,397.50 | - | - |
| OBJECT 5611 TOTAL | Sale of Bonds | - | - | - | - |
| FUND 419 TOTAL | Prop R 2019 | - | 103,691.15 | 589,436.97 | 75,760.13 |

Expenditure Schedule

By Function

Notes:

The prior year financial data presented as comparative data is year-to-date as the budget document is presented prior to June 30 and the close of the previous 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 | Budget Proposed | 1st Prior Year Actual | 2nd Prior Year Actual | 3rd Prior Year Actual |
|---------------------|-------------------------------------|-----------------------|--------------------------|--------------------------|--------------------------|
| GRAND TOTAL | | 107,390,054.00 | 122,217,717.76 | 126,918,389.69 | 190,364,189.94 |
| FUNCTION 1111 TOTAL | ELEMENTARY INSTRUCTION | 21,396,118.00 | 20,504,691.30 | 19,402,310.86 | 18,775,149.56 |
| FUNCTION 1131 TOTAL | MIDDLE SCHOOL INSTRUCTION | 9,588,267.00 | 9,599,620.42 | 9,404,681.11 | 9,242,449.54 |
| FUNCTION 1151 TOTAL | HIGH SCHOOL INSTRUCTION | 11,429,962.00 | 12,779,969.34 | 11,592,109.72 | 11,134,383.29 |
| FUNCTION 1191 TOTAL | SUMMER SCHOOL INSTRUCTION | 15,146.00 | 139,968.97 | 158,884.13 | 168,487.25 |
| FUNCTION 1193 TOTAL | ALTERNATIVE PROGRAMS | 1,004,042.00 | 941,046.02 | 937,962.93 | 903,986.90 |
| FUNCTION 1195 TOTAL | SUMMER SCHL VIRTUAL INST DIST STAFF | - | - | - | 189,819.46 |
| FUNCTION 1211 TOTAL | GIFTED & TALENTED | 1,774,986.00 | 1,950,311.12 | 1,518,123.67 | 1,465,725.64 |
| FUNCTION 1221 TOTAL | SPECIAL EDUCATION SERVICES | 175,000.00 | 155,835.17 | 162,954.63 | 160,004.50 |
| FUNCTION 1251 TOTAL | SUPPLEMENTAL INSTRUCTION | 258,466.00 | 307,053.65 | 216,255.53 | 290,950.37 |
| FUNCTION 1311 TOTAL | AGRICULTURE EDUCATION | - | 257.85 | - | - |
| FUNCTION 1321 TOTAL | BUSINESS EDUCATION | 5,700.00 | 5,021.22 | 4,486.38 | 3,296.70 |
| FUNCTION 1331 TOTAL | FACS | 51,400.00 | 52,756.95 | 96,818.75 | 44,198.39 |
| FUNCTION 1341 TOTAL | HEALTH SCIENCES (BIOMED) | 36,200.00 | 42,820.56 | 34,184.85 | 11,684.43 |
| FUNCTION 1351 TOTAL | MARKETING & COOP EDUCATION | - | 4,314.15 | 3,322.45 | 2,366.14 |
| FUNCTION 1361 TOTAL | TRADE & INDUSTRIAL EDUCATION | 12,100.00 | 13,211.45 | 8,125.97 | 12,517.62 |
| FUNCTION 1371 TOTAL | PROJECT LEAD THE WAY | 23,950.00 | 28,006.92 | 19,924.42 | 171,658.72 |
| FUNCTION 1381 TOTAL | CAREER ED SPECIAL POPULATIONS | 16,374.00 | 18,595.23 | - | - |
| FUNCTION 1391 TOTAL | OTHER CAREER EDUC | - | 252.11 | - | - |
| FUNCTION 1411 TOTAL | STUDENT ACTIVITY | 537,683.00 | 1,133,508.35 | 1,093,249.28 | 989,206.81 |
| FUNCTION 1421 TOTAL | SCHOOL SPONSORED ATHLETICS | 963,178.00 | 1,324,127.80 | 1,481,471.05 | 1,226,840.63 |
| FUNCTION 1491 TOTAL | OTHER STUDENT ACTIVITIES | 7,051.00 | 3,787.76 | 4,470.09 | 5,012.96 |
| FUNCTION 1911 TOTAL | TUITION OTH DISTRICTS IN STATE | 215,000.00 | 174,113.45 | 172,406.24 | 295,272.78 |
| FUNCTION 1913 TOTAL | TUITION TO PRIVATE AGENCIES | 7,500.00 | 7,182.00 | 8,851.22 | 6,292.31 |
| FUNCTION 2113 TOTAL | SOCIAL WORK SERVICES | 320,353.00 | 315,135.06 | 227,955.08 | 204,992.79 |
| FUNCTION 2122 TOTAL | COUNSELING SERVICES | 2,721,510.00 | 2,632,382.67 | 2,521,108.90 | 2,257,568.52 |
| FUNCTION 2123 TOTAL | APPRAISAL SERVICES | 143,500.00 | 81,870.13 | 81,616.72 | 72,901.07 |
| FUNCTION 2125 TOTAL | RECORD MAINTENANCE SERVICES | 98,850.00 | 98,201.70 | 59,417.59 | - |
| FUNCTION 2134 TOTAL | NURSE SERVICES | 1,056,537.00 | 912,369.76 | 739,573.57 | 728,725.26 |
| FUNCTION 2139 TOTAL | OTHER HEALTH SERVICES | - | 2,033.36 | 2,202.21 | - |
| FUNCTION 2191 TOTAL | OTH SUPPORT SERV/MGMT SCHOOL | 100,375.00 | 34,604.83 | 56,793.02 | 32,507.13 |
| FUNCTION 2211 TOTAL | IMPROVMENT OF INSTRUCTION DIRECTION | 4,175.00 | 4,174.20 | 4,174.20 | 4,174.20 |
| FUNCTION 2212 TOTAL | INSTR & CURRIC DEVELOPMENT | 1,001,456.00 | 911,152.77 | 862,064.16 | 967,364.82 |
| FUNCTION 2213 TOTAL | INSTRUCTIONAL STAFF TRAINING | 527,274.00 | 501,739.24 | 374,996.77 | 419,451.86 |
| FUNCTION 2214 TOTAL | PROFESSIONAL DEVELOPMENT | 172,409.00 | 96,217.99 | 133,966.07 | 96,326.01 |
| FUNCTION 2222 TOTAL | LIBRARY SERVICES | 1,056,134.00 | 1,006,525.81 | 969,334.98 | 937,769.91 |
| FUNCTION 2223 TOTAL | AV SERVICES | 500.00 | 424.50 | 74.97 | 17.04 |
| FUNCTION 2311 TOTAL | BOARD OF EDUCATION | 514,850.00 | 558,124.63 | 652,708.27 | 539,772.25 |
| FUNCTION 2321 TOTAL | EXECUTIVE ADMINISTRATION | 1,241,195.00 | 1,170,385.45 | 1,060,279.26 | 1,043,330.81 |
| FUNCTION 2322 TOTAL | COMMUNITY RELATIONS | 451,740.00 | 465,486.70 | 425,236.90 | 391,168.34 |
| FUNCTION 2323 TOTAL | STAFF RELATIONS & NEGOTIATIONS | 2,156,492.00 | 1,759,127.87 | 1,703,835.05 | 1,730,925.82 |
| FUNCTION 2329 TOTAL | OTHER EXEC ADMIN SERVICES | 1,589,313.00 | 1,430,000.62 | 1,377,672.19 | 1,346,474.91 |
| FUNCTION 2331 TOTAL | ADMINISTRATIVE TECHNOLOGY | 2,891,532.00 | 3,053,609.85 | 2,433,338.17 | 2,295,979.40 |
| FUNCTION 2411 TOTAL | PRINCIPALS OFFICE | 4,908,633.00 | 4,747,888.92 | 4,218,263.69 | 4,091,637.92 |
| FUNCTION 2491 TOTAL | SCHOOL ADMIN OTH SUPPORT SERVICES | 60,215.00 | 91,107.55 | 87,120.90 | 89,613.94 |
| FUNCTION 2511 TOTAL | BUSINESS SERVICE DIRECTION | 239,537.00 | 225,677.64 | 150,343.55 | 261,642.72 |
| FUNCTION 2521 TOTAL | BUSINESS SERVICES FISCAL SUPPORT | 793,723.00 | 504,764.05 | 411,371.40 | 448,814.14 |
| FUNCTION 2523 TOTAL | RECEIVING & DISBURSING FUNDS SRVCS | 9,000.00 | 95,783.88 | 61,911.70 | 60,552.91 |
| FUNCTION 2524 TOTAL | PAYROLL SERVICES | - | 7.93 | 370.14 | 17,830.41 |
| FUNCTION 2529 TOTAL | OTHER FISCAL SERVICES | 3,000.00 | 9,008.08 | 14,462.41 | 2,182.49 |
| FUNCTION 2541 TOTAL | OPER & MAINT OF PLANT DIRECTION | 287,311.00 | 275,664.15 | 258,717.42 | 226,670.57 |
| FUNCTION 2542 TOTAL | BUILDING MAINTENANCE | 9,169,423.00 | 9,550,414.51 | 9,381,434.15 | 8,256,483.25 |
| FUNCTION 2543 TOTAL | LANDSCAPE & GROUNDS | 994,588.00 | 926,219.13 | 810,087.61 | 736,303.59 |
| FUNCTION 2544 TOTAL | EQUIPMENT MAINTENANCE | 60,500.00 | 1,728.72 | 16,810.49 | 42,610.00 |
| FUNCTION 2545 TOTAL | VEHICLES | 237,000.00 | 176,943.37 | 91,796.53 | 85,880.81 |

| | | | | | |
|---------------------|------------------------------------|--------------|---------------|---------------|---------------|
| FUNCTION 2546 TOTAL | SECURITY SERVICES | 656,845.00 | 905,895.80 | 555,458.12 | 455,465.64 |
| FUNCTION 2551 TOTAL | CONTRACTED TRANSP SERV STUDENTS | 3,354,564.00 | 3,036,884.75 | 3,043,680.52 | 2,717,629.31 |
| FUNCTION 2558 TOTAL | NON ALLOWABLE TRANSP | - | 2,591.00 | 52,213.68 | 19,120.86 |
| FUNCTION 2561 TOTAL | FOOD SERVICE DIRECTION | 3,140,072.00 | 2,509,391.26 | 2,577,676.03 | 2,704,761.96 |
| FUNCTION 2562 TOTAL | FOOD SERVICE PREP & DISPENSING | 42,300.00 | 76,501.01 | 135,989.13 | 413,821.55 |
| FUNCTION 2573 TOTAL | WAREHOUSE & DISTRIBUTION SERVCIES | 274,205.00 | 430,657.65 | 294,302.94 | 353,042.78 |
| FUNCTION 2574 TOTAL | PRINTING, PUBLISHING & DUPLICATING | 304,371.00 | 158,508.73 | 178,239.16 | 231,894.81 |
| FUNCTION 2621 TOTAL | R&D SERVICES (FOUNDATION) | 183,111.00 | 187,274.02 | 165,331.77 | 112,946.62 |
| FUNCTION 2644 TOTAL | NON-CERTIFIED STAFF TRAINING | 35,975.00 | 32,240.50 | 34,790.29 | 31,917.40 |
| FUNCTION 2645 TOTAL | HEALTH SERVICES | - | 72,449.46 | - | - |
| FUNCTION 2649 TOTAL | OTHER STAFF SERVICES | (188,437.00) | 362,222.49 | 341,266.80 | 328,097.52 |
| FUNCTION 2691 TOTAL | OTHER CENTRAL SUPPORT SERV | - | 9,160.37 | 10,074.30 | 74,428.53 |
| FUNCTION 2911 TOTAL | OTHER SUPPORTING SERVICES | - | 1,373.66 | - | - |
| FUNCTION 3111 TOTAL | COMMUNITY SERVICE DIRECTION | 591,489.00 | 480,094.83 | 393,289.37 | 331,960.29 |
| FUNCTION 3211 TOTAL | COMMUNITY RECREATIONAL SERVICES | 819,601.00 | 732,395.95 | 625,672.77 | 462,491.21 |
| FUNCTION 3311 TOTAL | CIVIC SERVICES | 110,173.00 | 95,673.83 | 12,544.62 | 17,511.27 |
| FUNCTION 3511 TOTAL | PARENTS AS TEACHER | 235,717.00 | 248,069.43 | 216,021.08 | 180,059.81 |
| FUNCTION 3512 TOTAL | EARLY CHILDHOOD EDUCATION | 2,857,443.00 | 2,849,527.17 | 2,772,834.89 | 2,348,132.99 |
| FUNCTION 3611 TOTAL | HOMELESS STUDENT SERVICES | 1,000.00 | 2,282.59 | 128.62 | 323.50 |
| FUNCTION 3711 TOTAL | NON-PUBLIC SCHOOL SERVICES | 30,263.00 | 16,659.78 | 15,346.40 | 17,083.12 |
| FUNCTION 3811 TOTAL | CARE OF CHILDREN SERVICES | 1,063,049.00 | 1,032,375.47 | 915,895.19 | 821,336.43 |
| FUNCTION 3912 TOTAL | PARENTAL INVOLVEMENT | 1,250.00 | 336.25 | 1,241.82 | - |
| FUNCTION 4011 TOTAL | FACILITY/ACQU/CONSTR/DIRECTION | - | 25,101.00 | 96,009.00 | 90,240.00 |
| FUNCTION 4021 TOTAL | LAND ACQUISITON & DEVELOPMENT | - | 750.00 | - | 548,956.50 |
| FUNCTION 4031 TOTAL | ARCHITECTURE/ENGINEERING | - | 1,127,581.99 | 546,718.92 | 701,512.55 |
| FUNCTION 4051 TOTAL | BLDGACQU/CONSTRUCTION/IMPROVEMENTS | 175,000.00 | 11,132,366.34 | 20,964,637.11 | 44,796,317.51 |
| FUNCTION 4091 TOTAL | OTHR FACIL ACQ/CONST SRV | - | 196,638.69 | - | - |
| FUNCTION 5111 TOTAL | PRINCIPAL LONG TERM DEBRT | 6,005,000.00 | 8,065,000.00 | 9,885,000.00 | 52,290,000.00 |
| FUNCTION 5131 TOTAL | PRINCIPLE LEASE PURCH AGRMNT | 1,756,265.00 | 1,488,341.98 | 1,226,344.76 | 1,203,380.51 |
| FUNCTION 5211 TOTAL | INTEREST LONG TERM DEBT | 4,988,763.00 | 5,309,412.50 | 5,619,802.50 | 6,091,439.25 |
| FUNCTION 5231 TOTAL | INTEREST LEASE PURCH AGRMNT | 610,787.00 | 639,542.80 | 714,971.55 | 385,212.23 |
| FUNCTION 5311 TOTAL | FEES LONG TERM DEBT | 8,000.00 | 162,009.60 | 7,097.00 | 144,288.90 |
| FUNCTION 5331 TOTAL | FEES LEASE PURCHASE | 4,000.00 | 3,180.00 | 6,180.00 | 1,840.00 |

Expenditure Schedule

By Object and Fund

Notes:

The prior year financial data presented as comparative data is year-to-date as the budget document is presented prior to June 30 and the close of the previous 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 OBJECT AND FUND

| Account Code | Account Description | Budget Proposed | 1st Prior Year Actual | 2nd Prior Year Actual | 3rd Prior Year Actual |
|--------------------|-------------------------------------|-----------------------|--------------------------|--------------------------|--------------------------|
| GRAND TOTAL | | 107,390,054.00 | 122,217,717.76 | 126,918,389.69 | 190,364,189.94 |
| OBJECT 6111 TOTAL | Certificated Regular Salaries | 581,086.00 | 571,901.29 | 559,899.87 | 517,700.14 |
| OBJECT 6131 TOTAL | Supplemental Pay | 275,645.00 | 320,399.98 | 349,323.12 | 336,004.17 |
| OBJECT 6151 TOTAL | Classified Regular Salaries | 11,375,841.00 | 10,232,100.47 | 9,931,422.18 | 9,174,794.32 |
| OBJECT 6152 TOTAL | Instructional Aide Salary | 525,688.00 | 490,341.23 | 485,446.05 | 227,342.29 |
| OBJECT 6153 TOTAL | Classified Substitute Salary | 199,500.00 | 196,289.12 | 152,197.11 | 132,940.94 |
| OBJECT 6161 TOTAL | Classified Part-time Salary | 2,332,485.00 | 2,313,758.58 | 1,577,467.22 | 1,384,186.52 |
| OBJECT 6171 TOTAL | CCRP Pay | 41,750.00 | 45,320.00 | 38,188.51 | 15,407.60 |
| OBJECT 6211 TOTAL | PSRS | 140,961.00 | 142,231.45 | 147,174.92 | 134,980.86 |
| OBJECT 6221 TOTAL | PEERS | 1,017,985.00 | 918,211.70 | 866,105.73 | 777,690.33 |
| OBJECT 6231 TOTAL | FICA | 875,973.00 | 794,029.62 | 726,946.29 | 650,826.20 |
| OBJECT 6232 TOTAL | Medicare | 217,112.00 | 199,152.32 | 183,874.63 | 165,365.73 |
| OBJECT 6241 TOTAL | Med Dent Life Ins | 1,529,999.00 | 1,548,364.95 | 1,547,085.07 | 1,531,989.90 |
| OBJECT 6261 TOTAL | Workmans Compensation Insurance | 365,000.00 | 352,840.00 | 260,520.00 | 267,583.00 |
| OBJECT 6271 TOTAL | Unemployment Compensation | 5,000.00 | 8,717.60 | 3,761.58 | 3,423.83 |
| OBJECT 6291 TOTAL | Other Benefits | 93,100.00 | 96,436.02 | 83,142.30 | 71,525.99 |
| OBJECT 6311 TOTAL | Purchased Instructional Services | 816,450.00 | 690,726.23 | 674,420.54 | 769,352.84 |
| OBJECT 6312 TOTAL | Instr Prgm Impr Services | 45,807.00 | 46,593.68 | 70,807.38 | 133,924.00 |
| OBJECT 6314 TOTAL | Employment & Background Checks | 12,000.00 | 13,366.32 | 11,825.61 | 9,500.74 |
| OBJECT 6315 TOTAL | Audit Services | 13,750.00 | 12,400.00 | 12,100.00 | 11,800.00 |
| OBJECT 6316 TOTAL | Data Process & Tech Rel Services | - | - | 3,000.00 | - |
| OBJECT 6317 TOTAL | Legal Services | 75,000.00 | 114,835.76 | 177,229.02 | 72,585.30 |
| OBJECT 6318 TOTAL | Election Services | 25,000.00 | 29,270.90 | 24,695.21 | 20,054.99 |
| OBJECT 6319 TOTAL | Professional Services | 4,877,801.00 | 4,497,537.68 | 4,413,525.94 | 3,754,615.20 |
| OBJECT 6331 TOTAL | Cleaning Services | 350,000.00 | 440,580.51 | 31,108.80 | - |
| OBJECT 6332 TOTAL | Repairs & Maintenance | 801,533.00 | 1,240,734.04 | 732,096.03 | 856,293.17 |
| OBJECT 6333 TOTAL | Building & Land Rentals | 27,540.00 | 86,686.77 | 82,873.13 | 83,550.61 |
| OBJECT 6334 TOTAL | Equipment Rental | 66,750.00 | 72,805.20 | 30,194.70 | 5,590.20 |
| OBJECT 6335 TOTAL | Water & Sewer | 357,500.00 | 401,806.48 | 356,934.49 | 369,607.83 |
| OBJECT 6336 TOTAL | Trash Removal | 136,000.00 | 140,911.66 | 96,163.48 | 94,971.92 |
| OBJECT 6337 TOTAL | Tech Repairs & Maint | 564,291.00 | 809,037.19 | 325,853.16 | 489,091.42 |
| OBJECT 6338 TOTAL | Tech Equipment Lease Rent | 78,497.00 | 78,495.77 | 43,228.62 | 43,228.62 |
| OBJECT 6339 TOTAL | Other Property Services | 55,000.00 | 17,689.00 | 32,102.00 | 28,358.00 |
| OBJECT 6341 TOTAL | Contracted Pupil Transp-Route | 3,000,000.00 | 2,658,201.64 | 2,635,212.12 | 2,502,520.71 |
| OBJECT 6342 TOTAL | Contracted Pupil Transp - non route | 351,564.00 | 378,154.11 | 328,665.67 | 215,108.60 |
| OBJECT 6343 TOTAL | Conv, Mtgs & Travel | 292,507.00 | 462,935.77 | 459,500.30 | 412,506.32 |
| OBJECT 6349 TOTAL | Other Transportation Services | - | 372.54 | 256.41 | 19,120.86 |
| OBJECT 6351 TOTAL | Property Insurance | 575,000.00 | 438,450.00 | 379,417.00 | 352,928.00 |
| OBJECT 6352 TOTAL | Liability Insurance | 355,000.00 | 372,541.34 | 408,068.60 | 377,796.00 |
| OBJECT 6353 TOTAL | Fidelity Bond Premiums | 100.00 | 100.00 | 100.00 | 100.00 |
| OBJECT 6359 TOTAL | Judgements Against or Settlements | - | 7.93 | 10,495.14 | 17,830.41 |
| OBJECT 6361 TOTAL | Communication | 274,809.00 | 425,205.95 | 262,872.06 | 271,298.22 |
| OBJECT 6362 TOTAL | Advertising | 8,500.00 | 7,829.99 | 11,853.66 | 7,745.75 |
| OBJECT 6363 TOTAL | Printing & Binding | 36,215.00 | 15,443.13 | 31,102.69 | 28,550.48 |
| OBJECT 6371 TOTAL | Dues & Memberships | 114,809.00 | 84,425.20 | 73,787.82 | 69,532.50 |
| OBJECT 6391 TOTAL | Other Purchased Services | 410,481.00 | 714,153.90 | 533,126.58 | 306,753.10 |
| OBJECT 6398 TOTAL | Other Expense | - | 6,074.45 | 1,776.58 | 40,533.24 |
| OBJECT 6411 TOTAL | Supplies | 2,318,567.00 | 2,671,590.38 | 2,665,464.42 | 2,292,012.49 |
| OBJECT 6412 TOTAL | Tech Supplies | 1,196,807.00 | 1,284,033.30 | 1,149,329.60 | 1,488,973.61 |
| OBJECT 6431 TOTAL | Textbooks-Print & Electronic media | 440,035.00 | 1,257,855.41 | 320,279.96 | 188,377.01 |
| OBJECT 6441 TOTAL | Library Books | 47,920.00 | 58,976.47 | 56,723.42 | 50,266.50 |
| OBJECT 6451 TOTAL | Resource Materials | 1,560.00 | 398.23 | 507.07 | 1,951.45 |
| OBJECT 6481 TOTAL | Electric | 1,100,000.00 | 1,163,392.41 | 1,127,414.07 | 1,206,967.38 |

| | | | | | |
|-------------------|-----------------------------------|---------------|---------------|---------------|---------------|
| OBJECT 6482 TOTAL | Natural Gas | 300,000.00 | 215,897.61 | 325,758.06 | 307,834.82 |
| OBJECT 6486 TOTAL | Gasoline/Diesel | 45,000.00 | 43,229.15 | 46,071.44 | 42,081.33 |
| FUND 100 TOTAL | General Fund | 38,748,918.00 | 39,182,840.43 | 34,858,495.36 | 32,335,075.44 |
| OBJECT 6111 TOTAL | Certificated Regular Salaries | 34,183,119.00 | 33,067,593.85 | 32,027,114.93 | 31,354,823.58 |
| OBJECT 6112 TOTAL | Certificated Administrator Salary | 4,764,175.00 | 4,527,633.35 | 4,021,373.08 | 3,946,690.97 |
| OBJECT 6121 TOTAL | Substitutes | 645,575.00 | 721,764.67 | 741,018.11 | 582,235.46 |
| OBJECT 6131 TOTAL | Supplemental Pay | 1,281,449.00 | 1,362,808.89 | 1,128,459.45 | 1,171,729.67 |
| OBJECT 6141 TOTAL | CSRP Pay | 1,214,618.00 | 639,675.31 | 613,344.83 | 648,697.05 |
| OBJECT 6152 TOTAL | Instructional Aide Salary | 464,149.00 | 343,436.36 | 374,469.34 | 583,046.82 |
| OBJECT 6153 TOTAL | Classified Substitute Salary | 5,500.00 | 5,404.75 | 88.00 | 1,947.50 |
| OBJECT 6211 TOTAL | PSRS | 6,497,080.00 | 6,243,616.33 | 5,980,194.23 | 5,905,361.02 |
| OBJECT 6221 TOTAL | PEERS | 26,235.00 | 25,204.95 | 20,233.08 | 14,979.05 |
| OBJECT 6231 TOTAL | FICA | 70,389.00 | 82,194.13 | 83,502.65 | 82,415.85 |
| OBJECT 6232 TOTAL | Medicare | 613,446.00 | 565,166.91 | 540,504.25 | 531,456.67 |
| OBJECT 6241 TOTAL | Med Dent Life Ins | 4,713,501.00 | 4,385,544.21 | 4,263,072.68 | 4,370,866.53 |
| OBJECT 6291 TOTAL | Other Benefits | 81,125.00 | 83,122.80 | 71,573.86 | 65,789.52 |
| OBJECT 6319 TOTAL | Professional Services | - | - | - | - |
| OBJECT 6398 TOTAL | Other Expense | - | - | - | - |
| FUND 200 TOTAL | Special Revenue Fund | 54,560,361.00 | 52,053,166.51 | 49,864,948.49 | 49,260,039.69 |
| OBJECT 6398 TOTAL | Other Expense | - | - | - | - |
| OBJECT 6611 TOTAL | Principal Bonds | 6,005,000.00 | 8,065,000.00 | 9,885,000.00 | 52,290,000.00 |
| OBJECT 6621 TOTAL | Interest Bonds | 4,988,763.00 | 5,309,412.50 | 5,619,802.50 | 6,091,439.25 |
| OBJECT 6631 TOTAL | Fees Bonds | 8,000.00 | 3,950.38 | 7,097.00 | 144,288.90 |
| FUND 300 TOTAL | Debt Service Fund | 11,001,763.00 | 13,378,362.88 | 15,511,899.50 | 58,525,728.15 |
| OBJECT 6398 TOTAL | Other Expense | - | - | - | - |
| OBJECT 6511 TOTAL | Land | - | 750.00 | - | 548,956.50 |
| OBJECT 6521 TOTAL | Buildings & Bldg Improvements | 175,000.00 | 1,650,460.42 | 1,717,721.33 | 706,210.11 |
| OBJECT 6531 TOTAL | Site Improv & non-bldg Improv | - | 376,981.19 | 261,397.66 | 112,128.65 |
| OBJECT 6541 TOTAL | Equipment & Furniture | 146,000.00 | 1,631,329.57 | 339,087.37 | 711,452.84 |
| OBJECT 6542 TOTAL | Instructional Equipment | 54,000.00 | 18,608.95 | 294,752.68 | 191,489.41 |
| OBJECT 6543 TOTAL | Technology Hardware | 215,400.00 | 481,037.32 | 715,580.89 | 365,128.28 |
| OBJECT 6544 TOTAL | Technology Software | 7,560.00 | 43,144.00 | 11,000.00 | 39,070.00 |
| OBJECT 6551 TOTAL | Vehicles | 110,000.00 | 93,875.38 | - | - |
| OBJECT 6613 TOTAL | Principal Lease Purchase (COPs) | 1,756,265.00 | 1,488,341.98 | 1,226,344.76 | 1,203,380.51 |
| OBJECT 6623 TOTAL | Interest Lease Purchase (COPs) | 610,787.00 | 639,542.80 | 714,971.55 | 385,212.23 |
| OBJECT 6633 TOTAL | Fees Lease Purchase | 4,000.00 | 3,180.00 | 6,180.00 | 1,840.00 |
| FUND 400 TOTAL | Capital Projects Fund | 3,079,012.00 | 6,427,251.61 | 5,287,036.24 | 4,264,868.53 |
| OBJECT 6521 TOTAL | Buildings & Bldg Improvements | - | 8,075,758.57 | 20,253,480.58 | 45,503,720.06 |
| OBJECT 6531 TOTAL | Site Improv & non-bldg Improv | - | 1,729,753.07 | 262,200.00 | - |
| OBJECT 6541 TOTAL | Equipment & Furniture | - | 186,272.20 | 880,329.52 | 474,758.07 |
| OBJECT 6543 TOTAL | Technology Hardware | - | - | - | - |
| OBJECT 6631 TOTAL | Fees Bonds | - | 158,059.22 | - | - |
| FUND 419 TOTAL | Prop R 2019 | - | 10,149,843.06 | 21,396,010.10 | 45,978,478.13 |
| OBJECT 6521 TOTAL | Buildings & Bldg Improvements | - | 1,026,253.27 | - | - |
| OBJECT 6531 TOTAL | Site Improv & non-bldg Improv | - | - | - | - |
| FUND 424 TOTAL | Prop 2024 | - | 1,026,253.27 | - | - |

Revenue and Expenditure Schedule

All Funds

Expense/Revenue Report 2024/2025

| REVENUES | Budget Proposed |
|--|----------------------|
| Fund 100 - General Fund | |
| 5111 Current Year Taxes | 23,000,000.00 |
| 5112 Delinquent Taxes | 0.00 |
| 5113 Sales Tax / Prop C | 5,272,608.00 |
| 5114 Financial Inst. Tax | 100,000.00 |
| 5115 M & M Surtax | 1,000,000.00 |
| 5141 Interest - Banking / Other | 620,000.00 |
| 5151 Food Services, Program Students | 1,174,857.00 |
| 5161 Non Prog Adult Meals | 3,000.00 |
| 5165 Food Services, Non Program | 1,359,294.00 |
| 5171 Admissions | 50,000.00 |
| 5173 Student organization dues/fees | 3,000.00 |
| 5179 Other Student Activity | 0.00 |
| 5181 School Age Childcare & Daycare | 2,800,500.00 |
| 5182 ECE Preschool Tuition | 2,725,000.00 |
| 5191 Rentals | 110,000.00 |
| 5198 Other Local Revenue | 182,500.00 |
| 5221 State Assessed Railroad & Utilities | 450,000.00 |
| 5222 County Stock Insurance | 10,000.00 |
| 5312 Transportation | 1,450,000.00 |
| 5319 Basic Formula Classroom Trust | 4,000,000.00 |
| 5324 PAT Entitlement | 300,000.00 |
| 5333 Food Service | 15,490.00 |
| 5369 Residential Public Placement | 11,000.00 |
| 5397 Other State | 1,500,000.00 |
| 5412 Medicaid | 60,000.00 |
| 5427 Perkins Basic Grant Career Ed | 0.00 |
| 5445 School Lunch Program | 531,123.00 |
| 5446 School Breakfast Program | 56,963.00 |
| 5448 School Snack Program | 13,000.00 |
| 5451 Title I | 213,100.00 |
| 5461 Title IV | 15,634.00 |
| 5462 Title III | 46,580.00 |
| 5465 Title II.A | 119,500.00 |
| 5651 Sales of Property | 0.00 |
| Total Fund 100 | 47,193,149.00 |
| Fund 200 - Special Revenue Fund | |
| 5111 Current Year Taxes | 32,500,000.00 |
| 5112 Delinquent Taxes | 0.00 |
| 5113 Sales Tax / Prop C | 5,272,608.00 |
| 5114 Financial Inst. Tax | 150,000.00 |
| 5115 M & M Surtax | 1,450,000.00 |

| | | |
|------|-------------------------------------|--------------|
| 5141 | Interest - Banking / Other | 505,000.00 |
| 5211 | Fines & Forfeitures | 75,000.00 |
| 5221 | State Assessed Railroad & Utilities | 645,000.00 |
| 5222 | County Stock Insurance | 15,000.00 |
| 5311 | Basic Formula State Aid | 9,000,000.00 |
| 5811 | Tuition Other LEAs Regular Term | 325,500.00 |
| 5831 | Contracted Educ Serv From Other LEA | 60,000.00 |

Total Fund 200 49,998,108.00

Fund 300 - Debt Service Fund

| | | |
|------|-------------------------------------|---------------|
| 5111 | Current Year Taxes | 16,000,000.00 |
| 5112 | Delinquent Taxes | 0.00 |
| 5141 | Interest - Banking / Other | 415,000.00 |
| 5221 | State Assessed Railroad & Utilities | 325,000.00 |

Total Fund 300 16,740,000.00

Fund 400 - Capital Projects Fund

| | | |
|------|-------------------------------------|-----------|
| 5141 | Interest - Banking / Other | 0.00 |
| 5112 | Delinquent Taxes | 0.00 |
| 5221 | State Assessed Railroad & Utilities | 0.00 |
| 5651 | Sales of Property | 25,000.00 |

Total Fund 400 25,000.00

Total of Revenues 113,956,257.00

EXPENSES

Fund 100 - General Fund

| | | |
|------|----------------------------------|---------------|
| 6111 | Certificated Regular Salaries | 581,086.00 |
| 6131 | Supplemental Pay | 275,645.00 |
| 6151 | Classified Regular Salaries | 11,375,841.00 |
| 6152 | Instructional Aide Salary | 525,688.00 |
| 6153 | Classified Substitute Salary | 199,500.00 |
| 6161 | Classified Part-time Salary | 2,332,485.00 |
| 6171 | CCRP Pay | 41,750.00 |
| 6211 | PSRS | 140,961.00 |
| 6221 | PEERS | 1,017,985.00 |
| 6231 | FICA | 875,973.00 |
| 6232 | Medicare | 217,112.00 |
| 6241 | Med Dent Life Ins | 1,529,999.00 |
| 6261 | Workmans Compensation Insurance | 365,000.00 |
| 6271 | Unemployment Compensation | 5,000.00 |
| 6291 | Other Benefits | 93,100.00 |
| 6311 | Purchased Instructional Services | 816,450.00 |
| 6312 | Instr Prgm Impr Services | 45,807.00 |
| 6314 | Employment & Background Checks | 12,000.00 |
| 6315 | Audit Services | 13,750.00 |
| 6317 | Legal Services | 75,000.00 |
| 6318 | Election Services | 25,000.00 |

| | | |
|------|-------------------------------------|----------------------|
| 6319 | Professional Services | 4,877,801.00 |
| 6331 | Cleaning Services | 350,000.00 |
| 6332 | Repairs & Maintenance | 801,533.00 |
| 6333 | Building & Land Rentals | 27,540.00 |
| 6334 | Equipment Rental | 66,750.00 |
| 6335 | Water & Sewer | 357,500.00 |
| 6336 | Trash Removal | 136,000.00 |
| 6337 | Tech Repairs & Maint | 564,291.00 |
| 6338 | Tech Equipment Lease Rent | 78,497.00 |
| 6339 | Other Property Services | 55,000.00 |
| 6341 | Contracted Pupil Transp-Route | 3,000,000.00 |
| 6342 | Contracted Pupil Transp - non route | 351,564.00 |
| 6343 | Conv, Mtgs & Travel | 292,507.00 |
| 6351 | Property Insurance | 575,000.00 |
| 6352 | Liability Insurance | 355,000.00 |
| 6353 | Fidelity Bond Premiums | 100.00 |
| 6361 | Communication | 274,809.00 |
| 6362 | Advertising | 8,500.00 |
| 6363 | Printing & Binding | 36,215.00 |
| 6371 | Dues & Memberships | 114,809.00 |
| 6391 | Other Purchased Services | 410,481.00 |
| 6411 | Supplies | 2,318,567.00 |
| 6412 | Tech Supplies | 1,196,807.00 |
| 6431 | Textbooks-Print & Electronic media | 440,035.00 |
| 6441 | Library Books | 47,920.00 |
| 6451 | Resource Materials | 1,560.00 |
| 6481 | Electric | 1,100,000.00 |
| 6482 | Natural Gas | 300,000.00 |
| 6486 | Gasoline/Diesel | 45,000.00 |
| | Total Fund 100 | 38,748,918.00 |

Fund 200 - Special Revenue Fund

| | | |
|------|-----------------------------------|----------------------|
| 6111 | Certificated Regular Salaries | 34,183,119.00 |
| 6112 | Certificated Administrator Salary | 4,764,175.00 |
| 6121 | Substitutes | 645,575.00 |
| 6131 | Supplemental Pay | 1,281,449.00 |
| 6141 | CSRP Pay | 1,214,618.00 |
| 6152 | Instructional Aide Salary | 464,149.00 |
| 6153 | Classified Substitute Salary | 5,500.00 |
| 6211 | PSRS | 6,497,080.00 |
| 6221 | PEERS | 26,235.00 |
| 6231 | FICA | 70,389.00 |
| 6232 | Medicare | 613,446.00 |
| 6241 | Med Dent Life Ins | 4,713,501.00 |
| 6291 | Other Benefits | 81,125.00 |
| | Total Fund 200 | 54,560,361.00 |

Fund 300 - Debt Service Fund

| | | |
|------|-----------------|--------------|
| 6611 | Principal Bonds | 6,005,000.00 |
| 6621 | Interest Bonds | 4,988,763.00 |
| 6631 | Fees Bonds | 8,000.00 |

Total Fund 300 11,001,763.00

Fund 400 - Capital Projects Fund

| | | |
|------|---------------------------------|--------------|
| 6521 | Buildings & Bldg Improvements | 175,000.00 |
| 6541 | Equipment & Furniture | 146,000.00 |
| 6542 | Instructional Equipment | 54,000.00 |
| 6543 | Technology Hardware | 215,400.00 |
| 6544 | Technology Software | 7,560.00 |
| 6551 | Vehicles | 110,000.00 |
| 6613 | Principal Lease Purchase (COPs) | 1,756,265.00 |
| 6623 | Interest Lease Purchase (COPs) | 610,787.00 |
| 6633 | Fees Lease Purchase | 4,000.00 |

Total Fund 400 3,079,012.00

Total of Expenses 107,390,054.00

Revenue over (under) Expenses **6,566,203.00**

Fiduciary (Student Activities)

Included in General Fund Balances

Activity Account Detail Information for All Year

| Club Code | Description | Opening Bal. | Revenues | Expenses | Closing Bal. | Encumbrance | Unposted | Proj. Balance | Rollover Bal. |
|------------|--------------------------|--------------|------------|------------|--------------|-------------|----------|---------------|---------------|
| 0000-00052 | AUDITORIUM CONCESSIONS | 0.00 | 562.57 | 585.88 | (23.31) | 0.00 | 0.00 | (23.31) | Y |
| 0000-07901 | CO SODA | 19,278.47 | 0.00 | 1,062.56 | 18,215.91 | 823.68 | 0.00 | 17,392.23 | Y |
| 0000-07902 | CENTRAL OFFICE UNCLAIMED | 908.20 | 6,074.45 | 6,074.45 | 908.20 | 0.00 | 0.00 | 908.20 | Y |
| 0000-07904 | CR/SUNSET HILLS ROTARY S | 230.23 | 0.00 | 0.00 | 230.23 | 0.00 | 0.00 | 230.23 | Y |
| 0000-07905 | LINDBERGH LIGHTS THE WAY | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | N |
| 0000-07906 | LINDBERGH LEADERS | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | Y |
| 0000-07907 | COMM REL SR ASSOCIATES | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | Y |
| 0000-07908 | TECH INSURANCE - ONE TO | 190,818.06 | 73,383.16 | 40,064.63 | 224,136.59 | 0.00 | 57.90 | 224,194.49 | Y |
| 1050-00201 | HS CLEARING | 7,242.16 | 2,102.40 | 1,986.58 | 7,357.98 | 0.00 | 621.00 | 7,978.98 | Y |
| 1050-00202 | HS GRADUATION | 18,597.47 | 0.00 | 3,398.50 | 15,198.97 | 0.00 | 0.00 | 15,198.97 | Y |
| 1050-00203 | HS 12TH GRADE | 29,494.18 | 9,603.24 | 3,862.20 | 35,235.22 | 217.80 | 0.00 | 35,017.42 | Y |
| 1050-00204 | HS 11TH GRADE | 0.00 | 62,155.92 | 50,300.88 | 11,855.04 | 0.00 | 0.00 | 11,855.04 | Y |
| 1050-00205 | HS NATL ENGLISH HONOR SO | 269.55 | 0.00 | 0.00 | 269.55 | 0.00 | 0.00 | 269.55 | Y |
| 1050-00206 | HS FBLA | 8,713.13 | 8,495.84 | 9,768.11 | 7,440.86 | 0.00 | 0.00 | 7,440.86 | Y |
| 1050-00207 | HS DRAMA | 3,770.24 | 10,027.58 | 12,117.64 | 1,680.18 | 0.00 | 0.00 | 1,680.18 | Y |
| 1050-00208 | HS RENAISSANCE | 8,267.70 | 1,972.00 | 1,950.20 | 8,289.50 | 0.00 | 0.00 | 8,289.50 | Y |
| 1050-00209 | HS MUSICAL | 17,587.20 | 17,647.08 | 9,013.31 | 26,220.97 | 0.00 | 0.00 | 26,220.97 | Y |
| 1050-00210 | HS FINES & FEES | 5,910.25 | 1,836.91 | 656.61 | 7,090.55 | 0.00 | 0.00 | 7,090.55 | Y |
| 1050-00211 | HS HONOR SOCIETY | 460.93 | 1,085.00 | 1,206.78 | 339.15 | 0.00 | 0.00 | 339.15 | Y |
| 1050-00212 | HS LETTERMENS | 43,163.27 | 29,820.95 | 53,179.12 | 19,805.10 | 487.43 | 352.00 | 19,669.67 | Y |
| 1050-00213 | HS LIBRARY FINES | 3,432.35 | 561.78 | 187.10 | 3,807.03 | 0.00 | 0.00 | 3,807.03 | Y |
| 1050-00214 | HS ROBOTICS | 696.68 | 285.00 | 304.00 | 677.68 | 0.00 | 0.00 | 677.68 | Y |
| 1050-00215 | HS CHARACTER EDUCATION | 0.00 | 385.00 | 44.98 | 340.02 | 0.00 | 0.00 | 340.02 | Y |
| 1050-00216 | HS SHOP FEES | 564.35 | 495.00 | 0.00 | 1,059.35 | 0.00 | 0.00 | 1,059.35 | Y |
| 1050-00217 | HS STUDENT COUNCIL | 20,663.67 | 50,908.06 | 58,000.15 | 13,571.58 | 217.99 | 0.00 | 13,353.59 | Y |
| 1050-00218 | HS SCIENCE OLYMPIAD | 360.00 | 295.00 | 475.27 | 179.73 | 0.00 | 0.00 | 179.73 | Y |
| 1050-00219 | HS YEARBOOK/NEWSPAPER | 72,821.24 | 56,014.72 | 83,360.01 | 45,475.95 | 0.00 | 0.00 | 45,475.95 | Y |
| 1050-00220 | HS FACS | 4,566.82 | 525.00 | 926.92 | 4,164.90 | 0.00 | 0.00 | 4,164.90 | Y |
| 1050-00221 | HS BAND | 12,330.79 | 12,165.51 | 5,739.22 | 18,757.08 | 0.00 | 0.00 | 18,757.08 | Y |
| 1050-00222 | HS LOCK FUND | 949.95 | 420.00 | 0.00 | 1,369.95 | 0.00 | 0.00 | 1,369.95 | Y |
| 1050-00223 | HS POM PON | 71,720.01 | 144,372.47 | 124,948.02 | 91,144.46 | 3,050.00 | 1,865.00 | 89,959.46 | Y |
| 1050-00224 | HS G CROSS COUNTRY | 180.00 | 0.00 | 0.00 | 180.00 | 0.00 | 69.00 | 249.00 | Y |
| 1050-00225 | HS MUSIC | 1,550.00 | 0.00 | 0.00 | 1,550.00 | 0.00 | 0.00 | 1,550.00 | Y |
| 1050-00226 | HS INTERACT CLUB | 2,775.42 | 0.00 | 0.00 | 2,775.42 | 0.00 | 0.00 | 2,775.42 | Y |
| 1050-00227 | HS CHEERLEADERS | 36,065.31 | 14,952.30 | 21,503.65 | 29,513.96 | 2,225.00 | 0.00 | 27,288.96 | Y |
| 1050-00228 | HS CHADS | 227.40 | 0.00 | 198.89 | 28.51 | 0.00 | 0.00 | 28.51 | Y |
| 1050-00229 | HS FOOTBALL | 99.12 | 2,050.00 | 0.00 | 2,149.12 | 0.00 | 0.00 | 2,149.12 | Y |
| 1050-00230 | HS BOYS BASKETBALL | 19.74 | 0.00 | 0.00 | 19.74 | 0.00 | 0.00 | 19.74 | Y |
| 1050-00231 | HS GIRLS SOCCER | 11,881.62 | 5,732.98 | 14,154.67 | 3,459.93 | 0.00 | 910.00 | 4,369.93 | Y |
| 1050-00232 | HS KEY CLUB | 477.06 | 955.00 | 866.43 | 565.63 | 0.00 | 0.00 | 565.63 | Y |
| 1050-00233 | HS SENIOR FUND | 508.80 | 47.50 | 515.00 | 41.30 | 0.00 | 0.00 | 41.30 | Y |
| 1050-00234 | HS SCIENCE ACTIVITY | 127.83 | 0.00 | 0.00 | 127.83 | 0.00 | 0.00 | 127.83 | Y |
| 1050-00235 | HS PARKING FEES | 124,839.45 | 71,037.84 | (2,838.20) | 198,715.49 | 0.00 | 84.99 | 198,800.48 | Y |
| 1050-00236 | HS GOLF | 4,488.27 | 13,944.99 | 8,469.10 | 9,964.16 | 0.00 | 0.00 | 9,964.16 | Y |
| 1050-00237 | HS GIRLS BASKETBALL | 13,350.69 | 26,999.44 | 23,502.79 | 16,847.34 | 1,450.00 | 0.00 | 15,397.34 | Y |
| 1050-00238 | HS ENVIRONMENTAL CLUB | 24.12 | 0.00 | 0.00 | 24.12 | 0.00 | 0.00 | 24.12 | Y |
| 1050-00239 | HS LINK CREW | 2,408.48 | 1,379.96 | 2,148.25 | 1,640.19 | 0.00 | 0.00 | 1,640.19 | Y |
| 1050-00240 | HS RACQUETBALL | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | Y |
| 1050-00241 | HS HOSA | (29.52) | 5,487.64 | 4,568.04 | 890.08 | 0.00 | 0.00 | 890.08 | Y |
| 1050-00242 | HS PAC | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | Y |
| 1050-00243 | HS SODA | 2,731.42 | 2,711.86 | 4,729.80 | 713.48 | 0.00 | 0.00 | 713.48 | Y |
| 1050-00244 | HS GERMAN | 1,106.74 | 2,919.51 | 2,958.17 | 1,068.08 | 0.00 | 0.00 | 1,068.08 | Y |
| 1050-00245 | HS GIRLS VOLLEYBALL | 1,400.71 | 11,687.80 | 7,359.02 | 5,729.49 | 0.00 | 245.00 | 5,974.49 | Y |
| 1050-00246 | HS WRESTLING | 100.00 | 0.00 | 0.00 | 100.00 | 0.00 | 0.00 | 100.00 | Y |
| 1050-00247 | HS ENTREPRENEUR | 575.00 | 0.00 | 0.00 | 575.00 | 0.00 | 0.00 | 575.00 | Y |
| 1050-00248 | HS SPANISH HONORS | 174.58 | 130.00 | 49.46 | 255.12 | 0.00 | 0.00 | 255.12 | Y |
| 1050-00249 | HS FRENCH EXCHANGE | 364.45 | 1,267.00 | 1,505.89 | 125.56 | 0.00 | 0.00 | 125.56 | Y |
| 1050-00250 | HS ACADEMY | 9,822.89 | 5,991.50 | 6,327.57 | 9,486.82 | 0.00 | 0.00 | 9,486.82 | Y |
| 1050-00251 | HS VOCAL MUSIC | 15,675.61 | 3,470.00 | 5,559.17 | 13,586.44 | 1,000.00 | 0.00 | 12,586.44 | Y |
| 1050-00252 | HS STRINGS | 2,863.07 | 4,327.23 | 3,338.62 | 3,851.68 | 6,000.00 | 0.00 | (2,148.32) | Y |
| 1050-00253 | HS BASEBALL | 0.00 | 129.00 | 0.00 | 129.00 | 0.00 | 0.00 | 129.00 | Y |
| 1050-00254 | HS HISTORY ACTIVITY | 7.71 | 0.00 | 0.00 | 7.71 | 0.00 | 0.00 | 7.71 | Y |
| 1050-00255 | HS PE ACTIVITY | 471.89 | 0.00 | 0.00 | 471.89 | 0.00 | 0.00 | 471.89 | Y |
| 1050-00256 | HS ATHLETIC DIRECTOR | 1,513.35 | 0.00 | 0.00 | 1,513.35 | 0.00 | 0.00 | 1,513.35 | Y |
| 1050-00257 | HS SOFTBALL | 47.14 | 0.00 | 0.00 | 47.14 | 0.00 | 0.00 | 47.14 | Y |
| 1050-00258 | HS LIFE WEEKEND | 3,665.03 | 0.00 | 0.00 | 3,665.03 | 0.00 | 0.00 | 3,665.03 | Y |
| 1050-00259 | HS TENNIS | 4,694.92 | 3,202.00 | 2,173.51 | 5,723.41 | 0.00 | 0.00 | 5,723.41 | Y |
| 1050-00260 | HS BOYS ACQUATICS | 4,971.68 | 9,255.00 | 9,486.00 | 5,010.68 | 0.00 | 0.00 | 5,010.68 | Y |
| 1050-00261 | HS DECA | 2,731.72 | 12,545.89 | 13,788.05 | 1,489.56 | 0.00 | 0.00 | 1,489.56 | Y |
| 1050-00262 | HS FALL PLAY | 8,013.21 | 6,593.65 | 3,507.08 | 11,099.78 | 121.95 | 0.00 | 10,977.83 | Y |
| 1050-00263 | HS SPRING PLAY | 3,950.97 | 3,819.82 | 803.05 | 6,967.74 | 0.00 | 0.00 | 6,967.74 | Y |
| 1050-00264 | HS GIRLS SWIM | 823.21 | 3,661.00 | 3,423.81 | 1,060.40 | 0.00 | 0.00 | 1,060.40 | Y |

Activity Account Detail Information for All Year

| Club Code | Description | Opening Bal. | Revenues | Expenses | Closing Bal. | Encumbrance | Unposted | Proj. Balance | Rollover Bal. |
|------------|--------------------------|--------------|------------|------------|--------------|-------------|----------|---------------|---------------|
| 1050-00265 | HS AP ENVIRON SCIENCE | 96.23 | 1,250.00 | 1,346.23 | 0.00 | 0.00 | 0.00 | 0.00 | Y |
| 1050-00266 | HS AP IB HONORS | 43,809.51 | 109,870.72 | 102,148.42 | 51,531.81 | 0.00 | 0.00 | 51,531.81 | Y |
| 1050-00267 | HS SUMMER BAND | 148.38 | 0.00 | 0.00 | 148.38 | 0.00 | 0.00 | 148.38 | Y |
| 1050-00268 | HS MUSIC HONOR SOCIETY | 60.00 | 1,150.52 | 1,345.00 | (134.48) | 0.00 | 0.00 | (134.48) | Y |
| 1050-00269 | HS ORCHESTRA | 896.76 | 1,049.00 | 1,542.45 | 403.31 | 0.00 | 0.00 | 403.31 | Y |
| 1050-00270 | HS PSAT/ACT TESTING | 35,182.08 | 24,056.58 | 19,202.45 | 40,036.21 | 0.00 | 0.00 | 40,036.21 | Y |
| 1050-00271 | HS MADRIGAL SWINGERS | 647.59 | 200.00 | 211.00 | 636.59 | 0.00 | 0.00 | 636.59 | Y |
| 1050-00272 | HS MATH CLUB | 0.00 | 180.00 | 0.00 | 180.00 | 0.00 | 0.00 | 180.00 | Y |
| 1050-00273 | HS GIRLS LACROSSE | 3,272.30 | 2,553.26 | 3,055.48 | 2,770.08 | 0.00 | 0.00 | 2,770.08 | Y |
| 1050-00274 | HS FIELD HOCKEY | 787.86 | 5,602.83 | 4,471.19 | 1,919.50 | 0.00 | 0.00 | 1,919.50 | Y |
| 1050-00275 | HS FCCLA | 277.00 | 76.00 | 234.00 | 119.00 | 0.00 | 0.00 | 119.00 | Y |
| 1050-00276 | HS GREEN MACHINE | 1,140.92 | 0.00 | 0.00 | 1,140.92 | 0.00 | 0.00 | 1,140.92 | Y |
| 1050-00277 | HS LITERATURE CLUB | 332.64 | 236.00 | 0.00 | 568.64 | 0.00 | 0.00 | 568.64 | Y |
| 1050-00278 | HS BOYS SOCCER | 2,805.78 | 1,527.00 | 1,441.22 | 2,891.56 | 539.98 | 985.00 | 3,336.58 | Y |
| 1050-00279 | HS BOYS VOLLEYBALL | 5,056.63 | 8,608.70 | 6,590.07 | 7,075.26 | 724.00 | 1,380.00 | 7,731.26 | Y |
| 1050-00280 | HS ARTS | 0.00 | 441.00 | 441.00 | 0.00 | 0.00 | 0.00 | 0.00 | Y |
| 1050-00281 | HS TACS (Travel and Cult | 90.02 | 0.00 | 67.31 | 22.71 | 0.00 | 0.00 | 22.71 | Y |
| 1050-00282 | HS RAD | 1,272.27 | 0.00 | 0.00 | 1,272.27 | 0.00 | 0.00 | 1,272.27 | Y |
| 1050-00283 | HS ENVIROTHON | 1,810.27 | 0.00 | 960.06 | 850.21 | 0.00 | 0.00 | 850.21 | Y |
| 1050-00284 | HS STUDENT LEADERSHIP | 323.02 | 0.00 | 0.00 | 323.02 | 0.00 | 0.00 | 323.02 | Y |
| 1050-00285 | HS ESPORTS | 116.76 | 540.14 | 0.00 | 656.90 | 0.00 | 0.00 | 656.90 | Y |
| 1050-00286 | HS SPANISH EXCHANGE | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | Y |
| 1050-00287 | HS SCHOLAR BOWL | 147.16 | 4,405.04 | 3,869.75 | 682.45 | 3,500.00 | 354.00 | (2,463.55) | Y |
| 1050-00288 | HS CAPP | 264.65 | 0.00 | 75.00 | 189.65 | 0.00 | 0.00 | 189.65 | Y |
| 1050-00289 | HS B TRACK | 4,848.19 | 761.13 | 5,246.33 | 362.99 | 0.00 | 0.00 | 362.99 | Y |
| 1050-00290 | HS JELLY CLUB | 302.75 | 0.00 | 56.94 | 245.81 | 0.00 | 0.00 | 245.81 | Y |
| 1050-00291 | HS TEA CLUB | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | Y |
| 1050-00292 | HS DECA SBE | 0.00 | 4,770.46 | 7,210.16 | (2,439.70) | 0.00 | 0.00 | (2,439.70) | Y |
| 1050-00293 | HS LEADERSHIP ACADEMY | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | Y |
| 1050-00350 | HS JR FLYER FEEDER G BB | 2,034.39 | 16,937.71 | 15,959.44 | 3,012.66 | 0.00 | 0.00 | 3,012.66 | Y |
| 1050-00396 | HS ACTIVITY AND ATHLETIC | 8,148.07 | 37,988.47 | 21,370.59 | 21,765.95 | 472.90 | 210.00 | 21,503.05 | Y |
| 1050-00397 | HS ATHLETIC GATE | 578.33 | 30,548.84 | 12,979.52 | 18,147.65 | 0.00 | 0.00 | 18,147.65 | Y |
| 1050-00398 | HS ATHLETIC ADVERTISING | 18,758.84 | 0.00 | 0.00 | 18,758.84 | 0.00 | 0.00 | 18,758.84 | Y |
| 1050-00399 | HS ATHLETIC TOURNAMENTS | 19,779.19 | 92,299.73 | 73,187.95 | 38,890.97 | 0.00 | 6,796.51 | 45,687.48 | Y |
| 3070-00099 | MS SCIENCE TRIP | 1,726.09 | 5,541.00 | 226.50 | 7,040.59 | 0.00 | 0.00 | 7,040.59 | Y |
| 3070-00101 | SP CLEARING | 5,785.33 | 3,311.75 | 4,539.81 | 4,557.27 | 500.00 | 0.00 | 4,057.27 | Y |
| 3070-00102 | SP DRAMA | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | Y |
| 3070-00103 | SP LIBRARY FINES | 2,451.72 | 471.02 | 0.00 | 2,922.74 | 0.00 | 0.00 | 2,922.74 | Y |
| 3070-00104 | SP FACS | 270.52 | 2,389.32 | 2,676.09 | (16.25) | 0.00 | 0.00 | (16.25) | Y |
| 3070-00105 | SP ENVIRONMENTAL CLUB | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | Y |
| 3070-00106 | SP TECH ED | 319.96 | 180.00 | 13.98 | 485.98 | 0.00 | 0.00 | 485.98 | Y |
| 3070-00108 | SP STUDENT COUNCIL | 0.00 | 928.25 | 787.50 | 140.75 | 0.00 | 0.00 | 140.75 | Y |
| 3070-00109 | SP BOOK FINES | 997.42 | 0.00 | 0.00 | 997.42 | 0.00 | 0.00 | 997.42 | Y |
| 3070-00111 | SP YEARBOOK | 4,813.97 | 1,390.00 | 1,797.39 | 4,406.58 | 0.00 | 0.00 | 4,406.58 | Y |
| 3070-00112 | SP WINTER COLORGUARD | 1,456.43 | 18,322.60 | 14,395.91 | 5,383.12 | 0.00 | 0.00 | 5,383.12 | Y |
| 3070-00113 | SP TSA CLUB | 382.95 | 0.00 | 110.57 | 272.38 | 0.00 | 0.00 | 272.38 | Y |
| 3070-00114 | MS TREND | 640.57 | 0.00 | 0.00 | 640.57 | 0.00 | 0.00 | 640.57 | Y |
| 3070-00115 | MS FIDDLERS | 465.27 | 3,907.75 | 4,504.68 | (131.66) | 0.00 | 0.00 | (131.66) | Y |
| 3070-00116 | MS GOLF | 1,255.53 | 0.00 | 0.00 | 1,255.53 | 0.00 | 0.00 | 1,255.53 | Y |
| 3070-00117 | MS DRUM LINE | (270.72) | 4,655.00 | 4,208.43 | 175.85 | 0.00 | 0.00 | 175.85 | Y |
| 3070-00118 | MS SUMMER STRINGS | 18,330.42 | 13,073.57 | 10,321.99 | 21,082.00 | 3,560.00 | 0.00 | 17,522.00 | Y |
| 3070-00119 | SP CHEERLEADERS | 9,652.17 | 16,751.73 | 10,200.99 | 16,202.91 | 6,044.00 | 0.00 | 10,158.91 | Y |
| 3070-00120 | SP DANCE TEAM 7 & 8 | 150.13 | 15,511.63 | 6,909.21 | 8,752.55 | 8,747.45 | 0.00 | 5.10 | Y |
| 3070-00122 | MS CHOIR | 27,271.56 | 63,378.85 | 54,295.80 | 36,354.61 | 0.00 | 0.00 | 36,354.61 | Y |
| 3070-00123 | SP SCIENCE BOWL | 3.06 | 0.00 | 0.00 | 3.06 | 0.00 | 0.00 | 3.06 | Y |
| 3070-00124 | SP SCIENCE OLYMPIAD | 165.00 | 460.00 | 515.00 | 110.00 | 0.00 | 0.00 | 110.00 | Y |
| 3070-00126 | SP 6TH GRADE ACTIVITY | 8.24 | 1,948.44 | 4,983.93 | (3,027.25) | 0.00 | 0.00 | (3,027.25) | Y |
| 3070-00127 | SP 7TH GRADE ACTIVITY | 0.01 | 0.00 | 0.00 | 0.01 | 0.00 | 0.00 | 0.01 | Y |
| 3070-00128 | SP 8TH GRADE ACTIVITY | 1,180.72 | 6,761.11 | 5,667.82 | 2,274.01 | 0.00 | 0.00 | 2,274.01 | Y |
| 3070-00129 | SP PE ACTIVITY | 4,241.87 | 2,805.00 | 5,064.09 | 1,982.78 | 0.00 | 0.00 | 1,982.78 | Y |
| 3070-00131 | SP ALLIANCE ACTIVITY | 80.20 | 0.00 | 0.00 | 80.20 | 0.00 | 0.00 | 80.20 | Y |
| 3070-00132 | SP STUDENT ACTIVITY FEES | 0.00 | 2,555.27 | 75.00 | 2,480.27 | 0.00 | 0.00 | 2,480.27 | Y |
| 3070-00133 | SP BOOK CLUB | 0.00 | 160.00 | 143.09 | 16.91 | 0.00 | 0.00 | 16.91 | Y |
| 3070-00134 | SP CROSS COUNTRY/TRACK | 61.50 | 0.00 | 0.00 | 61.50 | 0.00 | 0.00 | 61.50 | Y |
| 3070-00135 | SP BASKETBALL | 0.00 | 801.00 | 0.00 | 801.00 | 775.00 | 0.00 | 26.00 | Y |
| 3070-00198 | MS LEAP SPACE CAMP | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | Y |
| 3070-00199 | GIFTED ACTIVITY | 236.32 | 0.00 | 0.00 | 236.32 | 0.00 | 0.00 | 236.32 | Y |
| 3080-00101 | TR CLEARING | 1,001.46 | 25,002.69 | 20,223.35 | 5,780.80 | 0.00 | 0.00 | 5,780.80 | Y |
| 3080-00102 | TR Drama | 217.49 | 0.00 | 0.00 | 217.49 | 0.00 | 0.00 | 217.49 | Y |
| 3080-00103 | TR Library Fines | 5,047.03 | 926.17 | 1,388.42 | 4,584.78 | 0.00 | 0.00 | 4,584.78 | Y |
| 3080-00105 | TR ENVIRONMENTAL CLUB | 55.38 | 85.00 | 81.64 | 58.74 | 0.00 | 0.00 | 58.74 | Y |
| 3080-00107 | MS INTERACT CLUB | 2,647.01 | 0.00 | 150.36 | 2,496.65 | 0.00 | 0.00 | 2,496.65 | Y |

Activity Account Detail Information for All Year

| Club Code | Description | Opening Bal. | Revenues | Expenses | Closing Bal. | Encumbrance | Unposted | Proj. Balance | Rollover Bal. |
|---------------|--------------------------|--------------|--------------|--------------|--------------|-------------|-----------|---------------|---------------|
| 3080-00108 | TR Student Council | 87.12 | 0.00 | 0.00 | 87.12 | 0.00 | 0.00 | 87.12 | Y |
| 3080-00109 | TR Book Fines | 652.43 | 139.00 | 0.00 | 791.43 | 0.00 | 0.00 | 791.43 | Y |
| 3080-00110 | MS BUILDERS CLUB | 174.35 | 0.00 | 0.00 | 174.35 | 0.00 | 0.00 | 174.35 | Y |
| 3080-00111 | TR YEARBOOK | 343.16 | 4,106.35 | 324.93 | 4,124.58 | 0.00 | 0.00 | 4,124.58 | Y |
| 3080-00119 | TR CHERLEADING | (289.36) | 195.00 | 225.00 | (319.36) | 0.00 | 0.00 | (319.36) | Y |
| 3080-00120 | TR DANCE TEAM 7/8 | 313.75 | 3,270.00 | 510.00 | 3,073.75 | 2,963.00 | 0.00 | 110.75 | Y |
| 3080-00121 | TR BAND | 3,261.66 | 25,916.64 | 24,647.31 | 4,530.99 | 0.00 | 0.00 | 4,530.99 | Y |
| 3080-00125 | MS MODERN LANGUAGE | 410.00 | 0.00 | 0.00 | 410.00 | 0.00 | 0.00 | 410.00 | Y |
| 3080-00129 | TR PE ACTIVITY | 7,237.95 | 1,418.00 | 0.00 | 8,655.95 | 0.00 | 0.00 | 8,655.95 | Y |
| 3080-00130 | MS CAMP INNOVATE | 23,444.08 | 0.00 | 237.50 | 23,206.58 | 0.00 | 0.00 | 23,206.58 | Y |
| 3080-00132 | TR STUDENT ACTIVITY FEES | 2,181.85 | 2,192.51 | 1,191.80 | 3,182.56 | 0.00 | 0.00 | 3,182.56 | Y |
| 3080-00136 | TR PALS | 0.00 | 0.00 | (50.00) | 50.00 | 0.00 | 0.00 | 50.00 | Y |
| 4040-00001 | CR SODA | 6,572.21 | 0.00 | 6,100.56 | 471.65 | 0.00 | 0.00 | 471.65 | Y |
| 4040-00002 | CR CHOIR | 8,403.61 | 0.00 | 595.55 | 7,808.06 | 0.00 | 0.00 | 7,808.06 | Y |
| 4040-00005 | CR SERVICE TEAM | 32.65 | 0.00 | 0.00 | 32.65 | 0.00 | 0.00 | 32.65 | Y |
| 4040-00011 | CR COMMUNITY GARDEN | 1,037.02 | 0.00 | 31.98 | 1,005.04 | 0.00 | 0.00 | 1,005.04 | Y |
| 4040-00012 | CR PTO REIMBURSEMENTS | (4,413.62) | 2,360.03 | 5,529.82 | (7,583.41) | 0.00 | 0.00 | (7,583.41) | Y |
| 4040-00013 | CR GRANTS | 998.83 | 0.00 | 0.00 | 998.83 | 0.00 | 0.00 | 998.83 | Y |
| 4040-00014 | CR GREEN SCHOOL | 1,160.00 | 200.00 | 90.93 | 1,269.07 | 0.00 | 0.00 | 1,269.07 | Y |
| 4040-00019 | CR MUELLER BOOK DONATION | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | Y |
| 4060-00001 | DR SODA ACTIVITY | 6,871.68 | 2,852.20 | 6,548.97 | 3,174.91 | 0.00 | 0.00 | 3,174.91 | Y |
| 4060-00003 | DR LIBRARY FINES | 155.44 | 230.80 | 2,816.24 | (2,430.00) | 0.00 | 0.00 | (2,430.00) | Y |
| 4060-00011 | DR GARDEN ACTIVITY | 863.14 | 0.00 | 0.00 | 863.14 | 0.00 | 0.00 | 863.14 | Y |
| 5020-00001 | KE SODA | (557.39) | 2,077.99 | 1,852.51 | (331.91) | 0.00 | 0.00 | (331.91) | Y |
| 5020-00002 | KE CHARACTER CHOIR | 4,379.88 | 12,450.00 | 14,033.40 | 2,796.48 | 0.00 | 0.00 | 2,796.48 | Y |
| 5020-00008 | KE GUITAR ACTIVITY (clos | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | Y |
| 5020-00009 | KE ACTIVITIES | (22.09) | 2,441.53 | 2,595.93 | (176.49) | 0.00 | 0.00 | (176.49) | Y |
| 5020-00015 | KE ART FUNDRAISER | 1,735.03 | 1,051.11 | 2,380.25 | 405.89 | 0.00 | 0.00 | 405.89 | Y |
| 5020-00199 | ELEM LEAP SPACE CAMP | 3,394.08 | 133,749.17 | 126,898.21 | 10,245.04 | 0.00 | 0.00 | 10,245.04 | Y |
| 5040-00001 | LO SODA | 3,795.84 | 10,435.60 | 10,286.42 | 3,945.02 | 0.00 | 0.00 | 3,945.02 | Y |
| 5040-00003 | LO LIBRARY | 1,526.41 | 0.00 | 121.86 | 1,404.55 | 0.00 | 0.00 | 1,404.55 | Y |
| 5060-00001 | SA SODA | 4,868.94 | 2,572.14 | 4,382.53 | 3,058.55 | 642.35 | 0.00 | 2,416.20 | Y |
| 5060-00002 | SA SINGERS (CHOIR) | 382.00 | 9,458.00 | 5,387.66 | 4,452.34 | 0.00 | 0.00 | 4,452.34 | Y |
| 5060-00003 | SA LITERACY LIBRARY | 5,728.12 | 158.84 | 0.00 | 5,886.96 | 0.00 | 0.00 | 5,886.96 | Y |
| 5060-00004 | SA CHARACTER CLUB | 409.16 | 0.00 | 0.00 | 409.16 | 0.00 | 0.00 | 409.16 | Y |
| 5060-00006 | SA FITNESS | 1,916.83 | 0.00 | 0.00 | 1,916.83 | 0.00 | 0.00 | 1,916.83 | Y |
| 5060-00011 | SA GARDEN ACTIVITY | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | Y |
| 5070-00001 | CC SODA | 2,411.30 | 1,474.40 | 6,195.78 | (2,310.08) | 720.00 | 0.00 | (3,030.08) | Y |
| 5070-00002 | CC CHOIR | 5,031.10 | 959.00 | 1,180.74 | 4,809.36 | 0.00 | 0.00 | 4,809.36 | Y |
| 5070-00007 | CAMP IGNITE | 24,041.16 | 0.00 | 0.00 | 24,041.16 | 0.00 | 0.00 | 24,041.16 | Y |
| 5070-00009 | 4TH GRADE STRINGS HONOR | 281.67 | 0.00 | 0.00 | 281.67 | 0.00 | 0.00 | 281.67 | Y |
| 7500-00021 | PAT ACTIVITY FUND | 25,048.46 | 0.00 | 12,348.96 | 12,699.50 | 0.00 | 0.00 | 12,699.50 | Y |
| 7500-00022 | ECE STAFF ACTIVITY FUND | 8,407.94 | 0.00 | 3,853.36 | 4,554.58 | 0.00 | 0.00 | 4,554.58 | Y |
| T O T A L S : | | 1,203,424.58 | 1,461,842.14 | 1,286,922.25 | 1,378,344.47 | 44,782.53 | 13,930.40 | 1,347,492.34 | |

**Debt and
Certificate of Participation
Schedule(s)**

| LINDBERGH SCHOOLS | | | | | | | | | | |
|---|-----------------------|--------------------------|----------------|---------------|---------------------------------|---------------|----------------|-----------|-------|--|
| DEBT & CERTIFICATE OF PARTICIPATION SCHEDULE | | | | | | | | | | |
| Bonds Payable | | | | | | | | | | |
| 2024-2025 | | | | | | | | | | |
| Series | Original Issue Amount | Balance at June 30, 2024 | Principal Paid | Interest Paid | Balance at June 30, 2025 | Maturity Date | Interest Rates | | | |
| 2010A | \$ 4,833,954 | \$ 4,833,954 | \$ 1,265,000 | \$ - | \$ 3,568,954 | 2029 | 4.15% | <i>to</i> | 4.50% | |
| 2015 R | \$ 9,865,000 | \$ 7,755,000 | \$ 300,000 | \$ 187,744 | \$ 7,455,000 | 2029 | 2.25% | <i>to</i> | 3.00% | |
| 2019 A | \$ 40,000,000 | \$ 40,000,000 | \$ - | \$ 1,538,300 | \$ 40,000,000 | 2039 | 3.00% | <i>to</i> | 4.00% | |
| 2019B | \$ 8,040,000 | \$ 8,040,000 | \$ - | \$ 321,600 | \$ 8,040,000 | 2030 | 4.00% | <i>to</i> | 4.00% | |
| 2020 | \$ 65,000,000 | \$ 65,000,000 | \$ - | \$ 2,138,931 | \$ 65,000,000 | 2041 | 3.00% | <i>to</i> | 4.00% | |
| 2021 | \$ 39,290,000 | \$ 22,990,000 | \$ 4,440,000 | \$ 802,188 | \$ 18,550,000 | 2034 | 1.75% | <i>to</i> | 4.00% | |
| | \$ 167,028,954 | \$ 148,618,954 | \$ 6,005,000 | \$ 4,988,763 | \$ 142,613,954 | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| Certificates of Participation | | | | | | | | | | |
| 2024-2025 | | | | | | | | | | |
| Series | Original Issue Amount | Balance at June 30, 2024 | Principal Paid | Interest Paid | Balance at June 30, 2025 | Maturity Date | Interest Rates | | | |
| 2020 | \$ 9,500,000 | \$ 7,445,000 | \$ 565,000.00 | \$ 197,575 | \$ 6,880,000 | 2035 | 3.00% | <i>to</i> | 4.00% | |
| 2022 | \$ 19,470,000 | \$ 19,470,000 | \$ - | \$ 410,919 | \$ 19,470,000 | 2041 | 2.00% | <i>to</i> | 2.50% | |
| | \$ 28,970,000 | \$ 26,915,000 | \$ 565,000.00 | \$ 608,494 | \$ 26,350,000 | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| 2024-2025 | TOTAL DEBT/COPS | \$ 175,533,954 | \$ 6,570,000 | \$ 5,597,256 | \$ 168,963,954 | | | | | |

Lindbergh Schools

St. Louis County, Missouri

Debt Service Fund

Summary of Projected Cash Flows

March 8, 2024

\$150MM Voted April 2024, \$65MM Issued July 2024

\$65MM Issued July 2025

\$20MM Refunding of Series 2022 COPs Issued December 2026

| Calendar Year | Assessed Valuation | Assessed Valuation Growth | Tax Levy | Total Revenue (1) | Total Debt Service (2) | Annual Excess/ (Deficit) | Fund Balance |
|---------------|--------------------|---------------------------|-----------|-----------------------|------------------------|--------------------------|--------------|
| 2023 | 1,740,479,180 | | | | | | \$ 8,637,853 |
| 2024 | 1,935,781,750 | 11.22% | \$ 0.8330 | \$ 15,997,474 | \$ 13,214,088 | \$ 2,783,386 | 11,421,239 |
| 2025 | 1,993,855,203 | 3.00% | 0.8330 | 16,480,630 | 14,314,088 | 2,166,542 | 13,587,781 |
| 2026 | 2,073,609,411 | 4.00% | 0.8330 | 17,135,885 | 17,245,138 | (109,253) | 13,478,528 |
| 2027 | 2,135,817,693 | 3.00% | 0.8330 | 17,637,987 | 18,095,206 | (457,219) | 13,021,309 |
| 2028 | 2,221,250,401 | 4.00% | 0.8330 | 18,326,006 | 20,046,009 | (1,720,003) | 11,301,306 |
| 2029 | 2,287,887,913 | 3.00% | 0.8330 | 18,855,844 | 19,582,144 | (726,300) | 10,575,006 |
| 2030 | 2,379,403,429 | 4.00% | 0.8330 | 19,591,667 | 19,575,319 | 16,348 | 10,591,354 |
| 2031 | 2,450,785,532 | 3.00% | 0.8330 | 20,168,523 | 20,356,244 | (187,721) | 10,403,634 |
| 2032 | 2,548,816,953 | 4.00% | 0.8330 | 20,959,688 | 20,761,256 | 198,432 | 10,602,066 |
| 2033 | 2,625,281,462 | 3.00% | 0.8330 | 21,578,521 | 21,381,475 | 197,046 | 10,799,112 |
| 2034 | 2,730,292,720 | 4.00% | 0.8330 | 22,428,008 | 22,230,431 | 197,577 | 10,996,689 |
| 2035 | 2,812,201,502 | 3.00% | 0.8330 | 23,090,827 | 22,894,744 | 196,083 | 11,192,772 |
| 2036 | 2,924,689,562 | 4.00% | 0.8330 | 24,000,722 | 23,807,856 | 192,866 | 11,385,638 |
| 2037 | 3,012,430,249 | 3.00% | 0.8330 | 24,710,640 | 24,514,456 | 196,184 | 11,581,822 |
| 2038 | 3,132,927,459 | 4.00% | 0.8330 | 25,685,250 | 25,489,825 | 195,425 | 11,777,247 |
| 2039 | 3,226,915,283 | 3.00% | 0.8330 | 26,445,659 | 26,248,206 | 197,452 | 11,974,700 |
| 2040 | 3,355,991,894 | 4.00% | 0.8330 | 27,489,598 | 27,295,697 | 193,901 | 12,168,601 |
| 2041 | 3,456,671,651 | 3.00% | 0.8330 | 28,304,070 | 22,195,175 | 6,108,895 | 18,277,495 |
| 2042 | 3,594,938,517 | 4.00% | 0.8330 | 29,451,824 | 22,199,938 | 7,251,887 | 25,529,382 |
| 2043 | 3,702,786,672 | 3.00% | 0.8330 | 30,359,508 | 22,196,938 | 8,162,570 | 33,691,953 |
| 2044 | 3,850,898,139 | 4.00% | 0.8330 | 31,597,076 | 22,198,775 | 9,398,301 | 43,090,254 |
| 2045 | 3,966,425,083 | 3.00% | 0.8330 | 32,577,537 | 22,310,950 | 10,266,587 | 53,356,840 |
| Totals | | | | \$ 512,872,944 | \$ 468,153,956 | | |

(1) See detailed schedule on page 2.

(2) See detailed schedule on page 3.

| Calculation of December 31, 2023 Fund Balance | |
|---|---------------|
| June 30, 2023 Fund Balance (Unrestricted) | \$ 11,292,559 |
| Less September 1, 2023 Net Interest Payments | 2,654,706 |
| December 31, 2023 Fund Balance | \$ 8,637,853 |

Lindbergh Schools

St. Louis County, Missouri

Debt Service Fund

Projected Revenue

March 8, 2024

\$150MM Voted April 2024, \$65MM Issued July 2024

\$65MM Issued July 2025

\$20MM Refunding of Series 2022 COPs Issued December 2026

| Calendar Year | Assessed Valuation | Assessed Valuation Growth | Tax Levy | Taxes Assessed | Taxes Collected @ 97% | Other Revenue (1) | Interest Income @ 0.50% | Total Revenue |
|---------------|--------------------|---------------------------|-----------|-----------------------|-----------------------|---------------------|-------------------------|-----------------------|
| 2023 | 1,740,479,180 | | | | | | | |
| 2024 | 1,935,781,750 | 11.22% | \$ 0.8330 | \$ 16,125,062 | \$ 15,641,310 | \$ 312,974 | \$ 43,189 | \$ 15,997,474 |
| 2025 | 1,993,855,203 | 3.00% | 0.8330 | 16,608,814 | 16,110,549 | 312,974 | 57,106 | 16,480,630 |
| 2026 | 2,073,609,411 | 4.00% | 0.8330 | 17,273,166 | 16,754,971 | 312,974 | 67,939 | 17,135,885 |
| 2027 | 2,135,817,693 | 3.00% | 0.8330 | 17,791,361 | 17,257,621 | 312,974 | 67,393 | 17,637,987 |
| 2028 | 2,221,250,401 | 4.00% | 0.8330 | 18,503,016 | 17,947,925 | 312,974 | 65,107 | 18,326,006 |
| 2029 | 2,287,887,913 | 3.00% | 0.8330 | 19,058,106 | 18,486,363 | 312,974 | 56,507 | 18,855,844 |
| 2030 | 2,379,403,429 | 4.00% | 0.8330 | 19,820,431 | 19,225,818 | 312,974 | 52,875 | 19,591,667 |
| 2031 | 2,450,785,532 | 3.00% | 0.8330 | 20,415,043 | 19,802,592 | 312,974 | 52,957 | 20,168,523 |
| 2032 | 2,548,816,953 | 4.00% | 0.8330 | 21,231,645 | 20,594,696 | 312,974 | 52,018 | 20,959,688 |
| 2033 | 2,625,281,462 | 3.00% | 0.8330 | 21,868,595 | 21,212,537 | 312,974 | 53,010 | 21,578,521 |
| 2034 | 2,730,292,720 | 4.00% | 0.8330 | 22,743,338 | 22,061,038 | 312,974 | 53,996 | 22,428,008 |
| 2035 | 2,812,201,502 | 3.00% | 0.8330 | 23,425,639 | 22,722,869 | 312,974 | 54,983 | 23,090,827 |
| 2036 | 2,924,689,562 | 4.00% | 0.8330 | 24,362,664 | 23,631,784 | 312,974 | 55,964 | 24,000,722 |
| 2037 | 3,012,430,249 | 3.00% | 0.8330 | 25,093,544 | 24,340,738 | 312,974 | 56,928 | 24,710,640 |
| 2038 | 3,132,927,459 | 4.00% | 0.8330 | 26,097,286 | 25,314,367 | 312,974 | 57,909 | 25,685,250 |
| 2039 | 3,226,915,283 | 3.00% | 0.8330 | 26,880,204 | 26,073,798 | 312,974 | 58,886 | 26,445,659 |
| 2040 | 3,355,991,894 | 4.00% | 0.8330 | 27,955,412 | 27,116,750 | 312,974 | 59,873 | 27,489,598 |
| 2041 | 3,456,671,651 | 3.00% | 0.8330 | 28,794,075 | 27,930,253 | 312,974 | 60,843 | 28,304,070 |
| 2042 | 3,594,938,517 | 4.00% | 0.8330 | 29,945,838 | 29,047,463 | 312,974 | 91,387 | 29,451,824 |
| 2043 | 3,702,786,672 | 3.00% | 0.8330 | 30,844,213 | 29,918,887 | 312,974 | 127,647 | 30,359,508 |
| 2044 | 3,850,898,139 | 4.00% | 0.8330 | 32,077,981 | 31,115,642 | 312,974 | 168,460 | 31,597,076 |
| 2045 | 3,966,425,083 | 3.00% | 0.8330 | 33,040,321 | 32,049,111 | 312,974 | 215,451 | 32,577,537 |
| Totals | | | | \$ 519,955,755 | \$ 504,357,082 | \$ 6,885,433 | \$ 1,630,429 | \$ 512,872,944 |

(1) Includes Revenue from State Assessed Utilities

Lindbergh Schools

St. Louis County, Missouri

Debt Service Fund

Aggregate Debt Service

March 8, 2024

\$150MM Voted April 2024, \$65MM Issued July 2024

\$65MM Issued July 2025

\$20MM Refunding of Series 2022 COPs Issued December 2026

| Calendar Year | Series 2009B Debt Service | Series 2010A Debt Service | Series 2015 Debt Service | Series 2019A Debt Service | Series 2019B Debt Service | Series 2020 Debt Service | Series 2021 Debt Service | Projected Series 2024 Debt Service | Projected Series 2025 Debt Service | Projected Series 2026 Debt Service | Total Debt Service |
|---------------|---------------------------|---------------------------|--------------------------|---------------------------|---------------------------|--------------------------|--------------------------|------------------------------------|------------------------------------|------------------------------------|-----------------------|
| 2023 | | | | | | | | | | | |
| 2024 | \$ 1,800,825 | \$ - | \$ 492,244 | \$ 1,538,300 | \$ 321,600 | \$ 2,138,931 | \$ 6,922,188 | | | | \$ 13,214,088 |
| 2025 | | 1,265,000 | 484,369 | 1,538,300 | 321,600 | 2,138,931 | 5,153,388 | 3,412,500 | | - | 14,314,088 |
| 2026 | | 1,230,000 | 477,619 | 1,538,300 | 321,600 | 2,138,931 | 5,201,188 | 2,925,000 | 3,412,500 | - | 17,245,138 |
| 2027 | | 1,225,000 | 520,088 | 1,538,300 | 321,600 | 2,138,931 | 5,156,488 | 2,925,000 | 2,925,000 | 1,344,800 | 18,095,206 |
| 2028 | | 3,805,000 | 3,481,091 | 1,538,300 | 321,600 | 2,138,931 | 1,117,388 | 2,925,000 | 2,925,000 | 1,793,700 | 20,046,009 |
| 2029 | | 2,745,000 | 3,493,125 | 1,538,300 | 909,600 | 2,138,931 | 1,111,188 | 2,925,000 | 2,925,000 | 1,796,000 | 19,582,144 |
| 2030 | | | | 1,538,300 | 7,588,800 | 2,138,931 | 662,788 | 2,925,000 | 2,925,000 | 1,796,500 | 19,575,319 |
| 2031 | | | | 3,015,425 | | 7,945,431 | 1,750,188 | 2,925,000 | 2,925,000 | 1,795,200 | 20,356,244 |
| 2032 | | | | 3,358,925 | | 7,600,631 | 1,753,938 | 3,330,663 | 2,925,000 | 1,792,100 | 20,761,256 |
| 2033 | | | | 3,485,925 | | 7,475,831 | 1,750,369 | 3,468,388 | 3,408,863 | 1,792,100 | 21,381,475 |
| 2034 | | | | 3,830,550 | | 7,131,031 | 1,755,225 | 4,332,038 | 3,386,588 | 1,795,000 | 22,230,431 |
| 2035 | | | | 6,238,425 | | 7,020,931 | 4,475,375 | 4,475,375 | 3,364,313 | 1,795,700 | 22,894,744 |
| 2036 | | | | 6,610,000 | | 6,651,031 | 6,651,031 | 5,410,588 | 3,342,038 | 1,794,200 | 23,807,856 |
| 2037 | | | | 6,803,650 | | 6,457,706 | 6,457,706 | 6,147,713 | 3,309,988 | 1,795,400 | 24,514,456 |
| 2038 | | | | 7,280,425 | | 5,978,775 | 5,978,775 | 7,158,038 | 3,278,388 | 1,794,200 | 25,489,825 |
| 2039 | | | | 7,515,625 | | 5,741,656 | 5,741,656 | 7,957,963 | 3,237,463 | 1,795,500 | 26,248,206 |
| 2040 | | | | | | 13,260,622 | 13,260,622 | 9,033,663 | 3,207,213 | 1,794,200 | 27,295,697 |
| 2041 | | | | | | | | 8,674,325 | 11,725,650 | 1,795,200 | 22,195,175 |
| 2042 | | | | | | | | 10,471,950 | 11,727,988 | | 22,199,938 |
| 2043 | | | | | | | | 10,471,075 | 11,725,863 | | 22,196,938 |
| 2044 | | | | | | | | 10,470,400 | 11,728,375 | | 22,198,775 |
| 2045 | | | | | | | | | 22,310,950 | | 22,310,950 |
| Totals | \$ 1,800,825 | \$ 10,270,000 | \$ 8,948,534 | \$ 58,907,050 | \$ 10,106,400 | \$ 90,236,166 | \$ 32,334,331 | \$ 112,364,675 | \$ 116,716,175 | \$ 26,469,800 | \$ 468,153,956 |

| | | | | | | | | | | |
|-------------------------|------------------|---------------|-----------------|---------------|------------------------|---------------|--|---------------|---------------|-------------------------------|
| Avg Coupon | 1.00% | N/A | 2.48% | 3.14% | 2.17% | 3.16% | 3.23% | 4.50% | 4.50% | 4.00% |
| Purpose | New Money (QSCB) | New Money CAB | Refunding Bonds | New Money | Refunding Series 2010B | New Money | Current Refunding of Series 2014 and 2014R | New Money | New Money | Refunding of Series 2022 COPs |
| Original Par | \$ 7,165,000 | \$ 4,833,954 | \$ 9,865,000 | \$ 40,000,000 | \$ 8,040,000 | \$ 65,000,000 | \$ 39,290,000 | \$ 65,000,000 | \$ 65,000,000 | \$ 20,000,000 |
| Refunding Status | Non-Callable | Non-Callable | March 1, 2024 | March 1, 2027 | March 1, 2029 | March 1, 2028 | March 1, 2029 | TBD | TBD | TBD |

Lindbergh Schools

St. Louis County, Missouri

Debt Service Fund

Debt Capacity Calculation

March 8, 2024

\$150MM Voted April 2024, \$65MM Issued July 2024
 \$65MM Issued July 2025
 \$20MM Refunding of Series 2022 COPs Issued December 2026

| Calendar Year | Local Assessed Valuation | State Assessed Valuation | TIF Assessed Valuation | 15% of Assessed Valuation | Debt Service Fund Balance | Maximum Debt Capacity | Outstanding Principal (1) | Voteable Debt Capacity | Amount Voted | Amount Issued | Remaining Authorization | Remaining Debt Capacity |
|---------------|--------------------------|--------------------------|------------------------|---------------------------|---------------------------|-----------------------|---------------------------|------------------------|----------------|---------------|-------------------------|-------------------------|
| 2023 | | | | | | | | | | | | |
| 2024 | \$ 1,935,781,750 | \$ - | \$ 3,501,750 | \$ 290,892,525 | \$ 11,421,239 | \$ 302,313,764 | \$ 148,618,954 | \$ 153,694,810 | \$ 150,000,000 | \$ 65,000,000 | \$ 85,000,000 | \$ 3,694,810 |
| 2025 | 1,993,855,203 | - | 3,501,750 | 299,603,543 | 13,587,781 | 313,191,324 | 208,194,184 | 19,997,140 | | 65,000,000 | 20,000,000 | 19,997,140 |
| 2026 | 2,073,609,411 | - | 3,501,750 | 311,566,674 | 13,478,528 | 325,045,202 | 267,595,051 | 37,450,151 | | 20,000,000 | - | 37,450,151 |
| 2027 | 2,135,817,693 | - | 3,501,750 | 320,897,916 | 13,021,309 | 333,919,226 | 281,074,248 | 52,844,978 | | | - | 52,844,978 |
| 2028 | 2,221,250,401 | - | 3,501,750 | 333,712,823 | 11,301,306 | 345,014,129 | 274,041,558 | 70,972,571 | | | - | 70,972,571 |
| 2029 | 2,287,887,913 | - | 3,501,750 | 343,708,449 | 10,575,006 | 354,283,456 | 266,800,000 | 87,483,456 | | | - | 87,483,456 |
| 2030 | 2,379,403,429 | - | 3,501,750 | 357,435,777 | 10,591,354 | 368,027,131 | 257,725,000 | 110,302,131 | | | - | 110,302,131 |
| 2031 | 2,450,785,532 | - | 3,501,750 | 368,143,092 | 10,403,634 | 378,546,726 | 247,475,000 | 131,071,726 | | | - | 131,071,726 |
| 2032 | 2,548,816,953 | - | 3,501,750 | 382,847,805 | 10,602,066 | 393,449,871 | 236,395,000 | 157,054,871 | | | - | 157,054,871 |
| 2033 | 2,625,281,462 | - | 3,501,750 | 394,317,482 | 10,799,112 | 405,116,594 | 224,245,000 | 180,871,594 | | | - | 180,871,594 |
| 2034 | 2,730,292,720 | - | 3,501,750 | 410,069,171 | 10,996,689 | 421,065,859 | 210,740,000 | 210,325,859 | | | - | 210,325,859 |
| 2035 | 2,812,201,502 | - | 3,501,750 | 422,355,488 | 11,192,772 | 433,548,260 | 195,975,000 | 237,573,260 | | | - | 237,573,260 |
| 2036 | 2,924,689,562 | - | 3,501,750 | 439,228,697 | 11,385,638 | 450,614,335 | 179,635,000 | 270,979,335 | | | - | 270,979,335 |
| 2037 | 3,012,430,249 | - | 3,501,750 | 452,389,800 | 11,581,822 | 463,971,622 | 161,950,000 | 302,021,622 | | | - | 302,021,622 |
| 2038 | 3,132,927,459 | - | 3,501,750 | 470,464,381 | 11,777,247 | 482,241,629 | 142,670,000 | 339,571,629 | | | - | 339,571,629 |
| 2039 | 3,226,915,283 | - | 3,501,750 | 484,562,555 | 11,974,700 | 496,537,255 | 121,965,000 | 374,572,255 | | | - | 374,572,255 |
| 2040 | 3,355,991,894 | - | 3,501,750 | 503,924,047 | 12,168,601 | 516,092,647 | 99,500,000 | 416,592,647 | | | - | 416,592,647 |
| 2041 | 3,456,671,651 | - | 3,501,750 | 519,026,010 | 18,277,495 | 537,303,506 | 81,370,000 | 455,933,506 | | | - | 455,933,506 |
| 2042 | 3,594,938,517 | - | 3,501,750 | 539,766,040 | 25,529,382 | 565,295,422 | 62,405,000 | 502,890,422 | | | - | 502,890,422 |
| 2043 | 3,702,786,672 | - | 3,501,750 | 555,943,263 | 33,691,953 | 589,635,216 | 42,570,000 | 547,065,216 | | | - | 547,065,216 |
| 2044 | 3,850,898,139 | - | 3,501,750 | 578,159,983 | 43,090,254 | 621,250,237 | 21,820,000 | 599,430,237 | | | - | 599,430,237 |
| 2045 | 3,966,425,083 | - | 3,501,750 | 595,489,025 | 53,356,840 | 648,845,865 | - | 648,845,865 | | | - | 648,845,865 |

(1) See detailed schedule on page 5.

Lindbergh Schools

St. Louis County, Missouri

Debt Service Fund

Detailed Outstanding Principal

March 8, 2024

\$150MM Voted April 2024, \$65MM Issued July 2024

\$65MM Issued July 2025

\$20MM Refunding of Series 2022 COPs Issued December 2026

| Calendar Year | Series 2009B Principal | Series 2010A Principal | Series 2015 Principal | Series 2019A Principal | Series 2019B Principal | Series 2020 Principal | Series 2021 Principal | Projected Series 2024 Principal | Projected Series 2025 Principal | Projected Series 2026 Principal | Total Principal | Total Principal Outstanding |
|---------------|------------------------|------------------------|-----------------------|------------------------|------------------------|-----------------------|-----------------------|---------------------------------|---------------------------------|---------------------------------|-----------------------|-----------------------------|
| 2023 | | | | | | | | | | | | |
| 2024 | \$ 1,765,000 | \$ - | \$ 300,000 | \$ - | \$ - | \$ - | \$ 6,000,000 | | | | \$ 8,065,000 | \$ 148,618,954 |
| 2025 | | 684,770 | 300,000 | - | - | - | 4,440,000 | - | - | - | 5,424,770 | 208,194,184 |
| 2026 | | 629,133 | 300,000 | - | - | - | 4,670,000 | - | - | - | 5,599,133 | 267,595,051 |
| 2027 | | 595,803 | 350,000 | - | - | - | 4,815,000 | - | - | 760,000 | 6,520,803 | 281,074,248 |
| 2028 | | 1,742,690 | 3,355,000 | - | - | - | 890,000 | - | - | 1,045,000 | 7,032,690 | 274,041,558 |
| 2029 | | 1,181,558 | 3,450,000 | - | 600,000 | - | 920,000 | - | - | 1,090,000 | 7,241,558 | 266,800,000 |
| 2030 | | | | - | 7,440,000 | - | 500,000 | - | - | 1,135,000 | 9,075,000 | 257,725,000 |
| 2031 | | | | 1,515,000 | | 5,925,000 | 1,630,000 | - | - | 1,180,000 | 10,250,000 | 247,475,000 |
| 2032 | | | | 1,945,000 | | 5,815,000 | 1,680,000 | 415,000 | - | 1,225,000 | 11,080,000 | 236,395,000 |
| 2033 | | | | 2,175,000 | | 5,925,000 | 1,705,000 | 575,000 | 495,000 | 1,275,000 | 12,150,000 | 224,245,000 |
| 2034 | | | | 2,640,000 | | 5,815,000 | 1,740,000 | 1,485,000 | 495,000 | 1,330,000 | 13,505,000 | 210,740,000 |
| 2035 | | | | 5,245,000 | | 5,940,000 | | 1,700,000 | 495,000 | 1,385,000 | 14,765,000 | 195,975,000 |
| 2036 | | | | 5,865,000 | | 5,805,000 | | 2,735,000 | 495,000 | 1,440,000 | 16,340,000 | 179,635,000 |
| 2037 | | | | 6,270,000 | | 5,815,000 | | 3,615,000 | 485,000 | 1,500,000 | 17,685,000 | 161,950,000 |
| 2038 | | | | 6,945,000 | | 5,485,000 | | 4,815,000 | 475,000 | 1,560,000 | 19,280,000 | 142,670,000 |
| 2039 | | | | 7,400,000 | | 5,370,000 | | 5,855,000 | 455,000 | 1,625,000 | 20,705,000 | 121,965,000 |
| 2040 | | | | | | 13,105,000 | | 7,225,000 | 445,000 | 1,690,000 | 22,465,000 | 99,500,000 |
| 2041 | | | | | | | | 7,190,000 | 9,180,000 | 1,760,000 | 18,130,000 | 81,370,000 |
| 2042 | | | | | | | | 9,360,000 | 9,605,000 | | 18,965,000 | 62,405,000 |
| 2043 | | | | | | | | 9,790,000 | 10,045,000 | | 19,835,000 | 42,570,000 |
| 2044 | | | | | | | | 10,240,000 | 10,510,000 | | 20,750,000 | 21,820,000 |
| 2045 | | | | | | | | | 21,820,000 | | 21,820,000 | - |
| Totals | \$ 1,765,000 | \$ 4,833,954 | \$ 8,055,000 | \$ 40,000,000 | \$ 8,040,000 | \$ 65,000,000 | \$ 28,990,000 | \$ 65,000,000 | \$ 65,000,000 | \$ 20,000,000 | \$ 306,683,954 | |