LindberghSchools

St. Louis County, Missouri

2026-2027

Preliminary Budget *

Board Meeting Date: June 30, 2026

LindberghSchools

2026-2027 Preliminary Budget*

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The first prior-year financial data presented in the budget document are not final, as the board adopts the budget before the prior fiscal year-end financials are available.

A three-year expenditure comparison, detailed by object, is available at the business office.

Budget at a Glance

Summary of Financial Transactions, Including Transfers

Including assessed valuation and tax rate levy assumptions

Lindbergh Schools Cash Balance Sheet Estimate July 1, 2026 - June 30, 2027			
Assessed Valuation Estimate	$ 2,159,132,399		
Tax Rate Levy Estimate	$3.7636		
Fund Balances	**Beginning Fund Balances July 1, 2026**	**Estimated Ending Fund Balances June 30, 2027**	**Change in Fund Balance**
General	$20,269,104	$20,269,104	$0
Includes Student Activity Funds of $1.908.690 and technology, department and building carryover funds of approximately $500,000			
Special Revenue (Teachers)	$0	$0	$0
Operating Capital	$5,131	$5,131	$0
Subtotal Operating Funds	$20,274,235	$20,274,235	$0
Operating Expenditures/Ending Fund Balance %			
Debt Service	$19,987,936	$20,129,543	$141,607
Proposition R 2024	$74,196,488	$0	-$74,196,488
Total All Funds	$114,458,659	$40,403,778	-$74,054,881
			Negative is due to spenddown of all Prop R 2024 funds
Estimated Transfers			
From General to Operating Capital	$1,573,442		

Summary of Financial Transactions, Including Transfers

Continued

Lindbergh Schools Revenue and Expenditure Statement July 1, 2026 - June 30, 2027			
FUND	Estimated Tax Levy	**Revenue Budget**	Fund Description / Notes
100	$ 1.2000	**$49,936,349**	General
200	$ 1.7306	**$56,806,786**	Special Revenue (Teachers)
400	$ -	**$15,000**	Operating Capital
			Capital expenditures will be funded by a year end transfer from the General Fund
Subtotal Operating Funds	$2.9306	**$106,758,135**	
300	$ 0.8330	**$18,515,000**	Debt Service
424	*N/A*	**$500,000**	Proposition R 2024 Bond Proceeds & Interest
Total Revenue All Funds	**$3.7636**	**$125,773,135**	Includes Prop R Bond Issue Proceeds
FUND		**Expenditure Budget**	Fund Description / Notes
100		**$47,128,407**	General
200		**$58,041,286**	Special Revenue (Teachers)
400		**$1,588,442**	Operating Capital
Subtotal Operating Funds		**$106,758,135**	
300		**$18,050,614**	Debt Service
424		**$74,196,488**	Proposition R 2024 Bond Expenditures
Total Expenditures All Funds		**$199,005,237**	Includes Bond Issue Expenditures
Net Revenue and Expenditures Operating Funds Only		**$0**	

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 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 be accounted for within a framework of four funds: the General Fiduciary, Enterprise Teachers, Capital Projects, and Debt Service Fund.

General (Incidental) Fund

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

Fiduciary (Student Activities) Fund

The Fiduciary (Student Activities) Fund accounts 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 Programming

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

Lindbergh Schools Hybrid Operating Enterprise

- .Facility Use
- Print Shop
- Auditorium

Special Revenue (Teachers) Fund

The Special Revenue (Teachers) Fund accounts for revenue sources legally restricted to expenditures on teachers' salaries and benefits and tuition payments to other school districts.

Capital Projects Fund Operating.

The operating capital projects funds 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 expenses incurred to acquire or repair 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 July 1, 2024) or more and the useful life is estimated to be more than one year, the purchase will be considered a capital outlay, regardless of whether it is a replacement item or the purchase of additional equipment. The current minimum cost 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, including facility acquisition, construction, lease purchase principal and interest payment, and other capital outlay expenditures.

Debt Service Fund

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

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Budget Message

Lindbergh Schools Budget Message

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

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 insufficient financial resources to fully meet every need. The Board of Education and administrators are responsible for determining how to allocate resources and which programs to fund. The 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 now and in the future.

Budget Workshop and Compass Goal Discussion
The Superintendent of Schools schedules an annual budget workshop to discuss the district's direction for the ensuing school year. The budget workshop is paired with a 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 and the community in understanding how budget priorities are determined and how they reflect the organization's established goals and objectives.

Negotiations
A critical component of the budget development process is collective bargaining, which fosters collaboration between district administration and certified personnel. Representatives from both groups meet to discuss operational policies and their financial implications. This collaborative process has consistently resulted in educational and operational improvements that benefit the district.

Through these negotiations, Lindbergh's NEA Educators, Health Professionals, and Office Personnel each ratified a two-year collective bargaining agreement covering the 2024–2025 and 2025–2026 fiscal years. The 2026–2027 fiscal year will be a negotiation year for all labor groups.

Budget Presented as Preliminary 2026-2027

The June budget is considered “preliminary” as potential revisions to the budget may occur after the June adoption for the following reasons:

- The budget adoption deadline for the current fiscal year is before the close of the books. Many of the year-to-date numbers are only through mid-June. Once the June books are closed, all final and actual comparative data will be available at the July Board of Education meeting.

- The budget is adopted before St. Louis County assessed valuation (AV) data and the tax rate hearing. **The current fiscal year is reassessed, and AV growth has been budgeted based on historical trends for non-reassessment years in St. Louis County. No estimates are provided by St. Louis County in non-reassessment years.** A budget amendment may be required when the actual growth data is available in August. Another amendment may be required when senior tax credit amounts are released to the districts in late November.

- At the time the budget was prepared, final audited Average Daily Attendance (ADA) data for 2025–2026 was not yet available. ADA is a primary factor in calculating State Foundation Formula revenue. **Based on official membership data, average daily attendance is expected to be lower than the prior year. District enrollment has also declined by approximately 90 students compared to 2025–2026.** A budget amendment may be required when the state formula numbers go live in October.

- The budget also recognizes the potential to recoup prior-year current tax revenue resulting from differences between St. Louis County's assessed valuation data used for the August tax levy calculation and the final assessed valuation figures certified in December.

- An early budget amendment will include approved carryover requests from the prior fiscal year. Department leaders may request to carry forward unspent budget funds for use in the following school year. Implemented in 2018–2019, this process has helped eliminate the previous “use it or lose it” approach to budgeting and encourages more strategic spending decisions. Requests must be submitted in writing to the Business Office and include a justification for the carryover and a plan for the future use of the funds.

    - Capital project fund-eligible carryover expenditures were budgeted within Proposition R 2024 for the 2024–2025 and 2025–2026 fiscal years. Because Proposition R bond proceeds funded the majority of these carryover requests, carryover budgets for 2025–2026 were largely reset for the 2026–2027 fiscal year, resulting in only minimal carryforward amounts being approved.

    - Carryover requests from fiscal year 2025–2026 to 2026–2027 are minimal and primarily involve invoices for 2025–2026 purchase orders that were not received before the final accounts payable processing date. These carryover appropriations will be incorporated into the 2026–2027 budget through a budget amendment in July 2026.

Fund Balance/Reserves

Lindbergh's adequate operating reserve level reflects a long-term commitment to maintaining a strong fiscal position for Lindbergh Schools. A sufficient reserve balance is one in which recurring fiscal year expenditures do not result in a negative operating bank account.

Following several years of strategic spending down operating and capital fund reserves, the board and administration have set a goal to replenish these 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.

- An adequate fund balance is crucial for providing working capital during the first six months of the district's fiscal year (July-December). Most of Lindbergh Schools' revenue comes from local property taxes paid to the district in late December and early January. As a result, the operating fund balance reaches its lowest point each November.

- Strategic spending of reserves for one-time/non-recurring capital expenditures, which occurred in the last three budget years, with one-time furniture and equipment expenditures related to Proposition R 2019 and the Lindbergh High School addition and renovation.

*(Continue to next page for **Revenue**)*

Revenue

The revenue assumptions used in budget development were discussed with the Board of Education at the annual spring budget workshop. The district revenue budget is a working document that will be reviewed and updated continuously, as required. Lindbergh Board Policy DB-Annual Budget states, "The board may make additional revisions, as necessary, throughout the year".

Local Revenue

Lindbergh Schools rely heavily on local revenues. The budgeted local revenue makes up over 80% of the district's total revenue budget. Property taxes, real estate, and personal property comprise 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 2026 tax year is a non-reassessment year, and minimal growth in current local tax is anticipated. Based on historical trends, 1% growth in assessed valuation is estimated. The maximum growth, as set by the DESE-released Consumer Price Index, is 2.7%. The current tax collection rate used for the budget is 98%.

This budget was adopted before St. Louis County released final assessed valuation (AV) data for the ensuing tax rate hearing**. St. Louis County does not share preliminary assessed valuation growth in non-reassessment years. The actual growth data is not yet available and may impact revenue.** A budget amendment may be required when the actual growth data is available in August.

New construction and personal property, based on a three (3) year average growth rate, are estimated to generate an additional $350,000 in local tax revenue. In addition to the estimated percentage growth in total AV, the assessed valuation of new construction and property that did not exist in the prior year generates new revenue, in addition to any assessed valuation percentage increase. Actual new construction data is unavailable when the budget is adopted; the preliminary budget's estimated new construction is based on the average over the last three years.

LINDBERGH SCHOOLS	*Use 3 year avg*	July	Sept.	Sept
HISTORICAL LOCAL DATA	*EST 2026*	2025	2024	2023
New Construction & Personal Property				
Residential	**$ 4,783,367**	$ 3,072,000	$ 8,557,400	$ 2,720,700
Commercial	**$ 2,468,933**	$ 2,749,200	$ 2,656,000	$ 2,001,600
Personal Property	**$ 3,260,700**	$ (4,933,830)	$ (1,980,310)	$ 16,696,240
Total New Construction & Personal Property	**$ 10,513,000**	**$887,370**	**$ 9,233,090**	**$ 21,418,540**

*(Continue to next page for **Revenue**: Protested Current Taxes and Impact on Local Revenue)*

Protested Current Taxes and Impact on Local Revenue

Recall the process in St. Louis County whereby the County releases all protested taxes to municipalities in May or June each fiscal year. A three-year history of protest releases follows. Note if and when protested tax cases are settled by the MO State Tax Commission in favor of the taxpayer, the district is required to pay St louis County for the funds released at the end of a previous fiscal year. The three (3) year history of St. Louis County protested tax release follows:

Fiscal Year	**Lindbergh Received Funds**	**Deposit Amount**	**Original Charge**	**% of Original Charge**
2025-2026	May 2026	*$4,935,522*	$82,808,106	5.96%
2024-2025	May 2025	*$7,613,485*	$77,392,364	9.84%
2023-2024	May 2024	*$11,781,637*	$77,027,821	15.30%

The four-year history of St. Louis County delinquent tax payments follows. Note in the third (3rd) prior year, protest payments paid back to St. Louis County exceeded the delinquent taxes received for that fiscal year.

DELINQUENT PROPERTY TAX					
Account Code	**Budget Requested**	**1St Prior Year Actual**	**2Nd Prior Year Actual**	**3Rd Prior Year Actual**	**4Th Prior Year Actual**
100-0000-5112-0000-00000-0-000	$165,000	$96,009	$264,360	-$419,705	$253,336
200-0000-5112-0000-00000-0-000	$250,000	$145,764	$404,264	-$596,494	$378,168
300-0000-5112-0000-00000-0-000	$125,000	$66,649	$183,517	-$291,336	$175,862
400-0000-5112-0000-00000-0-000	$ -	$ -	$ -	-$37,071	$15,632
TOTAL	$540,000	$308,422	$852,141	-$1,344,606	$822,998

*(Continue to next page for **Revenue**: Protested Current Taxes and Impact on Local Revenue - St. Louis County Senior Tax Credit & Recouped Local Tax Revenue Prior Year(s))*

St. Louis County Senior Tax Credit
Revenue growth from property tax sources will be reduced by the tax credit. A $1,000,000 reduction was estimated for the 2026-2027 current tax revenue. This reduction is based on a 10-year tax loss estimate data provided by St. Louis County. The 2026-2027 budget year is the second year of the tax credit. A budget amendment may be required when senior tax credit amounts are released to the districts in late November.

- When did it start?
  - Missouri passed legislation in 2023 allowing counties to adopt a senior property tax freeze for homeowners age 62+ (originally 67+ in some county ordinances).
  - St. Louis County adopted the program in November 2023.
  - The program officially became effective January 1, 2024.
  - Seniors applied using 2024 as the base year, and the first tax credits appeared on 2025 property tax bills.
  - St. Louis County reported that the first year of the program produced roughly $30 million in reduced revenue growth across schools, fire districts, and other taxing entities countywide.

- How does it work?
  - The program does not freeze assessed values. Instead, it provides a credit that prevents eligible seniors' property taxes on their primary residence from increasing above their base-year amount. As property values rise, the difference is absorbed through the credit.

- Impact on Lindbergh Schools:
  - St. Louis County provided the following potential 10-year tax loss estimates in 2024 prior to program start:
    - Operating tax loss of $5,449,335
    - Debt tax loss of $1,650,633
    - Total tax loss of $7,099,968
    - The actual 2025 senior tax credit applied to Lindbergh School for the 2025 tax year was <u>12138 - SCH-LINDBERGH 4,537 parcels, with a credit of $(1,344,092.53</u>
    - The 26-27 current tax revenue budget is net of the estimated senior tax credit. deduct

<u>Recouped Local Tax Revenue Prior Year(s)</u>
Tax recoupment can occur when the December assessed valuation (AV) data received from St. Louis County for the prior year decreases from the AV projections in September, when the levy is set. The rationale is that the December AV values would have been used when setting the levy, and the required rollback due to inflation or the consumer price index would have been lower. By amending prior-year tax rate calculations with the Missouri State Auditor's Office (SAO), the district can "recoup" the dollars lost in the previous year due to the county's AV decrease. The business office reviews any potential recoupment of missed revenue with each tax rate setting. **The December 2025 AV was less than the September 2025 AV; therefore, recoupment should be calculated to determine whether a portion of the 104.4-cent levy rollback for 2024-2026 can be recouped.**

Proposition R 2024 Bond Election

Prop R is a $150 million no-tax-rate-increase bond issue passed on April 2, 2024, supporting building equity across elementary schools, much-needed middle school renovations, districtwide safety upgrades, 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, the district's current debt service tax rate of $0.8330 per $100 of assessed valuation of real and personal property would not change.

Proposition R 2024 projects supported:

- Improved safety and security districtwide to match recent improvements at Lindbergh High School
- Site improvements for the traffic and parking district-wide
- Remodeling at Sperreng Middle School, 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 for 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 school district's adjusted debt service levy is estimated to remain unchanged at the current rate of $0.8330 per $100 of assessed valuation of real and personal property. YES NO

Bond Sale - Three phases as follows:

- Series 2024 - $55,000,000 in proceeds, competitively sold in July 2024; approximately $30 million in proceeds remain as of June 30, 2025.
- Series 2025 - $75,000,000 competitive sale pending as of July 9, 2025.
- **Series 2026—Refinancing only: Approximately $20 million of operating debt (certificates of participation) will be refinanced to the debt service fund, freeing up local operating revenue to support the Farmers Club Agriculture STEM Center operations.**

State Revenue

A handful of programs and funding sources ensure all Missouri children receive a quality education. On average, just over 10% of the Lindbergh revenue budget comes from state sources.

The largest state revenue line item is the State Education Basic Foundation Formula. The formula will need to be adequately funded by the state legislature.

DESE Commentary on Calculated SAT vs. Funded SAT (June 2026 School Finance Memo)

The State Adequacy Target is recalculated every two years. For the last cycle (FY 2025 & FY 2026) and for the next cycle (FY 2027 & FY 2028), the calculated SAT is $7,145.

It is important to understand that payment of the full calculated SAT depends on funds being available. At this time, DESE projects a shortfall in funding available to pay for the SAT in both FY 2026 and FY 2027.

State Adequacy Target (SAT) Threshold Recalculations		
Item	**FY 2026**	**FY 2027 & FY 2028**
State Adequacy Target (Calculated Amount)	$6958 underfunded was supposed to be $7145.	$6900 underfunded was supposed to be $7145.
Free & Reduced Lunch Threshold	16.73%	20.49%
Special Education (IEP) Threshold SSD	13.30%	14.12%
Limited English Proficiency Threshold	2.09%	4.39%

For FY 2026, due to a $152 million state revenue shortfall, the calculated SAT of $7,145 was not achievable. The final paid SAT was $6,958.18782635. ***Districts were underfunded in FY26.***

As of the date of this preliminary budget, the FY 2027 DESE budget is included in HB 2002. That bill has been approved by the legislature and sent to the Governor. In that bill, legislators adjusted some appropriations to account for continued potential shortfalls in the revenue sources of the lottery, cigarette tax, gaming, and general revenue. The bill also added revenue from sources such as the Missouri State Capitol Commission Capitol Preservation Fund and the Blind Pension Fund to offset potential shortfalls. The result is that the appropriation for FY 2027 is the same as for FY 2026. That appropriation totals $4,282,736,000. Please remember the budget is not final until it is signed by the governor.

It should also be noted that HB 2020, which has also been sent to the Governor, includes additional funding that could help offset shortfalls in the revenue sources of the lottery, cigarette tax, and gaming. It is our understanding that $27 million or more may be available for such purposes. **However, in any scenario, total funding for the formula in FY 2027 will not exceed the FY 2026 appropriation of $4,282,736,000. Districts will be underfunded by even more in FY27.**

As explained in the FY 2027 budget request, DESE also needed an additional $190.6 million in the FY 2027 budget to fully fund the formula. This has not been added to the FY 2027 budget. Without the additional $190.6 million, the calculated SAT of $7,145 will not be achievable. The amount paid for the SAT in FY 2027 could theoretically be $6,900 if all other funding comes in as projected.

LEAs are advised to exercise great caution in building their budget for FY 2027. Please consider factoring in the likelihood of a shortfall in the foundation formula. The SAT used for payment starting in July for FY 2027 will be lower than the FY26 $6,900 and will not be raised until the department has confidence in the revenue it will receive.

<u>Student Counts in Foundation Formula (June 2026 School Finance Memo)</u>
A significant factor in state revenue calculations is the average daily attendance (ADA) of students. 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's basic formula student count estimates for the 2026-2027 budget year appear flat, with a negligible increase over the prior year's ADA.

The state has modified the formula calculation post-pandemic due to the shift in student attendance trends. Starting in FY 2026, student counts in the Foundation Formula statute have been modified to create a Weighted Membership (WM) calculation. Weighted Membership is the average of September and January, plus summer school membership.

The new calculation has changed as follows:

- FY 2026 90.00% of WADA + 10.00% of WM
- FY 2027 80.00% of WADA + 20.00% of WM
- FY 2028 70.00% of WADA + 30.00% of WM
- FY 2029 60.00% of WADA + 40.00% of WM
- FY 2030 and subsequent years 50.00% of WADA + 50.00% of WM

<u>Update on Missouri School Funding Modernization Task Force</u>
Governor Mike Kehoe established this task force via Executive Order 25-14 and held its inaugural meeting in Jefferson City on June 2, 2025. The purpose and objectives of this committee are as follows:

Charge of the Task Force
The task force is directed to develop recommendations for a modernized funding model that emphasizes:

- Equal educational opportunity regardless of location or demographics
- Long-term fiscal sustainability
- Adequate funding for school operations
- Performance and student outcomes
- Local flexibility in spending decisions
- Consideration of charter schools, virtual schools, and other public-school options

At this stage, no changes have been adopted. The task force is still developing recommendations. However, districts are watching closely because future proposals could affect:

- State aid distribution among districts
- Weighting for at-risk and special student populations
- Treatment of charter and virtual schools
- Performance-based funding components
- The role of local property wealth in determining state support

For educators and school leaders, the most consequential work will occur during 2026 as the task force refines cost estimates, gathers statewide feedback, and finalizes recommendations before the December 1, 2026, deadline.

<u>Federal Revenue</u>

Federal funding for elementary and secondary education programs accounts for only 1% of the district's total revenue. These funds are restricted to specific program expenditures and are not available for general operating expenses.

Food Service and National School Breakfast and Lunch Program revenues comprise approximately half of the district's federal revenue.

At this time, the state has not finalized Title I, Title II-A, or Title IV allocations for the 2026-2027 fiscal year. As in previous years, a budget amendment will be presented to the board for approval when allocations are available.

Federal funding supports the following programs:

- Medicaid
- Perkins Basic Grant Career Education
- National School Lunch Program
- School Breakfast Program
- Title I
- Title IV
- Title III

*(Continue to next page for **Expenditures**)*

Expenditures

The expenditure assumptions utilized in budget development were discussed with the Board of Education at the annual spring budget workshop. There have been only a few minor changes since that presentation date.

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

<u>Wages and Salaries</u>
All salary schedules and employee categories, along with full-time equivalent additions, increased the 2026-2027 operating budget by slightly over two million dollars ($2,000,000). A summary of wage-related expenditure updates follows:

- LNEA Teachers
    - 2026-2027 3% average annual increase (Step & Base Increase)
    - Funding for two (2) unfilled full-time equivalent (FTE) teacher positions, totaling approximately $165,000, has been included to address potential enrollment-based staffing needs identified in August. Budgeting for these contingency positions due to late enrollment changes has been a long-standing district practice.
        - The number of budgeted "what if" positions was reduced from three (3) to two (2) for 2026–2027 as elementary enrollment has stabilized, albeit at slightly lower levels than in prior years. **Savings from the reduction of one contingency position were redirected to support the Farmers Club Instructional Leader/Teacher position (teacher contract plus ten additional days).**
    - An estimated $240,000 has been budgeted for teacher salary schedule advancement resulting from lateral educational movement. Teachers who earn additional educational credits may qualify for movement across the salary schedule, with documentation due annually by September 1. This estimate includes the associated increase in employee benefits.

- LNEA Health Professionals
    - 2026-2027 3% average annual increase (Step & Base Increase)

- LNEA Offices Professionals
    - 2026-2027 3% (Step & Base Increase)

- Other Employee Groups not noted above
    - 2026-2027 3%, some exceptions related to other market adjustments as noted below

- Staff Additions (numbers = FTE)
    - 0.50 - Community Program Inclusion Specialist (Teacher Assistant salary schedule)

- Other Staff Related Updates
  - Certified Nursing Assistant (CNA) teacher position funding has shifted from grant funding to local funding. The Career and Technical Education (CTE) grant that supported the program's establishment funded only one year of salary and benefits for the instructor.
  - Farmers Club STEM program staff, 2 FTE adds were funded by
    - Reducing contingency "what if positions from three (3) to two was redirected to support the Farmers Club Instructional Leader/Teacher position (teacher contract plus ten additional days).
    - Repurposing through attrition the Central Office STEM Coordinator position to support the Farm Manager
  - IDEA Center .50 FTE counselor addition
  - ELL Teacher 1.0 FTE at Sperreng (TA position reduced to cover part of this increased cost)
  - High School staff additions: seven (7) sections or 1.33 FTE
  - Extra duty stipend additions per EDEP committee = 3 adds, including boys cross country, theater assistant, and strings assistant

Benefits

To account for health, dental, retirement (PSRS and PEERS), and payroll taxes (Medicare and FICA) related to staff salary and wage increases, an additional **$300,000** has been included in the 2026–2027 operating budget.

- Medical Self-Funded Account

  A Board workshop is scheduled for July 2026, during which the **Human Resources Department will present proposed changes to the district's health benefit plan to address the ongoing premium-versus-claims deficit. Replenishing the self-insured medical fund has been identified as a 2026–2027 Compass Goal**. A budget amendment will be presented at a later date to reflect any health plan changes approved by the Board. The new health benefit plan year begins in January 2027, with open enrollment starting in October 2026.

  The 2025–2026 fiscal year marked the third consecutive year in which health insurance premiums collected were more than $1 million less than claims paid. In each of those three years, district reserves were used to cover the shortfall. While reserves have been sufficient to offset these deficits, relying on reserves is not a sustainable long-term strategy.

  In addition to covering the premium-to-claims deficit through prior-year reserves, the Board of Education approved an increase in the employer-paid portion of full-time employees' health insurance premiums, effective July 1, 2025.

- Medical Insurance Opt-Outs / Waived Coverage

  The district's health insurance waiver program has historically produced annual savings of $750,000 to $800,000, with 85–90 employees electing a $1,200 cash incentive in lieu of district health coverage. For 2026–2027, participation declined to 65 employees, reducing projected savings by approximately $220,000 and increasing health insurance expenditures accordingly.

(Continue to next page)

Other operating expenditure update by category follows:

- Farmers Club
    - STEM program soft opening planned for Spring of 2027, with grand opening in Fall of 2027.
    - **The startup costs and future operating budget for the Farmers Club STEM Program will be funded through the Proposition R 2024 partial payoff and partial refinancing of the Debt Service Fund associated with the 2020 and 2022 Certificates of Participation (COPs).**
    - **Prior to the refinancing, COPs' debt service payments were funded from General Operating Revenue and included in the District's annual operating budget as expenditures. The Proposition R 2024 refinancing strategy reallocates a portion of these resources to support the establishment and ongoing operation of the Farmers Club STEM Program.**

- Increases
    - Missouri United Insurance Council (MUSIC) $138,000/ 8% in 2027
    - Transportation Contract Renewal - 4% increase
    - Food Service Contract Renewal Management and Administrative Fees - 3.78% increase
    - Food Operating Cost - 5-8% (food/catering and program budgets ECE and Flyers)
    - Utility Rate Increases by 10-20% increase
    - Waste Hauling $35,000

- Decreases
    - CSRS Payout $250,000

*(Continue to next page for **Revenue Schedule**)*

Revenue Schedule

By Object and Fund

Annual Budget Board Report Revenue Schedule By Object and Fund

Account Code	Account Description	Working Budget	1st Prior Yr Actual	2nd Prior Yr Actual	3rd Prior Yr Actual
GRAND TOTAL ALL FUNDS (includes Bond Proceeds)		**$125,773,135**	**$207,129,025**	**$179,681,282**	**$110,924,030**
OBJECT 5111 TOTAL	Current Year Taxes	$25,342,297	$24,163,040	$22,498,491	$22,528,343
OBJECT 5112 TOTAL	Delinquent Taxes	$180,000	$96,009	$264,360	-$419,705
OBJECT 5113 TOTAL	Sales Tax / Prop C	$5,150,000	$5,146,954	$5,130,470	$4,934,357
OBJECT 5114 TOTAL	Financial Inst. Tax	$45,000	$40,805	$24,208	$68,048
OBJECT 5115 TOTAL	M & M Surtax	$1,035,000	$1,043,657	$998,897	$1,005,892
OBJECT 5141 TOTAL	Interest - Banking / Other	$520,000	$442,182	$587,924	$677,864
OBJECT 5151 TOTAL	Food Services, Program Students	$1,646,230	$1,354,390	$1,215,013	$1,109,844
OBJECT 5161 TOTAL	Non Prog Adult Meals	$6,000	$5,685	$4,464	$3,155
OBJECT 5165 TOTAL	Food Services, Non Program	$993,665	$692,281	$644,304	$694,273
OBJECT 5171 TOTAL	Admissions	$50,000	$45,614	$45,655	$30,549
OBJECT 5173 TOTAL	Student organization dues/fees	$523,000	$371,961	$668,839	$464,541
OBJECT 5174 TOTAL	Vending Machines	$0	$26,660	$21,048	$563
OBJECT 5179 TOTAL	Other Student Activity	$955,000	$955,604	$982,559	$905,223
OBJECT 5181 TOTAL	School Age Childcare & Daycare	$3,416,317	$3,273,034	$2,787,135	$2,549,916
OBJECT 5182 TOTAL	ECE Preschool Tuition	$2,738,500	$2,469,000	$2,431,503	$2,503,279
OBJECT 5191 TOTAL	Rentals	$297,000	$255,917	$314,628	$90,262
OBJECT 5192 TOTAL	Gifts/Donations	$10,000	$14,469	$10,325	$5,750
OBJECT 5195 TOTAL	Prior Period Adjustment	$30,000	$156,640	$116,413	$108,068
OBJECT 5198 TOTAL	Other Local Revenue	$265,500	$281,807	$383,364	$422,207
OBJECT 5221 TOTAL	State Assessed Railroad & Utilities	$415,000	$0	$408,046	$451,666
OBJECT 5222 TOTAL	County Stock Insurance	$0	$0	$0	$11,867
OBJECT 5311 TOTAL	Basic Formula State Aid	$0	$0	$507,273	$0
OBJECT 5312 TOTAL	Transportation	$1,350,000	$1,421,793	$1,374,862	$1,337,485
OBJECT 5314 TOTAL	Early Childhood Spec Ed	$0	$0	$0	$0
OBJECT 5319 TOTAL	Basic Formula Classroom Trust	$3,500,000	$3,560,653	$4,024,637	$3,106,392
OBJECT 5324 TOTAL	PAT Entitlement	$400,000	$420,785	$359,445	$348,254
OBJECT 5332 TOTAL	Career Education	$0	$102,224	$23,220	$40,246
OBJECT 5333 TOTAL	Food Service	$20,000	$19,012	$13,691	$12,112
OBJECT 5369 TOTAL	Residential Public Placement	$0	$0	$0	$23,402
OBJECT 5384 TOTAL	School Safety Grant	$0	$0	$0	$299,899
OBJECT 5397 TOTAL	Other State Revenue	$0	$4,854	$79,789	$2,033
OBJECT 5412 TOTAL	Medicaid	$65,000	$69,581	$67,957	$77,801
OBJECT 5422 TOTAL	ARP - ESSER III	$0	$0	$107,654	$264,645
OBJECT 5423 TOTAL	CRRSA - ESSER II	$0	$0	$0	$894
OBJECT 5426 TOTAL	CRRSA Parent Reimb Grant GEER II	$0	$0	$0	$4,873
OBJECT 5427 TOTAL	Perkins Basic Grant Career Ed	$0	$22,389	$64,281	$8,618
OBJECT 5445 TOTAL	School Lunch Program	$817,268	$596,553	$556,542	$776,037
OBJECT 5446 TOTAL	School Breakfast Program	$114,572	$81,395	$67,596	$82,942
OBJECT 5448 TOTAL	School Snack Program	$0	$0	$2,311	$15,309
OBJECT 5451 TOTAL	Title I	$0	$121,991	$221,970	$267,935
OBJECT 5461 TOTAL	Title IV	$0	$9,322	$16,317	$20,465
OBJECT 5462 TOTAL	Title III	$0	$25,130	$31,365	$115,863
OBJECT 5465 TOTAL	Title II.A	$0	$60,837	$95,745	$151,349
OBJECT 5468 TOTAL	ARP - Homeless Children/Youth II	$0	$0	$22,312	$0
OBJECT 5497 TOTAL	Other Federal Revenue	$0	$1,000	$50,712	$108,400
OBJECT 5631 TOTAL	Net Ins Recovery/Prior Year Claims	$0	$5,653	$202,797	$0
OBJECT 5651 TOTAL	Sales of Property	$51,000	$69,893	$46,899	$115,393
FUND 100 TOTAL	**General Fund**	**$49,936,349**	**$47,428,775**	**$47,475,020**	**$45,326,308**
OBJECT 5111 TOTAL	Current Year Taxes	$36,050,000	$35,490,229	$34,405,148	$32,017,760
OBJECT 5112 TOTAL	Delinquent Taxes	$275,000	$145,764	$404,264	-$596,494
OBJECT 5113 TOTAL	Sales Tax / Prop C	$5,150,000	$5,146,954	$5,130,470	$4,934,357
OBJECT 5114 TOTAL	Financial Inst. Tax	$65,000	$59,923	$37,016	$96,717
OBJECT 5115 TOTAL	M & M Surtax	$1,525,000	$1,532,462	$1,527,398	$1,429,681
OBJECT 5121 TOTAL	K-12 Tuition from Individuals	$42,000	$41,225	$11,876	$0
OBJECT 5141 TOTAL	Interest - Banking / Other	$410,000	$352,918	$379,276	$530,842

OBJECT 5211 TOTAL	Fines & Forfeitures	$95,000	$68,722	$116,814	$98,219
OBJECT 5221 TOTAL	State Assessed Railroad & Utilities	$625,000	$0	$623,963	$641,947
OBJECT 5222 TOTAL	County Stock Insurance	$0	$0	$0	$16,866
OBJECT 5311 TOTAL	Basic Formula State Aid	$12,000,000	$13,292,213	$9,913,822	$6,445,945
OBJECT 5342 TOTAL	Evidence-Based Read State	$0	$34,500	$37,921	$0
OBJECT 5369 TOTAL	Residential Public Placement	$50,000	$51,450	$0	$0
OBJECT 5423 TOTAL	CRRSA - ESSER II	$0	$0	$0	$98,121
OBJECT 5427 TOTAL	Perkins Basic Grant Career Ed	$24,786	$16,714	$30,527	$9,018
OBJECT 5811 TOTAL	Tuition Other LEAs Regular Term	$445,000	$426,444	$399,775	$324,000
OBJECT 5831 TOTAL	Contracted Educ Serv From Other LEA	$50,000	$18,839	$22,806	$61,208
FUND 200 TOTAL	**Special Revenue Fund**	**$56,806,786**	**$56,678,357**	**$53,041,076**	**$46,108,187**
OBJECT 5111 TOTAL	Current Year Taxes	$17,500,000	$16,773,350	$15,618,331	$15,637,906
OBJECT 5112 TOTAL	Delinquent Taxes	$125,000	$66,649	$183,517	-$291,336
OBJECT 5141 TOTAL	Interest - Banking / Other	$565,000	$605,443	$696,411	$674,257
OBJECT 5221 TOTAL	State Assessed Railroad & Utilities	$325,000	$0	$317,445	$314,201
OBJECT 5222 TOTAL	County Stock Insurance	$0	$0	$0	$8,238
OBJECT 5691 TOTAL	Temporary Direct Deposit Revenue	$0	$288,142	$0	$0
FUND 300 TOTAL	**Debt Service Fund**	**$18,515,000**	**$17,733,584**	**$16,815,704**	**$16,343,266**
OBJECT 5111 TOTAL	Current Year Taxes	$0	$0	$0	$1,989,833
OBJECT 5112 TOTAL	Delinquent Taxes	$0	$0	$0	-$37,071
OBJECT 5141 TOTAL	Interest - Banking / Other	$0	$0	-$15	$2,887
OBJECT 5195 TOTAL	Prior Period Adjustment	$0	$28,667	$0	$35,044
OBJECT 5198 TOTAL	Other Local Revenue	$0	$11,209	$18,098	$634,749
OBJECT 5221 TOTAL	State Assessed Railroad & Utilities	$0	$0	$0	$31,541
OBJECT 5222 TOTAL	County Stock Insurance	$0	$0	$0	$989
OBJECT 5332 TOTAL	Career Education	$0	$15,698	$10,997	$0
OBJECT 5422 TOTAL	ARP - ESSER III	$0	$0	$0	$265,797
OBJECT 5444 TOTAL	Nat'l School Lunch Equip Grant Rev	$0	$0	$25,000	$0
OBJECT 5497 TOTAL	Other Federal Revenue	$0	$0	$30,670	$0
OBJECT 5651 TOTAL	Sales of Property	$15,000	$8,155	$290,339	$118,809
FUND 400 TOTAL	**Capital Projects Fund**	**$15,000**	**$63,728**	**$375,088**	**$3,042,578**
OBJECT 5141 TOTAL	Interest - Banking / Other	$0	$0	$0	$99,294
OBJECT 5195 TOTAL	Prior Period Adjustment	$0	$0	$0	$4,398
FUND 419 TOTAL	**Prop R 2019**	**$0**	**$0**	**$0**	**$103,691**
OBJECT 5141 TOTAL	Interest - Banking / Other	$500,000	$3,240,652	$1,548,048	$0
OBJECT 5143 TOTAL	Premium on Bonds Sold	$0	$6,983,929	$5,426,346	$0
OBJECT 5611 TOTAL	Sale of Bonds	$0	$75,000,000	$55,000,000	$0
FUND 424 TOTAL	**Prop 2024**	**$500,000**	**$85,224,581**	**$61,974,394**	**$0**

Expenditure Schedule

By Function

Notes:

The prior year's financial data is presented as comparative data and is year-to-date, as the budget document is presented before 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		Working Budget	1st Prior Yr Actual	2nd Prior Yr Actual	3rd Prior Yr Actual
GRAND TOTAL ALL FUNDS (includes Bond Proceeds)		**$199,005,237**	**$167,107,934**	**$137,381,827**	**$124,017,887**
FUNCTION 1111 TOTAL	ELEMENTARY INSTRUCTION	$22,304,415	$20,543,628	$19,898,823	$20,518,880
FUNCTION 1131 TOTAL	MIDDLE SCHOOL INSTRUCTION	$10,562,988	$10,956,816	$10,000,890	$9,602,451
FUNCTION 1151 TOTAL	HIGH SCHOOL INSTRUCTION	$13,336,436	$13,470,553	$12,793,111	$12,786,984
FUNCTION 1191 TOTAL	SUMMER SCHOOL INSTRUCTION	$262,850	$167,190	$146,421	$140,428
FUNCTION 1193 TOTAL	ALTERNATIVE PROGRAMS	$1,140,050	$977,389	$946,608	$941,046
FUNCTION 1211 TOTAL	GIFTED & TALENTED	$2,050,386	$1,980,237	$1,841,105	$1,950,710
FUNCTION 1221 TOTAL	SPECIAL EDUCATION SERVICES	$200,000	$326,852	$171,469	$155,835
FUNCTION 1251 TOTAL	SUPPLEMENTAL INSTRUCTION	$1,200	$233,699	$277,927	$312,054
FUNCTION 1311 TOTAL	AGRICULTURE EDUCATION	$0	$0	$0	$258
FUNCTION 1321 TOTAL	BUSINESS EDUCATION	$3,900	$53,059	$14,928	$5,033
FUNCTION 1331 TOTAL	FACS	$60,200	$51,557	$48,021	$53,204
FUNCTION 1341 TOTAL	HEALTH SCIENCES EDUCATION	$94,919	$409,866	$25,688	$45,720
FUNCTION 1351 TOTAL	MARKETING & COOP EDUCATION	$0	$14,499	$12,206	$4,314
FUNCTION 1361 TOTAL	TRADE & INDUSTRIAL EDUCATION	$15,200	$12,827	$10,974	$13,211
FUNCTION 1371 TOTAL	PROJECT LEAD THE WAY	$7,350	$8,434	$40,968	$28,011
FUNCTION 1381 TOTAL	CAREER ED SPECIAL POPULATIONS	$32,500	$20,438	$11,530	$18,595
FUNCTION 1391 TOTAL	OTHER CAREER EDUC	$0	$0	$0	$252
FUNCTION 1411 TOTAL	STUDENT ACTIVITY	$1,434,231	$1,225,156	$1,400,090	$1,149,222
FUNCTION 1421 TOTAL	SCHOOL SPONSORED ATHLETICS	$1,723,347	$1,447,077	$1,437,147	$1,338,493
FUNCTION 1491 TOTAL	OTHER STUDENT ACTIVITIES	$5,601	$3,619	$3,985	$3,788
FUNCTION 1911 TOTAL	TUITION OTH DISTRICTS IN STATE	$230,000	$205,232	$263,107	$174,113
FUNCTION 1913 TOTAL	TUITION TO PRIVATE AGENCIES	$7,500	$7,182	$7,182	$7,182
FUNCTION 2113 TOTAL	SOCIAL WORK SERVICES	$397,064	$432,586	$324,089	$315,135
FUNCTION 2122 TOTAL	COUNSELING SERVICES	$2,979,838	$2,811,682	$2,697,218	$2,632,420
FUNCTION 2123 TOTAL	APPRAISAL SERVICES	$123,800	$101,723	$115,528	$81,870
FUNCTION 2125 TOTAL	RECORD MAINTENANCE SERVICES	$107,768	$104,139	$98,361	$98,202
FUNCTION 2126 TOTAL	PLACEMENT SERVICES	$118,936	$115,366	$0	$0
FUNCTION 2134 TOTAL	NURSE SERVICES	$1,150,719	$1,079,699	$970,250	$914,200
FUNCTION 2139 TOTAL	OTHER HEALTH SERVICES	$0	$1,444	$2,099	$2,033
FUNCTION 2191 TOTAL	OTH SUPPORT SERV/MGMT SCHOOL	$85,200	$61,380	$68,727	$34,605
FUNCTION 2211 TOTAL	IMPROVMENT OF INSTRUCTION DIRECTION	$4,175	$4,174	$4,174	$4,174
FUNCTION 2212 TOTAL	INSTR & CURRIC DEVELOPMENT	$1,081,111	$1,035,841	$978,867	$911,553
FUNCTION 2213 TOTAL	INSTRUCTIONAL STAFF TRAINING	$442,095	$518,260	$456,516	$512,549
FUNCTION 2214 TOTAL	PROFESSIONAL DEVELOPMENT	$150,829	$106,837	$106,956	$101,080
FUNCTION 2222 TOTAL	LIBRARY SERVICES	$1,187,510	$1,118,247	$1,054,848	$1,006,709
FUNCTION 2223 TOTAL	AV SERVICES	$350	$221	$324	$425
FUNCTION 2311 TOTAL	BOARD OF EDUCATION	$762,000	$707,318	$661,238	$557,765
FUNCTION 2321 TOTAL	EXECUTIVE ADMINISTRATION	$1,394,560	$1,320,366	$1,283,549	$1,177,987
FUNCTION 2322 TOTAL	COMMUNITY RELATIONS	$526,607	$482,205	$415,523	$466,142
FUNCTION 2323 TOTAL	STAFF RELATIONS & NEGOTIATIONS	$2,081,620	$2,300,067	$2,367,493	$1,759,448
FUNCTION 2329 TOTAL	OTHER EXEC ADMIN SERVICES	$1,775,377	$1,841,490	$1,656,475	$1,434,080
FUNCTION 2331 TOTAL	ADMINISTRATIVE TECHNOLOGY	$3,327,320	$3,233,909	$2,896,189	$3,061,713
FUNCTION 2411 TOTAL	PRINCIPALS OFFICE	$5,469,380	$5,307,396	$4,891,459	$4,751,878
FUNCTION 2491 TOTAL	SCHOOL ADMIN OTH SUPPORT SERVICES	$51,960	$82,150	$71,533	$90,470
FUNCTION 2511 TOTAL	BUSINESS SERVICE DIRECTION	$230,755	$255,854	$179,103	$169,883
FUNCTION 2521 TOTAL	BUSINESS SERVICES FISCAL SUPPORT	$688,332	$570,251	$454,718	$454,169
FUNCTION 2523 TOTAL	RECEIVING & DISBURSING FUNDS SRVCS	$9,500	$43,180	$67,877	$95,784
FUNCTION 2524 TOTAL	PAYROLL SERVICES	$0	$0	$0	$8
FUNCTION 2529 TOTAL	OTHER FISCAL SERVICES	$4,550	$2,887	$4,637	$28,435
FUNCTION 2541 TOTAL	OPER & MAINT OF PLANT DIRECTION	$416,212	$309,255	$285,957	$275,694
FUNCTION 2542 TOTAL	BUILDING MAINTENANCE	$10,276,519	$10,279,685	$9,848,648	$9,799,786
FUNCTION 2543 TOTAL	LANDSCAPE & GROUNDS	$912,401	$886,001	$893,889	$926,539
FUNCTION 2544 TOTAL	EQUIPMENT MAINTENANCE	$0	$41,502	$29,500	$1,729
FUNCTION 2545 TOTAL	VEHICLES	$143,100	$337,497	$134,446	$181,749
FUNCTION 2546 TOTAL	SECURITY SERVICES	$863,511	$759,956	$635,449	$936,431
FUNCTION 2551 TOTAL	CONTRACTED TRANSP SERV STUDENTS	$3,615,385	$3,662,907	$3,404,377	$3,134,390
FUNCTION 2558 TOTAL	NON ALLOWABLE TRANSP	$150	$3,884	$11,083	$9,873
FUNCTION 2561 TOTAL	FOOD SERVICE DIRECTION	$3,901,834	$3,017,850	$2,724,622	$2,509,391
FUNCTION 2562 TOTAL	FOOD SERVICE PREP & DISPENSING	$55,000	$201,794	$457,399	$76,574

FUNCTION 2573 TOTAL	WAREHOUSE & DISTRIBUTION SERVCIES	$355,004	$325,258	$283,236	$372,286
FUNCTION 2574 TOTAL	PRINTING, PUBLISHING & DUPLICATING	$139,502	$122,973	$162,812	$153,737
FUNCTION 2621 TOTAL	R&D SERVICES (FOUNDATION)	$200,108	$198,976	$194,284	$187,314
FUNCTION 2629 TOTAL	OTH PLAN/RESEARCH/EVAL	$250	$225	$75	$0
FUNCTION 2644 TOTAL	NON-CERTIFIED STAFF TRAINING	$73,585	$42,107	$36,348	$32,973
FUNCTION 2645 TOTAL	HEALTH SERVICES	$0	$2,112,950	$1,105,770	$1,417,449
FUNCTION 2649 TOTAL	OTHER STAFF SERVICES	-$194,705	$376,023	$389,118	$360,968
FUNCTION 2691 TOTAL	OTHER CENTRAL SUPPORT SERV	$0	$11,324	$11,412	$9,994
FUNCTION 2911 TOTAL	OTHER SUPPORTING SERVICES	$0	$35,247	$0	$1,374
FUNCTION 3111 TOTAL	COMMUNITY SERVICE DIRECTION	$483,612	$440,721	$433,439	$480,095
FUNCTION 3211 TOTAL	COMMUNITY RECREATIONAL SERVICES	$940,529	$870,186	$746,403	$735,431
FUNCTION 3311 TOTAL	CIVIC SERVICES	$141,871	$110,802	$97,035	$95,675
FUNCTION 3511 TOTAL	PARENTS AS TEACHER	$352,269	$344,458	$281,338	$248,346
FUNCTION 3512 TOTAL	EARLY CHILDHOOD EDUCATION	$3,287,019	$3,153,362	$2,861,544	$2,850,722
FUNCTION 3611 TOTAL	HOMELESS STUDENT SERVICES	$0	$711	$2,269	$2,283
FUNCTION 3711 TOTAL	NON-PUBLIC SCHOOL SERVICES	$0	$14,834	$9,856	$16,660
FUNCTION 3811 TOTAL	CARE OF CHILDREN SERVICES	$1,643,308	$1,467,596	$1,236,396	$1,036,774
FUNCTION 3911 TOTAL	OTHER COMMUNITY SERVICES	$500	$0	$0	$0
FUNCTION 3912 TOTAL	PARENTAL INVOLVEMENT	$17,500	$15,930	$16,353	$336
FUNCTION 4011 TOTAL	FACILITY/ACQU/CONSTR/DIRECTION	$0	$105,828	$102,660	$25,101
FUNCTION 4021 TOTAL	LAND ACQUISITON & DEVELOPMENT	$0	$600	$1,462,942	$750
FUNCTION 4031 TOTAL	ARCHITECTURE/ENGINEERING	$0	$2,948,743	$5,186,815	$1,127,582
FUNCTION 4051 TOTAL	BLDGACQU/CONSTRUCTION/IMPROVEMENTS	$74,196,488	$36,384,089	$17,155,552	$11,179,892
FUNCTION 4091 TOTAL	OTHR FACIL ACQ/CONST SRV	$0	$3,403,175	$427,274	$196,639
FUNCTION 5111 TOTAL	PRINCIPAL LONG TERM DEBRT	$5,860,804	$5,699,133	$6,105,000	$8,065,000
FUNCTION 5131 TOTAL	PRINCIPLE LEASE PURCH AGRMNT	$1,185,632	$1,794,035	$1,780,826	$1,539,458
FUNCTION 5211 TOTAL	INTEREST LONG TERM DEBT	$12,181,810	$10,642,169	$6,679,723	$5,309,413
FUNCTION 5231 TOTAL	INTEREST LEASE PURCH AGRMNT	$320,410	$645,959	$609,578	$641,791
FUNCTION 5311 TOTAL	FEES LONG TERM DEBT	$8,000	$583,024	$395,288	$162,010
FUNCTION 5331 TOTAL	FEES LEASE PURCHASE	$3,200	$3,180	$3,180	$3,180

Expenditure Schedule

By Object and Fund

Notes:

The prior year's financial data is presented as comparative data and is prior-year to date (not final), as the budget document is presented before June 30, 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 by Object by Fund					
Account Code		Working Budget	1st Prior Yr Actual	2nd Prior Yr Actual	3rd Prior Yr Actual
G R A N D T O T A L		**$199,005,237**	**$167,107,934**	**$137,381,827**	**$124,017,887**
OBJECT 6111 TOTAL	Certificated Regular Salaries	$645,173	$616,154	$581,716	$571,901
OBJECT 6131 TOTAL	Supplemental Pay	$368,650	$353,311	$362,964	$319,050
OBJECT 6151 TOTAL	Classified Regular Salaries	$12,540,425	$11,771,050	$10,891,478	$10,171,048
OBJECT 6152 TOTAL	Instructional Aide Salary	$754,168	$766,323	$637,337	$490,341
OBJECT 6153 TOTAL	Classified Substitute Salary	$232,500	$277,888	$262,629	$196,289
OBJECT 6161 TOTAL	Classified Part-time Salary	$2,915,526	$2,764,153	$2,378,070	$2,313,759
OBJECT 6171 TOTAL	Classified Unused Sick Leave Payout	$60,000	$65,155	$59,950	$45,320
OBJECT 6211 TOTAL	PSRS	$192,963	$169,518	$150,382	$142,231
OBJECT 6221 TOTAL	PEERS	$1,179,834	$1,099,190	$991,235	$918,212
OBJECT 6231 TOTAL	FICA	$1,029,339	$940,772	$856,714	$794,030
OBJECT 6232 TOTAL	Medicare	$250,349	$234,661	$214,322	$199,152
OBJECT 6241 TOTAL	Med Dent Life Ins	$1,925,408	$2,099,956	$1,682,800	$1,548,365
OBJECT 6261 TOTAL	Workmans Compensation Insurance	$450,000	$416,221	$409,606	$352,840
OBJECT 6271 TOTAL	Unemployment Compensation	$9,000	$3,417	$8,700	$8,718
OBJECT 6291 TOTAL	Other Benefits/Self Ins Overage	$93,100	$2,204,767	$1,198,890	$1,441,436
OBJECT 6311 TOTAL	Purchased Instructional Services	$810,950	$888,857	$797,876	$690,726
OBJECT 6312 TOTAL	Instr Prgm Impr Services	$7,000	$90,386	$45,817	$47,344
OBJECT 6314 TOTAL	Employment & Background Checks	$2,000	$1,251	$1,197	$13,553
OBJECT 6315 TOTAL	Audit Services	$15,000	$14,500	$12,700	$12,400
OBJECT 6316 TOTAL	Data Process & Tech Rel Services	$126,947	$82,025	$48,498	$0
OBJECT 6317 TOTAL	Legal Services	$80,000	$78,711	$85,885	$119,080
OBJECT 6318 TOTAL	Election Services	$30,000	$29,186	$21,975	$23,908
OBJECT 6319 TOTAL	Professional Services	$5,368,261	$4,729,673	$4,514,481	$4,533,258
OBJECT 6331 TOTAL	Cleaning Services	$50,000	$69,870	$128,658	$440,581
OBJECT 6332 TOTAL	Repairs & Maintenance	$887,488	$904,876	$919,440	$1,447,401
OBJECT 6333 TOTAL	Building & Land Rentals	$117,290	$113,239	$98,311	$86,687
OBJECT 6334 TOTAL	Equipment Rental	$107,650	$111,609	$92,143	$77,359
OBJECT 6335 TOTAL	Water & Sewer	$600,000	$481,030	$614,534	$415,943
OBJECT 6336 TOTAL	Trash Removal	$245,500	$229,723	$198,308	$153,769
OBJECT 6337 TOTAL	Tech Repairs & Maint	$778,812	$546,112	$610,458	$809,037
OBJECT 6338 TOTAL	Tech Equipment Lease Rent	$46,500	$46,219	$43,229	$43,229
OBJECT 6339 TOTAL	Other Property Services	$49,000	$31,455	$30,764	$17,689
OBJECT 6341 TOTAL	Contracted Pupil Transp-Route	$3,155,000	$3,028,122	$2,811,595	$2,658,202
OBJECT 6342 TOTAL	Contracted Pupil Transp - non route	$460,385	$638,519	$481,772	$374,441
OBJECT 6343 TOTAL	Staff Travel	$338,284	$230,738	$255,055	$487,133
OBJECT 6349 TOTAL	Other Transportation Services	$150	$366	$854	$373
OBJECT 6351 TOTAL	Property Insurance	$715,000	$660,106	$590,664	$438,450
OBJECT 6352 TOTAL	Liability Insurance	$600,000	$551,048	$494,768	$372,541
OBJECT 6353 TOTAL	Fidelity Bond Premiums	$100	$100	$100	$100
OBJECT 6359 TOTAL	Judgements Against or Settlements	$0	$0	$9,700	$8
OBJECT 6361 TOTAL	Communication	$188,660	$245,094	$239,974	$428,583
OBJECT 6362 TOTAL	Advertising	$14,350	$11,674	$9,095	$8,455
OBJECT 6363 TOTAL	Printing & Binding	$28,275	$21,910	$19,314	$17,078
OBJECT 6371 TOTAL	Dues & Memberships	$185,780	$165,327	$139,373	$85,098
OBJECT 6391 TOTAL	Other Purchased Services	$1,111,767	$956,441	$891,197	$724,998
OBJECT 6398 TOTAL	Other Expense	$1,111,079	$1,055,155	$894,962	$25,502
OBJECT 6411 TOTAL	Supplies	$3,293,915	$2,886,431	$2,659,405	$2,787,331
OBJECT 6412 TOTAL	Tech Supplies	$1,685,031	$1,911,378	$1,383,606	$1,289,059
OBJECT 6431 TOTAL	Textbooks-Print & Electronic media	$490,458	$271,214	$381,091	$1,258,219
OBJECT 6441 TOTAL	Library Books	$59,900	$62,499	$56,612	$58,976
OBJECT 6451 TOTAL	Resource Materials	$1,440	$489	$504	$398
OBJECT 6481 TOTAL	Electric	$1,325,000	$1,466,688	$1,207,336	$1,163,392
OBJECT 6482 TOTAL	Natural Gas	$350,000	$311,829	$245,406	$215,898
OBJECT 6486 TOTAL	Gasoline/Diesel	$45,000	$40,386	$37,903	$43,229

FUND 100 TOTAL	**General Fund**	**$47,128,407**	**$46,746,770**	**$41,761,352**	**$40,882,119**
OBJECT 6111 TOTAL	Certificated Regular Salaries	$36,430,495	$35,183,558	$33,811,410	$33,067,594
OBJECT 6112 TOTAL	Certificated Administrator Salary	$5,450,052	$5,396,188	$4,763,542	$4,527,633
OBJECT 6121 TOTAL	Substitutes	$805,663	$909,068	$725,099	$721,765
OBJECT 6131 TOTAL	Supplemental Pay	$1,551,785	$1,414,742	$1,382,804	$1,362,809
OBJECT 6141 TOTAL	CSRP Pay	$0	$195,644	$430,285	$639,675
OBJECT 6152 TOTAL	Instructional Aide Salary	$507,040	$476,730	$415,209	$343,436
OBJECT 6153 TOTAL	Classified Substitute Salary	$1,800	$1,710	$826	$5,405
OBJECT 6211 TOTAL	PSRS	$7,057,342	$6,800,069	$6,390,185	$6,243,616
OBJECT 6221 TOTAL	PEERS	$28,281	$25,573	$28,357	$25,205
OBJECT 6231 TOTAL	FICA	$97,137	$103,269	$91,651	$82,194
OBJECT 6232 TOTAL	Medicare	$644,566	$605,417	$576,757	$565,167
OBJECT 6241 TOTAL	Med Dent Life Ins	$5,370,000	$4,903,423	$4,326,963	$4,385,544
OBJECT 6291 TOTAL	Other Benefits/Self Ins Overage	$97,125	$96,956	$81,123	$83,123
OBJECT 6398 TOTAL	Other Expense	$0	$0	$16,866	$0
FUND 200 TOTAL	**Special Revenue Fund**	**$58,041,286**	**$56,112,346**	**$53,041,076**	**$52,053,167**
OBJECT 6398 TOTAL	Other Expense	$0	$0	$8,238	$0
OBJECT 6611 TOTAL	Principal Bonds	$5,860,804	$5,699,133	$6,105,000	$8,065,000
OBJECT 6621 TOTAL	Interest Bonds	$12,181,810	$10,642,169	$6,679,723	$5,309,413
OBJECT 6631 TOTAL	Fees Bonds	$8,000	$3,781	$3,549	$3,950
FUND 300 TOTAL	**Debt Service Fund**	**$18,050,614**	**$16,345,083**	**$12,796,510**	**$13,378,363**
OBJECT 6398 TOTAL	Other Expense	$0	$0	$989	$0
OBJECT 6511 TOTAL	Land	$0	$0	$0	$750
OBJECT 6521 TOTAL	Buildings & Bldg Improvements	$0	$20,930	$0	$1,650,460
OBJECT 6531 TOTAL	Site Improv & non-bldg Improv	$0	$0	$4,449	$376,981
OBJECT 6541 TOTAL	Equipment & Furniture	$8,500	$49,228	$356,844	$1,631,330
OBJECT 6542 TOTAL	Instructional Equipment	$56,700	$46,571	$23,725	$18,609
OBJECT 6543 TOTAL	Technology Hardware	$14,000	$121,514	$40,785	$481,037
OBJECT 6544 TOTAL	Technology Software	$0	$39,504	$51,239	$43,144
OBJECT 6551 TOTAL	Vehicles	$0	$165,381	$0	$93,875
OBJECT 6613 TOTAL	Principal Lease Purchase (COPs)	$1,185,632	$1,794,035	$1,780,826	$1,539,458
OBJECT 6623 TOTAL	Interest Lease Purchase (COPs)	$320,410	$645,959	$609,578	$641,791
OBJECT 6633 TOTAL	Fees Lease Purchase	$3,200	$3,180	$3,180	$3,180
FUND 400 TOTAL	**Capital Projects Fund**	**$1,588,442**	**$2,886,302**	**$2,871,615**	**$6,480,616**
OBJECT 6521 TOTAL	Buildings & Bldg Improvements	$0	$0	$0	$8,075,759
OBJECT 6531 TOTAL	Site Improv & non-bldg Improv	$0	$0	$0	$1,729,753
OBJECT 6541 TOTAL	Equipment & Furniture	$0	$0	$0	$186,272
OBJECT 6631 TOTAL	Fees Bonds	$0	$0	$0	$158,059
FUND 419 TOTAL	**Prop R 2019**	**$0**	**$0**	**$0**	**$10,149,843**
OBJECT 6511 TOTAL	Land	$0	$600	$1,462,942	$0
OBJECT 6521 TOTAL	Buildings & Bldg Improvements	$0	$40,234,372	$23,428,110	$1,073,779
OBJECT 6531 TOTAL	Site Improv & non-bldg Improv	$0	$3,403,175	$484,684	$0
OBJECT 6541 TOTAL	Equipment & Furniture	$74,196,488	$800,043	$1,143,798	$0
OBJECT 6631 TOTAL	Fees Bonds	$0	$579,243	$391,739	$0
FUND 424 TOTAL	**Prop 2024**	**$74,196,488**	**$45,017,434**	**$26,911,273**	**$1,073,779**

Revenue and Expenditure Schedule

All Funds

Expense/Revenue Report By Fund 2026/2027		
REVENUES		**Budget Proposed**
Fund 100 - General Fund		
5111	Current Year Taxes	25,342,297
5112	Delinquent Taxes	180,000
5113	Sales Tax / Prop C	5,150,000
5114	Financial Inst. Tax	45,000
5115	M & M Surtax	1,035,000
5141	Interest - Banking / Other	520,000
5151	Food Services, Program Students	1,646,230
5161	Non Prog Adult Meals	6,000
5165	Food Services, Non Program	993,665
5171	Admissions	50,000
5173	Student organization dues/fees	523,000
5179	Other Student Activity	955,000
5181	School Age Childcare & Daycare	3,416,317
5182	ECE Preschool Tuition	2,738,500
5191	Rentals	297,000
5192	Gifts/Donations	10,000
5195	Prior Period Adjustment	30,000
5198	Other Local Revenue	265,500
5221	State Assessed Railroad & Utilities	415,000
5312	Transportation	1,350,000
5319	Basic Formula Classroom Trust	3,500,000
5324	PAT Entitlement	400,000
5333	Food Service	20,000
5412	Medicaid	65,000
5445	School Lunch Program	817,268
5446	School Breakfast Program	114,572
5651	Sales of Property	51,000
	Total Fund 100	**49,936,349**
Fund 200 - Special Revenue Fund		
5111	Current Year Taxes	36,050,000
5112	Delinquent Taxes	275,000
5113	Sales Tax / Prop C	5,150,000
5114	Financial Inst. Tax	65,000
5115	M & M Surtax	1,525,000
5121	K-12 Tuition from Individuals	42,000
5141	Interest - Banking / Other	410,000
5211	Fines & Forfeitures	95,000
5221	State Assessed Railroad & Utilities	625,000
5311	Basic Formula State Aid	12,000,000

5369	Residential Public Placement	50,000
5427	Perkins Basic Grant Career Ed	24,786
5811	Tuition Other LEAs Regular Term	445,000
5831	Contracted Educ Serv From Other LEA	50,000
	Total Fund 200	**56,806,786**
Fund 300 - Debt Service Fund		
5111	Current Year Taxes	17,500,000
5112	Delinquent Taxes	125,000
5141	Interest - Banking / Other	565,000
5221	State Assessed Railroad & Utilities	325,000
	Total Fund 300	**18,515,000**
Fund 400 - Capital Projects Fund		
5651	Sales of Property	15,000
	Total Fund 400	**15,000**
Fund 424 - Prop 2024 Fund		
5141	Interest - Banking / Other	500,000
5143	Premium on Bonds Sold	0
5611	Sale of Bonds	0
	Total Fund 424	**500,000**
	Total of Revenues	**125,773,135**
EXPENSES		
Fund 100 - General Fund		
6111	Certificated Regular Salaries	645,173
6131	Supplemental Pay	368,650
6151	Classified Regular Salaries	12,540,425
6152	Instructional Aide Salary	754,168
6153	Classified Substitute Salary	232,500
6161	Classified Part-time Salary	2,915,526
6171	Classified Unused Sick Leave Payout	60,000
6211	PSRS	192,963
6221	PEERS	1,179,834
6231	FICA	1,029,339
6232	Medicare	250,349
6241	Med Dent Life Ins	1,925,408
6261	Workmans Compensation Insurance	450,000
6271	Unemployment Compensation	9,000
6291	Other Benefits/Self Ins Overage	93,100
6311	Purchased Instructional Services	810,950
6312	Instr Prgm Impr Services	7,000

6314	Employment & Background Checks	2,000
6315	Audit Services	15,000
6316	Data Process & Tech Rel Services	126,947
6317	Legal Services	80,000
6318	Election Services	30,000
6319	Professional Services	5,368,261
6331	Cleaning Services	50,000
6332	Repairs & Maintenance	887,488
6333	Building & Land Rentals	117,290
6334	Equipment Rental	107,650
6335	Water & Sewer	600,000
6336	Trash Removal	245,500
6337	Tech Repairs & Maint	778,812
6338	Tech Equipment Lease Rent	46,500
6339	Other Property Services	49,000
6341	Contracted Pupil Transp-Route	3,155,000
6342	Contracted Pupil Transp - non route	460,385
6343	Staff Travel	338,284
6349	Other Transportation Services	150
6351	Property Insurance	715,000
6352	Liability Insurance	600,000
6353	Fidelity Bond Premiums	100
6361	Communication	188,660
6362	Advertising	14,350
6363	Printing & Binding	28,275
6371	Dues & Memberships	185,780
6391	Other Purchased Services	1,111,767
6398	Other Expense	1,111,079
6411	Supplies	3,293,915
6412	Tech Supplies	1,685,031
6431	Textbooks-Print & Electronic media	490,458
6441	Library Books	59,900
6451	Resource Materials	1,440
6481	Electric	1,325,000
6482	Natural Gas	350,000
6486	Gasoline/Diesel	45,000
	Total Fund 100	**47,128,407**
Fund 200 - Special Revenue Fund		
6111	Certificated Regular Salaries	36,430,495
6112	Certificated Administrator Salary	5,450,052
6121	Substitutes	805,663
6131	Supplemental Pay	1,551,785
6152	Instructional Aide Salary	507,040
6153	Classified Substitute Salary	1,800

6211	PSRS	7,057,342
6221	PEERS	28,281
6231	FICA	97,137
6232	Medicare	644,566
6241	Med Dent Life Ins	5,370,000
6291	Other Benefits/Self Ins Overage	97,125
	Total Fund 200	**58,041,286**
Fund 300 - Debt Service Fund		
6611	Principal Bonds	5,860,804
6621	Interest Bonds	12,181,810
6631	Fees Bonds	8,000
	Total Fund 300	**18,050,614**
Fund 400 - Capital Projects Fund		
6541	Equipment & Furniture	8,500
6542	Instructional Equipment	56,700
6543	Technology Hardware	14,000
6613	Principal Lease Purchase	1,185,632
6623	Interest Lease Purchase	320,410
6633	Fees Lease Purchase	3,200
	Total Fund 400	**1,588,442**
Fund 424 - Prop 2024		
6521	Buildings & Bldg Improvements	0
6531	Site Improv & non-bldg Improv	0
6541	Equipment & Furniture	74,196,488
6631	Fees Bonds	0
		74,196,488
	Total of Expenses	**199,005,237**
	Revenue over (under) Expenses ALL FUNDS (included bond proceed expenditures)	**(73,232,102.00)**

Debt and
Certificate of Participation
Schedule(s)

LINDBERGH SCHOOLS
DEBT & CERTIFICATE OF PARTICIPATION SCHEDULE

Bonds Payable

		2026-2027							
Series	Orginal Issue Amount	Balance at June 30, 2026	Principal Paid	Interest Paid	Balance at June 30, 2027	Maturity Date	Interest Rates		
2010A	$ 4,833,954	$ 3,520,051	$ 595,803	$ 629,197	$ 2,924,248	2029	4.15%	to	4.50%
2015 R	$ 9,865,000	$ 7,155,000	$ 350,000	$ 174,244	$ 6,805,000	2029	2.25%	to	3.00%
2019 A	$ 40,000,000	$ 40,000,000	$ -	$ 1,538,300	$ 40,000,000	2039	3.00%	to	4.00%
2019B	$ 8,040,000	$ 8,040,000	$ -	$ 321,600	$ 8,040,000	2030	4.00%	to	4.00%
2020	$ 65,000,000	$ 65,000,000	$ -	$ 2,138,931	$ 65,000,000	2041	3.00%	to	4.00%
2021	$ 39,290,000	$ 13,880,000	$ 4,815,000	$ 437,788	$ 9,065,000	2034	1.75%	to	4.00%
2024	$ 55,000,000	$ 54,800,000	$ 100,000	$ 2,781,413	$ 54,700,000	2044	4.13%	to	5.50%
2025	$ 75,000,000	$ 75,000,000	$ -	$ 4,160,338	$ 75,000,000	2045	5.50%	to	5.75%
2026	$ 20,000,000	$ -	$ -	$ -	$ 20,000,000				
	$ 317,028,954	$ 267,395,051	$ 5,860,803	$ 12,181,809	$ 281,534,248				

Certificates of Participation

		2026-2027								
Series	Orginal Issue Amount	Balance at June 30, 2026	Principal Paid	Interest Paid	Balance at June 30, 2027	Maturity Date	Interest Rates			
2020	$ 9,500,000	$ 6,285,000	$ 6,285,000.00	$ 69,788	$ -	2035	3.00%	to	4.00%	Pay off Dec 2026 with Prop R funds and premium from $20,000,000 bond sale
2022	$ 19,470,000	$ 19,470,000	$19,470,000.00	$ 205,459	$ -	2041	2.00%	to	2.50%	Refinance to debt Dec 2026 with $20,000,000 bond sale
	$ 28,970,000	$ 25,755,000	$25,755,000.00	$ 275,247	$ -					

2026-2027	TOTAL DEBT/COPS	$ 293,150,051	$ 31,615,803	$ 12,457,056	$ 281,534,248

Date	Event	Task Completed
September 11, 2026	Distribute first draft of Preliminary Official Statement (POS), Notice of Sale (NOS), Bond Resolution, and Legal Documents Submit financing information to Rating Agency	☐ ☐
September 30, 2026	Bond Rating Presentation (subject to availability)	☐
October 8, 2026	Bond Rating released	☐
October 9, 2026	Include Bond Resolution in Board packets	☐
October 15, 2026	Board adopts Bond Resolution with parameters	☐
October 16, 2026	Finalize and distribute POS and Notice of Sale	☐
November 3, 2026	Competitive Bond Sale at 10:00 a.m. central	☐
November 6, 2026	Submit Transcript to State Auditor’s Office Distribute Closing Memorandum Distribute Final Official Statement	☐ ☐ ☐
December 1, 2026	Closing of Bond Issue	☐
Thereafter	Attend to any post-closing matters	☐

Lindbergh Schools

May 12, 2026

St. Louis County, Missouri

Debt Service Fund

Summary of Projected Cash Flows

$20MM Refunding of Series 2020 and 2022 COPs Issued December 2026

$17,735,000 Refunding of Series 2019A GOs Issued December 2026

Calendar Year	Assessed Valuation	Assessed Valuation Growth	Tax Levy	Total Revenue [1]	Total Debt Service [2]	Annual Excess/ (Deficit)	Fund Balance
2024	1,933,208,800						
2025	1,938,842,110	0.29%	$ 0.8330	$ 16,053,482	$ 14,086,005	$ 1,967,477	$ 14,480,993
2026	2,141,400,470	10.45%	0.8330	17,692,579	18,321,945	(629,366)	13,851,627
2027	2,205,642,484	3.00%	0.8330	18,208,514	19,131,244	(922,730)	12,928,897
2028	2,293,868,183	4.00%	0.8330	18,916,773	21,327,334	(2,410,562)	10,518,335
2029	2,362,684,229	3.00%	0.8330	19,460,761	20,855,669	(1,394,908)	9,123,427
2030	2,457,191,598	4.00%	0.8330	20,217,415	20,845,219	(627,804)	8,495,623
2031	2,530,907,346	3.00%	0.8330	20,809,907	21,421,694	(611,787)	7,883,836
2032	2,632,143,640	4.00%	0.8330	21,624,847	21,367,269	257,578	8,141,414
2033	2,711,107,949	3.00%	0.8330	22,264,174	21,362,900	901,274	9,042,689
2034	2,819,552,267	4.00%	0.8330	23,144,922	22,242,181	902,740	9,945,429
2035	2,904,138,835	3.00%	0.8330	23,832,903	22,945,756	887,147	10,832,576
2036	3,020,304,388	4.00%	0.8330	24,775,968	23,895,844	880,125	11,712,701
2037	3,110,913,520	3.00%	0.8330	25,512,500	24,924,581	587,919	12,300,619
2038	3,235,350,061	4.00%	0.8330	26,520,899	25,945,200	575,699	12,876,318
2039	3,332,410,563	3.00%	0.8330	27,308,036	26,753,394	554,642	13,430,961
2040	3,465,706,985	4.00%	0.8330	28,387,858	27,833,847	554,011	13,984,972
2041	3,569,678,195	3.00%	0.8330	29,230,726	27,813,569	1,417,157	15,402,129
2042	3,712,465,323	4.00%	0.8330	30,391,546	25,461,213	4,930,333	20,332,462
2043	3,823,839,282	3.00%	0.8330	31,316,110	25,214,944	6,101,166	26,433,628
2044	3,976,792,854	4.00%	0.8330	32,582,496	24,984,238	7,598,259	34,031,887
2045	4,096,096,639	3.00%	0.8330	33,584,474	16,301,288	17,283,186	51,315,073
Totals				**$ 511,836,889**	**$ 473,035,331**		

[1] See detailed schedule on page 2.

[2] See detailed schedule on page 3.

Calculation of December 31, 2025 Fund Balance	
June 30, 2025 Fund Balance (Unrestricted)	$ 18,276,656
Less September 1, 2025 Net Interest Payments	3,795,663
December 31, 2025 Fund Balance	$ 14,480,993

Lindbergh Schools

May 12, 2026

St. Louis County, Missouri

Debt Service Fund

Projected Revenue

$20MM Refunding of Series 2020 and 2022 COPs Issued December 2026
$17,735,000 Refunding of Series 2019A GOs 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
2024	1,933,208,800							
2025	1,938,842,110	0.29%	$ 0.8330	$ 16,150,555	$ 15,666,038	$ 317,444	$ 70,000	$ 16,053,482
2026	2,141,400,470	10.45%	0.8330	17,837,866	17,302,730	317,444	72,405	17,692,579
2027	2,205,642,484	3.00%	0.8330	18,373,002	17,821,812	317,444	69,258	18,208,514
2028	2,293,868,183	4.00%	0.8330	19,107,922	18,534,684	317,444	64,644	18,916,773
2029	2,362,684,229	3.00%	0.8330	19,681,160	19,090,725	317,444	52,592	19,460,761
2030	2,457,191,598	4.00%	0.8330	20,468,406	19,854,354	317,444	45,617	20,217,415
2031	2,530,907,346	3.00%	0.8330	21,082,458	20,449,984	317,444	42,478	20,809,907
2032	2,632,143,640	4.00%	0.8330	21,925,757	21,267,984	317,444	39,419	21,624,847
2033	2,711,107,949	3.00%	0.8330	22,583,529	21,906,023	317,444	40,707	22,264,174
2034	2,819,552,267	4.00%	0.8330	23,486,870	22,782,264	317,444	45,213	23,144,922
2035	2,904,138,835	3.00%	0.8330	24,191,476	23,465,732	317,444	49,727	23,832,903
2036	3,020,304,388	4.00%	0.8330	25,159,136	24,404,361	317,444	54,163	24,775,968
2037	3,110,913,520	3.00%	0.8330	25,913,910	25,136,492	317,444	58,564	25,512,500
2038	3,235,350,061	4.00%	0.8330	26,950,466	26,141,952	317,444	61,503	26,520,899
2039	3,332,410,563	3.00%	0.8330	27,758,980	26,926,211	317,444	64,382	27,308,036
2040	3,465,706,985	4.00%	0.8330	28,869,339	28,003,259	317,444	67,155	28,387,858
2041	3,569,678,195	3.00%	0.8330	29,735,419	28,843,357	317,444	69,925	29,230,726
2042	3,712,465,323	4.00%	0.8330	30,924,836	29,997,091	317,444	77,011	30,391,546
2043	3,823,839,282	3.00%	0.8330	31,852,581	30,897,004	317,444	101,662	31,316,110
2044	3,976,792,854	4.00%	0.8330	33,126,684	32,132,884	317,444	132,168	32,582,496
2045	4,096,096,639	3.00%	0.8330	34,120,485	33,096,870	317,444	170,159	33,584,474
Totals				**$ 519,300,838**	**$ 503,721,812**	**$ 6,666,324**	**$ 1,448,753**	**$ 511,836,889**

(1) Includes Revenue from State Assessed Utilities

Lindbergh Schools

May 12, 2026

St. Louis County, Missouri
Debt Service Fund
Aggregate Debt Service

$20MM Refunding of Series 2020 and 2022 COPs Issued December 2026
$17,735,000 Refunding of Series 2019A GOs Issued December 2026

Calendar Year	Series 2010A Debt Service	Series 2015 Debt Service	Series 2019A Debt Service	Series 2019B Debt Service	Series 2020 Debt Service	Series 2021 Debt Service	Series 2024 Debt Service	Series 2025 Debt Service	Projected Series 2026 Debt Service	Projected Series 2026 Debt Service	Total Debt Service
2024											
2025	$ 1,265,000	$ 484,369	$ 1,538,300	$ 321,600	$ 2,138,931	$ 5,153,388	$ 3,184,417	$ -			$ 14,086,005
2026	1,230,000	477,619	1,538,300	321,600	2,138,931	5,201,188	2,884,163	4,530,145			18,321,945
2027	1,225,000	520,088	627,700	321,600	2,138,931	5,156,488	2,878,663	4,160,338	1,437,375	665,063	19,131,244
2028	3,805,000	3,481,091	627,700	321,600	2,138,931	1,117,388	2,873,163	4,160,338	1,915,375	886,750	21,327,334
2029	2,745,000	3,493,125	627,700	909,600	2,138,931	1,111,188	2,867,663	4,160,338	1,915,375	886,750	20,855,669
2030			627,700	7,588,800	2,138,931	662,788	2,862,163	4,160,338	1,917,750	886,750	20,845,219
2031			627,700		7,945,431	1,750,188	2,856,663	4,160,338	1,917,375	2,164,000	21,421,694
2032			627,700		7,600,631	1,753,938	2,851,163	4,160,338	1,914,250	2,459,250	21,367,269
2033			627,700		7,475,831	1,750,369	2,845,663	4,160,338	1,918,125	2,584,875	21,362,900
2034			627,700		7,131,031	1,755,225	3,725,138	4,160,338	1,913,875	2,928,875	22,242,181
2035			627,700		7,020,931		3,883,538	4,160,338	1,916,375	5,336,875	22,945,756
2036			627,700		6,651,031		4,832,150	4,160,338	1,915,375	5,709,250	23,895,844
2037			6,803,650		6,457,706		5,587,138	4,160,338	1,915,750		24,924,581
2038			7,280,425		5,978,775		6,608,413	4,160,338	1,917,250		25,945,200
2039			7,515,625		5,741,656		7,421,025	4,160,338	1,914,750		26,753,394
2040					13,260,622		8,494,888	4,160,338	1,918,000		27,833,847
2041							8,007,863	17,888,956	1,916,750		27,813,569
2042							8,012,388	17,448,825			25,461,213
2043							8,077,369	17,137,575			25,214,944
2044							8,185,413	16,798,825			24,984,238
2045								16,301,288			16,301,288
Totals	**$ 10,270,000**	**$ 8,456,291**	**$ 30,953,300**	**$ 9,784,800**	**$ 88,097,235**	**$ 25,412,144**	**$ 98,939,036**	**$ 148,350,339**	**$ 28,263,750**	**$ 24,508,438**	**$ 473,035,331**

Avg Coupon	N/A	2.48%	3.74%	4.00%	3.16%	3.23%	5.00%	5.54%	5.00%	5.00%
Purpose	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 2020 COPS and 2022 COPs	Refunding of Series 2019A GOs
Original Par	$ 4,833,954	$ 9,865,000	$ 40,000,000	$ 8,040,000	$ 65,000,000	$ 39,290,000	$ 55,000,000	$ 75,000,000	$ 20,000,000	$ 17,735,000
Refunding Status	Non-Callable	March 1, 2024	March 1, 2027	March 1, 2029	March 1, 2028	March 1, 2029	March 1, 2032	March 1, 2035	TBD	TBD

Lindbergh Schools

May 12, 2026

St. Louis County, Missouri
Debt Service Fund
Debt Capacity Calculation

$20MM Refunding of Series 2020 and 2022 COPs Issued December 2026
$17,735,000 Refunding of Series 2019A GOs 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
2024									$ 150,000,000	$ 55,000,000	$ 95,000,000	
2025	$ 1,938,842,110	$ -	$ 3,501,750	$ 291,351,579	$ 14,480,993	$ 305,832,572	$ 178,709,184	$ 32,123,388		75,000,000	20,000,000	$ 32,123,388
2026	2,141,400,470	-	3,501,750	321,735,333	13,851,627	335,586,960	248,010,051	67,576,909		20,000,000	-	67,576,909
2027	2,205,642,484	-	3,501,750	331,371,635	12,928,897	344,300,532	261,444,248	82,856,284			-	82,856,284
2028	2,293,868,183	-	3,501,750	344,605,490	10,518,335	355,123,825	254,381,558	100,742,267			-	100,742,267
2029	2,362,684,229	-	3,501,750	354,927,897	9,123,427	364,051,324	247,105,000	116,946,324			-	116,946,324
2030	2,457,191,598	-	3,501,750	369,104,002	8,495,623	377,599,625	237,985,000	139,614,625			-	139,614,625
2031	2,530,907,346	-	3,501,750	380,161,364	7,883,836	388,045,200	229,195,000	158,850,200			-	158,850,200
2032	2,632,143,640	-	3,501,750	395,346,808	8,141,414	403,488,223	220,410,000	183,078,223			-	183,078,223
2033	2,711,107,949	-	3,501,750	407,191,455	9,042,689	416,234,143	211,425,000	204,809,143			-	204,809,143
2034	2,819,552,267	-	3,501,750	423,458,103	9,945,429	433,403,532	201,545,000	231,858,532			-	231,858,532
2035	2,904,138,835	-	3,501,750	436,146,088	10,832,576	446,978,664	192,990,000	253,988,664			-	253,988,664
2036	3,020,304,388	-	3,501,750	453,570,921	11,712,701	465,283,622	183,455,000	281,828,622			-	281,828,622
2037	3,110,913,520	-	3,501,750	467,162,291	12,300,619	479,462,910	166,660,000	312,802,910			-	312,802,910
2038	3,235,350,061	-	3,501,750	485,827,772	12,876,318	498,704,090	148,210,000	350,494,090			-	350,494,090
2039	3,332,410,563	-	3,501,750	500,386,847	13,430,961	513,817,808	128,255,000	385,562,808			-	385,562,808
2040	3,465,706,985	-	3,501,750	520,381,310	13,984,972	534,366,282	106,460,000	427,906,282			-	427,906,282
2041	3,569,678,195	-	3,501,750	535,976,992	15,402,129	551,379,120	83,655,000	467,724,120			-	467,724,120
2042	3,712,465,323	-	3,501,750	557,395,061	20,332,462	577,727,523	61,975,000	515,752,523			-	515,752,523
2043	3,823,839,282	-	3,501,750	574,101,155	26,433,628	600,534,783	39,385,000	561,149,783			-	561,149,783
2044	3,976,792,854	-	3,501,750	597,044,191	34,031,887	631,076,077	15,865,000	615,211,077			-	615,211,077
2045	4,096,096,639	-	3,501,750	614,939,758	51,315,073	666,254,832	-	666,254,832			-	666,254,832

[1] See detailed schedule on page 5.

Lindbergh Schools

May 12, 2026

St. Louis County, Missouri
Debt Service Fund
Detailed Outstanding Principal

$20MM Refunding of Series 2020 and 2022 COPs Issued December 2026
$17,735,000 Refunding of Series 2019A GOs Issued December 2026

Calendar Year	Series 2010A Principal	Series 2015 Principal	Series 2019A Principal	Series 2019B Principal	Series 2020 Principal	Series 2021 Principal	Series 2024 Principal	Series 2025 Principal	Projected Series 2026 Principal	Projected Series 2026 Principal	Total Principal	Total Principal Outstanding
2024												
2025	$ 684,770	$ 300,000	$ -	$ -	$ -	$ 4,440,000	$ 100,000	$ -	$ -		$ 5,524,770	$ 178,709,184
2026	629,133	300,000	-	-	-	4,670,000	100,000	-	-		5,699,133	248,010,051
2027	595,803	350,000	-	-	-	4,815,000	100,000	-	705,000	-	6,565,803	261,444,248
2028	1,742,690	3,355,000	-	-	-	890,000	100,000	-	975,000	-	7,062,690	254,381,558
2029	1,181,558	3,450,000	-	600,000	-	920,000	100,000	-	1,025,000	-	7,276,558	247,105,000
2030			-	7,440,000	-	500,000	100,000	-	1,080,000	-	9,120,000	237,985,000
2031					5,925,000	1,630,000	100,000	-	1,135,000	1,310,000	10,100,000	229,195,000
2032					5,815,000	1,680,000	100,000	-	1,190,000	1,680,000	10,465,000	220,410,000
2033					5,925,000	1,705,000	100,000	-	1,255,000	1,895,000	10,880,000	211,425,000
2034					5,815,000	1,740,000	1,010,000	-	1,315,000	2,345,000	12,225,000	201,545,000
2035					5,940,000		1,230,000	-	1,385,000	4,935,000	13,490,000	192,990,000
2036					5,805,000		2,275,000	-	1,455,000	5,570,000	15,105,000	183,455,000
2037			6,270,000		5,815,000		3,180,000	-	1,530,000		16,795,000	166,660,000
2038			6,945,000		5,485,000		4,410,000	-	1,610,000		18,450,000	148,210,000
2039			7,400,000		5,370,000		5,495,000	-	1,690,000		19,955,000	128,255,000
2040					13,105,000		6,910,000	-	1,780,000		21,795,000	106,460,000
2041							6,800,000	14,135,000	1,870,000		22,805,000	83,655,000
2042							7,180,000	14,500,000			21,680,000	61,975,000
2043							7,590,000	15,000,000			22,590,000	39,385,000
2044							8,020,000	15,500,000			23,520,000	15,865,000
2045								15,865,000			15,865,000	-
Totals	**$ 4,833,954**	**$ 7,755,000**	**$ 20,615,000**	**$ 8,040,000**	**$ 65,000,000**	**$ 22,990,000**	**$ 55,000,000**	**$ 75,000,000**	**$ 20,000,000**	**$ 17,735,000**	**$ 296,968,954**	

Fiduciary (Student Activities)

Included in General Fund Balances

Activity Account Detail Information for Current Month : Jun

Club Code	Description	Opening Bal.	Revenues	Expenses	Closing Bal.	Encumbrance	Unposted	Proj. Balance	Rollover Bal.
0000-00052	AUDITORIUM CONCESSIONS	(23.21)	0.00	0.00	(23.21)	0.00	0.00	(23.21)	Y
0000-07901	CO SODA	13,006.28	0.00	259.96	12,746.32	0.00	0.00	12,746.32	Y
0000-07902	CENTRAL OFFICE UNCLAIMED	908.20	0.00	0.00	908.20	0.00	0.00	908.20	Y
0000-07904	CR/SUNSET HILLS ROTARY S	5,230.23	0.00	0.00	5,230.23	0.00	0.00	5,230.23	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	383,913.71	3,214.70	627.67	386,500.74	0.00	0.00	386,500.74	Y
0000-07909	ALL DISTRICT MUSICAL	1,951.48	0.00	0.00	1,951.48	0.00	0.00	1,951.48	Y
1050-00201	HS CLEARING	6,170.96	1,948.60	(199.23)	8,318.79	0.00	0.00	8,318.79	Y
1050-00202	HS GRADUATION	8,970.18	0.00	17.97	8,952.21	0.00	0.00	8,952.21	Y
1050-00203	HS 12TH GRADE	47,536.57	3,000.00	3,510.91	47,025.66	0.00	0.00	47,025.66	Y
1050-00204	HS 11TH GRADE	12,382.45	0.00	159.44	12,223.01	0.00	0.00	12,223.01	Y
1050-00205	HS NATL ENGLISH HONOR SO	493.33	0.00	0.00	493.33	0.00	0.00	493.33	Y
1050-00206	HS FBLA	8,159.48	2,475.00	0.00	10,634.48	0.00	0.00	10,634.48	Y
1050-00207	HS DRAMA	5,974.99	200.25	432.13	5,743.11	0.00	0.00	5,743.11	Y
1050-00208	HS RENAISSANCE	7,196.20	119.88	219.12	7,096.96	0.00	0.00	7,096.96	Y
1050-00209	HS MUSICAL	34,454.35	40.00	649.00	33,845.35	0.00	0.00	33,845.35	Y
1050-00210	HS FINES & FEES	9,908.84	52.04	0.00	9,960.88	0.00	0.00	9,960.88	Y
1050-00211	HS HONOR SOCIETY	255.19	0.00	0.00	255.19	0.00	0.00	255.19	Y
1050-00212	HS LETTERMENS	7,587.69	800.00	1,823.61	6,564.08	0.00	0.00	6,564.08	Y
1050-00213	HS LIBRARY FINES	4,146.07	0.00	0.00	4,146.07	0.00	0.00	4,146.07	Y
1050-00214	HS ROBOTICS	382.27	0.00	0.00	382.27	0.00	0.00	382.27	Y
1050-00215	HS CHARACTER EDUCATION	235.49	0.00	0.00	235.49	0.00	0.00	235.49	Y
1050-00216	HS SHOP FEES	1,059.35	0.00	0.00	1,059.35	0.00	0.00	1,059.35	Y
1050-00217	HS STUDENT COUNCIL	15,678.73	4,948.86	1,735.93	18,891.66	0.00	0.00	18,891.66	Y
1050-00218	HS SCIENCE OLYMPIAD	275.23	0.00	0.00	275.23	0.00	0.00	275.23	Y
1050-00219	HS YEARBOOK/NEWSPAPER	31,589.73	0.00	3,111.83	28,477.90	3,807.28	0.00	24,670.62	Y
1050-00220	HS FACS	4,664.90	0.00	0.00	4,664.90	0.00	0.00	4,664.90	Y
1050-00221	HS BAND	29,546.22	0.00	950.00	28,596.22	0.00	0.00	28,596.22	Y
1050-00222	HS LOCK FUND	1,369.95	0.00	0.00	1,369.95	0.00	0.00	1,369.95	Y
1050-00223	HS POM PON	138,668.29	900.00	11,255.27	128,313.02	15,745.00	0.00	112,568.02	Y
1050-00224	HS G CROSS COUNTRY	249.00	1,211.20	1,271.45	188.75	0.00	0.00	188.75	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	24,982.47	2,523.50	1,927.88	25,578.09	2,200.00	0.00	23,378.09	Y
1050-00228	HS CHADS	13.83	0.00	0.00	13.83	0.00	0.00	13.83	Y
1050-00229	HS FOOTBALL	(30.92)	0.00	0.00	(30.92)	0.00	0.00	(30.92)	Y
1050-00230	HS BOYS BASKETBALL	1,650.00	0.00	0.00	1,650.00	0.00	0.00	1,650.00	Y
1050-00231	HS GIRLS SOCCER	8,219.08	2,904.73	50.00	11,073.81	0.00	0.00	11,073.81	Y
1050-00232	HS KEY CLUB	626.20	0.00	2.13	624.07	0.00	0.00	624.07	Y
1050-00233	HS SENIOR FUND	(32.03)	74.00	0.00	41.97	0.00	0.00	41.97	Y
1050-00234	HS SCIENCE ACTIVITY	14.60	0.00	0.00	14.60	0.00	0.00	14.60	Y
1050-00235	HS PARKING FEES	305,749.15	3,396.52	72.77	309,072.90	0.00	0.00	309,072.90	Y
1050-00236	HS GOLF	19,326.77	4,390.00	5,943.55	17,773.22	1,000.00	0.00	16,773.22	Y
1050-00237	HS GIRLS BASKETBALL	21,992.01	(150.00)	19.03	21,822.98	1,925.00	0.00	19,897.98	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	2,602.03	100.38	100.38	2,602.03	0.00	0.00	2,602.03	Y
1050-00240	HS RACQUETBALL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Y
1050-00241	HS HOSA	1,007.12	0.00	629.00	378.12	0.00	0.00	378.12	Y
1050-00242	HS PAC	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Y
1050-00243	HS SODA	3,320.11	211.78	0.00	3,531.89	0.00	0.00	3,531.89	Y
1050-00244	HS GERMAN	2,072.53	0.00	0.00	2,072.53	0.00	0.00	2,072.53	Y
1050-00245	HS GIRLS VOLLEYBALL	23,259.34	4,095.79	0.00	27,355.13	0.00	0.00	27,355.13	Y
1050-00246	HS WRESTLING	176.21	2,000.00	0.00	2,176.21	0.00	0.00	2,176.21	Y
1050-00247	HS ENTREPRENEUR	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Y
1050-00248	HS SPANISH HONORS	264.48	0.00	0.00	264.48	0.00	0.00	264.48	Y
1050-00249	HS FRENCH EXCHANGE	618.71	0.00	0.00	618.71	0.00	0.00	618.71	Y
1050-00250	HS ACADEMY	7,039.77	0.00	0.00	7,039.77	0.00	0.00	7,039.77	Y
1050-00251	HS VOCAL MUSIC	19,807.94	0.00	0.00	19,807.94	0.00	0.00	19,807.94	Y
1050-00252	HS STRINGS	9,312.83	450.00	6,247.00	3,515.83	0.00	0.00	3,515.83	Y
1050-00253	HS BASEBALL	(184.34)	0.00	0.00	(184.34)	0.00	0.00	(184.34)	Y
1050-00254	HS HISTORY ACTIVITY	(10.72)	18.43	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	1,257.42	0.00	0.00	1,257.42	0.00	0.00	1,257.42	Y
1050-00257	HS SOFTBALL	116.74	0.00	0.00	116.74	0.00	0.00	116.74	Y
1050-00258	HS LITE WEEKEND	3,665.03	0.00	0.00	3,665.03	0.00	0.00	3,665.03	Y
1050-00259	HS TENNIS	5,796.36	40.00	0.00	5,836.36	0.00	0.00	5,836.36	Y
1050-00260	HS BOYS ACQUATICS	6,794.85	0.00	0.00	6,794.85	0.00	0.00	6,794.85	Y
1050-00261	HS DECA	(1,993.27)	0.00	788.80	(2,782.07)	0.00	0.00	(2,782.07)	Y
1050-00262	HS FALL PLAY	14,107.63	0.00	0.00	14,107.63	0.00	0.00	14,107.63	Y
1050-00263	HS SPRING PLAY	3,230.23	0.00	30.91	3,199.32	0.00	0.00	3,199.32	Y
1050-00264	HS GIRLS SWIM	875.68	0.00	0.00	875.68	0.00	0.00	875.68	Y
1050-00265	HS AP ENVIRON SCIENCE	119.45	0.00	0.00	119.45	0.00	0.00	119.45	Y
1050-00266	HS AP IB HONORS	48,913.90	137,566.36	128,732.58	57,747.68	847.00	0.00	56,900.68	Y

Lindbergh Schools
9350 Sappington Road
St Louis, MO 63126

Activity Account Detail Information for Current Month : Jun

Club Code	Description	Opening Bal.	Revenues	Expenses	Closing Bal.	Encumbrance	Unposted	Proj. Balance	Rollover Bal.
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	650.27	0.00	0.00	650.27	0.00	0.00	650.27	Y
1050-00269	HS ORCHESTRA	(8.64)	0.00	0.00	(8.64)	0.00	0.00	(8.64)	Y
1050-00270	HS PSAT/ACT TESTING	48,816.81	154.44	449.55	48,521.70	0.00	0.00	48,521.70	Y
1050-00271	HS MADRIGAL SWINGERS	636.59	0.00	0.00	636.59	0.00	0.00	636.59	Y
1050-00272	HS MATH HONORS	406.00	0.00	0.00	406.00	0.00	0.00	406.00	Y
1050-00273	HS GIRLS LACROSSE	700.46	(635.36)	0.00	65.10	0.00	0.00	65.10	Y
1050-00274	HS FIELD HOCKEY	1,852.77	199.60	0.00	2,052.37	0.00	0.00	2,052.37	Y
1050-00275	HS FCCLA	221.56	0.00	0.00	221.56	0.00	0.00	221.56	Y
1050-00276	HS GREEN MACHINE	907.21	0.00	0.00	907.21	0.00	0.00	907.21	Y
1050-00277	HS LITERATURE CLUB	556.10	0.00	0.00	556.10	0.00	0.00	556.10	Y
1050-00278	HS BOYS SOCCER	8,334.70	0.00	0.00	8,334.70	0.00	0.00	8,334.70	Y
1050-00279	HS BOYS VOLLEYBALL	5,397.54	2,283.34	1,844.78	5,836.10	0.00	0.00	5,836.10	Y
1050-00280	HS ARTS	791.19	0.00	515.00	276.19	0.00	0.00	276.19	Y
1050-00281	HS TACS (Travel and Cult	22.71	0.00	0.00	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	143.07	0.00	0.00	143.07	0.00	0.00	143.07	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	1,158.61	0.00	0.00	1,158.61	0.00	0.00	1,158.61	Y
1050-00286	HS SPANISH EXCHANGE	25.00	0.00	0.00	25.00	0.00	0.00	25.00	Y
1050-00287	HS SCHOLAR BOWL	(701.38)	1,200.00	780.00	(281.38)	2,680.00	0.00	(2,961.38)	Y
1050-00288	HS CAPP	189.65	0.00	0.00	189.65	0.00	0.00	189.65	Y
1050-00289	HS B TRACK	1,093.02	0.00	59.93	1,033.09	0.00	0.00	1,033.09	Y
1050-00290	HS JELLY CLUB	245.81	0.00	0.00	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	28,042.36	1,648.50	1,740.35	27,950.51	0.00	0.00	27,950.51	Y
1050-00293	HS LEADERSHIP ACADEMY	165.30	0.00	0.00	165.30	0.00	0.00	165.30	Y
1050-00294	HS SHINING STARS	606.15	0.00	0.00	606.15	0.00	0.00	606.15	Y
1050-00295	HS TSA	1,113.00	0.00	0.00	1,113.00	0.00	0.00	1,113.00	Y
1050-00296	HS COMPUTER SCIENCE	2,445.04	0.00	0.00	2,445.04	0.00	0.00	2,445.04	Y
1050-00297	HS AMPED	2,926.66	0.00	1,576.83	1,349.83	0.00	0.00	1,349.83	Y
1050-00300	HS PROJECT GRAD 25	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Y
1050-00301	HS PROJECT GRAD 26	3,967.29	0.00	3,668.66	298.63	0.00	0.00	298.63	Y
1050-00350	HS JR FLYER FEEDER G BB	1,171.60	0.00	0.00	1,171.60	0.00	0.00	1,171.60	Y
1050-00396	HS ACTIVITY AND ATHLETIC	61,055.87	5,062.35	500.00	65,618.22	0.00	0.00	65,618.22	Y
1050-00397	HS ATHLETIC GATE	78,434.10	0.00	0.00	78,434.10	0.00	0.00	78,434.10	Y
1050-00398	HS ATHLETIC ADVERTISING	6,981.02	69.89	0.00	7,050.91	0.00	0.00	7,050.91	Y
1050-00399	HS ATHLETIC TOURNAMENTS	58,881.91	10,351.34	1,033.93	68,199.32	90.00	0.00	68,109.32	Y
3070-00099	MS SCIENCE TRIP	915.59	0.00	0.00	915.59	0.00	0.00	915.59	Y
3070-00101	SP CLEARING	13,879.17	2,411.40	2,411.40	13,879.17	0.00	0.00	13,879.17	Y
3070-00102	SP DRAMA	(165.31)	0.00	0.00	(165.31)	0.00	0.00	(165.31)	Y
3070-00103	SP LIBRARY FINES	2,500.28	21.80	45.90	2,476.18	0.00	0.00	2,476.18	Y
3070-00104	SP FACS	199.51	0.00	0.00	199.51	0.00	0.00	199.51	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	369.09	0.00	0.00	369.09	0.00	0.00	369.09	Y
3070-00108	SP STUDENT COUNCIL	140.10	0.00	0.00	140.10	0.00	0.00	140.10	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	9,596.57	0.00	0.00	9,596.57	0.00	0.00	9,596.57	Y
3070-00112	SP WINTER COLORGUARD	5,471.92	0.00	0.00	5,471.92	0.00	0.00	5,471.92	Y
3070-00113	SP TSA CLUB	514.58	0.00	0.00	514.58	0.00	0.00	514.58	Y
3070-00114	MS TREND	640.57	0.00	0.00	640.57	0.00	0.00	640.57	Y
3070-00115	MS FIDDLERS	970.27	399.00	398.50	970.77	500.00	0.00	470.77	Y
3070-00116	MS GOLF	835.56	0.00	0.00	835.56	0.00	0.00	835.56	Y
3070-00117	MS DRUM LINE	4,830.00	0.00	0.00	4,830.00	0.00	0.00	4,830.00	Y
3070-00118	MS SUMMER STRINGS	25,967.14	702.02	174.20	26,494.96	216.00	0.00	26,278.96	Y
3070-00119	SP CHEERLEADERS	8,167.98	0.00	173.71	7,994.27	0.00	0.00	7,994.27	Y
3070-00120	SP DANCE TEAM 7 & 8	2,087.46	57.93	1,115.99	1,029.40	661.00	0.00	368.40	Y
3070-00122	MS CHOIR	59,414.26	0.00	14,804.50	44,609.76	0.00	0.00	44,609.76	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	490.17	0.00	0.00	490.17	0.00	0.00	490.17	Y
3070-00126	SP 6TH GRADE ACTIVITY	343.91	0.00	0.00	343.91	0.00	0.00	343.91	Y
3070-00127	SP 7TH GRADE ACTIVITY	948.29	0.00	25.96	922.33	0.00	0.00	922.33	Y
3070-00128	SP 8TH GRADE ACTIVITY	8,993.71	0.00	7,331.00	1,662.71	0.00	0.00	1,662.71	Y
3070-00129	SP PE ACTIVITY	0.05	0.00	0.00	0.05	0.00	0.00	0.05	Y
3070-00131	SP ALLIANCE ACTIVITY	80.20	0.00	45.33	34.87	0.00	0.00	34.87	Y
3070-00132	SP STUDENT ACTIVITY FEES	5,922.34	0.00	0.00	5,922.34	0.00	0.00	5,922.34	Y
3070-00133	SP BOOK CLUB	214.97	0.00	0.00	214.97	0.00	0.00	214.97	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	1,472.12	0.00	0.00	1,472.12	0.00	0.00	1,472.12	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	1,504.72	0.00	0.00	1,504.72	0.00	0.00	1,504.72	Y
3080-00096	ELEM HONORS ORCHESTRA	337.82	0.00	126.00	211.82	0.00	0.00	211.82	Y
3080-00101	TR CLEARING	7,603.54	183.00	4,291.41	3,495.13	0.00	0.00	3,495.13	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	3,314.01	8.00	90.39	3,231.62	0.00	0.00	3,231.62	Y

Activity Account Detail Information for Current Month : Jun

Club Code	Description	Opening Bal.	Revenues	Expenses	Closing Bal.	Encumbrance	Unposted	Proj. Balance	Rollover Bal.
3080-00105	TR ENVIRONMENTAL CLUB	58.74	0.00	0.00	58.74	0.00	0.00	58.74	Y
3080-00107	MS INTERACT CLUB	2,197.92	0.00	113.57	2,084.35	0.00	0.00	2,084.35	Y
3080-00108	TR Student Council	(42.78)	470.00	38.17	389.05	0.00	0.00	389.05	Y
3080-00109	TR Book Fines	534.53	37.00	0.00	571.53	0.00	0.00	571.53	Y
3080-00110	MS BUILDERS CLUB	773.56	0.00	0.00	773.56	0.00	0.00	773.56	Y
3080-00111	TR YEARBOOK	6,926.46	1,269.00	71.90	8,123.56	0.00	0.00	8,123.56	Y
3080-00119	TR CHEERLEADING	(236.36)	364.00	0.00	127.64	0.00	0.00	127.64	Y
3080-00120	TR DANCE TEAM 7/8	(3,025.34)	2,578.19	0.00	(447.15)	0.00	0.00	(447.15)	Y
3080-00121	TR BAND	9,097.60	0.00	0.00	9,097.60	500.00	0.00	8,597.60	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	8,655.95	0.00	0.00	8,655.95	0.00	0.00	8,655.95	Y
3080-00130	MS CAMP INNOVATE	22,554.53	0.00	0.00	22,554.53	0.00	0.00	22,554.53	Y
3080-00132	TR STUDENT ACTIVITY FEES	8,675.79	0.00	0.00	8,675.79	2,163.00	0.00	6,512.79	Y
3080-00136	TR PALS	(109.46)	63.85	116.71	(162.32)	0.00	0.00	(162.32)	Y
3080-00137	MS SHOW CHOIR	11,373.17	420.00	0.00	11,793.17	829.00	0.00	10,964.17	Y
3080-00138	MS ART	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Y
3080-00139	MS ORCHESTRA	15.00	143.00	0.00	158.00	0.00	0.00	158.00	Y
4040-00001	CR SODA	(91.94)	0.00	54.25	(146.19)	0.00	0.00	(146.19)	Y
4040-00002	CR CHOIR	9,974.27	325.00	0.00	10,299.27	0.00	0.00	10,299.27	Y
4040-00003	CR LIBRARY	40.72	0.00	0.00	40.72	0.00	0.00	40.72	Y
4040-00005	CR SERVICE TEAM	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Y
4040-00010	CR 5TH GRADE PARTY	(102.52)	0.00	297.47	(399.99)	0.00	0.00	(399.99)	Y
4040-00011	CR COMMUNITY GARDEN	(18.17)	0.00	0.00	(18.17)	0.00	0.00	(18.17)	Y
4040-00012	CR PTO REIMBURSEMENTS	(10,353.26)	0.00	840.52	(11,193.78)	0.00	0.00	(11,193.78)	Y
4040-00013	CR GRANTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Y
4040-00014	CR GREEN SCHOOL	1,126.81	0.00	0.00	1,126.81	0.00	0.00	1,126.81	Y
4040-00015	CR ART ACTIVITY	500.00	0.00	0.00	500.00	0.00	0.00	500.00	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	4,067.72	0.00	502.49	3,565.23	0.00	0.00	3,565.23	Y
4060-00003	DR LIBRARY FINES	(2,267.93)	0.00	0.00	(2,267.93)	0.00	0.00	(2,267.93)	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	489.75	0.00	399.00	90.75	0.00	0.00	90.75	Y
5020-00002	KE CHARACTER CHOIR	3,202.30	0.00	0.00	3,202.30	0.00	0.00	3,202.30	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	750.37	0.00	161.35	589.02	0.00	0.00	589.02	Y
5020-00015	KE ART FUNDRAISER	862.64	0.00	0.00	862.64	0.00	0.00	862.64	Y
5020-00199	ELEM LEAP SPACE CAMP	43,405.77	0.00	30,350.13	13,055.64	0.00	0.00	13,055.64	Y
5040-00001	LO SODA	2,524.30	147.88	182.73	2,489.45	0.00	0.00	2,489.45	Y
5040-00003	LO LIBRARY	1,404.55	0.00	0.00	1,404.55	0.00	0.00	1,404.55	Y
5040-00016	ELEMENTARY HONORS CHOIR	79.66	0.00	0.00	79.66	0.00	0.00	79.66	Y
5060-00001	SA SODA	1,732.47	0.00	1,260.26	472.21	0.00	0.00	472.21	Y
5060-00002	SA SINGERS (CHOIR)	4,088.03	689.66	0.00	4,777.69	0.00	0.00	4,777.69	Y
5060-00003	SA LITERACY LIBARY	6,084.69	0.00	46.20	6,038.49	0.00	0.00	6,038.49	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	111.87	0.00	0.00	111.87	0.00	0.00	111.87	Y
5060-00011	SA GARDEN ACTIVITY	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Y
5060-00015	SA ART ACTIVITY	736.00	0.00	0.00	736.00	0.00	0.00	736.00	Y
5070-00001	CC SODA	3,581.53	0.00	3,060.44	521.09	0.00	0.00	521.09	Y
5070-00002	CC CHOIR	5,153.16	0.00	0.00	5,153.16	831.25	0.00	4,321.91	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	714.93	0.00	0.00	714.93	0.00	0.00	714.93	Y
7500-00021	PAT ACTIVITY FUND	5,003.85	0.00	0.00	5,003.85	0.00	0.00	5,003.85	Y
7500-00022	ECE STAFF ACTIVITY FUND	1,787.36	0.00	423.66	1,363.70	0.00	0.00	1,363.70	Y
T O T A L S :		1,987,019.55	207,156.85	251,491.26	1,942,685.14	33,994.53	0.00	1,908,690.61	