



# 2026-2027 BUDGET

Presented to the  
Board of Education

Dr. Dale Herl

Mrs. Mardie Gardner

BUDGET MESSAGE  
2026 – 2027

For the 2026-2027 budget, our planning reflects the responsibility we share to support students, sustain strong schools, and remain careful stewards of public funds. It reflects our continued belief in public education, our commitment to student success, and the careful planning required to support district priorities. While amendments may be needed as conditions change, this budget establishes a thoughtful foundation for allocating resources over the next twelve months.

Underscoring the strength of the Independence School District, the 2025–2026 school year continued to demonstrate meaningful progress. Building on prior success, ISD once again improved its Annual Performance Report (APR) score, reflecting the continued dedication of our staff and the academic growth of our students. This sustained progress is a testament to the collective effort across our district. A bond issue was also passed in April of 2026, which will allow improvements throughout the district, including significant improvements to Fairmount, Procter, and Korte Elementary Schools.

As we celebrate these academic gains, we are entering a period of significant financial uncertainty. The state of Missouri is currently experiencing a substantial shortfall in revenue, which has directly impacted funding for the Foundation Formula. Additionally, “sin tax” revenues have declined significantly from previous years, further impacting the Foundation Formula.

Meanwhile, at the local level, assessed valuation in Jackson County remains in constant flux. This instability has been compounded by the withholding of commercial assessed valuation revenues, creating additional unpredictability in one of our primary funding streams. As a result, the district did not meet revenue projections for FY26 and anticipates that revenues will once again fall short in the coming fiscal year.

Because student enrollment declined by more than 400 students during the past school year, additional challenges will occur to both the Foundation Formula and Prop C revenues. As enrollment is a key driver of state funding, this decrease has a direct and lasting impact on our financial outlook.

Planning with care is imperative as the Board of Education and district administration must exercise an exceptionally high degree of caution in all spending decisions moving forward. Failure to do so could place the district in a position of significant financial risk. Our commitment remains to prioritize classroom instruction, support our staff, and provide meaningful opportunities for our students—but we must do so within a framework of fiscal discipline.

With strong fund balances built over time, the Independence School District has been able to weather these challenges. These reserves were established with the understanding that periods of financial uncertainty would arise, and they are now serving their intended purpose. However, while fund balances provide stability in the short term, they are not a long-term solution and must be managed carefully.

Believing in our district’s ability to navigate them with discipline, transparency, and a continued focus on what matters most—our students, I remain confident even as the challenges ahead are real.

Sincerely,

Dr. Dale Herl

INDEPENDENCE SCHOOL DISTRICT  
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## **CHAPTER I: DISTRICT EDUCATIONAL PLAN**

This financing plan is written to be consistent with the laws of the State of Missouri, the regulations of the Missouri Department of Elementary and Secondary Education and the policies, rules and regulations of the Independence School District.

In order to carry out the philosophy of the school district, the following practices, procedures, and guidelines for operation have been included as an integral part of the total educational program of the school district.

### **SCHOOL DISTRICT ORGANIZATION AND STATISTICS**

1. Students will attend classes 155 days in grades K-12. The length of contract for classroom teachers is 171 days. In FY27 the District continues a four-day instructional week with the same number of educational minutes.
2. The organizational plan for the Independence School District is PK-5 elementary, 6-8 middle school, and 9-12 high school.
3. All neighborhood elementary schools, K-5, have a basic self-contained classroom organization. Kindergarten is offered as a full day program. Most elementary schools provide early education programs on a sliding fee basis for ages 3-5.
4. The middle schools have grades 6 (Bridger), 6-8 (Nowlin) and 7-8 (Pioneer Ridge and Bingham).
5. The secondary school curriculum is organized on the departmental plan. A total of 317 units of credit are offered through the Independence School District at educational sites within the district and through cooperative relationships with Herndon Career Center, Summit Technology Academy, and Fort Osage Career Center.
6. Instructional Coaches are assigned to support the CSIP goals for literacy, mathematics, and instructional technology and provide for integrated curriculum development.
7. The district's extensive co-curricular program provides many opportunities for the physical, social, intellectual, and emotional growth of the students. These programs include music, athletics, speech/debate, dramatics, student government, and many special interest clubs. A \$50.00 participation fee is charged for student activities.
8. The school district provides a comprehensive program for students with special needs. The Independence School District is required to provide a free and appropriate public education to all students with a disability, including those attending private / parochial schools, beginning on the child's third birthday through age twenty-one, regardless of the child's disability. Disabilities include learning disabilities, mental retardation, emotional disturbance, speech disorders (voice, fluency, or articulation), language disorders, visually impaired, hearing impaired, physically / other health impairments
9. The district offers a comprehensive vocational educational program through coursework provided by the Independence School District Academies, Herndon Career Center, Summit Technology Academy, and the Fort Osage Career Center.
10. Each school in the district provides programs, which supplement the described educational program. Included are health services, learning resource centers, and field trips.

11. The school district provides auxiliary services for students. In FY24, the district initiated additional learning opportunities on selected non-school Mondays for Enrichment Activities and Learning League.

**A. SCHOOL NUTRITION SERVICES**

Included in the budget are funds to operate a school breakfast, lunch and snack program for all sites in the district including the District's Early Education program. The meal and snack service is prepared on site at 30 buildings. Occasionally special menu items are prepared at a larger production kitchen and transported to another building dependent to their production needs. The Nutrition Services Department provides the healthy products that are vended at 4 middle schools, 3 high schools, and some district offices and facilities.

**B. TRANSPORTATION**

A fleet of buses is operated to provide safe, efficient and economical transportation for students to and from school and to provide transportation for co-curricular activities. The district continues to expand its propane bus fleet as buses rotate out of commission.

**C. HEALTH SERVICES**

A school nurse is assigned to each building to assist in addressing the emergency and health needs of the students. The district partners with Hazel Health to provide telehealth doctor services to students to make it easier for families to get students needed medical care with less disruption to instructional services.

12. The district provides K-12 alternative educational programs for non-traditional students with behavior, environmental, or social disabilities.
13. Included in the budget are funds for in-service education programs for all employees.
14. This budget is based upon an estimated Combined WAM (Weighted Average Membership) & WADA (Weighted Average Daily Attendance) of 15,312 students in grades K-12. Early Education will have an estimated enrollment of 744 across all Early Education programs including full-time and part-time students.
15. The schools within the district are as follows:

High Schools:

Chrisman High School  
Truman High School  
Van Horn High School

Middle Schools:

Bingham Middle School  
Bridger 6<sup>th</sup> Grade Center  
Nowlin Middle School  
Pioneer Ridge Middle School

Alternative Schools:

Independence Academy

Early Education Centers:

Hanthorn Head Start Center  
Sunshine Center

Elementary Schools:

Benton Elementary School  
Blackburn Elementary School  
Bryant Elementary School  
Cassell Park Elementary School  
Fairmount Elementary School  
Glendale Elementary School  
Korte Elementary School  
Little Blue Elementary School  
Luff Elementary School  
Mallinson Elementary School  
Mill Creek Elementary School  
Ott Elementary School  
Procter Elementary School  
Randall Elementary School  
Santa Fe Trail Elementary School  
Southern Elementary School  
Spring Branch Elementary School  
Sugar Creek Elementary School  
Sycamore Hills Elementary School  
Three Trails Elementary School

## **CHAPTER II: ACCOUNT CODE STRUCTURE AND TERMINOLOGY**

This budget is designed to conform to the format outlined in the Missouri Financial Accounting Manual. Each item is reported by Fund, Function, Object, Building, Source, and Project.

The overall account code structure is designed to standardize account coding across all schools. It creates a common language for use in controlling, recording, accumulating and reporting the activities of the school district, as well as, allowing for a common uniform record system to allow reporting of financial data in the Annual Secretary of the Board Report (ASBR).

The account code structure is designed to satisfy many uses by segmenting the code into several dimensions. Each dimension has a set of descriptors that permits the retrieval of information in whole or in part to answer commonly asked questions. In addition, revenues and expenditures can be aggregated using one or more dimensions of the account code. The code structure described is the minimum required. The code ranges of the basic system are illustrated and described below:

**XX – XXXX – XXXX – XXXX – X – XXXXX – XXXX – X – X – X – X**

| <i>DESE Required Portion of Account Structure</i>                                           |                 |                 |                 |                |                 |
|---------------------------------------------------------------------------------------------|-----------------|-----------------|-----------------|----------------|-----------------|
| <b>Fund</b>                                                                                 | <b>Function</b> | <b>Object</b>   | <b>Location</b> | <b>Source</b>  | <b>Project</b>  |
| <b>2 digits</b>                                                                             | <b>4 digits</b> | <b>4 digits</b> | <b>4 digits</b> | <b>1 digit</b> | <b>5 digits</b> |
| Which accounting entity is paying for the expenditure?                                      |                 |                 |                 |                |                 |
| What is the action or purpose for which a person or item being purchased is used or exists? |                 |                 |                 |                |                 |
| What is the service or commodity being obtained?                                            |                 |                 |                 |                |                 |
| Where will this expenditure be used?                                                        |                 |                 |                 |                |                 |
| What source of revenue is paying for this expenditure?                                      |                 |                 |                 |                |                 |
| For what project is this expenditure being used?                                            |                 |                 |                 |                |                 |

| ISD Tracking Portion of Account Structure |                                                            |            |         |         |         |
|-------------------------------------------|------------------------------------------------------------|------------|---------|---------|---------|
|                                           | Activity                                                   | Fundraiser | Program | Budget  | Control |
|                                           | 4 digits                                                   | 1 digit    | 1 digit | 1 digit | 1 digit |
|                                           | What District activity is being tracked, if any?           |            |         |         |         |
|                                           | Which District fundraiser type is being tracked, if any?   |            |         |         |         |
|                                           | Which program allocation will be used for the expenditure? |            |         |         |         |
|                                           | What budget type is responsible for the expenditure?       |            |         |         |         |
|                                           | Which District control is being tracked?                   |            |         |         |         |
|                                           |                                                            |            |         |         |         |

### **A. FUND Code**

Missouri statutes establish four funds which must be used in the accounting process, and place certain limits upon the use of revenue and expenditure transactions allowed in these funds. The first digit indicates the type of fund and the second digit indicates the subfund. For example, in Fund 12 the first digit indicates that the purpose of this fund is General (Incidental) Fund. The second digit indicates the operating subfund of the General (Incidental) Fund.

#### **10 INCIDENTAL FUND**

This fund comprises the bulk, in terms of accounting entries, of school district receipts and disbursements.

##### Subfunds of Incidental Fund

- 11** Phil Roberts Scholarship Fund
- 12** **General Operating Fund**
- 15** Nutrition Service Fund
- 16** Student Activity Fund
- 17** Self Insurance Fund

- 22      **TEACHER FUND**  
This fund is defined by statute and must meet certain legal compliance tests. It contains amounts paid for certified personnel salaries and benefits. It also contains tuition paid for students served in other schools.
- 31      **DEBT SERVICE FUND**  
This fund includes accounts necessary to pay the amount of current interest and principal on bond issues.
- 40      **CAPITAL PROJECTS FUND**  
This fund will have no levy in it but will have money transferred into it to pay for lease-purchases, school buses and non-instructional equipment. Grant money for equipment is deposited directly into this fund.
- Subfunds of Capital Projects Fund
- 41      Bond Construction Funds
- 42      **Capital Operating Fund**
- 45      Nutrition Service Capital Funds
- 46      Student Activity Capital Funds
- 47      Self-Insurance Fund

#### A. **FUNCTION Code**

The Function code describes the action or purpose for which activities are performed. The activities of a school system are classified into five broad functions.

- 1000    **INSTRUCTION**  
Instruction includes the activities dealing directly with the teaching of pupils, or the interaction between teachers and pupils. Teaching may be provided for pupils in a school classroom, in another location such as in a home or hospital. It may also be provided through some other approved medium such as television, radio, telephone and correspondence. Included here are the activities of aides or assistants of any type (graders, teaching machines, etc.) that assist in the instructional process.
- 2000    **SUPPORT SERVICES**  
Support services are those services that provide administrative, technical (such as guidance and health) and logistical support to facilitate and enhance instruction, and to a lesser degree, community services. Supporting services exist as adjuncts for the fulfillment of the objectives of instruction, rather than as entities within themselves.
- 3000    **COMMUNITY SERVICE**  
Activities concerned with providing community services to the community as a whole or for some segment of the community.
- 4000    **FACILITIES ACQUISITION AND CONSTRUCTION SERVICES**  
Activities concerned with the acquisition of land and buildings; remodeling of buildings; construction of buildings and additions to buildings; initial installation and extensions of service systems and other built-in equipment; and improvements to sites. Costs of these items are charged here within the Capital Projects Fund.
- 5000    **LONG AND SHORT TERM DEBT**  
Activities servicing the debt of the LEA.

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**B. OBJECT Code**

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The Object Code describes how the service or commodity was obtained as a result of a specific expenditure or revenue. The first digit of the object code differentiates revenue object (5) and expenditure object (6).

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**I. REVENUE OBJECTS:**

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The revenue object code identifies the source of revenue and occupies the identical field in the code structure as the expenditure object codes.

**5100 LOCAL SOURCES**

Revenues originating within the local school district boundaries including sales tax.

**5200 COUNTY SOURCES**

County distributed revenue derived from countywide sources.

**5300 STATE SOURCES**

Revenues distributed to the district from general state tax collections and grants.

**5400 FEDERAL SOURCES**

Revenues originating from federal sources received either directly from the federal government or through state and other agencies.

**5600 NON-CURRENT REVENUE**

Income not derived from usual tax or other sources; includes bond sales, insurance proceeds and sale of property.

**5800 REVENUE FROM OTHER DISTRICTS**

Includes tuition or contracted services performed for other districts.

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**II. EXPENDITURE OBJECTS:**

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An expenditure object code is based on how a particular expenditure is paid out or planned to be paid out. There are six object categories, each of which is further subdivided into sub-objects.

**6100 SALARIES**

Amounts paid to employees of the district who are considered to be in a position of a permanent nature or hired temporarily, including personnel substituting for those in permanent positions.

**6200 EMPLOYEE BENEFITS**

Amounts paid by the district on behalf of employees. These amounts are over and above the gross salary. Such payments are fringe benefits and, while not paid directly to employees, are part of the cost of salaries and benefits. These charges should be distributed to functions in accordance with the salary function of the employee or group of employees.

**6300 CONTRACTED SERVICES**

Amounts paid for services rendered by personnel who are not on the District's payroll and for other services that the District may purchase. While a product may or may not result from the transaction, the primary reason for the purchase is the service provided in order to obtain the desired result. *The IRS says that a person who is a regular employee may NOT be treated as a consultant (purchased service) by the same employer for other duties.*

**6400 SUPPLIES AND MATERIALS**

Amounts paid for material items of an expendable nature that are consumed, wear out, deteriorate in use, or items that lose their identity through fabrication or incorporation into different or more complex units or substances. It should be noted that a more thorough classification of expenditures would be achieved by identifying the object with the function, for example, the type of supplies, such as audiovisual supplies or classroom teaching supplies.

**6500     CAPITAL OUTLAY**

Expenditures for the acquisition of capital assets or additions to capital assets. Generally items costing \$5000 or more per unit that would be repaired rather than replaced. They include expenditures for land or existing buildings; improvements of grounds; construction of buildings; additions to buildings; remodeling of buildings; initial equipment; additional equipment; and replacement of equipment. Lease purchase principal and interest with acquisition of title must be treated as Capital Outlay.

**6600     LONG AND SHORT TERM DEBT**

Expenditures for the retirement of debt, the payment of interest on debt and the payment of fees.

|                                    |
|------------------------------------|
| <b>D.     <u>LOCATION Code</u></b> |
|------------------------------------|

The Location Code refers to individual campuses within the District and individual components within the administration, school service, and maintenance and operation divisions. The District must use DESE's core data building codes to distinguish separate campuses where student data is reported. The District has assigned other codes for its other operational or "cost" units.

|      |                                    |
|------|------------------------------------|
| 1021 | Independence Academy               |
| 1050 | Truman High School                 |
| 1075 | William Chrisman High School       |
| 1090 | Van Horn High School               |
| 28xx | Adult Education Services           |
| 3000 | George Caleb Bingham Middle School |
| 3050 | James Bridger Middle School        |
| 3060 | Clifford Nowlin Middle School      |
| 3070 | Pioneer Ridge Middle School        |
| 4040 | Thomas Hart Benton Elementary      |
| 4060 | Blackburn Elementary               |
| 4080 | Bryant Elementary                  |
| 4090 | Cassell Park Elementary            |
| 4100 | Fairmount Elementary               |
| 5010 | Glendale Elementary                |
| 5040 | John W. Luff Elementary            |
| 5070 | Mill Creek Elementary              |
| 5100 | Korte Elementary                   |
| 6020 | Christian Ott Elementary           |
| 6030 | Procter Elementary                 |
| 6040 | Randall Elementary                 |
| 6050 | Santa Fe Trail Elementary          |
| 6060 | William Southern Elementary        |
| 6070 | Spring Branch Elementary           |
| 6080 | Sugar Creek Elementary             |
| 6090 | Sycamore Hills Elementary          |
| 6100 | Three Trails Elementary            |
| 6120 | Little Blue Elementary             |
| 6130 | Abraham Mallinson Elementary       |
| 7500 | Hanthorn Early Education           |
| 7510 | Sunshine Early Education           |

|      |                                           |
|------|-------------------------------------------|
| 8100 | K12 Instruction                           |
| 8111 | Elementary Instruction                    |
| 8113 | Middle School Instruction                 |
| 8115 | High School Instruction                   |
| 8121 | Gifted Services                           |
| 8122 | Special Services                          |
| 8125 | Title I Services                          |
| 8127 | ELL Services                              |
| 8128 | Early Childhood Special Education         |
| 8135 | Athletics MS and HS                       |
| 8191 | Summer School                             |
| 8200 | Central Office Support                    |
| 8211 | Family Services                           |
| 8212 | District Counseling                       |
| 8213 | Health Services                           |
| 8221 | Curriculum/Prof Dev Services              |
| 8230 | Superintendent                            |
| 8233 | Technology Services                       |
| 8241 | Facility Services                         |
| 8246 | Public Safety                             |
| 8250 | Operational Support Services              |
| 8251 | Business Benefit Services                 |
| 8255 | Transportation Services                   |
| 8256 | Nutrition Services                        |
| 8263 | Public Relations                          |
| 8264 | Human Resources                           |
| 8311 | ISD Foundation                            |
| 8352 | Early Education                           |
| 8382 | Kids Safari                               |
| 8441 | Warehouse-CO Facilities                   |
| 8442 | Warehouse-Central 32 <sup>nd</sup> Street |
| 8443 | Warehouse-East Truman Road                |
| 8445 | Warehouse-Transportation                  |
| 8446 | Warehouse-Central/Nutrition               |
| 8455 | Transportation Shop                       |
| 8510 | All Things Independence                   |
| 8511 | A Taste of Independence                   |
| 8512 | Blue Ridge Bank                           |
| 8515 | Independence Arts & Technology            |
| 8519 | Virtual Learning Center                   |
| 8531 | Trades House 1                            |
| 8532 | Trades House 2                            |
| 8590 | Roper Stadium                             |
| 8591 | Crysler Stadium                           |
| 8593 | Bingham Academy of Arts                   |

|      |                                            |
|------|--------------------------------------------|
| 8594 | Boys and Girls Club Summer School          |
| 8595 | Drumm Farm Neglected Institution (Title I) |
| 8596 | Family Literacy Center                     |
| 8597 | Messiah Lutheran                           |
| 8598 | New Learning Community                     |
| 8600 | Central Office Building                    |
| 8611 | Henley Aquatic Center                      |
| 8612 | Wellness Center                            |
| 8613 | Disc Golf Course                           |
| 8615 | Employee Health Clinic                     |
| 8620 | Maple Arms Apartments                      |
| 8621 | Reviving Hope House                        |
| 8622 | Speck House                                |
| 8650 | Enovation Center                           |
| 8655 | West Side Cafe                             |
| 87xx | Non-Public Schools in Title Services       |

#### **E. SOURCE Code**

The Source of Funds Code is used to identify a subset of revenue used to fund a specific expenditure. Districts must assign a Source of Funds Code to all expenditures. See also Chapter III Revenue Sources for more information about revenue sources.

|   |                |
|---|----------------|
| 1 | Local          |
| 2 | County         |
| 3 | State          |
| 4 | Federal        |
| 8 | Redistribution |

#### **F. PROJECT Code**

The Project Code is used to identify an expenditure paid for with a specific source of revenue or part of a specific grant. The District must use DESE's assigned Project Codes as listed in the Missouri Accounting Manual for the project codes that will be collected in the Annual Secretary of the Board Report (ASBR). Others are assigned by the District within DESE parameters.

|       |                                             |
|-------|---------------------------------------------|
| 12210 | Special Education MOE                       |
| 12810 | Early Childhood Spec Ed-MOE                 |
| 13201 | CTE Enhancement Grant Match                 |
| 14317 | Career Ladder Local Match                   |
| 15100 | Nutrition Service Reimbursable Pupil Meals  |
| 16100 | Nutrition Service Adult Meals               |
| 16500 | Nutrition Service Non-Program Services      |
| 19200 | Nutrition Service Donations                 |
| 20YYI | Debt Series YY Issue                        |
| 21094 | IREC Tenant Space Share Costs               |
| 23710 | JACO-Combat Collaborative Grant             |
| 23711 | JACO-Community Children's Services Fund     |
| 23712 | JACO-CCSF-Family Stability Initiative       |
| 23713 | JACO-CCSF-COVID Emergency Supplemental Fund |
| 23714 | JACO-CCSF-Hope Initiative                   |
| 23720 | JACO-CCSF-Technology Grant                  |

23740 JACO-County (CRF) Coronavirus Relief Fund  
 26241 Health Insurance for Liability  
 26242 Section 125 for Liability  
 26243 Life Insurance for Liability  
 26244 Dental Insurance for Liability  
 26245 Long Term Disability for Liability  
 26246 Vision Insurance for Liability  
 26247 S125 Flex for Liability  
 26251 Voluntary Insurance Liability-Accident  
 26252 Voluntary Insurance Liability-Hospital  
 26253 Voluntary Insurance Liability-Cancer  
 26254 Voluntary Insurance Liability-Critical Illness  
 26255 Voluntary Insurance Liability-Legal  
 26256 Voluntary Insurance Liability-ID Theft  
 26257 Voluntary Insurance Liability-Short-Term Disability  
 26258 Voluntary Insurance Liability-MASA  
 26261 Worker Compensation for Liability  
 26351 Property and Casualty Insurance Committed  
 31700 Career Ladder State Funds  
 32400 Parents as Teachers/Educational Screening  
 33200 CTE Base and Performance Grant  
 33201 CTE Enhancement Grants  
 33202 CTE Prog Improv-Agriculture  
 33203 CTE Prog Improv-Bus, Mktg, IT  
 33204 CTE Prog Improv-Fam Cons Sci  
 33205 CTE Prog Improv-Health Sci  
 33206 CTE Prog Improv-Skilled Trades  
 33207 CTE Prog Improv-Tech and Eng  
 33208 CTE Technology Ctrs That Work  
 33209 CTE Incentive Payment  
 33210 CTE Mentoring Payment  
 33211 CTE Substitute Payment  
 33212 CTE GAMM Project  
 33213 CTE Displaced Homemaker  
 33300 Nutrition Service State Contribution  
 337xx Adult Education & Literacy (State)  
 34200 Evidence Based Reading Instruction  
 38200 Missouri Preschool Project  
 38400 School Safety Grant  
 39700 K3 Reading Assessment Program  
 39703 Grow Your Own Program  
 40001 Title I - Schoolwide Pool  
 41100 Impact Aid  
 42100 CRSSA-Child Care Preschool Start-Up Grant  
 42200 ARP-ESSER3 Elem & Secondary School Relief Fund  
 42201 ARP-ESSER3 Teacher Retention Grant  
 42207 ARP-Immediate Responsive Services  
 42208 ARP-EMS Certificate Course Materials  
 42209 ARP-EMS Certificate Course Completion  
 42300 CRRSA-ESSER2 Elem & Secondary School Relief Fund  
 42301 CRSSA-ESSER2 Teacher Retention Grant  
 42302 CRSSA-ESSER2 Grow Your Own Grant  
 42400 CARES-ESSER1 Elem & Secondary School Relief Fund  
 42403 CARES-ESSER1 Missouri Student Connectivity

|       |                                                       |
|-------|-------------------------------------------------------|
| 42404 | CARES-ESSER1 Teacher Retention Grant                  |
| 42500 | CARES-GEER Missouri Student Connectivity              |
| 42501 | CARES-GEER Transportation Supplement                  |
| 42600 | CRRSA-GEER2 Parent CTE Reimbursement                  |
| 42700 | Perkins Basic-Post-Secondary                          |
| 42701 | Perkins Basic-Secondary                               |
| 42702 | Perkins-Pathways for Teachers                         |
| 42703 | CTE Substitute Payment                                |
| 42800 | CARES-CRF Missouri Student Access                     |
| 42801 | CARES-CRF PPE/Medical/Sanitation                      |
| 42802 | CARES-CRF Mo Student Connectivity Access              |
| 42803 | CARES-CRF Meal Delivery                               |
| 42804 | CARES-CRF K12 Support                                 |
| 43100 | ARPA-D Preschool Startup Grant                        |
| 43600 | Adult Education & Literacy (Federal)                  |
| 43601 | Career Education EL Civics                            |
| 43700 | Sped Assistive Technology Reimbursement               |
| 43701 | Project Search Grant                                  |
| 43702 | Sped Drop Out Prevention                              |
| 43703 | Sped High Need Fund - Federal                         |
| 43704 | Sped SET Training                                     |
| 43705 | Special Education SWIS                                |
| 43706 | Collaborative Work Initiative                         |
| 43707 | Special Education Transition                          |
| 43708 | Sped MO Model Districts                               |
| 43800 | Collaborative Work Initiative                         |
| 43801 | Sped MO Model Districts                               |
| 43900 | ARP-IDEA 611 Entitlement                              |
| 44100 | IDEA Entitlement Part B IDEA                          |
| 44199 | Prior year IDEA Entitlement Part B IDEA               |
| 44200 | IDEA - 611 ECSE Portion                               |
| 44201 | IDEA - 619 Preschool Grant                            |
| 44298 | Prior Year IDEA – 611 ECSE (K-12)                     |
| 44299 | Prior Year IDEA – 619 ECSE (K)                        |
| 44300 | ARP-IDEA-ECSE Portion 619                             |
| 44400 | National School Lunch Program Equipment               |
| 44500 | National School Lunch Program-Lunch                   |
| 44501 | National School Lunch Program-Supply Chain Assistance |
| 44600 | National School Lunch Program-Breakfast               |
| 44800 | National School Lunch Program-Snack                   |
| 44900 | National School Lunch Program-Fresh Fruits Vegetables |
| 45100 | Title I                                               |
| 45101 | Title I(g) - School Improvement                       |
| 45102 | Title I(a) - School Improvement                       |
| 45900 | 21st Century Community Learning Center Afterschool    |
| 46100 | Title IV.A Student Support Academic Enhancement       |
| 46200 | Title III-LEP                                         |
| 46201 | Title III-Immigrant                                   |
| 46300 | Homeless Education                                    |
| 46500 | Title IIA                                             |
| 46501 | Title IIA - Math & Science Partnerships               |
| 46800 | ARP-HCYII-Homeless Children and Youth                 |
| 46900 | CRRSA-Early Childhood Professions                     |
| 47100 | CARES-CN Emergency Operation Cost Reimbursement       |

|       |                                              |
|-------|----------------------------------------------|
| 47200 | ChildCare Development Fund                   |
| 47201 | SchoolAge Community/AfterSchool Grant        |
| 47300 | CARES-Lunch Program                          |
| 47400 | CARES-Breakfast Program                      |
| 47500 | CARES-Snack Program                          |
| 49705 | Local Food for Schools Program               |
| 50050 | 625 Foundation                               |
| 50150 | American Alliance-Body Start Play Space      |
| 50210 | Baptist Trinity Lutheran Foundation          |
| 50215 | Bayer Foundation                             |
| 50216 | Arvest Bank                                  |
| 50222 | Benevity Community Fund                      |
| 50225 | Best Buy Tag Team Program                    |
| 50229 | Big Brothers Big Sisters Foundation          |
| 50230 | Big Lots Grants                              |
| 50240 | Blue Cross Chiefs Sports Lab                 |
| 50241 | Blue Cross Wellness Programs                 |
| 50250 | Bob's Furniture Random Act of Kindness       |
| 50260 | Booster Clubs                                |
| 50265 | Buckley Family Grant                         |
| 50266 | Goodpastor Grant                             |
| 50271 | Burns & McDonell Grant                       |
| 50310 | Career Education Consortium                  |
| 50320 | Cecile Dayline-Masonic Home of Missouri      |
| 50335 | Central Bank                                 |
| 50338 | Cerner Classroom Innovator Grants            |
| 50340 | City of Independence Water Plant Tours       |
| 50345 | Charlie's Car Wash Grant                     |
| 50350 | Chiefs Football Club                         |
| 50355 | Community of America Bank                    |
| 50365 | Comprehensive Mental Health Grant            |
| 50370 | Coterie Theatre Grant                        |
| 50408 | Conservation Federation Missouri             |
| 50410 | Daughters of the American Revolution         |
| 50464 | Dollar General Foundation                    |
| 50470 | Don Bosco Center                             |
| 50610 | Farmers Insurance-Thank a Million Teachers   |
| 50620 | First Hand Grants (Cerner)                   |
| 50660 | Folly Theater Grant                          |
| 50665 | Ford Community Assistance Service Technology |
| 50670 | CTC at Fort Osage                            |
| 50692 | Full Employment Council                      |
| 50720 | Garmin Transportation Grant                  |
| 50725 | General Restricted Donations                 |
| 50726 | General Federation of Women's Club           |
| 50730 | Generation Youth Foundation                  |
| 50760 | Government Employees Health Association      |
| 50775 | Graceland University                         |
| 50780 | Greater KC Community Foundation              |
| 50783 | Greater KC Restaurant Association            |
| 50787 | Greater KC Writing Project                   |
| 50789 | Green Lantern Excellence in Education        |
| 50810 | Hall Family Foundation                       |
| 50820 | Harvesters Community Food Network            |

50830 Health Care Foundation  
 50840 Heartland Utilities for Energy Efficiencies  
 50865 Home Builders Charitable Foundation  
 50896 Hy-Vee Grant/Award  
 50920 Independence Art Association  
 50940 IRSPA Teacher Grants  
 50947 Independence Young Matrons  
 50950 ISD Foundation Grants  
 50951 International Relations Council  
 50960 Iowa State University-Algebra Research  
 51030 Jewish Vocational Services  
 51090 Juapa's Flooring LLC  
 51110 Kansas City Ballet  
 51114 KC Regional COVID Response Recovery Fund  
 51118 Kanas City Zoo (Friends)  
 51120 Kauffman Center for Performing Arts  
 51122 Kauffman Foundation Grants  
 51123 Kauffman Foundation Design & Planning Grants  
 51140 Kiwanis Organization  
 51170 Kohl's Cares for Kids  
 51210 Laura Bush Foundation  
 51230 Leo EPA DERA Grant  
 51235 Liberty Memorial Association  
 51240 Lions Club of Independence  
 51245 Literacy KC  
 51255 Local Investment Commission  
 51260 Lockton Companies  
 51270 Lowe's Toolbox for Education  
 51310 Mader Foundation  
 51318 Betty Maday Grant  
 51325 MARC-Mid America Regional Council  
 51330 Metropolitan Community College  
 51335 Mexican Consulate  
 51340 Mid-West Dairy Optimization  
 51343 Mind Exercise Nutrition Do It  
 51344 MO Propane Gas Association  
 51345 MO Retired Teachers Foundation  
 51346 MO College Advising Corps  
 51355 MO School Board Association  
 51365 MO School Public Relations  
 51410 NARI-Natl Assn Remodeling Industry  
 51411 Debruce VR Grant  
 51412 Honeywell Van Horn Tool grant  
 51415 National Football League Programs  
 51418 National Forensic League  
 51425 Nebius Grant  
 51430 Nelson-Atkins Museum  
 51438 Next Grad LLC  
 51460 North Shore Animal League  
 51465 Northwest MO State University  
 51550 Olin Foundation Stem Grant  
 51605 Parent Teacher Assn/Org/Booster  
 51608 Parents as Teachers Organizations  
 51610 Partnership Regional Ed Prep KC

51660 Points of Light Institute  
 51667 Powell Gardens  
 51680 Price Chopper Grant/Award  
 51750 Rise Up Foundation  
 51860 Rotary Grants  
 51865 Royals Charities Foundation  
 51897 Russell Cellular  
 51960 Softspot World, LLC  
 51970 Sprint Grants  
 51980 State Farm Insurance  
 51990 State Street Bank  
 52015 Target Funds  
 52022 Ted's Trash Service  
 52035 Thermal Fisher  
 52085 Truman Heartland Foundation  
 52090 Truman Library Institute  
 52095 Turn the Tide Nuval  
 52150 University of MO Columbia  
 52152 University of MO Kansas City  
 52163 United Way  
 52180 US First Robotics  
 52310 WalMart/Sam's Club  
 52320 Warehouse 1  
 52332 West Central MO Community Action Agency  
 52335 Western Governors University  
 52575 Youth Entrepreneurs  
 53111 Formula Preschool  
 53112 Formula Professional Development  
 53121 MO Substitute Reimbursements  
 53151 Dual Credit Programs  
 53171 ACT Reimbursement  
 53191 Formula Summer School  
 53211 DSS-Social Worker Contract  
 53212 DSS-Children's Trust Fund  
 53213 DSS-Foster Care Reimbursement  
 53233 DSS-Childcare Subsidy  
 53301 DHSS-Health Professional Dev  
 53303 DHSS-School Health Index-Smart Lunch  
 53304 DHSS-Taking Down Tobacco  
 53305 DHSS-Trauma Informed Care  
 53310 DHSS-Worksite Breastfeeding Schools  
 53315 DHSS-Get the Lead Out  
 53331 DSS-PK Regional Hub PDG B-5  
 53332 DSS-KEA Teacher Materials  
 53381 DHSS-Child Adult Care Food Program  
 53382 DHSS-Summer Food Service Program  
 53383 DHSS-Supper Program  
 53384 DHSS-Rainbow Veggies  
 53400 MDC-Miscellaneous Project  
 53401 MDC-Nature Revealed  
 53402 MDC-Nature Unfolds  
 53403 MDC-Nature Unleashed  
 53404 MDC-Conserving MO Aquatic Ecosystems  
 53405 MDC-Nature Unbound

|       |                                                        |
|-------|--------------------------------------------------------|
| 53406 | MDC-Eagle Days                                         |
| 53407 | MDC-MO River Watershed Festival                        |
| 53408 | MDC-Archery in the Schools                             |
| 53410 | MDC-Discover Nature                                    |
| 53411 | MDC-Nature Unhooked                                    |
| 53510 | DNR-Dept Natural Resource Grants                       |
| 53520 | EMA-Emergency Management Agency                        |
| 53610 | DES-COVID Unemployment Rebate                          |
| 53701 | DESE-Feminine Hygiene Products                         |
| 53997 | Miscellaneous From State                               |
| 53999 | Historic Non-Specific State                            |
| 54180 | Junior ROTC Program                                    |
| 54200 | Retention of Childcare Staff                           |
| 54240 | Early Head Start-Core Grant                            |
| 54241 | Early Head Start-Expansion Grant                       |
| 54242 | Early Head Start-COLA Grant                            |
| 54243 | Early Head Start-Supplemental Grant                    |
| 54244 | Early Head Start-COVID Grant                           |
| 54260 | Head Start-Core Grant                                  |
| 54261 | Head Start-Expansion Grant                             |
| 54262 | Head Start-COLA Grant                                  |
| 54263 | Head Start-Supplemental Grant                          |
| 54264 | Head Start-COVID Grant                                 |
| 54300 | Enhancement Child Care Program                         |
| 54310 | Leo EPA Dera Grant                                     |
| 54320 | Comprehensive Literacy State Development               |
| 54331 | FCC-Erate Category One-WAN                             |
| 54332 | FCC-Erate Category Two-LAN                             |
| 54333 | FCC-Emergency Connectivity Fund                        |
| 54999 | Historic Non-Specific Federal                          |
| 55100 | Inspiring Greatness/Career Ladder                      |
| 55111 | Interest from Taxes                                    |
| 55117 | Independence In Lieu of Tax                            |
| 55121 | Local Substitute Reimbursements                        |
| 55123 | Community Adult Education                              |
| 55141 | Interest from Investments                              |
| 55191 | ISD Rental Projects                                    |
| 55192 | General Donations                                      |
| 55198 | ISD Reimbursement Claims                               |
| 55369 | Residential Placement/Excess Cost                      |
| 55381 | Special Education High Need Fund (State)               |
| 55412 | Medicaid-Direct & Admin Claiming                       |
| 55436 | Adult Education-Professional Development Reimbursement |
| 55444 | NSLP Equipment                                         |
| 55463 | Homeless Interdistrict Transportation Share            |
| 55999 | Historic Non-Specific Local                            |
| 82552 | Transportation Redistribution                          |
| 82561 | Nutrition Service Redistribution                       |
| 87500 | Hanthorn Redistribution                                |
| 87510 | Sunshine Center Redistribution                         |
| 88352 | Early Education Redistribution                         |
| 96241 | Self-Insurance - Health                                |
| 96261 | Self-Insurance - Worker Comp                           |

**G. ACTIVITY Code**

The Activity Code is used by the District to track revenue and expenditures to a finer detail than allowed by the DESE portion of the account code. This also includes athletics, clubs, and special projects.

| Digits 1-3 of Activity Code |                              | Digit 4 of Activity Code |                |
|-----------------------------|------------------------------|--------------------------|----------------|
| Code                        | Activity Area                | Club/Activity Types      | Athletic Teams |
| 1xx                         | Core Instruction             | 0/1=General Activity     | 1=Mixed Team   |
| 2xx                         | Interscholastic Instruction  | 2=Honor Society          |                |
| 3xx                         | Career Education Instruction | 3=CTSO Club              |                |
| 4xx                         | General Academic             | 4=Competition            | 4=Boys Team    |
| 5xx                         | Building Climate             | 5=Affiliated Org.        |                |
| 6xx                         | Building Support             | 6=Related Club           |                |
| 7xx                         | Other District Support       | 7=Related Club           | 7=Girls Team   |
| 8xx                         | Grant Funder Subcodes        | 8=Related Club           |                |
| 9xx                         | District Special             | 9=Related Club           |                |

|             |                                   |
|-------------|-----------------------------------|
| <b>11xx</b> | <b>ELA</b>                        |
| 1100        | Reading Instruction               |
| 1105        | LETRS Literacy Programs           |
| 1106        | Reading Club                      |
| 1120        | Writing Instruction               |
| 1124        | Writing Event                     |
| 1126        | Writing Club                      |
| 1140        | Communication Arts Instruction    |
| 1160        | Language Arts Instruction         |
| 1180        | Library Media Instruction         |
| <b>12xx</b> | <b>MATH</b>                       |
| 1200        | Math Instruction                  |
| 1206        | Math Club                         |
| <b>13xx</b> | <b>SCIENCE</b>                    |
| 1300        | Science Instruction               |
| 1304        | Science Competition               |
| 1306        | Science Club                      |
| 1320        | Biology Instruction               |
| 1326        | Biology Club                      |
| 1340        | Physical Science Instruction      |
| 1360        | Environmental Science Instruction |
| 1366        | Environmental Science Club        |
| 1380        | Forensic Science Instruction      |
| <b>14xx</b> | <b>SOCIAL STUDIES</b>             |
| 1400        | Social Studies Instruction        |
| 1420        | History Instruction               |
| 1426        | History Club                      |
| 1440        | Government Instruction            |
| 1460        | Geography Instruction             |
| 1480        | Current Event Instruction         |

|                  |                                   |
|------------------|-----------------------------------|
| <b>16xx</b>      | <b>PERSONAL HEALTH</b>            |
| 1600             | Health Instruction                |
| 1620             | Physical Education Instruction    |
| 1626             | Health Club (Running Club)        |
| 1640             | Personal Finance Instruction      |
| <b>17XX</b>      | <b>FOREIGN LANGUAGES</b>          |
| 1700             | Foreign Languages                 |
| 1720             | Spanish Instruction               |
| 1722             | Spanish Honor Society Club        |
| 1726             | Spanish Club                      |
| 1740             | French Instruction                |
| 1742             | French Honor Society Club         |
| 1746             | French Club                       |
| 1760             | German Instruction                |
| 1762             | German Honor Society Club         |
| 1766             | German Club                       |
| <b>18XX</b>      | <b>VISUAL ARTS</b>                |
| 1800             | Art Instruction                   |
| 1802             | Art Honor Society                 |
| 1806             | Art Club                          |
| 1820             | Digital Art Instruction           |
| <b>19XX</b>      | <b>ACADEMIC PERFORMANCE</b>       |
| 1900             | Student Recognition               |
| 1902             | Student Recognition Honor Society |
| 1906             | Student Homework Club             |
| 1910             | End of Course Exam (incl GED)     |
| 1920             | ACT Testing (incl PSAT)           |
| 1930             | Advanced Placement Testing        |
| 1940             | Dual Credit Testing               |
| 1950             | Industry Recognized Credential    |
| 1960             | ISD Interim Assessments           |
| 1970             | Missouri State Assessment         |
| <b>21xx-24xx</b> | <b>ATHLETICS</b>                  |
| 2000             | General Activities                |
| 2002             | Letterman's Club                  |
| 2020             | Activities Booster Club           |
| 2021             | MSHSAA Post Season Activities     |
| 2041             | Athletic Director Activities      |
| 2061             | Youth Sports Mixed                |
| 2081             | Strength & Conditioning Mixed     |
| 2104             | Baseball Boys                     |
| 2121             | Basketball Mixed                  |
| 2124             | Basketball Boys                   |
| 2127             | Basketball Girls                  |
| 2166             | Bowling Club                      |
| 2181             | Cross Country Mixed               |

|                  |                             |
|------------------|-----------------------------|
| 2184             | Cross Country Boys          |
| 2187             | Cross Country Girls         |
| 2196             | Fencing                     |
| 2221             | Football Mixed              |
| 2224             | Football Boys               |
| 2227             | Flag Football               |
| 2241             | Golf Mixed                  |
| 2244             | Golf Boys                   |
| 2247             | Golf Girls                  |
| 2281             | Soccer Mixed                |
| 2284             | Soccer Boys                 |
| 2287             | Soccer Girls                |
| 2307             | Softball Girls              |
| 2308             | Softball Tournament         |
| 2321             | Swim & Dive Mixed           |
| 2324             | Swim & Dive Boys            |
| 2327             | Swim & Dive Girls           |
| 2361             | Tennis Mixed                |
| 2364             | Tennis Boys                 |
| 2367             | Tennis Girls                |
| 2381             | Track & Field Mixed         |
| 2384             | Track & Field Boys          |
| 2387             | Track & Field Girls         |
| 2407             | Volleyball Girls            |
| 2441             | Wrestling Mixed             |
| 2444             | Wrestling Boys              |
| 2447             | Wrestling Girls             |
| 2461             | Cheerleading Team 1         |
| 2462             | Cheerleading Team 2         |
| 2481             | Dance Team                  |
| 2491             | E-Sports                    |
| <hr/>            |                             |
| <b>25xx-26xx</b> | <b>MUSIC</b>                |
| <hr/>            |                             |
| 2500             | Music Instruction           |
| 2502             | Music Tri-M Honor Society   |
| 2520             | Choir Instruction           |
| 2526             | Choir Club                  |
| 2560             | Orchestra Instruction       |
| 2600             | Band Instruction            |
| 2601             | Band Color Guard            |
| 2620             | Jazz Band Instruction       |
| 2640             | Percussion Band Instruction |
| 2660             | Winter Band Instruction     |
| 2680             | Musical Staffed             |
| 2686             | Musical Elementary Club     |
| <hr/>            |                             |
| <b>27xx</b>      | <b>PERFORMANCE ARTS</b>     |
| <hr/>            |                             |
| 2700             | Speech Instruction          |

|             |                                                          |
|-------------|----------------------------------------------------------|
| 2720        | Debate Instruction                                       |
| 2722        | National Forensics League Honor Society                  |
| 2746        | Mock Trial Club                                          |
| 2760        | Theater Instruction                                      |
| 2762        | Theater National Thespian Honor Society                  |
| 2766        | Theater Club (incl Improv)                               |
| 2780        | Performance Arts                                         |
| <b>28xx</b> | <b>MEDIA ARTS</b>                                        |
| 2800        | Journalism Instruction                                   |
| 2802        | Journalism Quill & Scroll Honor Society                  |
| 2820        | Journalism Photography Instruction                       |
| 2840        | Yearbook Instruction                                     |
| 2846        | Yearbook Club (K5)                                       |
| 2860        | Newspaper Instruction                                    |
| 2880        | Broadcast Instruction                                    |
| <b>29xx</b> | <b>OTHER COMPETITIVE ACADEMICS</b>                       |
| 2904        | Academic Competition                                     |
| 2920        | Scholar Bowl Instruction                                 |
| 2946        | Chess Club                                               |
| 2960        | Robotics Instruction                                     |
| 2964        | Robotics Club Competition                                |
| <b>31xx</b> | <b>CTE-AGRICULTURE</b>                                   |
| 3110        | Agriculture Instruction                                  |
| <b>32xx</b> | <b>CTE-BUSINESS</b>                                      |
| 3210        | Business Instruction                                     |
| 3212        | Business CTSO-Future Business Leaders of America         |
| 3220        | Accounting Instruction                                   |
| <b>33xx</b> | <b>CTE-FAMILY CONSUMER SCIENCE</b>                       |
| 3310        | Family and Consumer Science Instruction                  |
| 3312        | FACS CTSO-Family Career Community Leaders of America     |
| 3320        | FACS-Fashion Instruction                                 |
| 3327        | FACS-Fashion Club                                        |
| 3330        | FACS-Child Development Instruction                       |
| 3332        | FACS-Fashion Apparel Instruction                         |
| 3340        | FACS-Culinary Instruction                                |
| 3350        | FACS-Hospitality Instruction                             |
| 3360        | FACS-Human Development Instruction                       |
| 3370        | FACS-Interior Design Instruction                         |
| 3380        | FACS-Education Instruction                               |
| <b>34xx</b> | <b>CTE-HEALTH OCCUPATIONS</b>                            |
| 3410        | Health Occupations Instruction                           |
| 3412        | Health Sci CTSO-Health Occupations Students Organization |
| 3420        | Health Ser-Beauty and Wellness Instruction               |
| <b>35xx</b> | <b>CTE-MARKETING</b>                                     |
| 3510        | CTE-Marketing Instruction                                |
| 3511        | Market Day                                               |

|             |                                                        |
|-------------|--------------------------------------------------------|
| 3512        | Marketing CTSO-Distributive Education Clubs of America |
| 3520        | Entrepreneurship Instruction                           |
| 3530        | Business Law Instruction                               |
| 3590        | Cooperative Education Instruction                      |
| <b>36xx</b> | <b><i>CTE-SKILLED TRADES</i></b>                       |
| 3610        | Trades-Industrial Technology Instruction               |
| 3612        | Trades CTSO-Skills USA Club                            |
| 3616        | Trades-Industrial Technology Club                      |
| 3620        | Trades-Drafting Instruction                            |
| 3630        | Trades-Metals Instruction                              |
| 3636        | Trades-Metals Club                                     |
| 3640        | Trades-Electrical Instruction                          |
| 3650        | Trades-Woods Instruction                               |
| 3658        | Trades-Woods Special Project                           |
| 3660        | Trades-Construction Instruction                        |
| 3670        | Trades-Plumbing Instruction                            |
| 3680        | Trades-Manufacturing Mtn Instruction                   |
| 3690        | Trades-Auto Instruction                                |
| <b>37xx</b> | <b><i>CTE-TECHNOLOGY &amp; ENGINEERING</i></b>         |
| 3710        | Technology Instruction                                 |
| 3712        | Technology CTSO-Technology Student Association         |
| 3716        | Technology Club                                        |
| 3720        | Computer Science Instruction                           |
| 3726        | Computer Science Club                                  |
| 3730        | Engineering Instruction                                |
| 3750        | Architecture Instruction                               |
| 3760        | Aviation Instruction                                   |
| 3790        | Project Lead The Way Instruction                       |
| <b>41xx</b> | <b><i>ELEMENTARY</i></b>                               |
| 4100        | General Grade K Instruction                            |
| 4110        | General Grade 1 Instruction                            |
| 4120        | General Grade 2 Instruction                            |
| 4130        | General Grade 3 Instruction                            |
| 4140        | General Grade 4 Instruction                            |
| 4150        | General Grade 5 Instruction                            |
| 4190        | Elementary Leader in Me                                |
| <b>42xx</b> | <b><i>EARLY EDUCATION</i></b>                          |
| 4200        | General Early Education Instruction                    |
| 4220        | Early Education-Infant Toddler (Birth-Age 2)           |
| 4240        | Early Education-Early Preschool (Age 3-4)              |
| 4260        | Early Education-Preschool                              |
| 4280        | Early Education-Transition                             |
| <b>43xx</b> | <b><i>MIDDLE SCHOOL</i></b>                            |
| 4300        | General Middle School Instruction                      |
| 4320        | Middle School AVID Program                             |
| 4360        | General Grade 6 Instruction                            |

|                  |                                           |
|------------------|-------------------------------------------|
| 4370             | General Grade 7 Instruction               |
| 4380             | General Grade 8 Instruction               |
| 4390             | General Middle School Bubble              |
| <b>44xx</b>      | <b>GRADUATING CLASSES</b>                 |
| 4400             | Class of 20x0                             |
| 4410             | Class of 20x1                             |
| 4420             | Class of 20x2                             |
| 4430             | Class of 20x3                             |
| 4440             | Class of 20x4                             |
| 4450             | Class of 20x5                             |
| 4460             | Class of 20x6                             |
| 4470             | Class of 20x7                             |
| 4480             | Class of 20x8                             |
| 4490             | Class of 20x9                             |
| <b>45xx</b>      | <b>HIGH SCHOOL ACADEMIES</b>              |
| 4500             | Academy Support Programs                  |
| 4510             | Freshmen Academy                          |
| 4520             | Arts & Education Academy                  |
| 4522             | Arts & Education Capstone                 |
| 4530             | Business Academy                          |
| 4532             | Business Academy Capstone                 |
| 4540             | Industrial Technology Academy             |
| 4542             | Industrial Technology Capstone            |
| 4550             | Public Service Academy                    |
| 4552             | Public Service Capstone                   |
| 4560             | STEM Academy                              |
| 4562             | STEM Capstone                             |
| <b>46xx-49xx</b> | <b>SUPPLEMENTAL ACADEMIC SUPPORT</b>      |
| 4600             | Supplemental Instruction Support          |
| 4620             | At Risk Supports                          |
| 4640             | Attendance Supports                       |
| 4660             | Behavior Strategies                       |
| 4665             | Positive Behavior Intervention Strategies |
| 4680             | Character Education                       |
| 4700             | Activity Clubs                            |
| 4720             | Credit Recovery Programs                  |
| 4740             | English Language Learner Support          |
| 4780             | Gifted Supports                           |
| 4800             | Guidance Supports                         |
| 4820             | Homebound Instruction                     |
| 4840             | IAP 504 Programs                          |
| 4860             | Instructional Strategies                  |
| 4900             | Math Physics Institute                    |
| 4920             | Monday Enrichment Activities              |
| 4940             | Junior ROTC Program                       |
| 4960             | Special Education Support                 |

|                  |                                                  |
|------------------|--------------------------------------------------|
| 4961             | Special Education Cafe Program                   |
| 4964             | Special Olympics Club                            |
| 4965             | Spec Education-Angel Eyes Club                   |
| 4980             | Tutoring Instruction                             |
| <b>51xx</b>      | <b><i>BUILDING SUPPORT PROGRAMS</i></b>          |
| 5100             | General Building Support                         |
| 5102             | General Building Alumni Association              |
| 5120             | Building Courtesy Supports                       |
| 5121             | Building Courtesy Student Meals                  |
| 5122             | Building Courtesy Guest Meals                    |
| 5140             | Building Wellbeing Supports                      |
| 5141             | Building Health Support                          |
| 5145             | Building Therapy Dog Support                     |
| 5160             | Community Supports                               |
| 5162             | Community ISD Celebrations                       |
| 5165             | Community Connections                            |
| 5180             | Building Safety Programs                         |
| 5181             | Building Safety Crossing Guards                  |
| 5182             | Building Student Safety Programs                 |
| 5185             | Community Emergency Response Teams               |
| <b>52xx</b>      | <b><i>KIDS SAFARI SUPPORT</i></b>                |
| 5200             | Kids Safari-General                              |
| 5220             | Kids Safari-Latitude                             |
| 5221             | Kids Safari-Latitude Combined Sites              |
| 5224             | Kids Safari-Latitude Summer Program              |
| 5240             | Kids Safari-Elementary                           |
| 5241             | Kids Safari-Elementary Combined Sites            |
| 5244             | Kids Safari-Elementary Summer Programs           |
| 5260             | Kids Safari-Preschool                            |
| 5261             | Kids Safari-Preschool Combined Sites             |
| 5264             | Kids Safari-Preschool Summer Programs            |
| 5280             | Kids Safari-Transition                           |
| <b>53xx</b>      | <b><i>STUDENT GOVERNMENT/LEADERSHIP</i></b>      |
| 5300             | Student Leadership (Traditional-Student Council) |
| 5306             | Student Leadership School Spirit                 |
| 5320             | Student Leadership Development                   |
| 5322             | Student Ambassador Program                       |
| 5325             | Student Leadership Program                       |
| 5340             | Student Mentorships                              |
| <b>54xx-56xx</b> | <b><i>SERVICE CLUBS</i></b>                      |
| 5400             | <i>Services Clubs-Affiliated</i>                 |
| 5405             | Rotary Interact Club                             |
| 5406             | Kiwanis Key Club                                 |
| 5500             | <i>Service Clubs-Building</i>                    |
| 5501             | ACE Club                                         |
| 5600             | <i>Building Service Projects</i>                 |

|                  |                                                               |
|------------------|---------------------------------------------------------------|
| <b>57xx-59xx</b> | <b>CULTURE &amp; INTEREST CLUBS</b>                           |
| 5700             | <i>Cultural Clubs-Foreign</i>                                 |
| 5702             | Culture Club-Japanese                                         |
| 5703             | Culture Club-Latino                                           |
| 5704             | Culture Club-Polynesian                                       |
| 5705             | Culture Club-Foreign Exchange                                 |
| 5706             | Culture Club-Multicultural                                    |
| 5720             | <i>Diversity Clubs</i>                                        |
| 5721             | Diversity Club-Gay Straight Alliance                          |
| 5722             | Diversity Club-Black Student Union                            |
| 5723             | Diversity Club-Women's Issues                                 |
| 5740             | <i>Religious Clubs</i>                                        |
| 5741             | Religious Clubs-Mission Study                                 |
| 5745             | Religious Clubs-Fellowship Christian Athletes                 |
| 5760             | <i>Character Clubs</i>                                        |
| 5761             | Character Clubs-Courtesy                                      |
| 5780             | <i>Social Influence Clubs</i>                                 |
| 5781             | Social Influence Clubs-DARE/Risk Behavior                     |
| 5782             | Social Influence Clubs-School Climate PULSE                   |
| 5785             | Social Influence Clubs-Students Against Destructive Decisions |
| 5786             | Social Influence Clubs-Students for Life                      |
| 5800             | <i>Social Interest Clubs</i>                                  |
| 5806             | Social Interest Club-Anime                                    |
| 5807             | Social Interest Club-Dance                                    |
| 5808             | Social Interest Club-Games                                    |
| <b>61xx</b>      | <b>SCHOOL OBLIGATIONS &amp; FEES</b>                          |
| 6100             | School Fees Obligations Sales                                 |
| 6110             | School Fees-Lost Items                                        |
| 6120             | School Obligations                                            |
| 6121             | School Obligations-Interschool                                |
| 6122             | School Obligations-Prior Year Lunch                           |
| 6123             | School Obligations-Repayment                                  |
| 6124             | School Obligations-Damaged Items                              |
| 6142             | School Sales-Parking                                          |
| 6144             | School Sales-Clothing                                         |
| <b>63xx-64xx</b> | <b>FUNDRAISING &amp; SALES</b>                                |
| 6300             | School Sales-School Store                                     |
| 6320             | School Sales-Orders                                           |
| 6340             | School Sales-Event Sales                                      |
| 6360             | School Sales-Vending Sales                                    |
| 6380             | School Sales-Website Sales                                    |
| 6400             | Donations-Pass Through                                        |
| 6420             | Donations-Benevolence                                         |
| <b>65xx</b>      | <b>BUILDING EVENT/PROJECT</b>                                 |
| 6500             | Annual Events-Prom                                            |
| 6520             | Annual Events-Project After Prom                              |

|                  |                                            |
|------------------|--------------------------------------------|
| <b>66xx-67xx</b> | <b>STAFF SUPPORT</b>                       |
| 6600             | Staff-Prof Dev Committee                   |
| 6610             | Staff-Career Ladder Committee              |
| 6620             | Staff-Employee Orientation                 |
| 6640             | Staff-Tuition Reimbursement                |
| 6660             | Staff-Health Trainings                     |
| 6700             | Staff-Social Committee                     |
| 6702             | Staff-Employee Recognition                 |
| 6780             | Staff-Hosted Conference                    |
| 6785             | Staff-Host Professional Organization       |
| <b>71xx-72xx</b> | <b>GRANT SET ASIDE CATEGORIES</b>          |
| 7100             | Grant Set Aside-Bonus                      |
| 7120             | Grant Set Aside-Incentive                  |
| 7140             | Grant Set Aside-Expansion                  |
| 7160             | Grant Set Aside-Special Project            |
| 7200             | Grant Set Aside-Homeless                   |
| 7210             | Grant Set Aside-Fostercare                 |
| 7220             | Grant Set Aside-Neglected                  |
| 7230             | Grant Set Aside-Parent Involvement         |
| <b>73xx</b>      | <b>COMMUNITY/RETAIL SALES</b>              |
| 7300             | Sales-Onsite                               |
| 7304             | Sales-Supper                               |
| 7305             | Sales-Lunch                                |
| 7306             | Sales-Breakfast                            |
| 7308             | Sales-Snack                                |
| 7309             | Sales-Fresh Fruit Veggie Program           |
| 7310             | Sales-Onsite Taxable                       |
| 7320             | Sales-Order                                |
| 7330             | Sales-Order Taxable                        |
| 7340             | Sales-Event                                |
| 7350             | Sales-Event Taxable                        |
| 7360             | Sales-Vending                              |
| 7370             | Sales-Vending Taxable                      |
| 7380             | Sales-Remote/Website                       |
| 7390             | Sales-Remote/Website Taxable               |
| <b>75xx</b>      | <b>NON-INSTRUCTIONAL DISTRICT SUPPORTS</b> |
| 7520             | Vehicle-Insurance Claim                    |
| 7541             | Facilities-Insurance Claim                 |
| 7551             | Vehicle-Insurance Claim                    |
| 7552             | Transportation-Extra Work                  |
| 7553             | Transportation-NonBillable                 |

**H. FUNDRAISER Code**

The Fundraiser Code is used by the District to track fundraiser revenue and expenditures in broad categories within activity accounts and to track school fees and class projects in regular budget accounts.

- 0 General
- 1 Food
- 2 Things
- 3 Donations
- 4 Volunteer Hours
- 5 Events
- 6 School Fees / Class Projects

**I. PROGRAM Allocation Code**

The Program Allocation Code is used by the District to track program allocations in broad groups and grant subset requirements.

- 1 Regular Program
- 2 Supplemental Program
- 3 Department Program
- 4 District Program
- 5 Grant Program
- 6 Grant Program Administration
- 7 Grant Professional Development
- 8 Grant In-Kind
- 9 Grant Disallowed

**J. BUDGET Spend Code**

The Budget Code is used by the District to track which budget group within the District is responsible.

- 1 Building Budget
- 2 Athletic Budget
- 3 Department Budget
- 4 District Budget
- 5 Grant Current Year Funded
- 6 Grant Special Year Funded
- 7 Other Special Budget
- 8 Redistribution Budget
- 9 Grant Prior Year Funded

**K. CONTROL Code**

The Control Code is used by the District to track items that require additional monitoring due to Uniform Grant Procedures, District assigned regular jobs, and special sub-allocations.

- 0 Regular Job Assignments
- 1 Discretionary
- 2 Professional Development
- 3 Textbook Allocation
- 4 Seasonal Programming
- 5 License (SW) / Maintenance Agreement
- 6 New Inventory Asset
- 7 Replacement Inventory Asset
- 8 Contingency
- 9 Carryover

### **CHAPTER III – REVENUE EXPLANATION**

| <b>Code</b> | <b>Source</b>                              | <b>Explanation</b>                                                                                                                                                                                                                                                                                                                                |
|-------------|--------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>5100</b> | <b>LOCAL SOURCES</b>                       |                                                                                                                                                                                                                                                                                                                                                   |
| 5111        | Taxes, Current Ad Valorem                  | Amounts derived from taxing real and personal property within the district for the current year. Includes protested taxes received in the current fiscal year. Includes amounts generated from locally assessed railroad and utility property.                                                                                                    |
| 5112        | Taxes, Delinquent Ad Valorem               | Amounts derived from prior years' ad valorem taxes. Delinquent taxes received after June 30 for the prior year and delinquent taxes received with no tax year indicated. Receipt of prior year (delinquent) M & M Surtax should be coded to 5115.                                                                                                 |
| 5113        | School District Trust Fund (Proposition C) | Amounts received from the state from a one-cent state sales tax. One-half of the total received is used to roll back the current tax levy unless a simple majority of voters has voted to forego all or part of the reduction per Section 164.013, RSMo.                                                                                          |
| 5114        | Financial Institution Taxes                | Taxes levied on the intangible assets of financial institutions such as banks or savings and loan associations.                                                                                                                                                                                                                                   |
| 5115        | Merchants/Manufacturing Surcharge          | Replacement tax on commercial real estate to replace revenue lost with the elimination of the merchants and manufacturing businesses' inventory tax. This includes the surtax on State Assessed Railroad and Utilities, as well as protested and delinquent M & M Surtax. M & M is collected only on commercial real property assessed valuation. |
| 5116        | In Lieu of Taxes                           | Amounts received for property taken off the tax rolls. Includes payments in lieu of taxes (PILOT). Includes TIF Surplus.                                                                                                                                                                                                                          |
| 5121        | Tuition-Regular Day K-12                   | Amounts received for over-age and nonlegally assigned students attending regular-day school in the district/charter school. Regular term tuition received from other LEAs is coded to 5811.                                                                                                                                                       |
| 5123        | Tuition-Adult/Community Education          | Amounts received for resident and nonresident students attending adult education classes in the district/charter school.                                                                                                                                                                                                                          |
| 5131        | Transportation Fees from Patrons           | Amounts received from parents for transportation of students in the district/charter school. Transportation amounts received from other districts/charter schools is coded to 5841 or 5842, as appropriate.                                                                                                                                       |
| 5141        | Interest Income                            | Interest earnings from all deposits and investments. Also includes penalties and interest from delinquent and protested taxes.                                                                                                                                                                                                                    |

| <b>Code</b> | <b>Source</b>                          | <b>Explanation</b>                                                                                                                                                                                                                                                                                                                                                                          |
|-------------|----------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 5142        | Accrued Interest on Bonds Sold         | Self-explanatory.                                                                                                                                                                                                                                                                                                                                                                           |
| 5143        | Premium on Bonds Sold                  | Self-explanatory.                                                                                                                                                                                                                                                                                                                                                                           |
| 5151        | Food Service Sales – Students          | Amounts received from pupils for the sale of meals served under the National School Lunch, School Breakfast, and After School Snack Programs.                                                                                                                                                                                                                                               |
| 5161        | Food Service Sales – Adults            | Amounts received from adults for the sale of meals served under the National School Lunch and School Breakfast Programs.                                                                                                                                                                                                                                                                    |
| 5165        | Food Service Sales – Non-Program       | Amounts received from the sale of extra milk, a la carte, snack bar, extra entrée, vending, banquets, etc..                                                                                                                                                                                                                                                                                 |
| 5171        | Activity Sales – Admissions            | Amounts received from patrons and students for a school-sponsored activity.                                                                                                                                                                                                                                                                                                                 |
| 5172        | Activity Sales – School Stores         | Amounts received from patrons and students from the operation of a bookstore or sale of supplies.                                                                                                                                                                                                                                                                                           |
| 5173        | Activity Sales – Dues and Fees         | Amounts received from students for school organization membership dues and school fees.                                                                                                                                                                                                                                                                                                     |
| 5174        | Activity Sales – Enterprise Activities | Revenue from vending machines, soft drink machines, miscellaneous district petty cash funds and so on, not related to the regular food service program. These revenues are normally associated with activities at the building level that generate incremental local revenues for building/program/staff use, but may include revenue that benefits the general operations of the district. |
| 5179        | Activity Sales – Other Activities      | Other student activity sales not listed above.                                                                                                                                                                                                                                                                                                                                              |
| 5181        | Community Services                     | Revenues from activities performed by the district as community services, not directly related to providing an education for pupils. Includes local dollars from parents for school age childcare, district Aquatics Center, and Wellness Center.                                                                                                                                           |
| 5182        | Preschool Tuition                      | Local dollars received for preschool students' tuition/scholarships including Missouri Preschool Project tuition/scholarships.                                                                                                                                                                                                                                                              |
| 5191        | Rentals                                | Revenue from rental of school facilities or other property owned by the school district.                                                                                                                                                                                                                                                                                                    |
| 5192        | Gifts and Local Grants                 | Amounts received from philanthropic or private organizations, individuals, or other sources for which no repayment or special service to the contributor is expected.                                                                                                                                                                                                                       |
| 5195        | Prior Period Adjustments               | Recovery of items previously expended in a prior fiscal year. This also includes prior year accounts                                                                                                                                                                                                                                                                                        |

| <b>Code</b> | <b>Source</b>                               | <b>Explanation</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                |
|-------------|---------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|             |                                             | payable adjustments after final liquidation and refunds of bond issuance costs.                                                                                                                                                                                                                                                                                                                                                                                   |
| 5196        | Net Receipts From Clearing Accounts         | At the end of the accounting period, the excess of gross receipts over gross expenditures of revolving funds and clearing accounts under the jurisdiction and control of the board of education when such funds are available for general expenditure by the local board.                                                                                                                                                                                         |
| 5198        | Miscellaneous Local Revenue                 | All other revenues from local sources not covered by the above local revenue codes.                                                                                                                                                                                                                                                                                                                                                                               |
| <hr/>       |                                             |                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |
| <b>5200</b> | <b>COUNTY SOURCES</b>                       |                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |
| 5211        | Court Fines, Escheats, Overplus, Etc.       | Amounts received from the county school fund. All fines passing through the office of the county clerk or circuit clerk. Includes sheriff's sales (foreclosure sale surplus) and unclaimed tax surplus/overplus surtax per Section 140.230, RSMo. Forfeitures are paid to the state rather than the district per Section 166.131, RSMo.                                                                                                                           |
| 5221        | State Assessed Railroad and Utility Tax     | Amount derived from county average levy for school purposes, capital project purposes and other purposes (debt service) on the assessed valuation of railroad and utility properties as assessed by the state. This includes private car tax as well as delinquent and protested State Assessed Utility Tax. (Does not include amounts generated from locally assessed railroad and utility property, which should be coded to Current Taxes, Revenue Code 5111). |
| 5237        | Other County Revenue                        | Revenue received through the countywide tax revenue funded grants.                                                                                                                                                                                                                                                                                                                                                                                                |
| <hr/>       |                                             |                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |
| <b>5300</b> | <b>STATE SOURCES</b>                        |                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |
| 5311        | Basic Formula - State                       | State funding formula established with SB 287. See Appendix Tab xvi. Minimum of 75% required placement in Teachers Fund.                                                                                                                                                                                                                                                                                                                                          |
| 5312        | Transportation                              | Amounts received from the state for transportation of school children.                                                                                                                                                                                                                                                                                                                                                                                            |
| 5314        | Early Childhood Special Education           | Amounts received from the state to provide for early childhood special education programs (ECSE). Federal revenues received for this program should be coded to Early Childhood Special Education, revenue code 5442.                                                                                                                                                                                                                                             |
| 5317        | Career Ladder / Excellence in Education Act | Amounts received from the state for career ladder.                                                                                                                                                                                                                                                                                                                                                                                                                |
| 5319        | Basic Formula - Classroom Trust Fund        | Amounts received from the gaming portion of funding for the State Foundation Formula.                                                                                                                                                                                                                                                                                                                                                                             |

| <b>Code</b> | <b>Source</b>                                               | <b>Explanation</b>                                                                                                                                                                                                                                                                                                                                                                                                   |
|-------------|-------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 5324        | Parents as Teachers / Educational Early Childhood Screening | Amounts received from the state for Early Childhood Screening/PAT programs per Sections 163.031 and 167.332, RSMo.                                                                                                                                                                                                                                                                                                   |
| 5332        | Career Education                                            | Amounts received from the state that represent reimbursement for career and technical education. This reimbursement represents the state's portion of the matching requirement per Sections 178.420 through 178.580, RSMo.                                                                                                                                                                                           |
| 5333        | Food Services – State                                       | Amounts received from the state for school lunch programs.                                                                                                                                                                                                                                                                                                                                                           |
| 5337        | Adult Education & Literacy (AEL)                            | Amounts received from the state for adult education programs.                                                                                                                                                                                                                                                                                                                                                        |
| 5342        | Evidence-Based Reading Grant                                | Amounts received from the Evidence-Based Reading Instruction Program Fund that represent reimbursement costs associated with reading assessments, designated reading programs, supplies, and other reading materials.                                                                                                                                                                                                |
| 5369        | Residential Placement / Excess Cost                         | Amounts received for children in residential placements through the MO Department of Mental Health, MO Department of Social Services, Division of Family Services, or a court of competent jurisdiction pursuant to Section 167.126, RSMo (referred to as the Public Placement Fund).                                                                                                                                |
| 5372        | State Emergency Management Agency (SEMA) Funds              | Amounts received from the state for the state match portion of a disaster assistance grant.                                                                                                                                                                                                                                                                                                                          |
| 5381        | High Need Fund – Special Education                          | Amounts received from the state as reimbursement for expenditures during the prior year made on behalf of a student with a disability whose special education costs exceed three times the district's current expenditure per average daily attendance as calculated from the district's Annual Secretary of the Board Report (ASBR) for the year in which the expenditures are claimed (see Section 162.974, RSMo). |
| 5397        | Other State Revenue                                         | Amounts received from state agencies not listed above (includes Grant for Dual Credit, Technology Training Support Grant, Disability Determinations, Local Records Preservation Grant, Wonder Years Grant, PDC, MSIP Reimbursement, Gold Star Schools, Teaching & Learning Scholarship Payments, Early Head Start, State Social Worker Contracts, Childcare Subsidies).                                              |
| <b>5400</b> | <b>FEDERAL SOURCES</b>                                      |                                                                                                                                                                                                                                                                                                                                                                                                                      |
| 5412        | Medicaid                                                    | Amounts received as a reimbursement for expenditures relating to direct services to eligible children and allowable administrative claiming. Includes Missouri School District Administrative Claiming (SDAC) and Missouri School District                                                                                                                                                                           |

| <b>Code</b> | <b>Source</b>                                                 | <b>Explanation</b>                                                                                                                                                                                                                                        |
|-------------|---------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|             |                                                               | Reimbursement (Direct Therapy Services) revenues.                                                                                                                                                                                                         |
| 5418        | Reserve Officer Training Corps (ROTC)                         | Amounts received from the federal government as a reimbursement for the various military services reserve officer training programs provided at all 3 highs schools.                                                                                      |
| 5422        | ARP-Elem & Secondary School Emergency Relief (ESSER 3) Fund   | Amounts received through the Department of Elementary and Secondary Education funded from the Consolidated Appropriations Act COVID-19 relief package. ESSER III funds fall under the American Rescue Plan (ARP).                                         |
| 5423        | CRRSA-Elem & Secondary School Emergency Relief (ESSER 2) Fund | Amounts received through the Department of Elementary and Secondary Education funded from the Consolidated Appropriations Act COVID-19 relief package. ESSER II funds fall under the Coronavirus Response and Relief Supplemental Appropriations (CRRSA). |
| 5424        | CARES-Elem & Secondary School Emergency Relief (ESSER) Fund   | Amounts received through the Department of Elementary and Secondary Education funded from the Coronavirus Aid, Relief, and Economic Security Act.                                                                                                         |
| 5425        | CARES-Governor's Emergency Education Relief Fund (GEER)       | Amounts received through the state funded from the Coronavirus Aid, Relief, and Economic Security Act.                                                                                                                                                    |
| 5426        | CRRSA-Governor's Emergency Education Relief Fund (GEER II)    | Amounts received through the state funded from the Consolidated Appropriations Act COVID-19 relief package.                                                                                                                                               |
| 5427        | Perkins Basic Grant, Career Education                         | Allocation of funds to improve career and technical education programs with the full participation of individuals who are members of special populations.                                                                                                 |
| 5428        | Coronavirus Relief Fund (OA CRF)                              | Amounts received from the Office of Administration (OA) and paid by Department of Elementary and Secondary Education funded from the CARES Act Fund, Coronavirus Relief Fund.                                                                             |
| 5435        | Workforce Initiative Act                                      | Funds for job training partnerships.                                                                                                                                                                                                                      |
| 5436        | Adult Education & Literacy (AEL)                              | Amounts received through the state for adult education programs (see also Adult Education & Literacy (AEL) - State, revenue code 5337).                                                                                                                   |
| 5437        | IDEA Grants                                                   | Amounts received through special competitive grants or state initiatives from the Individuals with Disabilities Education Act (IDEA) set-aside funds. These are not IDEA entitlement funds.                                                               |
| 5438        | Non-IDEA Special Education Grants                             | Amounts received for special education initiatives with federal funds other than IDEA funds.                                                                                                                                                              |

| <b>Code</b> | <b>Source</b>                                         | <b>Explanation</b>                                                                                                                                                                                                                                                                                                                                                       |
|-------------|-------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 5439        | ARP-IDEA 611 Entitlement Funds                        | Entitlement amounts received through ARP and IDEA section 611 to provide special education and related services to children with disabilities aged three through 21.                                                                                                                                                                                                     |
| 5441        | IDEA Entitlement, Part B                              | Entitlement amounts received through the Individuals with Disabilities Education Act (IDEA) grant for providing special education and related services to students with disabilities                                                                                                                                                                                     |
| 5442        | Early Childhood Special Education (ECSE)              | Amounts received through the state for early childhood special education programs (ECSE) (includes IDEA Part B and Section 619 grants).                                                                                                                                                                                                                                  |
| 5443        | ARP-IDEA Early Childhood Special Education (ECSE) 619 | Amounts received through ARP and IDEA section 619 to provide early childhood special education services for children with disabilities aged three through five.                                                                                                                                                                                                          |
| 5444        | Natl School Lunch Program - Equipment                 | Amounts received through the state for food service equipment grants funded from the USDA National School Lunch Program.                                                                                                                                                                                                                                                 |
| 5445        | Natl School Lunch Program-Lunch                       | Reimbursement for student lunches.                                                                                                                                                                                                                                                                                                                                       |
| 5446        | Natl School Lunch Program-Breakfast                   | Reimbursement for student breakfasts.                                                                                                                                                                                                                                                                                                                                    |
| 5448        | Natl School Lunch Program-Snacks                      | Reimbursement for student afterschool snacks.                                                                                                                                                                                                                                                                                                                            |
| 5449        | Fresh Fruit & Vegetable Grant                         | Amounts received through the state for the USDA Fresh Fruits and Vegetable Program.                                                                                                                                                                                                                                                                                      |
| 5451        | Title I                                               | Amounts received through the state for Title I, Part A, Improving Basic Programs, Title I, 1003(a), School Improvement, Title I, Part D, Neglected or Delinquent to help educationally disadvantaged students meet high academic standards.                                                                                                                              |
| 5459        | 21CCLC / Afterschool Grant                            | Amounts received from the federal government through the state provide students with academic enrichment opportunities designed to complement the regular school-day curriculum during hours outside of school (before or after school and/or summer). These centers also provide families of students enrolled with literacy and educational development opportunities. |
| 5461        | Title IV.A Student Support and Academic Enrichment    | Amounts received through the state for improving students' academic achievement by providing all students with access to a well-rounded education; improving school conditions for student learning; and improving the use of technology and digital literacy of all students.                                                                                           |
| 5462        | Title III                                             | Amounts received through the state for English learners, including immigrant children.                                                                                                                                                                                                                                                                                   |
| 5463        | Homeless Grant                                        | Amounts received through the state for supplementary services to improve the                                                                                                                                                                                                                                                                                             |

| Code | Source                                            | Explanation                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |
|------|---------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|      |                                                   | effectiveness of education of homeless children and youth. Funded through the Stewart B. McKinney Homeless Children and Youth Act.                                                                                                                                                                                                                                                                                                                                                |
| 5465 | Title II.A                                        | Amounts received through the state to improve student achievement consistent with the Missouri Learning Standards; improve the quality and effectiveness of teachers, principals, and other school leaders; increase the number of teachers, principals, and other school leaders who are effective in improving student academic achievement in schools; and provide low-income and minority students greater access to effective teachers, principals and other school leaders. |
| 5467 | ARP-Homeless Children and Youth I                 | Amounts received through the Department of Elementary and Secondary Education for Homeless Children and Youth competitive grant based on an allocation funded from the American Rescue Plan Elementary Education and Secondary School Emergency Relief (ARP ESSER) Fund under the American Rescue Plan (ARP) Act of 2021, Public Law 117-2.                                                                                                                                       |
| 5468 | ARP-Homeless Children and Youth II                | Amounts received through the Department of Elementary and Secondary Education for Homeless Children and Youth grant based on an allocation funded from the American Rescue Plan Elementary Education and Secondary School Emergency Relief (ARP ESSER) Fund under the American Rescue Plan (ARP) Act of 2021, Public Law 117-2.                                                                                                                                                   |
| 5469 | CRRSA-Childcare Development Fund Grants           | Amounts received through the Department of Elementary and Secondary Education funded from the Consolidated Appropriations Act COVID-19 relief package as authorized by Childcare Development Fund (CCDF).                                                                                                                                                                                                                                                                         |
| 5471 | CN Program Emergency Operating Cost Reimbursement | Emergency Operating Cost Reimbursement received for purposes of covering emergency operating cost incurred during the public health emergency for operating the National School Lunch Program, School Breakfast Program, and Child and Adult Care Food Program. Amounts received through the Department of Elementary and Secondary Education funded from Section 722 of P.L. 116-260, the Consolidated Appropriations Act, 2021.                                                 |
| 5472 | Child Care Development Funds                      | Amounts received through the state. Revenue may be received from both Early Learning and Extended Learning after school program's in the form of competitive grants or contracts to be used for the purchase of materials, supplies, equipment,, training, salaries, development of curriculum or other needed services such as licensing and accreditation fees.                                                                                                                 |

| <b>Code</b> | <b>Source</b>                              | <b>Explanation</b>                                                                                                                                                                                                                                                       |
|-------------|--------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 5473        | CARES – School Lunch Program               | Amounts received through the Department of Elementary and Secondary Education funded from the CARES Act Fund, Families First Coronavirus Response Act for the National School Lunch Program and Seamless Summer Option.                                                  |
| 5474        | CARES – School Breakfast Program           | Amounts received through the Department of Elementary and Secondary Education funded from the CARES Act Fund, Families First Coronavirus Response Act for the National School Lunch Program and Seamless Summer Option.                                                  |
| 5475        | CARES – After-School Snack Program         | Amounts received through the Department of Elementary and Secondary Education funded from the CARES Act Fund, Families First Coronavirus Response Act for the National School Lunch Program and Seamless Summer Option.                                                  |
| 5477        | Federal Emergency Management Agency (FEMA) | Amounts received from the federal government passing through the State Emergency Management Agency.                                                                                                                                                                      |
| 5481        | Department of Health Food Programs         | Amounts received from the MO Department of Health and NOT a part of the regular food service program (includes the Summer Food Service Program, CACFP, some snacks, and the Supper Food Service Program).                                                                |
| 5483        | Head Start                                 | Amounts received as a sub-grantee (delegate) to operate a head start program.                                                                                                                                                                                            |
| 5497        | Other Federal Revenue                      | Amounts received from federal sources not listed above (includes Federal Charter School Program Grant, Community Service Grant, Refugee Children's Improvement Grant, and U.S. Treasury interest subsidy).                                                               |
| <b>5600</b> | <b>LOCAL NON-CURRENT SOURCES</b>           |                                                                                                                                                                                                                                                                          |
| 5611        | Sale of Bonds                              | Amounts received as principal from the sale of bonds.                                                                                                                                                                                                                    |
| 5631        | Net Insurance Recovery                     | Compensation or insurance recoveries for loss of school property above the cost of actual replacement or property not being replaced. Include insurance proceeds if expenditure for replacement/repair of damaged/lost property was expended in a different fiscal year. |
| 5641        | Sale of School Buses                       | Amounts received from the sale of school buses.                                                                                                                                                                                                                          |
| 5651        | Sale of Property                           | Amounts received from the sale of equipment such as cafeteria or instructional equipment. Also includes amounts received from the sale of a building or land or a combination of both. Sale of supply items should be credited to the General (Incidental) Fund.         |

| <b>Code</b> | <b>Source</b>                                      | <b>Explanation</b>                                                                                                                       |
|-------------|----------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------|
| 5692        | Sale of Refunding Bonds                            | Proceeds from a refunding of general obligation bonds.                                                                                   |
| <b>5800</b> | <b>LOCAL SOURCES RECEIVED FROM OTHER DISTRICTS</b> |                                                                                                                                          |
| 5811        | Tuition from Other Districts – School Year         | Amounts received from other LEAs for the regular school term.                                                                            |
| 5841        | Transportation Other Districts-Non-Disabled        | Amounts received through an interdistrict contract for transportation of another school district's nondisabled students (i.e. homeless). |
| 5842        | Transportation Other Districts-Disabled            | Amounts received through an interdistrict contract for transportation of another school district's disabled students (i.e. homeless).    |

## ESTIMATED SUMMARY OF FUND BALANCES FOR 2025-2026

Estimated as of 6/9/2026

|                                                              | Incidental Fund | Teacher's Fund | Debt Service Fund | Capital Projects Fund | Total       |
|--------------------------------------------------------------|-----------------|----------------|-------------------|-----------------------|-------------|
| Balance 6/30/25                                              | 86,327,700      | 188,474        | 16,674,355        | 26,497,907            | 129,688,435 |
| DESE Restricted Fund Balance 6/30/25                         | 2,371,520       | 188,474        | 0                 | 0                     | 2,559,994   |
| DESE Unrestricted Fund Balance 6/30/25                       | 83,956,179      | 0              | 16,674,355        | 26,497,907            | 127,128,441 |
| BOE/District Committed Balances 6/30/25                      | 1,801,024       | 0              | 0                 | 1,000,000             | 2,801,024   |
| BOE/District Available Fund Balance 6/30/25                  | 82,155,155      | 0              | 16,674,355        | 25,497,907            | 124,327,417 |
| Estimated Revenue FY26                                       | 105,747,770     | 104,426,625    | 14,887,984        | 8,634,644             | 233,697,023 |
| Estimated Expenditures FY26                                  | 107,564,515     | 116,001,515    | 14,784,905        | 19,945,748            | 258,296,683 |
| Estimated Annual Fund Balance 6/30/26                        | -1,816,745      | -11,574,890    | 103,079           | -11,311,104           | -24,599,660 |
| Teacher Fund Revenue Placement Adjustment                    | -11,574,890     | 11,574,890     |                   |                       | 0           |
| To Capital Projects, for Bus Depreciation & NS Equipment     | -1,372,850      |                |                   | 1,372,850             | 0           |
| To Capital Projects, Levy promises                           | -1,000,000      |                |                   | 1,000,000             | 0           |
| Debt Service Transfer                                        |                 |                | -1,080,000        | 1,080,000             | 0           |
| Estimated Annual Fund Balance after Transfers **             | -15,764,485     | 0              | -976,921          | -7,858,254            | -24,599,660 |
| Estimated Total Ending Fund Balance 6/30/26                  | 70,563,214      | 188,474        | 15,697,434        | 18,639,653            | 105,088,774 |
| Estimated Restricted Fund Balance 6/30/26                    | 2,371,520       | 188,474        | 0                 | 0                     | 2,559,994   |
| <b>Estimated ASBR Unrestricted Fund Balance 6/30/26</b>      | 68,191,694      | 0              | 15,697,434        | 18,639,653            | 102,528,780 |
| Estimated BOE/District Committed Balances 6/30/26            | 1,801,024       | 0              | 0                 | 1,000,000             | 2,801,024   |
| <b>Estimated BOE/District Available Fund Balance 6/30/26</b> | 66,390,670      | 0              | 15,697,434        | 17,639,653            | 99,727,756  |
| <b>Estimated DESE ASBR Operating Fund Balance %</b>          | 30.50%          |                |                   |                       |             |
| <b>Estimated BOE/District Operating Fund Balance %</b>       | 29.70%          |                |                   |                       |             |

Estimated Restricted Fund Balance

|                 |                  |
|-----------------|------------------|
| 1. Scholarships | 2,371,520        |
|                 | <u>2,371,520</u> |

|                                      | Incidental Fund | Teacher's Fund | Debt Service Fund | Capital Projects Fund | Total All Funds |
|--------------------------------------|-----------------|----------------|-------------------|-----------------------|-----------------|
| Tax Levy, Certified for Reassessment | <b>4.3253</b>   |                | <b>0.9118</b>     |                       | <b>5.2371</b>   |

Assessed Valuation **\$ 1,609,586,822**

BOE/District Committed Balances

|                                                           |                  |   |   |           |  |
|-----------------------------------------------------------|------------------|---|---|-----------|--|
| Property Insurance Committed Fund Balance                 |                  |   |   | 1,000,000 |  |
| Est.Health Modified Cost Fund, Committed Balance, 6/30/25 | 1,801,024        |   |   |           |  |
| BOE/District Committed Balances Totals                    | <u>1,801,024</u> | 0 | 0 | 1,000,000 |  |

## ESTIMATED SUMMARY OF FUND BALANCES FOR 2026-2027

Estimated as of 6/9/2026

|                                                              | Incidental Fund   | Teacher's Fund | Debt Service Fund | Capital Projects Fund | Total                   |
|--------------------------------------------------------------|-------------------|----------------|-------------------|-----------------------|-------------------------|
| Estimated Balance 6/30/26                                    | 70,563,214        | 188,474        | 15,697,434        | 18,639,653            | 105,088,774             |
| Estimated DESE Restricted Fund Balance 6/30/26               | 2,371,520         | 188,474        | 0                 | 0                     | 2,559,994               |
| Estimated DESE Unrestricted Fund Balance 6/30/26             | 68,191,694        | 0              | 15,697,434        | 18,639,653            | 102,528,780             |
| Estimated BOE/District Committed Balances 6/30/26            | 1,801,024         | 0              | 0                 | 1,000,000             | 2,801,024               |
| Estimated BOE/District Available Fund Balance 6/30/26        | 66,390,670        | 0              | 15,697,434        | 17,639,653            | 99,727,756              |
| Estimated Revenue FY27                                       | 105,626,707       | 114,092,432    | 15,010,741        | 68,110,000            | 302,839,880             |
| Estimated Expenditures FY27                                  | 112,369,773       | 121,595,012    | 14,144,437        | 77,207,789            | 325,317,011             |
| Estimated Annual Fund Balance 6/30/27                        | -6,743,066        | -7,502,580     | 866,304           | -9,097,789            | -22,477,131             |
| Teacher Fund Revenue Placement Adjustment                    | -7,502,580        | 7,502,580      |                   |                       | 0                       |
| To Capital Projects, for Bus Depreciation & NS Equipment     | -1,090,047        |                |                   | 1,090,047             | 0                       |
| To Capital Projects, Levy promises                           | -1,000,000        |                |                   | 1,000,000             | 0                       |
| Debt Service Transfer                                        |                   |                | -1,080,000        | 1,080,000             | 0                       |
| Estimated Annual Fund Balance after Transfers **             | -16,335,693       | 0              | -213,696          | -5,927,742            | -22,477,131             |
| Estimated Total Ending Fund Balance 6/30/27                  | 54,227,521        | 188,474        | 15,483,738        | 12,711,911            | 82,611,643              |
| Estimated Restricted Fund Balance 6/30/27                    | 2,371,520         | 188,474        | 0                 | 0                     | 2,559,994               |
| <b>Estimated ASBR Unrestricted Fund Balance 6/30/27</b>      | <b>51,856,001</b> | <b>0</b>       | <b>15,483,738</b> | <b>12,711,911</b>     | <b>80,051,649</b>       |
| Estimated BOE/District Committed Balances 6/30/27            | 1,801,024         | 0              | 0                 | 1,000,000             | 2,801,024               |
| <b>Estimated BOE/District Available Fund Balance 6/30/27</b> | <b>50,054,977</b> | <b>0</b>       | <b>15,483,738</b> | <b>11,711,911</b>     | <b>77,250,625</b>       |
| <b>Estimated DESE ASBR Operating Fund Balance %</b>          | <b>22.16%</b>     |                |                   |                       |                         |
| <b>Estimated BOE/District Operating Fund Balance %</b>       | <b>21.39%</b>     |                |                   |                       |                         |
| Estimated Restricted Fund Balance                            |                   |                |                   |                       |                         |
| 1. Scholarships                                              | 2,371,520         |                |                   |                       |                         |
|                                                              | <u>2,371,520</u>  |                |                   |                       |                         |
|                                                              | Incidental Fund   | Teacher's Fund | Debt Service Fund | Capital Projects Fund | Total All Funds         |
| Tax Levy, Certified for Reassessment                         | <b>4.3253</b>     |                | <b>0.9118</b>     |                       | <b>5.2371</b>           |
| Assessed Valuation                                           |                   |                |                   |                       | <b>\$ 1,524,368,173</b> |
| BOE/District Committed Balances                              |                   |                |                   |                       |                         |
| Property Insurance Committed Fund Balance                    |                   |                |                   | 1,000,000             |                         |
| Est.Health Modified Cost Fund, Committed Balance, 6/30/25    | 1,801,024         |                |                   |                       |                         |
| BOE/District Committed Balances Totals                       | <u>1,801,024</u>  | 0              | 0                 | 1,000,000             |                         |

## ESTIMATED

**Estimated as of 6/9/2026**

|                                                              | Incidental Fund | Teacher's Fund | Debt Service Fund | Capital Projects Fund | Total       |
|--------------------------------------------------------------|-----------------|----------------|-------------------|-----------------------|-------------|
| Estimated Balance 6/30/27                                    | 54,227,521      | 188,474        | 15,483,738        | 15,483,738            | 85,383,470  |
| Estimated DESE Restricted Fund Balance 6/30/27               | 2,371,520       | 188,474        | 0                 | 0                     | 2,559,994   |
| Estimated DESE Unrestricted Fund Balance 6/30/27             | 51,856,001      | 0              | 15,483,738        | 12,711,911            | 80,051,649  |
| Estimated BOE/District Committed Balances 6/30/27            | 1,801,024       | 0              | 0                 | 1,000,000             | 2,801,024   |
| Estimated BOE/District Available Fund Balance 6/30/27        | 50,054,977      | 0              | 15,483,738        | 11,711,911            | 77,250,625  |
| Estimated Revenue FY28                                       | 102,126,707     | 114,092,432    | 15,010,741        | 8,110,000             | 239,339,880 |
| Estimated Expenditures FY28                                  | 114,369,773     | 121,595,012    | 14,144,437        | 11,207,789            | 261,317,011 |
| Estimated Annual Fund Balance 6/30/28                        | -12,243,066     | -7,502,580     | 866,304           | -3,097,789            | -21,977,131 |
| Teacher Fund Revenue Placement Adjustment                    | -7,502,580      | 7,502,580      |                   |                       | 0           |
| To Capital Projects, for Bus Depreciation & NS Equipment     | -1,090,047      |                |                   | 1,090,047             | 0           |
| To Capital Projects, Levy promises                           | -1,000,000      |                |                   | 1,000,000             | 0           |
| Debt Service Transfer                                        |                 |                | -1,080,000        | 1,080,000             | 0           |
| Estimated Annual Fund Balance after Transfers **             | -21,835,693     | 0              | -213,696          | 72,258                | -21,977,131 |
| Estimated Total Ending Fund Balance 6/30/28                  | 32,391,828      | 188,474        | 15,270,042        | 15,555,996            | 63,406,339  |
| Estimated Restricted Fund Balance 6/30/28                    | 2,371,520       | 188,474        | 0                 | 0                     | 2,559,994   |
| <b>Estimated ASBR Unrestricted Fund Balance 6/30/28</b>      | 30,020,308      | 0              | 15,270,042        | 15,555,996            | 60,846,345  |
| Estimated BOE/District Committed Balances 6/30/28            | 1,801,024       | 0              | 0                 | 1,000,000             | 2,801,024   |
| <b>Estimated BOE/District Available Fund Balance 6/30/28</b> | 28,219,284      | 0              | 15,270,042        | 14,555,996            | 58,045,321  |
| <b>Estimated DESE ASBR Operating Fund Balance %</b>          | 12.72%          |                |                   |                       |             |
| <b>Estimated BOE/District Operating Fund Balance %</b>       | 11.96%          |                |                   |                       |             |
| Estimated Restricted Fund Balance                            |                 |                |                   |                       |             |
| 1. Scholarships                                              | 2,371,520       |                |                   |                       |             |
|                                                              | 2,371,520       |                |                   |                       |             |

|                                      | Incidental Fund | Teacher's Fund | Debt Service Fund | Capital Projects Fund | Total All Funds |
|--------------------------------------|-----------------|----------------|-------------------|-----------------------|-----------------|
| Tax Levy, Certified for Reassessment | 4.3253          |                | 0.9118            |                       | 5.2371          |

|                                                           |           |   |   |           |
|-----------------------------------------------------------|-----------|---|---|-----------|
| BOE/District Committed Balances                           |           |   |   |           |
| Property Insurance Committed Fund Balance                 |           |   |   | 1,000,000 |
| Est.Health Modified Cost Fund, Committed Balance, 6/30/25 | 1,801,024 |   |   |           |
| BOE/District Committed Balances Totals                    | 1,801,024 | 0 | 0 | 1,000,000 |

|                                                    |                  |                                       |                   |
|----------------------------------------------------|------------------|---------------------------------------|-------------------|
| Expenditures changes include :                     |                  | Revenue Changes include:              |                   |
| 1. Estimated Salary schedule movement              | -                | 1. State Formula, includes trust fund | 0                 |
| Base increase per \$100                            | -                | 2. Local tax growth                   | 1,000,000         |
| 2. Estimated Increase in health insurance premiums | 500,000          | 3. Assumes Prop C growth.             | 0                 |
| 3. Estimated Inflation to utilities, fuel, etc     | 1,500,000        | 4. Title I & LTE double payments FY27 | -4,500,000        |
|                                                    | <u>2,000,000</u> |                                       | <u>-3,500,000</u> |
| 4. Capital Expenditure changes due to bond passage | (6,000,000)      |                                       |                   |

## ESTIMATED SUMMARY OF FUND BALANCES FOR 2028-2029

Estimated as of 6/9/2026

|                                                              | Incidental Fund  | Teacher's Fund | Debt Service Fund | Capital Projects Fund | Total       |
|--------------------------------------------------------------|------------------|----------------|-------------------|-----------------------|-------------|
| Estimated Balance 6/30/28                                    | 32,391,828       | 188,474        | 15,270,042        | 15,270,042            | 63,120,385  |
| Estimated DESE Restricted Fund Balance 6/30/28               | 2,371,520        | 188,474        | 0                 | 0                     | 2,559,994   |
| Estimated DESE Unrestricted Fund Balance 6/30/28             | 30,020,308       | 0              | 15,270,042        | 15,555,996            | 60,846,345  |
| Estimated BOE/District Committed Balances 6/30/28            | 1,801,024        | 0              | 0                 | 1,000,000             | 2,801,024   |
| Estimated BOE/District Available Fund Balance 6/30/28        | 28,219,284       | 0              | 15,270,042        | 14,555,996            | 58,045,321  |
| <br>Estimated Revenue FY29                                   | 108,426,707      | 114,092,432    | 15,010,741        | 8,110,000             | 245,639,880 |
| Estimated Expenditures FY29                                  | 116,369,773      | 121,595,012    | 14,144,437        | 11,207,789            | 263,317,011 |
| Estimated Annual Fund Balance 6/30/29                        | -7,943,066       | -7,502,580     | 866,304           | -3,097,789            | -17,677,131 |
| Teacher Fund Revenue Placement Adjustment                    | -7,502,580       | 7,502,580      |                   |                       | 0           |
| To Capital Projects, for Bus Depreciation & NS Equipment     | -1,090,047       |                |                   | 1,090,047             | 0           |
| To Capital Projects, Levy promises                           | -1,000,000       |                |                   | 1,000,000             | 0           |
| Debt Service Transfer                                        |                  |                | -1,080,000        | 1,080,000             | 0           |
| Estimated Annual Fund Balance after Transfers **             | -17,535,693      | 0              | -213,696          | 72,258                | -17,677,131 |
| Estimated Total Ending Fund Balance 6/30/29                  | 14,856,135       | 188,474        | 15,056,346        | 15,342,300            | 45,443,254  |
| Estimated Restricted Fund Balance 6/30/29                    | 2,371,520        | 188,474        | 0                 | 0                     | 2,559,994   |
| <b>Estimated ASBR Unrestricted Fund Balance 6/30/29</b>      | 12,484,615       | 0              | 15,056,346        | 15,342,300            | 42,883,260  |
| Estimated BOE/District Committed Balances 6/30/29            | 1,801,024        | 0              | 0                 | 1,000,000             | 2,801,024   |
| <b>Estimated BOE/District Available Fund Balance 6/30/29</b> | 10,683,591       | 0              | 15,056,346        | 14,342,300            | 40,082,236  |
| <br><b>Estimated DESE ASBR Operating Fund Balance %</b>      | 5.25%            |                |                   |                       |             |
| <b>Estimated BOE/District Operating Fund Balance %</b>       | 4.49%            |                |                   |                       |             |
| <br>Estimated Restricted Fund Balance                        |                  |                |                   |                       |             |
| 1. Scholarships                                              | 2,371,520        |                |                   |                       |             |
|                                                              | <u>2,371,520</u> |                |                   |                       |             |

|                                      | Incidental Fund | Teacher's Fund | Debt Service Fund | Capital Projects Fund | Total All Funds |
|--------------------------------------|-----------------|----------------|-------------------|-----------------------|-----------------|
| Tax Levy, Certified for Reassessment | <b>4.3253</b>   |                | <b>0.9118</b>     |                       | <b>5.2371</b>   |

|                                                           |           |   |   |           |  |
|-----------------------------------------------------------|-----------|---|---|-----------|--|
| BOE/District Committed Balances                           |           |   |   |           |  |
| Property Insurance Committed Fund Balance                 |           |   |   | 1,000,000 |  |
| Est.Health Modified Cost Fund, Committed Balance, 6/30/25 | 1,801,024 |   |   |           |  |
| BOE/District Committed Balances Totals                    | 1,801,024 | 0 | 0 | 1,000,000 |  |

|                                                    |                  |                                       |           |
|----------------------------------------------------|------------------|---------------------------------------|-----------|
| Expenditures changes include :                     |                  | Revenue Changes include:              |           |
| 1. Estimated Salary schedule movement              | -                | 1. State Formula, includes trust fund | 0         |
| Base increase per \$100                            | -                | 2. Local tax growth                   | 1,000,000 |
| 2. Estimated Increase in health insurance premiums | 500,000          | 3. Assumes Prop C growth.             | 0         |
| 3. Estimated Inflation to utilities, fuel, etc     | 1,500,000        | 4. Nebius Pilots                      | 5,300,000 |
|                                                    | <u>2,000,000</u> |                                       | 6,300,000 |
| <br>4. Capital Expenditure changes                 | -                |                                       |           |



INDEPENDENCE SCHOOL DISTRICT  
12.BUDGETED REVENUE BY FUNDS  
Report dates 27\*P9 - thru - 27\*P9

| Acct Code                            | Acct. Description                | FY 2027<br>BUDGET<br>INCIDENTAL | FY 2027<br>BUDGET<br>TEACHER | FY 2027<br>BUDGET<br>CAPITAL | FY 2027<br>BUDGET<br>DEBT | FY 2027<br>BUDGET<br>TOTALS |
|--------------------------------------|----------------------------------|---------------------------------|------------------------------|------------------------------|---------------------------|-----------------------------|
| -5111                                | Taxes, Current Ad Valorem        | 60,747,818                      | 0                            | 0                            | 12,695,741                | 73,443,559                  |
| -5112                                | Taxes, Delinquent Ad Valorem     | 3,600,000                       | 0                            | 0                            | 700,000                   | 4,300,000                   |
| -5113                                | Prop C Sales Tax (School Distric | 0                               | 22,233,747                   | 0                            | 0                         | 22,233,747                  |
| -5114                                | Financial Institution Taxes (Int | 0                               | 0                            | 95,000                       | 0                         | 95,000                      |
| -5115                                | M&M Surtax                       | 0                               | 0                            | 1,750,000                    | 0                         | 1,750,000                   |
| -5116                                | In Lieu of Tax                   | 0                               | 0                            | 1,440,000                    | 0                         | 1,440,000                   |
| -5123                                | Adult/Continuing Education Tuiti | 0                               | 4,000                        | 0                            | 0                         | 4,000                       |
| -5131                                | Transportation Fees From Patrons | 100                             | 0                            | 0                            | 0                         | 100                         |
| -5141                                | Earnings from Temporary Deposits | 3,907,500                       | 0                            | 0                            | 665,000                   | 4,572,500                   |
| -5151                                | Sales to Pupils                  | 1,100,000                       | 0                            | 0                            | 0                         | 1,100,000                   |
| -5161                                | Sales to Adults                  | 22,000                          | 0                            | 0                            | 0                         | 22,000                      |
| -5165                                | Food Service-NonProgram          | 283,000                         | 0                            | 0                            | 0                         | 283,000                     |
| -5174                                | Revenue from Enterprise Activiti | 206,000                         | 0                            | 0                            | 0                         | 206,000                     |
| -5179                                | Other Pupil Activity Income      | 1,600,000                       | 0                            | 0                            | 0                         | 1,600,000                   |
| -5181                                | Community Services               | 1,450,000                       | 0                            | 0                            | 0                         | 1,450,000                   |
| -5182                                | Preschool Tuition                | 800,000                         | 0                            | 0                            | 0                         | 800,000                     |
| -5191                                | Rentals                          | 185,050                         | 0                            | 95,000                       | 0                         | 280,050                     |
| -5192                                | Gifts and Grants                 | 276,543                         | 0                            | 0                            | 0                         | 276,543                     |
| -5195                                | Prior Period Adjustments         | 5,000                           | 0                            | 0                            | 0                         | 5,000                       |
| -5198                                | Miscellaneous Local Revenue      | 135,000                         | 20,000                       | 0                            | 0                         | 155,000                     |
| SUBTOTAL \--\---51\--\---\--\---\--- |                                  | 74,318,011                      | 22,257,747                   | 3,380,000                    | 14,060,741                | 114,016,499                 |
| -5211                                | Fines Escheats Overplus Etc      | 0                               | 80,000                       | 0                            | 0                         | 80,000                      |
| -5221                                | State Assessed Railroad Utility  | 2,700,000                       | 0                            | 0                            | 650,000                   | 3,350,000                   |
| -5237                                | Other County Revenue             | 700,000                         | 0                            | 0                            | 0                         | 700,000                     |
| SUBTOTAL \--\---52\--\---\--\---\--- |                                  | 3,400,000                       | 80,000                       | 0                            | 650,000                   | 4,130,000                   |
| -5311                                | Basic Formula-State Monies       | 0                               | 77,758,967                   | 0                            | 0                         | 77,758,967                  |
| -5312                                | Transportation                   | 4,200,000                       | 0                            | 0                            | 0                         | 4,200,000                   |
| -5314                                | Early Childhood Special Educatio | 1,720,000                       | 0                            | 0                            | 0                         | 1,720,000                   |
| -5317                                | Career Ladder/Excellence in Educ | 0                               | 945,000                      | 0                            | 0                         | 945,000                     |
| -5319                                | Basic Formula-Classroom Trust Fu | 0                               | 1,576,678                    | 4,700,000                    | 0                         | 6,276,678                   |
| -5324                                | Education Screening/Parents as T | 150,000                         | 0                            | 0                            | 0                         | 150,000                     |
| -5332                                | Career Education                 | 140,714                         | 0                            | 0                            | 0                         | 140,714                     |
| -5333                                | Food Service                     | 50,000                          | 0                            | 0                            | 0                         | 50,000                      |
| -5337                                | Adult Education & Literacy       | 107,158                         | 0                            | 0                            | 0                         | 107,158                     |
| -5369                                | Residential Placement/Excess Cos | 50,000                          | 0                            | 0                            | 0                         | 50,000                      |
| -5381                                | High Need Fund-Special Education | 525,000                         | 0                            | 0                            | 0                         | 525,000                     |
| -5397                                | Other State Revenue              | 1,102,025                       | 0                            | 0                            | 0                         | 1,102,025                   |
| SUBTOTAL \--\---53\--\---\--\---\--- |                                  | 8,044,897                       | 80,280,645                   | 4,700,000                    | 0                         | 93,025,542                  |



**INDEPENDENCE SCHOOL DISTRICT**  
**12.BUDGETED REVENUE BY FUNDS**  
**Report dates 27\*P9 - thru - 27\*P9**

| Acct Code                               | Acct. Description                | FY 2027<br>BUDGET<br>INCIDENTAL | FY 2027<br>BUDGET<br>TEACHER | FY 2027<br>BUDGET<br>CAPITAL | FY 2027<br>BUDGET<br>DEBT | FY 2027<br>BUDGET<br>TOTALS |
|-----------------------------------------|----------------------------------|---------------------------------|------------------------------|------------------------------|---------------------------|-----------------------------|
| -5412                                   | Medicaid                         | 1,750,000                       | 0                            | 0                            | 0                         | 1,750,000                   |
| -5418                                   | Reserve Officer Training Corp    | 0                               | 137,000                      | 0                            | 0                         | 137,000                     |
| -5427                                   | Perkins Basic Grant-Career Educa | 356,148                         | 0                            | 0                            | 0                         | 356,148                     |
| -5436                                   | Adult Education & Literacy       | 175,000                         | 0                            | 0                            | 0                         | 175,000                     |
| -5437                                   | IDEA Grants                      | 30,000                          | 0                            | 0                            | 0                         | 30,000                      |
| -5441                                   | IDEA Entitlement Funds-Part B ID | 3,981,824                       | 0                            | 0                            | 0                         | 3,981,824                   |
| -5442                                   | Early Childhood Special Educatio | 0                               | 391,000                      | 0                            | 0                         | 391,000                     |
| -5445                                   | School Lunch Program             | 5,400,000                       | 0                            | 0                            | 0                         | 5,400,000                   |
| -5446                                   | School Breakfast Program         | 2,400,000                       | 0                            | 0                            | 0                         | 2,400,000                   |
| -5448                                   | AfterSchool Snack Program        | 7,500                           | 0                            | 0                            | 0                         | 7,500                       |
| -5449                                   | Fresh Fruits and Vegetable Progr | 375,000                         | 0                            | 0                            | 0                         | 375,000                     |
| -5451                                   | Title I                          | 0                               | 9,067,176                    | 0                            | 0                         | 9,067,176                   |
| -5461                                   | Title IV.A Student Support and A | 0                               | 311,646                      | 0                            | 0                         | 311,646                     |
| -5462                                   | Title III                        | 7,676                           | 153,360                      | 0                            | 0                         | 161,036                     |
| -5465                                   | Title II.A                       | 0                               | 663,858                      | 0                            | 0                         | 663,858                     |
| -5481                                   | Department of Health Food Servic | 1,210,000                       | 0                            | 0                            | 0                         | 1,210,000                   |
| -5483                                   | Head Start                       | 3,722,651                       | 0                            | 0                            | 0                         | 3,722,651                   |
| -5497                                   | Other Federal Revenue            | 0                               | 0                            | 0                            | 300,000                   | 300,000                     |
| -----                                   |                                  | -----                           |                              |                              |                           |                             |
| SUBTOTAL \\\-\\\\-54\\-\\\\-\\-\\\\-\\- |                                  | 19,415,799                      | 10,724,040                   | 0                            | 300,000                   | 30,439,839                  |
| -----                                   |                                  | -----                           |                              |                              |                           |                             |
| -5611                                   | Sale of Bonds                    | 0                               | 0                            | 60,000,000                   | 0                         | 60,000,000                  |
| -5651                                   | Sale of Other Property           | 0                               | 0                            | 30,000                       | 0                         | 30,000                      |
| -----                                   |                                  | -----                           |                              |                              |                           |                             |
| SUBTOTAL \\\-\\\\-56\\-\\\\-\\-\\\\-\\- |                                  | 0                               | 0                            | 60,030,000                   | 0                         | 60,030,000                  |
| -----                                   |                                  | -----                           |                              |                              |                           |                             |
| -5811                                   | Tuition From Other LEAs-Regular  | 0                               | 750,000                      | 0                            | 0                         | 750,000                     |
| -5841                                   | Transportation Amounts From Othe | 448,000                         | 0                            | 0                            | 0                         | 448,000                     |
| -----                                   |                                  | -----                           |                              |                              |                           |                             |
| SUBTOTAL \\\-\\\\-58\\-\\\\-\\-\\\\-\\- |                                  | 448,000                         | 750,000                      | 0                            | 0                         | 1,198,000                   |
| =====                                   |                                  | =====                           |                              |                              |                           |                             |
| GRAND TOTAL                             |                                  | 105,626,707                     | 114,092,432                  | 68,110,000                   | 15,010,741                | 302,839,880                 |
| =====                                   |                                  | =====                           |                              |                              |                           |                             |



**INDEPENDENCE SCHOOL DISTRICT**  
**13.EXPENDITURES BY FUNCTION BY FUND**  
**Report dates 27\*P9 - thru - 27\*P9**

| ACCOUNT                               | DESCRIPTION                     | FY 2027<br>BUDGET<br>INCIDENTAL | FY 2027<br>BUDGET<br>TEACHER | FY 2027<br>BUDGET<br>CAPITAL | FY 2027<br>BUDGET<br>DEBT | FY 2027<br>BUDGET<br>TOTAL |
|---------------------------------------|---------------------------------|---------------------------------|------------------------------|------------------------------|---------------------------|----------------------------|
| -1111                                 | Elementary Instruction          | 1,644,406                       | 32,567,052                   | 50,000                       | 0                         | 34,261,458                 |
| -1131                                 | Middle School Instruction       | 464,386                         | 14,492,424                   | 56,000                       | 0                         | 15,012,810                 |
| -1151                                 | High School Instruction         | 858,491                         | 18,834,043                   | 53,000                       | 0                         | 19,745,534                 |
| -1191                                 | Summer School (Regular)         | 276,442                         | 1,338,967                    | 0                            | 0                         | 1,615,409                  |
| -1193                                 | Alternative Programs            | 837,937                         | 3,103,460                    | 250,000                      | 0                         | 4,191,397                  |
| -1195                                 | Virtual Instruction             | 0                               | 0                            | 0                            | 0                         | 0                          |
| -1211                                 | Gifted and Talented             | 1,500                           | 414,452                      | 0                            | 0                         | 415,952                    |
| -1221                                 | Special Education Instruction   | 4,397,153                       | 9,336,935                    | 10,000                       | 0                         | 13,744,088                 |
| -1251                                 | Supplemental Instruction        | 502,930                         | 86,084                       | 2,503                        | 0                         | 591,517                    |
| -1254                                 | Institutions for Neglected Stud | 7,800                           | 113,738                      | 0                            | 0                         | 121,538                    |
| -1271                                 | Bilingual Instruction           | 105,982                         | 2,054,459                    | 0                            | 0                         | 2,160,441                  |
| -1281                                 | Early Childhood Special Educati | 454,293                         | 884,538                      | 0                            | 0                         | 1,338,831                  |
| -1321                                 | CE-Business Education           | 20,529                          | 1,820                        | 0                            | 0                         | 22,349                     |
| -1331                                 | CE-Family & Consumer Sciences E | 153,496                         | 1,430                        | 0                            | 0                         | 154,926                    |
| -1341                                 | CE-Health Sciences Education    | 46,267                          | 3,000                        | 0                            | 0                         | 49,267                     |
| -1351                                 | CE-Marketing & Cooperative Educ | 42,821                          | 5,000                        | 0                            | 0                         | 47,821                     |
| -1361                                 | CE-Skilled Technical Sciences E | 88,420                          | 520                          | 0                            | 0                         | 88,940                     |
| -1371                                 | CE-Technology & Engineering Edu | 45,726                          | 1,430                        | 0                            | 0                         | 47,156                     |
| -1391                                 | CE-Other Career Education       | 7,535                           | 0                            | 0                            | 0                         | 7,535                      |
| -1411                                 | Student Activities (Curricular) | 105,010                         | 637,401                      | 0                            | 0                         | 742,411                    |
| -1421                                 | Student Activities (Athletics)  | 932,880                         | 1,558,498                    | 28,340                       | 0                         | 2,519,718                  |
| -1491                                 | Student Activities (Other)      | 1,655,000                       | 0                            | 0                            | 0                         | 1,655,000                  |
| -1611                                 | AE-Basic Adult Education        | 23,597                          | 251,382                      | 0                            | 0                         | 274,979                    |
| -1671                                 | AE-Community Education/Life Enr | 91,745                          | 0                            | 0                            | 0                         | 91,745                     |
| -1691                                 | AE-Other Adult Continuing Educa | 24,009                          | 26,060                       | 0                            | 0                         | 50,069                     |
| -1911                                 | Tuition to Other Districts With | 0                               | 240,000                      | 0                            | 0                         | 240,000                    |
| -1921                                 | Area Career Center Fees         | 0                               | 478,020                      | 0                            | 0                         | 478,020                    |
| -1933                                 | Tuition for Sped Services in Pr | 0                               | 2,090,000                    | 0                            | 0                         | 2,090,000                  |
| SUBTOTAL \-1\\-\-\\-\-\\-\-\\-\-\\-\- |                                 | 12,788,355                      | 88,520,713                   | 449,843                      | 0                         | 101,758,911                |
| -2111                                 | Direction-Attendance and Social | 463,223                         | 0                            | 0                            | 0                         | 463,223                    |
| -2112                                 | Attendance Services             | 469,762                         | 0                            | 0                            | 0                         | 469,762                    |
| -2113                                 | Social Work Services            | 3,386,658                       | 0                            | 0                            | 0                         | 3,386,658                  |
| -2114                                 | Pupil Accounting Services       | 440,299                         | 0                            | 0                            | 0                         | 440,299                    |
| -2122                                 | Guidance Counseling Services    | 101,791                         | 4,040,194                    | 0                            | 0                         | 4,141,985                  |
| -2131                                 | Direction-Health Services       | 384,973                         | 0                            | 0                            | 0                         | 384,973                    |
| -2134                                 | Nursing Services                | 3,209,603                       | 0                            | 5,000                        | 0                         | 3,214,603                  |
| -2142                                 | Psychological Services          | 9,155                           | 680,366                      | 0                            | 0                         | 689,521                    |
| -2152                                 | Speech Pathology and Audiology  | 494,438                         | 2,784,943                    | 0                            | 0                         | 3,279,381                  |
| -2162                                 | Occupational Therapy Services   | 566,367                         | 0                            | 0                            | 0                         | 566,367                    |
| -2172                                 | Physical Therapy Services       | 276,424                         | 0                            | 0                            | 0                         | 276,424                    |
| -2182                                 | Visually Impaired Services      | 163,950                         | 110,962                      | 0                            | 0                         | 274,912                    |



**INDEPENDENCE SCHOOL DISTRICT**  
**13. EXPENDITURES BY FUNCTION BY FUND**  
**Report dates 27\*P9 - thru - 27\*P9**

| ACCOUNT | DESCRIPTION                     | FY 2027<br>BUDGET<br>INCIDENTAL | FY 2027<br>BUDGET<br>TEACHER | FY 2027<br>BUDGET<br>CAPITAL | FY 2027<br>BUDGET<br>DEBT | FY 2027<br>BUDGET<br>TOTAL |
|---------|---------------------------------|---------------------------------|------------------------------|------------------------------|---------------------------|----------------------------|
| -2191   | Other Student Support Services  | 20,418                          | 209,171                      | 0                            | 0                         | 229,589                    |
| -2211   | Direction-Improvement of Instru | 338,410                         | 1,131,399                    | 0                            | 0                         | 1,469,809                  |
| -2212   | Instruction & Curriculum Develo | 23,550                          | 25,500                       | 0                            | 0                         | 49,050                     |
| -2213   | Instructional Staff Training Se | 704,211                         | 3,664,978                    | 0                            | 0                         | 4,369,189                  |
| -2214   | State Professional Development  | 398,123                         | 283,813                      | 0                            | 0                         | 681,936                    |
| -2219   | Other Improvement of Instructio | 336,173                         | 28,414                       | 0                            | 0                         | 364,587                    |
| -2222   | School Library Services         | 231,774                         | 2,489,384                    | 0                            | 0                         | 2,721,158                  |
| -2225   | Instruction Related Technology  | 35,000                          | 0                            | 0                            | 0                         | 35,000                     |
| -2311   | Board of Education Services     | 1,503,300                       | 0                            | 0                            | 0                         | 1,503,300                  |
| -2321   | Superintendent Office           | 192,919                         | 722,398                      | 0                            | 0                         | 915,317                    |
| -2329   | Other Executive Administration  | 300,228                         | 2,265,003                    | 0                            | 0                         | 2,565,231                  |
| -2331   | Administrative Technology Servi | 4,502,797                       | 0                            | 130,000                      | 0                         | 4,632,797                  |
| -2411   | Office of the Principal Service | 3,442,208                       | 8,552,441                    | 0                            | 0                         | 11,994,649                 |
| -2491   | Other School Administration Sup | 53,607                          | 258,453                      | 0                            | 0                         | 312,060                    |
| -2521   | Direction-Fiscal Services       | 718,059                         | 0                            | 0                            | 0                         | 718,059                    |
| -2523   | Receiving & Disbursing Funds Se | 635,845                         | 0                            | 0                            | 0                         | 635,845                    |
| -2524   | Payroll Services                | 760,232                         | 0                            | 0                            | 0                         | 760,232                    |
| -2525   | Financial Accounting Services   | 1,304,705                       | 0                            | 0                            | 0                         | 1,304,705                  |
| -2529   | Other Fiscal Services           | 253,500                         | 0                            | 0                            | 0                         | 253,500                    |
| -2541   | Direction-Operation Maintenance | 547,283                         | 0                            | 0                            | 0                         | 547,283                    |
| -2542   | Care & Upkeep of Buildings Serv | 28,169,438                      | 0                            | 9,986,481                    | 0                         | 38,155,919                 |
| -2543   | Care & Upkeep of Grounds Servic | 750,753                         | 0                            | 200,000                      | 0                         | 950,753                    |
| -2544   | Care & Upkeep of Equipment Serv | 1,054,814                       | 0                            | 0                            | 0                         | 1,054,814                  |
| -2545   | Vehicle Servicing and Maintenan | 283,420                         | 0                            | 325,000                      | 0                         | 608,420                    |
| -2546   | Security Services               | 1,495,193                       | 0                            | 1,575                        | 0                         | 1,496,768                  |
| -2551   | Contract Transportation Service | 617,500                         | 0                            | 0                            | 0                         | 617,500                    |
| -2552   | District Operated Nondisabled S | 6,990,605                       | 0                            | 1,800,000                    | 0                         | 8,790,605                  |
| -2553   | Contracted Transportation Servi | 630,000                         | 0                            | 0                            | 0                         | 630,000                    |
| -2554   | District Operated Transportatio | 1,183,486                       | 0                            | 0                            | 0                         | 1,183,486                  |
| -2555   | Payments to Other Districts for | 225,000                         | 0                            | 0                            | 0                         | 225,000                    |
| -2558   | Non-allowable Transportation Ex | 743,860                         | 0                            | 0                            | 0                         | 743,860                    |
| -2559   | Early Childhood Special Educati | 208,405                         | 0                            | 0                            | 0                         | 208,405                    |
| -2561   | Direction-Nutrition Services    | 1,028,146                       | 0                            | 0                            | 0                         | 1,028,146                  |
| -2562   | Food Preparation & Dispensing S | 12,359,515                      | 0                            | 135,000                      | 0                         | 12,494,515                 |
| -2569   | Other Nutrition Services        | 960,872                         | 0                            | 0                            | 0                         | 960,872                    |
| -2572   | Purchasing Services             | 173,130                         | 0                            | 0                            | 0                         | 173,130                    |
| -2574   | Printing Publishing & Duplicati | 224,381                         | 0                            | 0                            | 0                         | 224,381                    |
| -2633   | Public Information Services     | 340,013                         | 0                            | 0                            | 0                         | 340,013                    |
| -2642   | Recruitment and Placement Servi | 13,150                          | 0                            | 0                            | 0                         | 13,150                     |
| -2643   | Human Resource Services         | 874,679                         | 585,365                      | 0                            | 0                         | 1,460,044                  |
| -2644   | Professional Development Non-In | 57,595                          | 0                            | 0                            | 0                         | 57,595                     |
| -2645   | Employee Health Services        | 1,443,448                       | 0                            | 0                            | 0                         | 1,443,448                  |
| -2649   | Other Staff Services            | 429,000                         | 0                            | 0                            | 0                         | 429,000                    |



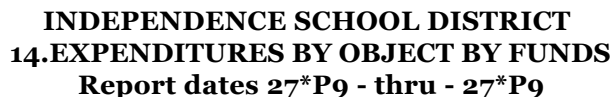
INDEPENDENCE SCHOOL DISTRICT  
13.EXPENDITURES BY FUNCTION BY FUND  
Report dates 27\*P9 - thru - 27\*P9

| ACCOUNT                                         | DESCRIPTION                      | FY 2027<br>BUDGET<br>INCIDENTAL | FY 2027<br>BUDGET<br>TEACHER | FY 2027<br>BUDGET<br>CAPITAL | FY 2027<br>BUDGET<br>DEBT | FY 2027<br>BUDGET<br>TOTAL |
|-------------------------------------------------|----------------------------------|---------------------------------|------------------------------|------------------------------|---------------------------|----------------------------|
| -2662                                           | Systems Analysis Services        | 412,436                         | 0                            | 0                            | 0                         | 412,436                    |
| SUBTOTAL \\\-2\\\-\\\\-\\\\-\\\\-\\\\-\\\\-\\\\ |                                  | 86,937,824                      | 27,832,784                   | 12,583,056                   | 0                         | 127,353,664                |
| -3111                                           | Direction-Community Services     | 209,118                         | 0                            | 0                            | 0                         | 209,118                    |
| -3211                                           | Community Recreation Services    | 464,122                         | 0                            | 13,290                       | 0                         | 477,412                    |
| -3511                                           | Early Childhood Programs         | 11,150                          | 280,152                      | 0                            | 0                         | 291,302                    |
| -3512                                           | Early Childhood Instruction      | 8,397,502                       | 1,318,133                    | 5,000                        | 0                         | 9,720,635                  |
| -3611                                           | Welfare Activities Services      | 59,000                          | 542                          | 0                            | 0                         | 59,542                     |
| -3711                                           | Non-Public School Student Servi  | 0                               | 30,788                       | 0                            | 0                         | 30,788                     |
| -3811                                           | Custody & Care of Children Serv  | 42,679                          | 0                            | 0                            | 0                         | 42,679                     |
| -3812                                           | Afterschool Programs             | 2,545,595                       | 3,282,986                    | 0                            | 0                         | 5,828,581                  |
| -3911                                           | Other Community Services         | 366,388                         | 176,700                      | 4,500                        | 0                         | 547,588                    |
| -3912                                           | Parental Involvement             | 546,790                         | 152,214                      | 0                            | 0                         | 699,004                    |
| -3913                                           | Service Learning                 | 1,250                           | 0                            | 0                            | 0                         | 1,250                      |
| SUBTOTAL \\\-3\\\-\\\\-\\\\-\\\\-\\\\-\\\\-\\\\ |                                  | 12,643,594                      | 5,241,515                    | 22,790                       | 0                         | 17,907,899                 |
| -4021                                           | Land Acquisition & Development   | 0                               | 0                            | 1,500,000                    | 0                         | 1,500,000                  |
| -4051                                           | Building Acquisition Constructi  | 0                               | 0                            | 61,475,000                   | 0                         | 61,475,000                 |
| -4091                                           | Other Facilities Acquisition &   | 0                               | 0                            | 1,000,000                    | 0                         | 1,000,000                  |
| SUBTOTAL \\\-4\\\-\\\\-\\\\-\\\\-\\\\-\\\\-\\\\ |                                  | 0                               | 0                            | 63,975,000                   | 0                         | 63,975,000                 |
| -5111                                           | Principal-Bonded Indebtedness    | 0                               | 0                            | 0                            | 8,020,000                 | 8,020,000                  |
| -5211                                           | Interest-Bonded Indebtedness     | 0                               | 0                            | 0                            | 6,118,437                 | 6,118,437                  |
| -5231                                           | Interest-Lease Purchase Agreeeme | 0                               | 0                            | 159,900                      | 0                         | 159,900                    |
| -5311                                           | Fees-Bonded Indebtedness         | 0                               | 0                            | 0                            | 6,000                     | 6,000                      |
| -5331                                           | Fees-Lease Purchase Agreements   | 0                               | 0                            | 17,200                       | 0                         | 17,200                     |
| SUBTOTAL \\\-5\\\-\\\\-\\\\-\\\\-\\\\-\\\\-\\\\ |                                  | 0                               | 0                            | 177,100                      | 14,144,437                | 14,321,537                 |
| TOTAL ALL FUNDS                                 |                                  | 112,369,773                     | 121,595,012                  | 77,207,789                   | 14,144,437                | 325,317,011                |



**INDEPENDENCE SCHOOL DISTRICT**  
**14.EXPENDITURES BY OBJECT BY FUNDS**  
**Report dates 27\*P9 - thru - 27\*P9**

| OBJECT                                         | FY 2027<br>BUDGET<br>INCIDENTAL | FY 2027<br>BUDGET<br>TEACHER | FY 2027<br>BUDGET<br>CAPITAL | FY 2027<br>BUDGET<br>DEBT | FY 2027<br>BUDGET<br>TOTAL |
|------------------------------------------------|---------------------------------|------------------------------|------------------------------|---------------------------|----------------------------|
| -6111 Certificated Regular Salaries            | 0                               | 77,786,900                   | 0                            | 0                         | 77,786,900                 |
| -6112 Certificated Administrator Sal           | 0                               | 8,672,419                    | 0                            | 0                         | 8,672,419                  |
| -6121 Certificated Substitute Salari           | 0                               | 332,857                      | 0                            | 0                         | 332,857                    |
| -6131 Certificated Supplemental Pay            | 0                               | 3,922,672                    | 0                            | 0                         | 3,922,672                  |
| -6141 Certificated Leave Payouts               | 0                               | 474,686                      | 0                            | 0                         | 474,686                    |
| -6151 Classified Regular Salaries              | 29,321,870                      | 0                            | 0                            | 0                         | 29,321,870                 |
| -6152 Instructional Aide Salaries              | 7,376,390                       | 0                            | 0                            | 0                         | 7,376,390                  |
| -6153 Classified Substitute Salaries           | 802,461                         | 0                            | 0                            | 0                         | 802,461                    |
| -6161 Classified Part-Time Salaries            | 5,278,026                       | 0                            | 0                            | 0                         | 5,278,026                  |
| -6162 Classified Extra Pay                     | 4,193,136                       | 0                            | 0                            | 0                         | 4,193,136                  |
| -6171 Classified Leave Payouts                 | 76,364                          | 0                            | 0                            | 0                         | 76,364                     |
| <b>SUBTOTAL \\\-\\\\-61\\-\\\\-\\-\\\\-\\-</b> | <b>47,048,247</b>               | <b>91,189,534</b>            | <b>0</b>                     | <b>0</b>                  | <b>138,237,781</b>         |
| -6211 Teacher Retirement                       | 142,856                         | 13,686,047                   | 0                            | 0                         | 13,828,903                 |
| -6221 Non-Teacher Retirement                   | 3,401,523                       | 219,742                      | 0                            | 0                         | 3,621,265                  |
| -6231 Social Security Retirement               | 2,678,609                       | 295,885                      | 0                            | 0                         | 2,974,494                  |
| -6232 Medicare                                 | 688,583                         | 1,292,372                    | 0                            | 0                         | 1,980,955                  |
| -6241 Health Insurance                         | 6,842,841                       | 8,600,513                    | 0                            | 0                         | 15,443,354                 |
| -6242 District Health Savings Acct             | 382,993                         | 471,999                      | 0                            | 0                         | 854,992                    |
| -6243 Life Insurance                           | 50,605                          | 98,364                       | 0                            | 0                         | 148,969                    |
| -6244 Dental Insurance                         | 366,414                         | 423,072                      | 0                            | 0                         | 789,486                    |
| -6245 Long Term Disability Ins                 | 127,706                         | 248,657                      | 0                            | 0                         | 376,363                    |
| -6261 Workers' Compensation                    | 1,163,660                       | 477,244                      | 0                            | 0                         | 1,640,904                  |
| -6271 Unemployment Compensation                | 15,500                          | 0                            | 0                            | 0                         | 15,500                     |
| -6291 Other Employer Benefits                  | 507,901                         | 134,737                      | 0                            | 0                         | 642,638                    |
| <b>SUBTOTAL \\\-\\\\-62\\-\\\\-\\-\\\\-\\-</b> | <b>16,369,191</b>               | <b>25,948,632</b>            | <b>0</b>                     | <b>0</b>                  | <b>42,317,823</b>          |
| -6311 Purchased Instructional Servic           | 1,085,312                       | 4,456,846                    | 0                            | 0                         | 5,542,158                  |
| -6312 Instructional Program Improvem           | 17,250                          | 0                            | 0                            | 0                         | 17,250                     |
| -6315 Audit Services                           | 50,000                          | 0                            | 0                            | 0                         | 50,000                     |
| -6316 Data Processing/Technology Ser           | 93,600                          | 0                            | 0                            | 0                         | 93,600                     |
| -6317 Legal Services                           | 550,000                         | 0                            | 0                            | 0                         | 550,000                    |
| -6318 Election Services                        | 0                               | 0                            | 0                            | 0                         | 0                          |
| -6319 Other Professional Services              | 5,576,060                       | 0                            | 0                            | 0                         | 5,576,060                  |
| -6331 Cleaning Services                        | 13,500                          | 0                            | 0                            | 0                         | 13,500                     |
| -6332 Repairs and Maintenance                  | 6,084,900                       | 0                            | 0                            | 0                         | 6,084,900                  |
| -6333 Rentals-Land and Buildings               | 36,470                          | 0                            | 0                            | 0                         | 36,470                     |
| -6334 Rentals-Equipment                        | 273,565                         | 0                            | 0                            | 0                         | 273,565                    |
| -6335 Water and Sewer                          | 550,000                         | 0                            | 0                            | 0                         | 550,000                    |
| -6336 Trash Removal                            | 260,700                         | 0                            | 0                            | 0                         | 260,700                    |
| -6337 Technology Repairs & Maintenan           | 337,350                         | 0                            | 0                            | 0                         | 337,350                    |



**BUDGET\*AABUDEXP.BYOB.**



INDEPENDENCE SCHOOL DISTRICT  
14.EXPENDITURES BY OBJECT BY FUNDS  
Report dates 27\*P9 - thru - 27\*P9

| OBJECT                                   | FY 2027<br>BUDGET<br>INCIDENTAL | FY 2027<br>BUDGET<br>TEACHER | FY 2027<br>BUDGET<br>CAPITAL | FY 2027<br>BUDGET<br>DEBT | FY 2027<br>BUDGET<br>TOTAL |
|------------------------------------------|---------------------------------|------------------------------|------------------------------|---------------------------|----------------------------|
| -6623 Interest-Lease Purchase Agreem     | 0                               | 0                            | 159,900                      | 0                         | 159,900                    |
| -6631 Fees-Bonds                         | 0                               | 0                            | 0                            | 6,000                     | 6,000                      |
| -6633 Fees-Lease Purchase Agreements     | 0                               | 0                            | 17,200                       | 0                         | 17,200                     |
| SUBTOTAL \\\-\\\\-66\\-\\\\-\\-\\\\\\-\\ | 0                               | 0                            | 177,100                      | 14,144,437                | 14,321,537                 |
| GRAND TOTAL                              | 112,369,773                     | 121,595,012                  | 77,207,789                   | 14,144,437                | 325,317,011                |



INDEPENDENCE SCHOOL DISTRICT  
1.MULTI-YEAR REVENUE BY FUND  
Report dates 27\*P9 - thru - 27\*P9

| ACCOUNT                             | DESCRIPTION               | FY 2024<br>ACTUAL | FY 2025<br>ACTUAL | FY 2026<br>BUDGET | FY 2027<br>BUDGET |
|-------------------------------------|---------------------------|-------------------|-------------------|-------------------|-------------------|
| 11                                  | PHIL ROBERTS SCHOLARSHIP  | 107,500           | 107,500           | 107,500           | 107,500           |
| 12                                  | GENERAL OPERATING         | 96,235,469        | 102,748,050       | 102,454,372       | 93,071,707        |
| 15                                  | NUTRITION OPERATING FUND  | 10,386,181        | 10,147,365        | 10,633,128        | 10,847,500        |
| 16                                  | ACTIVITY FUND             | 1,167,380         | 1,174,741         | 1,600,000         | 1,600,000         |
| 17                                  | SELF INSURANCE PLAN FUNDS | 0                 | 0                 | 0                 | 0                 |
| 22                                  | TEACHERS OPERATING        | 102,874,186       | 111,365,103       | 112,270,685       | 114,092,432       |
| 31                                  | DEBT SERVICE RESTRICTED   | 16,151,001        | 15,838,107        | 16,083,961        | 15,010,741        |
| 41                                  | CAPITAL BOND FUNDS        | 0                 | 0                 | 0                 | 60,000,000        |
| 42                                  | CAPITAL PROJECT OPERATING | 9,773,865         | 8,394,920         | 8,527,000         | 8,110,000         |
| ***** ** ***** ** ***** ** ***** ** |                           |                   |                   |                   |                   |
| TOTAL ALL FUNDS                     |                           | 236,695,582       | 249,775,786       | 251,676,646       | 302,839,880       |
| ***** ** ***** ** ***** ** ***** ** |                           |                   |                   |                   |                   |



INDEPENDENCE SCHOOL DISTRICT  
2.MULTI-YEAR REVENUE BY OBJECT  
Report dates 27\*P9 - thru - 27\*P9

| Acct Code                                       | Acct. Description                       | FY 2024<br>ACTUAL | FY 2025<br>ACTUAL | FY 2026<br>BUDGET | FY 2027<br>BUDGET |
|-------------------------------------------------|-----------------------------------------|-------------------|-------------------|-------------------|-------------------|
| -5111                                           | Taxes, Current Ad Valorem               | 73,315,617        | 74,823,997        | 76,176,569        | 73,443,559        |
| -5112                                           | Taxes, Delinquent Ad Valorem            | 4,779,825         | 4,534,279         | 3,865,000         | 4,300,000         |
| -5113                                           | Prop C Sales Tax (School District Trust | 21,300,916        | 22,294,323        | 23,099,493        | 22,233,747        |
| -5114                                           | Financial Institution Taxes (Intangible | 100,836           | 103,236           | 100,000           | 95,000            |
| -5115                                           | M&M Surtax                              | 1,589,616         | 1,755,782         | 1,750,000         | 1,750,000         |
| -5116                                           | In Lieu of Tax                          | 1,419,411         | 1,419,402         | 1,420,000         | 1,440,000         |
| -5123                                           | Adult/Continuing Education Tuition-Post | 4,360             | 4,190             | 5,000             | 4,000             |
| -5131                                           | Transportation Fees From Patrons        | 80                | 160               | 100               | 100               |
| -5141                                           | Earnings from Temporary Deposits        | 7,879,936         | 8,089,232         | 7,637,500         | 4,572,500         |
| -5151                                           | Sales to Pupils                         | 1,241,533         | 1,188,548         | 975,000           | 1,100,000         |
| -5161                                           | Sales to Adults                         | 23,714            | 19,567            | 18,000            | 22,000            |
| -5165                                           | Food Service-NonProgram                 | 218,022           | 180,255           | 280,000           | 283,000           |
| -5171                                           | Admissions-Student Activities           | 277,365           | 276,280           | 0                 | 0                 |
| -5172                                           | BookStore Sales Students                | 180,067           | 163,619           | 0                 | 0                 |
| -5173                                           | Student Organization Dues and Fees      | 214,124           | 200,649           | 0                 | 0                 |
| -5174                                           | Revenue from Enterprise Activities      | 672,414           | 686,877           | 267,400           | 206,000           |
| -5179                                           | Other Pupil Activity Income             | 300               | 0                 | 1,600,000         | 1,600,000         |
| -5181                                           | Community Services                      | 1,466,656         | 1,449,239         | 1,707,280         | 1,450,000         |
| -5182                                           | Preschool Tuition                       | 737,508           | 791,488           | 800,000           | 800,000           |
| -5191                                           | Rentals                                 | 240,468           | 325,554           | 220,000           | 280,050           |
| -5192                                           | Gifts and Grants                        | 584,409           | 617,033           | 496,021           | 276,543           |
| -5195                                           | Prior Period Adjustments                | 9,730             | 5,673             | 1,500             | 5,000             |
| -5196                                           | Net Receipts from Clearing Accounts     | 15,977            | 38,476            | 0                 | 0                 |
| -5198                                           | Miscellaneous Local Revenue             | 230,408           | 156,015           | 125,000           | 155,000           |
| SUBTOTAL \\\-\\\\-51\\-\\\\-\\-\\\\-\\\\-\\-\\- |                                         | 116,503,292       | 119,123,874       | 120,543,863       | 114,016,499       |
| -5211                                           | Fines Escheats Overplus Etc             | 72,957            | 78,435            | 70,000            | 80,000            |
| -5221                                           | State Assessed Railroad Utility Taxes   | 3,380,008         | 3,371,140         | 3,350,000         | 3,350,000         |
| -5237                                           | Other County Revenue                    | 647,893           | 649,910           | 660,000           | 700,000           |
| SUBTOTAL \\\-\\\\-52\\-\\\\-\\-\\\\-\\\\-\\-\\- |                                         | 4,100,858         | 4,099,485         | 4,080,000         | 4,130,000         |
| -5311                                           | Basic Formula-State Monies              | 69,824,491        | 73,668,158        | 77,456,992        | 77,758,967        |
| -5312                                           | Transportation                          | 4,645,132         | 4,995,968         | 4,880,746         | 4,200,000         |
| -5314                                           | Early Childhood Special Education       | 1,305,773         | 1,188,947         | 1,459,382         | 1,720,000         |
| -5317                                           | Career Ladder/Excellence in Education   | 553,800           | 894,900           | 904,000           | 945,000           |
| -5319                                           | Basic Formula-Classroom Trust Fund      | 5,976,361         | 7,783,759         | 7,657,024         | 6,276,678         |
| -5324                                           | Education Screening/Parents as Teachers | 240,679           | 165,688           | 237,040           | 150,000           |
| -5332                                           | Career Education                        | 165,353           | 202,515           | 131,764           | 140,714           |
| -5333                                           | Food Service                            | 45,597            | 47,901            | 50,000            | 50,000            |
| -5337                                           | Adult Education & Literacy              | 107,158           | 107,158           | 107,158           | 107,158           |
| -5342                                           | Evidence Based Reading Instruction Prog | 227,831           | 1,000             | 48,701            | 0                 |



INDEPENDENCE SCHOOL DISTRICT  
2. MULTI-YEAR REVENUE BY OBJECT  
Report dates 27\*P9 - thru - 27\*P9

| Acct Code                                           | Acct. Description                       | FY 2024<br>ACTUAL | FY 2025<br>ACTUAL | FY 2026<br>BUDGET | FY 2027<br>BUDGET |
|-----------------------------------------------------|-----------------------------------------|-------------------|-------------------|-------------------|-------------------|
| -5369                                               | Residential Placement/Excess Cost       | 53,205            | 97,033            | 97,000            | 50,000            |
| -5381                                               | High Need Fund-Special Education Costs  | 518,543           | 437,786           | 300,000           | 525,000           |
| -5384                                               | SCHOOL SAFETY GRANT                     | 300,000           | 0                 | 0                 | 0                 |
| -5397                                               | Other State Revenue                     | 1,194,132         | 1,477,970         | 1,149,417         | 1,102,025         |
| SUBTOTAL \\\-\\\\-53\\-\\\\-\\-\\\\\\-\\\\\\-\\-\\- |                                         | 85,158,055        | 91,068,783        | 94,479,224        | 93,025,542        |
| -5412                                               | Medicaid                                | 1,325,989         | 1,073,387         | 950,000           | 1,750,000         |
| -5418                                               | Reserve Officer Training Corp           | 134,392           | 116,030           | 140,000           | 137,000           |
| -5421                                               | CRRSA Child Care Preschool Start-Up Gra | 221,204           | 0                 | 0                 | 0                 |
| -5422                                               | ARP-ESSERII El Sec Sch Emer Relief Fd   | 5,990,959         | 6,772,135         | 0                 | 0                 |
| -5423                                               | CRRSA-ESSERII El Sec Sch Emer Relief Fd | 24,616            | 0                 | 0                 | 0                 |
| -5424                                               | CARES-ESSER Elementary and Secondary Sc | 0                 | 0                 | 0                 | 0                 |
| -5426                                               | CRRSA-GEERII Governor's Emergency Educa | 135,393           | 0                 | 0                 | 0                 |
| -5427                                               | Perkins Basic Grant-Career Education    | 432,318           | 532,120           | 356,148           | 356,148           |
| -5431                                               | ARPA-D Preschool Start-up Grant         | 0                 | 200,000           | 0                 | 0                 |
| -5436                                               | Adult Education & Literacy              | 223,682           | 171,185           | 330,958           | 175,000           |
| -5437                                               | IDEA Grants                             | 41,568            | 39,946            | 39,949            | 30,000            |
| -5439                                               | 5439 ARP - IDEA 611 Entitlement Funds   | 102,253           | 0                 | 0                 | 0                 |
| -5441                                               | IDEA Entitlement Funds-Part B IDEA      | 4,803,069         | 3,877,232         | 4,797,000         | 3,981,824         |
| -5442                                               | Early Childhood Special Education       | 711,350           | 403,002           | 410,003           | 391,000           |
| -5445                                               | School Lunch Program                    | 5,450,840         | 4,984,996         | 5,400,000         | 5,400,000         |
| -5446                                               | School Breakfast Program                | 2,346,815         | 2,185,916         | 2,300,000         | 2,400,000         |
| -5448                                               | AfterSchool Snack Program               | 16,073            | 11,567            | 15,000            | 7,500             |
| -5449                                               | Fresh Fruits and Vegetable Program      | 0                 | 363,898           | 400,000           | 375,000           |
| -5451                                               | Title I                                 | 1,882,099         | 7,196,673         | 7,174,935         | 9,067,176         |
| -5461                                               | Title IV.A Student Support and Academic | 105,425           | 508,900           | 533,152           | 311,646           |
| -5462                                               | Title III                               | 6,021             | 170,516           | 141,864           | 161,036           |
| -5463                                               | Homeless Education                      | 56,490            | 0                 | 0                 | 0                 |
| -5465                                               | Title II.A                              | 196,290           | 944,175           | 1,109,339         | 663,858           |
| -5468                                               | ARP-HCYII Homeless Children and Youth I | 100,393           | 75,810            | 0                 | 0                 |
| -5469                                               | CRRSA-Childcare Development Fund Grants | 0                 | 0                 | 0                 | 0                 |
| -5481                                               | Department of Health Food Service Progr | 1,042,417         | 1,164,217         | 1,075,000         | 1,210,000         |
| -5483                                               | Head Start                              | 3,544,536         | 3,127,152         | 5,703,236         | 3,722,651         |
| -5497                                               | Other Federal Revenue                   | 759,447           | 1,054,785         | 776,975           | 300,000           |
| SUBTOTAL \\\-\\\\-54\\-\\\\-\\-\\\\\\-\\\\\\-\\-\\- |                                         | 29,653,639        | 34,973,642        | 31,653,559        | 30,439,839        |
| -5611                                               | Sale of Bonds                           | 0                 | 0                 | 0                 | 60,000,000        |
| -5631                                               | Net Insurance Recovery                  | 139,501           | 12,550            | 0                 | 0                 |
| -5651                                               | Sale of Other Property                  | 600,701           | 62,190            | 35,000            | 30,000            |
| SUBTOTAL \\\-\\\\-56\\-\\\\-\\-\\\\\\-\\\\\\-\\-\\- |                                         | 740,202           | 74,740            | 35,000            | 60,030,000        |



INDEPENDENCE SCHOOL DISTRICT  
2.MULTI-YEAR REVENUE BY OBJECT  
Report dates 27\*P9 - thru - 27\*P9

| Acct Code                                           | Acct. Description | FY 2024<br>ACTUAL | FY 2025<br>ACTUAL | FY 2026<br>BUDGET | FY 2027<br>BUDGET |
|-----------------------------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| -5811 Tuition From Other LEAs-Regular Term          |                   | 0                 | 0                 | 250,000           | 750,000           |
| -5841 Transportation Amounts From Other LEAs-       |                   | 539,536           | 435,262           | 635,000           | 448,000           |
| -----                                               |                   | -----             |                   | -----             |                   |
| SUBTOTAL \\\-\\\\-58\\-\\\\-\\-\\\\\\-\\\\\\-\\-\\- |                   | 539,536           | 435,262           | 885,000           | 1,198,000         |
|                                                     |                   | =====             |                   | =====             |                   |
| GRAND TOTAL                                         |                   | 236,695,582       | 249,775,786       | 251,676,646       | 302,839,880       |
|                                                     |                   | =====             |                   | =====             |                   |



INDEPENDENCE SCHOOL DISTRICT  
3.MULTI-YEAR REVENUE DETAIL  
Report dates 27\*P9 - thru - 27\*P9

| Acct Code    | Acct. Description                | FY 2024<br>ACTUAL | FY 2025<br>ACTUAL | FY 2026<br>BUDGET | FY 2027<br>BUDGET |
|--------------|----------------------------------|-------------------|-------------------|-------------------|-------------------|
| 12-0000-5111 | Taxes, Current Ad Valorem        | 60,161,473        | 61,706,831        | 62,792,608        | 60,747,818        |
| 31-0000-5111 | Taxes, Current Ad Valorem        | 13,154,144        | 13,117,166        | 13,383,961        | 12,695,741        |
| 12-0000-5112 | Taxes, Delinquent Ad Valorem     | 3,922,238         | 3,739,388         | 3,090,000         | 3,600,000         |
| 31-0000-5112 | Taxes, Delinquent Ad Valorem     | 857,587           | 794,891           | 775,000           | 700,000           |
| 22-0000-5113 | Prop C Sales Tax (School Distric | 21,300,916        | 22,294,323        | 23,099,493        | 22,233,747        |
| 31-0000-5114 | Financial Institution Taxes (Int | 0                 | 0                 | 0                 | 0                 |
| 42-0000-5114 | Financial Institution Taxes (Int | 100,836           | 103,236           | 100,000           | 95,000            |
| 42-0000-5115 | M&M Surtax                       | 1,589,616         | 1,755,782         | 1,750,000         | 1,750,000         |
| 42-0000-5116 | In Lieu of Tax                   | 1,419,411         | 1,419,402         | 1,420,000         | 1,440,000         |
| 22-0000-5123 | Adult/Continuing Education Tuiti | 4,360             | 4,190             | 5,000             | 4,000             |
| 12-0000-5131 | Transportation Fees From Patrons | 80                | 160               | 100               | 100               |
| 11-0000-5141 | Earnings from Temporary Deposits | 107,500           | 107,500           | 107,500           | 107,500           |
| 12-0000-5141 | Earnings from Temporary Deposits | 6,596,691         | 6,992,736         | 6,550,000         | 3,800,000         |
| 31-0000-5141 | Earnings from Temporary Deposits | 1,160,601         | 978,670           | 975,000           | 665,000           |
| 42-0000-5141 | Earnings from Temporary Deposits | 15,144            | 10,326            | 5,000             | 0                 |
| 15-0000-5151 | Sales to Pupils                  | 1,241,533         | 1,188,548         | 975,000           | 1,100,000         |
| 15-0000-5161 | Sales to Adults                  | 23,714            | 19,567            | 18,000            | 22,000            |
| 15-0000-5165 | Food Service-NonProgram          | 218,022           | 180,255           | 280,000           | 283,000           |
| 12-0000-5171 | Admissions-Student Activities    | 69,823            | 79,148            | 0                 | 0                 |
| 16-0000-5171 | Admissions-Student Activities    | 207,542           | 197,132           | 0                 | 0                 |
| 16-0000-5172 | BookStore Sales Students         | 180,067           | 163,619           | 0                 | 0                 |
| 12-0000-5173 | Student Organization Dues and Fe | 17,870            | 13,755            | 0                 | 0                 |
| 16-0000-5173 | Student Organization Dues and Fe | 196,254           | 186,894           | 0                 | 0                 |
| 12-0000-5174 | Revenue from Enterprise Activiti | 270,481           | 234,499           | 267,400           | 206,000           |
| 16-0000-5174 | Revenue from Enterprise Activiti | 401,933           | 452,378           | 0                 | 0                 |
| 16-0000-5179 | Other Pupil Activity Income      | 300               | 0                 | 1,600,000         | 1,600,000         |
| 12-0000-5181 | Community Services               | 1,466,656         | 1,449,239         | 1,707,280         | 1,450,000         |
| 12-0000-5182 | Preschool Tuition                | 737,508           | 791,488           | 800,000           | 800,000           |
| 12-0000-5191 | Rentals                          | 147,578           | 158,298           | 150,000           | 185,050           |
| 16-0000-5191 | Rentals                          | 30,378            | 34,136            | 0                 | 0                 |
| 42-0000-5191 | Rentals                          | 62,512            | 133,120           | 70,000            | 95,000            |
| 12-0000-5192 | Gifts and Grants                 | 433,403           | 472,578           | 372,480           | 276,543           |
| 15-0000-5192 | Gifts and Grants                 | 1,170             | 0                 | 120,128           | 0                 |
| 16-0000-5192 | Gifts and Grants                 | 144,928           | 136,864           | 0                 | 0                 |
| 22-0000-5192 | Gifts and Grants                 | 3,410             | 1,400             | 3,413             | 0                 |
| 42-0000-5192 | Gifts and Grants                 | 1,498             | 6,191             | 0                 | 0                 |
| 12-0000-5195 | Prior Period Adjustments         | 9,541             | 5,673             | 1,500             | 5,000             |
| 16-0000-5195 | Prior Period Adjustments         | 189               | 0                 | 0                 | 0                 |
| 12-0000-5196 | Net Receipts from Clearing Accou | 15,977            | 38,476            | 0                 | 0                 |
| 12-0000-5198 | Miscellaneous Local Revenue      | 212,522           | 128,172           | 115,000           | 135,000           |
| 16-0000-5198 | Miscellaneous Local Revenue      | 5,789             | 3,718             | 0                 | 0                 |
| 17-0000-5198 | Miscellaneous Local Revenue      | 0                 | 0                 | 0                 | 0                 |
| 22-0000-5198 | Miscellaneous Local Revenue      | 12,097            | 24,125            | 10,000            | 20,000            |



INDEPENDENCE SCHOOL DISTRICT  
3.MULTI-YEAR REVENUE DETAIL  
Report dates 27\*P9 - thru - 27\*P9

| Acct Code                                       | Acct. Description | FY 2024<br>ACTUAL | FY 2025<br>ACTUAL | FY 2026<br>BUDGET | FY 2027<br>BUDGET |
|-------------------------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| SUBTOTAL \\\-\\\\-51\\-\\\\-\\-\\\\-\\\\-\\-\\- |                   | 116,503,292       | 119,123,874       | 120,543,863       | 114,016,499       |
| 22-0000-5211 Fines Escheats Overplus Etc        |                   | 72,957            | 78,435            | 70,000            | 80,000            |
| 12-0000-5221 State Assessed Railroad Utility    |                   | 2,706,702         | 2,724,441         | 2,700,000         | 2,700,000         |
| 31-0000-5221 State Assessed Railroad Utility    |                   | 673,306           | 646,699           | 650,000           | 650,000           |
| 12-0000-5237 Other County Revenue               |                   | 647,893           | 649,910           | 660,000           | 700,000           |
| SUBTOTAL \\\-\\\\-52\\-\\\\-\\-\\\\-\\\\-\\-\\- |                   | 4,100,858         | 4,099,485         | 4,080,000         | 4,130,000         |
| 22-0000-5311 Basic Formula-State Monies         |                   | 69,824,491        | 73,668,158        | 77,456,992        | 77,758,967        |
| 12-0000-5312 Transportation                     |                   | 4,645,132         | 4,995,968         | 4,880,746         | 4,200,000         |
| 12-0000-5314 Early Childhood Special Educatio   |                   | 0                 | 0                 | 1,459,382         | 1,720,000         |
| 22-0000-5314 Early Childhood Special Educatio   |                   | 1,305,773         | 1,188,947         | 0                 | 0                 |
| 22-0000-5317 Career Ladder/Excellence in Educ   |                   | 553,800           | 894,900           | 904,000           | 945,000           |
| 22-0000-5319 Basic Formula-Classroom Trust Fu   |                   | 1,276,361         | 3,083,759         | 2,957,024         | 1,576,678         |
| 42-0000-5319 Basic Formula-Classroom Trust Fu   |                   | 4,700,000         | 4,700,000         | 4,700,000         | 4,700,000         |
| 12-0000-5324 Education Screening/Parents as T   |                   | 240,679           | 165,688           | 237,040           | 150,000           |
| 12-0000-5332 Career Education                   |                   | 42,410            | 80,238            | 81,739            | 140,714           |
| 42-0000-5332 Career Education                   |                   | 122,943           | 122,277           | 50,025            | 0                 |
| 15-0000-5333 Food Service                       |                   | 45,597            | 47,901            | 50,000            | 50,000            |
| 12-0000-5337 Adult Education & Literacy         |                   | 107,158           | 107,158           | 107,158           | 107,158           |
| 12-0000-5342 Evidence Based Reading Instructi   |                   | 227,831           | 1,000             | 48,701            | 0                 |
| 12-0000-5369 Residential Placement/Excess Cos   |                   | 53,205            | 97,033            | 97,000            | 50,000            |
| 12-0000-5381 High Need Fund-Special Education   |                   | 114,096           | 0                 | 300,000           | 525,000           |
| 22-0000-5381 High Need Fund-Special Education   |                   | 404,447           | 437,786           | 0                 | 0                 |
| 12-0000-5384 SCHOOL SAFETY GRANT                |                   | 115,040           | 0                 | 0                 | 0                 |
| 42-0000-5384 SCHOOL SAFETY GRANT                |                   | 184,960           | 0                 | 0                 | 0                 |
| 12-0000-5397 Other State Revenue                |                   | 1,193,807         | 1,477,970         | 1,149,417         | 1,102,025         |
| 22-0000-5397 Other State Revenue                |                   | 325               | 0                 | 0                 | 0                 |
| SUBTOTAL \\\-\\\\-53\\-\\\\-\\-\\\\-\\\\-\\-\\- |                   | 85,158,055        | 91,068,783        | 94,479,224        | 93,025,542        |
| 12-0000-5412 Medicaid                           |                   | 1,325,989         | 1,073,387         | 950,000           | 1,750,000         |
| 22-0000-5418 Reserve Officer Training Corp      |                   | 134,392           | 116,030           | 140,000           | 137,000           |
| 12-0000-5421 CRRSA Child Care Preschool Start   |                   | 129,306           | 0                 | 0                 | 0                 |
| 42-0000-5421 CRRSA Child Care Preschool Start   |                   | 91,898            | 0                 | 0                 | 0                 |
| 12-0000-5422 ARP-ESSERII El Sec Sch Emer Reli   |                   | 4,989,659         | 6,580,878         | 0                 | 0                 |
| 22-0000-5422 ARP-ESSERII El Sec Sch Emer Reli   |                   | 155,415           | 191,257           | 0                 | 0                 |
| 42-0000-5422 ARP-ESSERII El Sec Sch Emer Reli   |                   | 845,885           | 0                 | 0                 | 0                 |
| 12-0000-5423 CRRSA-ESSERII El Sec Sch Emer Re   |                   | 7,641             | 0                 | 0                 | 0                 |
| 22-0000-5423 CRRSA-ESSERII El Sec Sch Emer Re   |                   | 16,975            | 0                 | 0                 | 0                 |
| 22-0000-5424 CARES-ESSER Elementary and Secon   |                   | 0                 | 0                 | 0                 | 0                 |



INDEPENDENCE SCHOOL DISTRICT  
3.MULTI-YEAR REVENUE DETAIL  
Report dates 27\*P9 - thru - 27\*P9

| Acct Code                                           | Acct. Description                | FY 2024<br>ACTUAL | FY 2025<br>ACTUAL | FY 2026<br>BUDGET | FY 2027<br>BUDGET |
|-----------------------------------------------------|----------------------------------|-------------------|-------------------|-------------------|-------------------|
| 12-0000-5426                                        | CRRSA-GEERII Governor's Emergenc | 135,393           | 0                 | 0                 | 0                 |
| 12-0000-5427                                        | Perkins Basic Grant-Career Educa | 429,920           | 348,705           | 253,458           | 356,148           |
| 22-0000-5427                                        | Perkins Basic Grant-Career Educa | 0                 | 173,407           | 102,690           | 0                 |
| 42-0000-5427                                        | Perkins Basic Grant-Career Educa | 2,398             | 10,008            | 0                 | 0                 |
| 12-0000-5431                                        | ARPA-D Preschool Start-up Grant  | 0                 | 137,845           | 0                 | 0                 |
| 42-0000-5431                                        | ARPA-D Preschool Start-up Grant  | 0                 | 62,155            | 0                 | 0                 |
| 12-0000-5436                                        | Adult Education & Literacy       | 219,854           | 171,185           | 330,958           | 175,000           |
| 42-0000-5436                                        | Adult Education & Literacy       | 3,828             | 0                 | 0                 | 0                 |
| 12-0000-5437                                        | IDEA Grants                      | 35,673            | 39,946            | 39,949            | 30,000            |
| 42-0000-5437                                        | IDEA Grants                      | 5,895             | 0                 | 0                 | 0                 |
| 22-0000-5439                                        | 5439 ARP - IDEA 611 Entitlement  | 102,253           | 0                 | 0                 | 0                 |
| 12-0000-5441                                        | IDEA Entitlement Funds-Part B ID | 0                 | 893,171           | 4,797,000         | 3,981,824         |
| 22-0000-5441                                        | IDEA Entitlement Funds-Part B ID | 4,803,069         | 2,984,061         | 0                 | 0                 |
| 22-0000-5442                                        | Early Childhood Special Educatio | 711,350           | 403,002           | 410,003           | 391,000           |
| 15-0000-5445                                        | School Lunch Program             | 5,450,840         | 4,984,996         | 5,400,000         | 5,400,000         |
| 15-0000-5446                                        | School Breakfast Program         | 2,346,815         | 2,185,916         | 2,300,000         | 2,400,000         |
| 15-0000-5448                                        | AfterSchool Snack Program        | 16,073            | 11,567            | 15,000            | 7,500             |
| 15-0000-5449                                        | Fresh Fruits and Vegetable Progr | 0                 | 363,898           | 400,000           | 375,000           |
| 12-0000-5451                                        | Title I                          | 0                 | 2,998,941         | 2,067,922         | 0                 |
| 22-0000-5451                                        | Title I                          | 1,882,099         | 4,197,732         | 5,107,013         | 9,067,176         |
| 22-0000-5461                                        | Title IV.A Student Support and A | 105,425           | 508,900           | 533,152           | 311,646           |
| 12-0000-5462                                        | Title III                        | 0                 | 0                 | 29,298            | 7,676             |
| 22-0000-5462                                        | Title III                        | 6,021             | 170,516           | 112,566           | 153,360           |
| 12-0000-5463                                        | Homeless Education               | 56,490            | 0                 | 0                 | 0                 |
| 22-0000-5465                                        | Title II.A                       | 196,290           | 944,175           | 1,109,339         | 663,858           |
| 12-0000-5468                                        | ARP-HCYII Homeless Children and  | 100,393           | 75,810            | 0                 | 0                 |
| 12-0000-5469                                        | CRRSA-Childcare Development Fund | 0                 | 0                 | 0                 | 0                 |
| 15-0000-5481                                        | Department of Health Food Servic | 1,042,417         | 1,164,217         | 1,075,000         | 1,210,000         |
| 12-0000-5483                                        | Head Start                       | 3,520,564         | 3,117,297         | 5,703,236         | 3,722,651         |
| 42-0000-5483                                        | Head Start                       | 23,972            | 9,855             | 0                 | 0                 |
| 12-0000-5497                                        | Other Federal Revenue            | 452,124           | 734,149           | 80,000            | 0                 |
| 15-0000-5497                                        | Other Federal Revenue            | 0                 | 500               | 0                 | 0                 |
| 22-0000-5497                                        | Other Federal Revenue            | 1,960             | 0                 | 0                 | 0                 |
| 31-0000-5497                                        | Other Federal Revenue            | 305,363           | 300,681           | 300,000           | 300,000           |
| 42-0000-5497                                        | Other Federal Revenue            | 0                 | 19,455            | 396,975           | 0                 |
| SUBTOTAL \\\-\\\\-54\\-\\\\-\\-\\\\\\-\\\\\\-\\-\\- |                                  | 29,653,639        | 34,973,642        | 31,653,559        | 30,439,839        |
| 41-0000-5611                                        | Sale of Bonds                    | 0                 | 0                 | 0                 | 60,000,000        |
| 12-0000-5631                                        | Net Insurance Recovery           | 137,133           | 0                 | 0                 | 0                 |
| 42-0000-5631                                        | Net Insurance Recovery           | 2,368             | 12,550            | 0                 | 0                 |
| 12-0000-5651                                        | Sale of Other Property           | 0                 | 31,627            | 0                 | 0                 |
| 42-0000-5651                                        | Sale of Other Property           | 600,701           | 30,563            | 35,000            | 30,000            |



INDEPENDENCE SCHOOL DISTRICT  
3.MULTI-YEAR REVENUE DETAIL  
Report dates 27\*P9 - thru - 27\*P9

| Acct Code                                       | Acct. Description | FY 2024<br>ACTUAL | FY 2025<br>ACTUAL | FY 2026<br>BUDGET | FY 2027<br>BUDGET |
|-------------------------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| SUBTOTAL \\\-\\\\-56\\-\\\\-\\-\\\\-\\\\-\\-\\- |                   | 740,202           | 74,740            | 35,000            | 60,030,000        |
| 22-0000-5811 Tuition From Other LEAs-Regular    |                   | 0                 | 0                 | 250,000           | 750,000           |
| 12-0000-5841 Transportation Amounts From Othe   |                   | 539,536           | 435,262           | 635,000           | 448,000           |
| SUBTOTAL \\\-\\\\-58\\-\\\\-\\-\\\\-\\\\-\\-\\- |                   | 539,536           | 435,262           | 885,000           | 1,198,000         |
|                                                 |                   | =====             | =====             | =====             | =====             |
| GRAND TOTAL                                     |                   | 236,695,582       | 249,775,786       | 251,676,646       | 302,839,880       |
|                                                 |                   | =====             | =====             | =====             | =====             |



INDEPENDENCE SCHOOL DISTRICT  
4.MULTI-YEAR EXPENDITURES BY FUND  
Report dates 27\*P9 - thru - 27\*P9

| ACCOUNT         | ACCOUNT<br>DESCRIPTION    | FY 2024<br>ACTUAL | FY 2025<br>ACTUAL | FY 2026<br>BUDGET | FY 2027<br>BUDGET |
|-----------------|---------------------------|-------------------|-------------------|-------------------|-------------------|
| 11              | PHIL ROBERTS SCHOLARSHIP  | 85,500            | 70,500            | 100,000           | 100,000           |
| 12              | GENERAL OPERATING         | 76,929,299        | 81,686,543        | 105,336,614       | 96,239,702        |
| 15              | NUTRITION OPERATING FUND  | 9,899,850         | 11,239,081        | 13,509,837        | 14,348,533        |
| 16              | ACTIVITY FUND             | 1,042,526         | 1,095,664         | 1,600,000         | 1,600,000         |
| 17              | SELF INSURANCE PLAN FUNDS | 0                 | 0                 | 79,783            | 81,538            |
| 22              | TEACHERS OPERATING        | 103,587,795       | 111,603,469       | 122,370,139       | 121,595,012       |
| 31              | DEBT SERVICE RESTRICTED   | 14,475,105        | 14,654,823        | 14,788,487        | 14,144,437        |
| 41              | CAPITAL BOND FUNDS        | 0                 | 0                 | 15,000,000        | 60,000,000        |
| 42              | CAPITAL PROJECT OPERATING | 15,545,383        | 23,172,043        | 23,004,459        | 16,072,789        |
| 45              | NUTRITION CAPITAL FUND    | 134,951           | 133,666           | 592,305           | 135,000           |
| 46              | ACTIVITY CAPITAL FUND     | 22,786            | 6,749             | 0                 | 0                 |
| 47              | SELF INSURANCE PLAN FUNDS | 74,261            | 0                 | 1,000,000         | 1,000,000         |
| *****           |                           |                   |                   |                   |                   |
| TOTAL ALL FUNDS |                           | 221,797,456       | 243,662,538       | 297,381,624       | 325,317,011       |
| *****           |                           |                   |                   |                   |                   |



INDEPENDENCE SCHOOL DISTRICT  
5. MULTI-YEAR EXPENDITURES BY FUNCTION  
Report dates 27\*P9 - thru - 27\*P9

| ACCOUNT                                         | DESCRIPTION                           | FY 2024<br>ACTUAL | FY 2025<br>ACTUAL | FY 2026<br>BUDGET | FY 2027<br>BUDGET |
|-------------------------------------------------|---------------------------------------|-------------------|-------------------|-------------------|-------------------|
| -1111                                           | Elementary Instruction                | 31,454,499        | 31,393,314        | 35,436,770        | 34,261,458        |
| -1131                                           | Middle School Instruction             | 13,660,832        | 14,746,535        | 16,183,568        | 15,012,810        |
| -1151                                           | High School Instruction               | 17,075,912        | 17,978,993        | 21,180,915        | 19,745,534        |
| -1191                                           | Summer School (Regular)               | 1,312,943         | 145,508           | 1,331,712         | 1,615,409         |
| -1193                                           | Alternative Programs                  | 3,411,238         | 3,473,927         | 4,458,247         | 4,191,397         |
| -1195                                           | Virtual Instruction                   | 198,426           | 909               | 2,000             | 0                 |
| -1211                                           | Gifted and Talented                   | 363,846           | 386,234           | 402,111           | 415,952           |
| -1221                                           | Special Education Instruction         | 9,498,798         | 10,558,632        | 13,544,702        | 13,744,088        |
| -1224                                           | Proportionate Share Services          | 2,222             | 1,411             | 0                 | 0                 |
| -1251                                           | Supplemental Instruction              | 657,874           | 724,129           | 749,346           | 591,517           |
| -1254                                           | Institutions for Neglected Students   | 58,322            | 51,766            | 73,987            | 121,538           |
| -1271                                           | Bilingual Instruction                 | 1,338,791         | 1,868,936         | 2,150,450         | 2,160,441         |
| -1281                                           | Early Childhood Special Education     | 923,957           | 1,183,814         | 1,308,485         | 1,338,831         |
| -1311                                           | CE-Agricultural Education             | 0                 | 0                 | 0                 | 0                 |
| -1321                                           | CE-Business Education                 | 17,247            | 36,882            | 22,349            | 22,349            |
| -1331                                           | CE-Family & Consumer Sciences Educati | 195,933           | 188,877           | 154,926           | 154,926           |
| -1341                                           | CE-Health Sciences Education          | 48,498            | 38,893            | 50,167            | 49,267            |
| -1351                                           | CE-Marketing & Cooperative Education  | 46,600            | 30,922            | 49,191            | 47,821            |
| -1361                                           | CE-Skilled Technical Sciences Educati | 183,784           | 198,583           | 88,465            | 88,940            |
| -1371                                           | CE-Technology & Engineering Education | 62,653            | 95,804            | 42,866            | 47,156            |
| -1391                                           | CE-Other Career Education             | 25,803            | 1,775             | 7,535             | 7,535             |
| -1411                                           | Student Activities (Curricular)       | 997,699           | 1,211,819         | 648,693           | 742,411           |
| -1421                                           | Student Activities (Athletics)        | 2,819,479         | 2,870,227         | 2,736,306         | 2,519,718         |
| -1491                                           | Student Activities (Other)            | 33,600            | 39,500            | 1,645,000         | 1,655,000         |
| -1611                                           | AE-Basic Adult Education              | 297,644           | 341,981           | 310,012           | 274,979           |
| -1671                                           | AE-Community Education/Life Enrichmen | 78,689            | 86,150            | 89,705            | 91,745            |
| -1691                                           | AE-Other Adult Continuing Education P | 44,875            | 43,253            | 51,671            | 50,069            |
| -1911                                           | Tuition to Other Districts Within the | 213,682           | 221,090           | 250,000           | 240,000           |
| -1921                                           | Area Career Center Fees               | 440,050           | 413,600           | 478,020           | 478,020           |
| -1932                                           | Tuition for Sped Services Other Distr | 0                 | 0                 | 0                 | 0                 |
| -1933                                           | Tuition for Sped Services in Private  | 1,473,056         | 1,884,722         | 2,060,000         | 2,090,000         |
| SUBTOTAL \\\-1\\\-\-\\\-\-\\\-\-\\\-\-\\\-\-\\\ |                                       | 86,936,952        | 90,218,186        | 105,507,199       | 101,758,911       |
| -2111                                           | Direction-Attendance and Social Work  | 448,447           | 453,776           | 479,972           | 463,223           |
| -2112                                           | Attendance Services                   | 330,833           | 375,015           | 423,743           | 469,762           |
| -2113                                           | Social Work Services                  | 2,696,552         | 2,990,144         | 3,433,729         | 3,386,658         |
| -2114                                           | Pupil Accounting Services             | 433,588           | 440,958           | 428,949           | 440,299           |
| -2122                                           | Guidance Counseling Services          | 3,533,244         | 3,860,616         | 4,067,147         | 4,141,985         |
| -2131                                           | Direction-Health Services             | 238,673           | 251,612           | 402,795           | 384,973           |
| -2134                                           | Nursing Services                      | 2,454,504         | 2,978,274         | 3,373,125         | 3,214,603         |
| -2142                                           | Psychological Services                | 887,668           | 643,010           | 665,715           | 689,521           |
| -2152                                           | Speech Pathology and Audiology Servic | 2,597,763         | 2,885,649         | 3,435,959         | 3,279,381         |



**INDEPENDENCE SCHOOL DISTRICT**  
**5. MULTI-YEAR EXPENDITURES BY FUNCTION**  
**Report dates 27\*P9 - thru - 27\*P9**

| ACCOUNT | DESCRIPTION                           | FY 2024<br>ACTUAL | FY 2025<br>ACTUAL | FY 2026<br>BUDGET | FY 2027<br>BUDGET |
|---------|---------------------------------------|-------------------|-------------------|-------------------|-------------------|
| -2162   | Occupational Therapy Services         | 486,024           | 509,113           | 587,384           | 566,367           |
| -2172   | Physical Therapy Services             | 240,109           | 244,884           | 261,559           | 276,424           |
| -2182   | Visually Impaired Services            | 183,898           | 206,463           | 271,524           | 274,912           |
| -2191   | Other Student Support Services        | 100,058           | 232,414           | 253,675           | 229,589           |
| -2211   | Direction-Improvement of Instruction  | 1,605,772         | 1,683,113         | 1,773,143         | 1,469,809         |
| -2212   | Instruction & Curriculum Development  | 136,864           | 36,812            | 38,850            | 49,050            |
| -2213   | Instructional Staff Training Services | 3,832,434         | 3,891,036         | 4,417,653         | 4,369,189         |
| -2214   | State Professional Development        | 702,116           | 582,663           | 978,222           | 681,936           |
| -2219   | Other Improvement of Instruction Serv | 422,199           | 365,287           | 741,835           | 364,587           |
| -2222   | School Library Services               | 2,617,060         | 2,680,494         | 2,720,567         | 2,721,158         |
| -2225   | Instruction Related Technology        | 1,004,327         | 52,133            | 123,000           | 35,000            |
| -2311   | Board of Education Services           | 1,641,380         | 1,178,514         | 1,944,822         | 1,503,300         |
| -2321   | Superintendent Office                 | 717,750           | 766,517           | 728,081           | 915,317           |
| -2329   | Other Executive Administration Servic | 2,326,978         | 2,460,481         | 2,523,622         | 2,565,231         |
| -2331   | Administrative Technology Services    | 4,650,463         | 4,456,103         | 5,051,015         | 4,632,797         |
| -2411   | Office of the Principal Services      | 11,111,680        | 11,466,883        | 11,965,717        | 11,994,649        |
| -2491   | Other School Administration Support S | 280,060           | 296,683           | 311,340           | 312,060           |
| -2521   | Direction-Fiscal Services             | 306,611           | 320,635           | 347,339           | 718,059           |
| -2522   | Budgeting Services                    | 0                 | 534               | 0                 | 0                 |
| -2523   | Receiving & Disbursing Funds Services | 540,114           | 539,378           | 622,972           | 635,845           |
| -2524   | Payroll Services                      | 655,161           | 732,539           | 676,867           | 760,232           |
| -2525   | Financial Accounting Services         | 870,789           | 709,334           | 1,385,323         | 1,304,705         |
| -2529   | Other Fiscal Services                 | 87,358            | 98,881            | 113,500           | 253,500           |
| -2541   | Direction-Operation Maintenance Plant | 624,226           | 746,974           | 524,374           | 547,283           |
| -2542   | Care & Upkeep of Buildings Services   | 25,464,058        | 36,415,166        | 47,822,757        | 38,155,919        |
| -2543   | Care & Upkeep of Grounds Services     | 2,248,209         | 3,482,708         | 1,100,557         | 950,753           |
| -2544   | Care & Upkeep of Equipment Services   | 692,047           | 766,651           | 890,955           | 1,054,814         |
| -2545   | Vehicle Servicing and Maintenance Ser | 569,317           | 751,575           | 797,900           | 608,420           |
| -2546   | Security Services                     | 1,073,799         | 1,067,173         | 1,401,914         | 1,496,768         |
| -2551   | Contract Transportation Services for  | 617,345           | 459,805           | 677,500           | 617,500           |
| -2552   | District Operated Nondisabled Student | 6,164,776         | 9,701,792         | 10,731,035        | 8,790,605         |
| -2553   | Contracted Transportation Services fo | 421,359           | 441,171           | 515,000           | 630,000           |
| -2554   | District Operated Transportation Serv | 1,488,091         | 1,253,961         | 1,519,447         | 1,183,486         |
| -2555   | Payments to Other Districts for Nondi | 179,609           | 194,627           | 207,500           | 225,000           |
| -2558   | Non-allowable Transportation Expenses | 1,203,954         | 1,063,122         | 1,361,734         | 743,860           |
| -2559   | Early Childhood Special Education Tra | 171,260           | 313,138           | 268,504           | 208,405           |
| -2561   | Direction-Nutrition Services          | 736,872           | 719,263           | 1,081,523         | 1,028,146         |
| -2562   | Food Preparation & Dispensing Service | 8,561,471         | 9,904,777         | 12,253,679        | 12,494,515        |
| -2563   | Food Delivery Services                | 0                 | 52,160            | 0                 | 0                 |
| -2569   | Other Nutrition Services              | 733,321           | 696,546           | 646,812           | 960,872           |
| -2572   | Purchasing Services                   | 164,654           | 172,468           | 167,560           | 173,130           |
| -2574   | Printing Publishing & Duplicating Ser | 71,333            | 135,078           | 193,587           | 224,381           |
| -2633   | Public Information Services           | 281,234           | 265,337           | 322,330           | 340,013           |



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**INDEPENDENCE SCHOOL DISTRICT**  
**6.MULTI-YEAR EXPENDITURES BY OBJECT**  
**Report dates 27\*P9 - thru - 27\*P9**

| OBJECT                                              | FY 2024<br>ACTUAL | FY 2025<br>ACTUAL | FY 2026<br>BUDGET | FY 2027<br>BUDGET |
|-----------------------------------------------------|-------------------|-------------------|-------------------|-------------------|
| -6111 Certificated Regular Salaries                 | 63,807,815        | 69,923,004        | 76,734,583        | 77,786,900        |
| -6112 Certificated Administrator Salaries           | 7,600,542         | 7,929,888         | 8,578,674         | 8,672,419         |
| -6121 Certificated Substitute Salaries              | 1,798,829         | 1,777,708         | 2,524,997         | 332,857           |
| -6131 Certificated Supplemental Pay                 | 4,069,618         | 4,149,273         | 3,748,124         | 3,922,672         |
| -6141 Certificated Leave Payouts                    | 107,281           | 90,218            | 101,795           | 474,686           |
| -6151 Classified Regular Salaries                   | 22,433,480        | 24,455,171        | 28,285,076        | 29,321,870        |
| -6152 Instructional Aide Salaries                   | 4,723,995         | 5,170,209         | 7,258,129         | 7,376,390         |
| -6153 Classified Substitute Salaries                | 686,092           | 674,001           | 907,926           | 802,461           |
| -6161 Classified Part-Time Salaries                 | 3,706,803         | 4,275,020         | 6,432,581         | 5,278,026         |
| -6162 Classified Extra Pay                          | 4,206,002         | 2,892,107         | 4,007,227         | 4,193,136         |
| -6171 Classified Leave Payouts                      | 100,269           | 39,823            | 79,994            | 76,364            |
| SUBTOTAL \\\-\\\\\\-61\\-\\\\\\-\\-\\\\\\-\\\\\\-\\ | 113,240,726       | 121,376,422       | 138,659,106       | 138,237,781       |
| -6211 Teacher Retirement                            | 11,931,581        | 12,749,913        | 13,920,748        | 13,828,903        |
| -6221 Non-Teacher Retirement                        | 2,880,677         | 2,994,617         | 3,672,936         | 3,621,265         |
| -6231 Social Security Retirement                    | 2,431,332         | 2,529,368         | 3,017,460         | 2,974,494         |
| -6232 Medicare                                      | 1,576,750         | 1,696,518         | 2,075,543         | 1,980,955         |
| -6241 Health Insurance                              | 15,028,181        | 15,200,913        | 17,534,100        | 15,443,354        |
| -6242 District Health Savings Acct                  | 1,001,001         | 1,049,002         | 924,339           | 854,992           |
| -6243 Life Insurance                                | 128,870           | 139,984           | 159,171           | 148,969           |
| -6244 Dental Insurance                              | 764,324           | 779,749           | 895,471           | 789,486           |
| -6245 Long Term Disability Ins                      | 256,809           | 347,357           | 401,454           | 376,363           |
| -6261 Workers' Compensation                         | 703,652           | 454,204           | 1,568,776         | 1,640,904         |
| -6271 Unemployment Compensation                     | 7,700             | 10,157            | 26,500            | 15,500            |
| -6291 Other Employer Benefits                       | 651,577           | 677,774           | 644,058           | 642,638           |
| SUBTOTAL \\\-\\\\\\-62\\-\\\\\\-\\-\\\\\\-\\\\\\-\\ | 37,362,454        | 38,629,556        | 44,840,556        | 42,317,823        |
| -6311 Purchased Instructional Services              | 2,704,907         | 3,251,622         | 4,471,986         | 5,542,158         |
| -6312 Instructional Program Improvement S           | 9,205             | 12,250            | 455,100           | 17,250            |
| -6313 Pupil Services                                | 2,216             | 0                 | 0                 | 0                 |
| -6315 Audit Services                                | 46,650            | 47,963            | 50,000            | 50,000            |
| -6316 Data Processing/Technology Services           | 182,806           | 134,614           | 106,914           | 93,600            |
| -6317 Legal Services                                | 464,118           | 511,309           | 575,000           | 550,000           |
| -6318 Election Services                             | 178,036           | 0                 | 180,000           | 0                 |
| -6319 Other Professional Services                   | 3,685,474         | 5,024,687         | 5,504,431         | 5,576,060         |
| -6331 Cleaning Services                             | 2,250             | 3,100             | 80,530            | 13,500            |
| -6332 Repairs and Maintenance                       | 2,678,186         | 3,867,040         | 7,393,497         | 6,084,900         |
| -6333 Rentals-Land and Buildings                    | 22,369            | 91,322            | 32,240            | 36,470            |
| -6334 Rentals-Equipment                             | 170,461           | 266,408           | 245,562           | 273,565           |
| -6335 Water and Sewer                               | 484,006           | 562,679           | 620,000           | 550,000           |
| -6336 Trash Removal                                 | 195,166           | 243,930           | 252,697           | 260,700           |



INDEPENDENCE SCHOOL DISTRICT  
6.MULTI-YEAR EXPENDITURES BY OBJECT  
Report dates 27\*P9 - thru - 27\*P9

| OBJECT                                      | FY 2024<br>ACTUAL | FY 2025<br>ACTUAL | FY 2026<br>BUDGET | FY 2027<br>BUDGET |
|---------------------------------------------|-------------------|-------------------|-------------------|-------------------|
| -6337 Technology Repairs & Maintenance      | 298,310           | 139,659           | 358,500           | 337,350           |
| -6338 Rentals-Technology                    | 14,106            | 2,728             | 24,200            | 0                 |
| -6341 Contracted Transportation To/From S   | 2,107,071         | 2,046,396         | 2,550,000         | 2,169,500         |
| -6343 Travel                                | 305,830           | 285,936           | 448,443           | 401,587           |
| -6349 Other Transportation Services         | 9,704             | 5,075             | 63,623            | 30,880            |
| -6351 Property Insurance                    | 1,769,560         | 1,892,063         | 2,365,100         | 1,682,000         |
| -6352 Liability Insurance                   | 463,980           | 482,740           | 582,150           | 576,550           |
| -6353 Fidelity Bond Premiums                | 222               | 0                 | 222               | 250               |
| -6359 Judgements Against the LEA/Settleme   | 412,062           | 139,302           | 500,000           | 300,000           |
| -6361 Communication                         | 187,809           | 160,137           | 206,842           | 196,892           |
| -6362 Advertising                           | 3,161             | 12,137            | 20,450            | 17,150            |
| -6363 Printing and Binding                  | 231,572           | 221,375           | 258,778           | 288,507           |
| -6371 Dues and Memberships                  | 268,196           | 269,067           | 342,478           | 292,140           |
| -6391 Other Purchased Services              | 2,751             | 0                 | 72                | 0                 |
| -6398 Other Expenses                        | 622,900           | 686,416           | 366,422           | 374,748           |
| SUBTOTAL \\\-\\\\-63\\-\\\\-\\-\\\\-\\\\-\\ | 17,523,084        | 20,359,955        | 28,055,237        | 25,715,757        |
| -6411 General Supplies                      | 5,919,125         | 8,354,104         | 11,290,721        | 8,251,133         |
| -6412 Technology Supplies/Licenses          | 6,965,265         | 4,537,300         | 5,818,385         | 4,721,884         |
| -6431 Textbooks                             | 165,058           | 90,901            | 247,250           | 131,221           |
| -6441 Library Books                         | 148,205           | 128,145           | 123,416           | 121,456           |
| -6451 Library Resource Materials            | 1,351             | 1,847             | 1,000             | 1,000             |
| -6471 Food Supplies (NS ONLY)               | 4,269,708         | 5,437,895         | 6,531,000         | 7,215,000         |
| -6481 Electric                              | 3,925,101         | 4,828,509         | 5,250,000         | 5,000,000         |
| -6482 Natural Gas                           | 761,503           | 757,253           | 785,000           | 960,000           |
| -6486 Gasoline/Diesel                       | 524,379           | 514,822           | 594,800           | 579,090           |
| -6491 Other Supplies and Materials          | 738,963           | 678,487           | 799,897           | 712,640           |
| SUBTOTAL \\\-\\\\-64\\-\\\\-\\-\\\\-\\\\-\\ | 23,418,658        | 25,329,263        | 31,441,469        | 27,693,424        |
| -6511 Land                                  | 0                 | 176,497           | 0                 | 1,500,000         |
| -6521 Buildings                             | 10,114,907        | 13,934,972        | 35,023,000        | 71,260,481        |
| -6531 Site Improvements                     | 3,043,020         | 4,067,878         | 209,015           | 1,000,000         |
| -6541 Regular Equipment                     | 862,698           | 702,756           | 808,174           | 565,365           |
| -6542 Instructional Equipment               | 261,507           | 181,851           | 761,465           | 447,340           |
| -6543 Technology Hardware                   | 971,862           | 633,714           | 121,885           | 132,503           |
| -6551 Vehicles (Non-Buses)                  | 210,187           | 548,100           | 259,500           | 325,000           |
| -6552 School Buses                          | 0                 | 2,802,923         | 2,194,175         | 1,800,000         |
| SUBTOTAL \\\-\\\\-65\\-\\\\-\\-\\\\-\\\\-\\ | 15,464,181        | 23,048,691        | 39,377,214        | 77,030,689        |
| -6611 Principal-Bonds                       | 7,390,000         | 7,865,000         | 8,320,000         | 8,020,000         |



INDEPENDENCE SCHOOL DISTRICT  
6.MULTI-YEAR EXPENDITURES BY OBJECT  
Report dates 27\*P9 - thru - 27\*P9

| OBJECT                                          | FY 2024<br>ACTUAL | FY 2025<br>ACTUAL | FY 2026<br>BUDGET | FY 2027<br>BUDGET |
|-------------------------------------------------|-------------------|-------------------|-------------------|-------------------|
| -6621 Interest-Bonds                            | 7,082,687         | 6,787,087         | 6,462,487         | 6,118,437         |
| -6623 Interest-Lease Purchase Agreements        | 303,500           | 254,550           | 202,350           | 159,900           |
| -6631 Fees-Bonds                                | 2,418             | 2,736             | 6,000             | 6,000             |
| -6633 Fees-Lease Purchase Agreements            | 9,700             | 9,217             | 17,200            | 17,200            |
|                                                 | -----             | -----             | -----             | -----             |
| SUBTOTAL \\\-\\\\-66\\-\\\\-\\-\\\\\\-\\\\\\-\\ | 14,788,305        | 14,918,590        | 15,008,037        | 14,321,537        |
|                                                 | -----             | -----             | -----             | -----             |
|                                                 | =====             | =====             | =====             | =====             |
|                                                 |                   |                   |                   |                   |
| GRAND TOTAL                                     | 221,797,408       | 243,662,477       | 297,381,619       | 325,317,011       |
|                                                 | =====             | =====             | =====             | =====             |



INDEPENDENCE SCHOOL DISTRICT  
7.BUDGET - ELEMENTARY DIVISION  
Report dates 27\*P9 - thru - 27\*P9

| ACCOUNT      | DESCRIPTION                    | FY 2024<br>ACTUAL | FY 2025<br>ACTUAL | FY 2026<br>BUDGET | FY 27<br>BUDGET |
|--------------|--------------------------------|-------------------|-------------------|-------------------|-----------------|
| 22-1111-6111 | Certificated Regular Salaries  | 20,355,973        | 21,620,579        | 23,642,692        | 24,330,016      |
| 22-1111-6121 | Certificated Substitute Salari | 848,739           | 806,432           | 1,351,753         | 48,935          |
| 22-1111-6131 | Certificated Supplemental Pay  | 162,373           | 2,984             | 4,500             | 0               |
| 22-1111-6141 | Certificated Leave Payouts     | 27,826            | 8,200             | 30,000            | 10,000          |
| 12-1111-6152 | Instructional Aide Salaries    | 588,038           | 608,234           | 706,443           | 751,104         |
| 12-1111-6153 | Classified Substitute Salaries | 8,806             | 14,954            | 12,286            | 15,000          |
| 12-1111-6162 | Classified Extra Pay           | 11,588            | 22,016            | 4,687             | 17,220          |
| 12-1111-6171 | Classified Leave Payouts       | 1,525             | 0                 | 0                 | 2,000           |
| 12-1111-6211 | Teacher Retirement             | 7,059             | 4,246             | 4,406             | 4,518           |
| 22-1111-6211 | Teacher Retirement             | 3,389,127         | 3,555,392         | 3,886,980         | 3,867,709       |
| 12-1111-6221 | Non-Teacher Retirement         | 46,856            | 49,940            | 56,246            | 55,318          |
| 22-1111-6221 | Non-Teacher Retirement         | 44,802            | 45,573            | 85,075            | 32,795          |
| 12-1111-6231 | Social Security Retirement     | 36,293            | 38,442            | 42,324            | 44,097          |
| 22-1111-6231 | Social Security Retirement     | 55,826            | 46,661            | 60,017            | 25,869          |
| 12-1111-6232 | Medicare                       | 8,507             | 8,992             | 12,857            | 15,312          |
| 22-1111-6232 | Medicare                       | 297,608           | 312,834           | 345,939           | 342,575         |
| 12-1111-6241 | Health Insurance               | 148,319           | 134,011           | 150,271           | 120,984         |
| 22-1111-6241 | Health Insurance               | 2,811,949         | 2,852,045         | 3,201,883         | 2,475,195       |
| 12-1111-6242 | District Health Savings Acct   | 9,892             | 8,892             | 6,850             | 6,850           |
| 22-1111-6242 | District Health Savings Acct   | 160,000           | 159,000           | 153,146           | 125,270         |
| 12-1111-6243 | Life Insurance                 | 720               | 787               | 897               | 806             |
| 22-1111-6243 | Life Insurance                 | 26,677            | 28,358            | 31,692            | 27,568          |
| 12-1111-6244 | Dental Insurance               | 7,524             | 7,861             | 8,634             | 7,135           |
| 22-1111-6244 | Dental Insurance               | 146,092           | 145,128           | 164,697           | 126,721         |
| 12-1111-6245 | Long Term Disability Ins       | 1,298             | 1,924             | 2,259             | 2,018           |
| 22-1111-6245 | Long Term Disability Ins       | 54,439            | 70,982            | 80,026            | 69,676          |
| 12-1111-6261 | Workers' Compensation          | 17,967            | 11,859            | 57,216            | 58,932          |
| 22-1111-6261 | Workers' Compensation          | 114,576           | 69,987            | 250,000           | 257,500         |
| 12-1111-6271 | Unemployment Compensation      | 341               | 5,115             | 7,000             | 6,000           |
| 12-1111-6291 | Other Employer Benefits        | 0                 | 0                 | 30                | 65              |
| 22-1111-6291 | Other Employer Benefits        | 300               | 227               | 355               | 0               |
| 22-1111-6311 | Purchased Instructional Servic | 0                 | 0                 | 0                 | 827,223         |
| 12-1111-6316 | Data Processing/Technology Ser | 5,796             | 5,783             | 5,900             | 6,000           |
| 12-1111-6319 | Other Professional Services    | 5,913             | 5,485             | 5,150             | 4,980           |
| 12-1111-6332 | Repairs and Maintenance        | 575               | 120               | 790               | 890             |
| 12-1111-6334 | Rentals-Equipment              | 70,622            | 88,588            | 69,150            | 85,440          |
| 12-1111-6343 | Travel                         | 0                 | 0                 | 300               | 300             |
| 12-1111-6363 | Printing and Binding           | 59,478            | 77,779            | 70,543            | 97,330          |
| 12-1111-6371 | Dues and Memberships           | 124               | 0                 | 0                 | 0               |
| 12-1111-6398 | Other Expenses                 | 13,582            | 11,092            | 18,747            | 15,350          |
| 12-1111-6411 | General Supplies               | 338,737           | 330,558           | 782,361           | 283,654         |
| 16-1111-6411 | General Supplies               | 281               | 0                 | 0                 | 0               |
| 12-1111-6412 | Technology Supplies/Licenses   | 1,066,445         | 199,879           | 22,360            | 12,590          |



INDEPENDENCE SCHOOL DISTRICT  
7.BUDGET - ELEMENTARY DIVISION  
Report dates 27\*P9 - thru - 27\*P9

| ACCOUNT      | DESCRIPTION                    | FY 2024<br>ACTUAL | FY 2025<br>ACTUAL | FY 2026<br>BUDGET | FY 27<br>BUDGET |
|--------------|--------------------------------|-------------------|-------------------|-------------------|-----------------|
| 12-1111-6431 | Textbooks                      | 33,820            | 20,851            | 39,358            | 22,890          |
| 12-1111-6441 | Library Books                  | 7,429             | 777               | 500               | 0               |
| 12-1111-6491 | Other Supplies and Materials   | 18,367            | 10,747            | 10,450            | 7,623           |
| 42-1111-6541 | Regular Equipment              | 0                 | 0                 | 0                 | 0               |
| 42-1111-6542 | Instructional Equipment        | 13,831            | 0                 | 50,000            | 50,000          |
| 42-1111-6543 | Technology Hardware            | 428,459           | 0                 | 0                 | 0               |
| ===== =      |                                | ===== =           | ===== =           | ===== =           | ===== =         |
| -1111        | Elementary Instruction         | 31,454,499        | 31,393,314        | 35,436,770        | 34,261,458      |
| ----- -      |                                | ----- -           | ----- -           | ----- -           | ----- -         |
| 22-1191-6121 | Certificated Substitute Salari | 8,240             | 0                 | 0                 | 0               |
| 22-1191-6131 | Certificated Supplemental Pay  | 447,690           | 0                 | 0                 | 0               |
| 12-1191-6153 | Classified Substitute Salaries | 1,762             | 0                 | 0                 | 0               |
| 12-1191-6162 | Classified Extra Pay           | 37,246            | 431               | 0                 | 0               |
| 12-1191-6211 | Teacher Retirement             | 663               | 0                 | 0                 | 0               |
| 22-1191-6211 | Teacher Retirement             | 63,702            | 0                 | 0                 | 0               |
| 12-1191-6221 | Non-Teacher Retirement         | 2,337             | 48                | 0                 | 0               |
| 22-1191-6221 | Non-Teacher Retirement         | 406               | 0                 | 0                 | 500             |
| 12-1191-6231 | Social Security Retirement     | 2,134             | 27                | 0                 | 0               |
| 22-1191-6231 | Social Security Retirement     | 1,205             | 0                 | 0                 | 2,200           |
| 12-1191-6232 | Medicare                       | 566               | 6                 | 0                 | 0               |
| 22-1191-6232 | Medicare                       | 6,611             | 0                 | 0                 | 0               |
| ===== =      |                                | ===== =           | ===== =           | ===== =           | ===== =         |
| -1191        | Summer School (Regular)        | 572,562           | 512               | 0                 | 2,700           |
| ----- -      |                                | ----- -           | ----- -           | ----- -           | ----- -         |
| 22-1195-6121 | Certificated Substitute Salari | 0                 | 0                 | 0                 | 0               |
| ===== =      |                                | ===== =           | ===== =           | ===== =           | ===== =         |
| -1195        | Virtual Instruction            | 0                 | 0                 | 0                 | 0               |
| ----- -      |                                | ----- -           | ----- -           | ----- -           | ----- -         |
| 22-1211-6111 | Certificated Regular Salaries  | 117,688           | 126,337           | 134,338           | 138,841         |
| 22-1211-6211 | Teacher Retirement             | 19,610            | 20,856            | 20,759            | 22,677          |
| 22-1211-6232 | Medicare                       | 1,689             | 1,814             | 1,948             | 1,991           |
| 22-1211-6241 | Health Insurance               | 16,896            | 16,896            | 16,896            | 16,798          |
| 22-1211-6242 | District Health Savings Acct   | 1,000             | 1,000             | 0                 | 994             |
| 22-1211-6243 | Life Insurance                 | 150               | 160               | 169               | 175             |
| 22-1211-6244 | Dental Insurance               | 759               | 759               | 759               | 755             |
| 22-1211-6245 | Long Term Disability Ins       | 307               | 402               | 430               | 444             |
| 12-1211-6411 | General Supplies               | 340               | 468               | 1,000             | 1,000           |
| 12-1211-6412 | Technology Supplies/Licenses   | 472               | 0                 | 0                 | 0               |
| ===== =      |                                | ===== =           | ===== =           | ===== =           | ===== =         |
| -1211        | Gifted and Talented            | 158,911           | 168,692           | 176,299           | 183,675         |



INDEPENDENCE SCHOOL DISTRICT  
7.BUDGET - ELEMENTARY DIVISION  
Report dates 27\*P9 - thru - 27\*P9

| ACCOUNT      | DESCRIPTION                    | FY 2024<br>ACTUAL | FY 2025<br>ACTUAL | FY 2026<br>BUDGET | FY 27<br>BUDGET |
|--------------|--------------------------------|-------------------|-------------------|-------------------|-----------------|
| 22-1221-6111 | Certificated Regular Salaries  | 1,853,263         | 2,277,407         | 2,556,176         | 2,946,622       |
| 22-1221-6121 | Certificated Substitute Salari | 24,496            | 27,208            | 0                 | 0               |
| 22-1221-6131 | Certificated Supplemental Pay  | 29,740            | 0                 | 0                 | 0               |
| 12-1221-6152 | Instructional Aide Salaries    | 853,470           | 949,083           | 1,489,311         | 1,707,908       |
| 12-1221-6153 | Classified Substitute Salaries | 15,659            | 16,056            | 0                 | 0               |
| 12-1221-6162 | Classified Extra Pay           | 13,887            | 3,251             | 0                 | 0               |
| 12-1221-6211 | Teacher Retirement             | 2,770             | 3,660             | 4,359             | 3,965           |
| 22-1221-6211 | Teacher Retirement             | 283,299           | 346,415           | 395,120           | 456,822         |
| 12-1221-6221 | Non-Teacher Retirement         | 75,634            | 80,904            | 129,307           | 140,140         |
| 22-1221-6221 | Non-Teacher Retirement         | 2,630             | 1,554             | 5,963             | 6,213           |
| 12-1221-6231 | Social Security Retirement     | 51,580            | 57,018            | 88,451            | 99,403          |
| 22-1221-6231 | Social Security Retirement     | 10,187            | 17,420            | 14,413            | 13,017          |
| 12-1221-6232 | Medicare                       | 12,059            | 13,356            | 20,685            | 23,763          |
| 22-1221-6232 | Medicare                       | 26,163            | 31,951            | 35,473            | 41,000          |
| 12-1221-6241 | Health Insurance               | 243,816           | 248,163           | 414,623           | 362,004         |
| 22-1221-6241 | Health Insurance               | 231,208           | 280,192           | 306,566           | 344,363         |
| 12-1221-6242 | District Health Savings Acct   | 18,000            | 21,000            | 20,606            | 15,701          |
| 22-1221-6242 | District Health Savings Acct   | 8,500             | 14,000            | 12,425            | 14,910          |
| 12-1221-6243 | Life Insurance                 | 1,081             | 1,161             | 1,846             | 1,881           |
| 22-1221-6243 | Life Insurance                 | 2,376             | 2,878             | 3,168             | 3,289           |
| 12-1221-6244 | Dental Insurance               | 13,427            | 13,560            | 20,130            | 19,563          |
| 22-1221-6244 | Dental Insurance               | 12,732            | 14,148            | 15,282            | 15,850          |
| 12-1221-6245 | Long Term Disability Ins       | 1,996             | 2,851             | 4,609             | 4,716           |
| 22-1221-6245 | Long Term Disability Ins       | 4,847             | 7,202             | 8,009             | 8,310           |
| 12-1221-6291 | Other Employer Benefits        | 78                | 0                 | 0                 | 0               |
| 22-1221-6291 | Other Employer Benefits        | 1,042             | 1,849             | 0                 | 0               |
| 12-1221-6311 | Purchased Instructional Servic | 0                 | 0                 | 494,670           | 0               |
| 12-1221-6331 | Cleaning Services              | 0                 | 0                 | 66,650            | 0               |
| 12-1221-6411 | General Supplies               | 0                 | 0                 | 0                 | 0               |
| 12-1221-6412 | Technology Supplies/Licenses   | 2,665             | 317               | 1,796             | 0               |
| 42-1221-6543 | Technology Hardware            | 5,895             | 0                 | 0                 | 0               |
| =====        |                                | =====             | =====             | =====             | =====           |
| -1221        | Special Education Instruction  | 3,802,500         | 4,432,604         | 6,109,638         | 6,229,440       |
| -----        |                                | -----             | -----             | -----             | -----           |
| 22-1251-6111 | Certificated Regular Salaries  | 57,927            | 62,299            | 63,899            | 64,518          |
| 22-1251-6121 | Certificated Substitute Salari | 526               | 382               | 0                 | 0               |
| 22-1251-6131 | Certificated Supplemental Pay  | 180,736           | 0                 | 0                 | 0               |
| 12-1251-6152 | Instructional Aide Salaries    | 66,626            | 268,654           | 246,215           | 228,513         |
| 12-1251-6162 | Classified Extra Pay           | 163               | 6                 | 0                 | 0               |
| 12-1251-6211 | Teacher Retirement             | 3,363             | 3,562             | 3,997             | 3,481           |



INDEPENDENCE SCHOOL DISTRICT  
7.BUDGET - ELEMENTARY DIVISION  
Report dates 27\*P9 - thru - 27\*P9

| ACCOUNT      | DESCRIPTION                    | FY 2024<br>ACTUAL | FY 2025<br>ACTUAL | FY 2026<br>BUDGET | FY 27<br>BUDGET |
|--------------|--------------------------------|-------------------|-------------------|-------------------|-----------------|
| 22-1251-6211 | Teacher Retirement             | 9,713             | 10,354            | 10,544            | 10,628          |
| 12-1251-6221 | Non-Teacher Retirement         | 1,875             | 13,458            | 10,791            | 8,829           |
| 22-1251-6221 | Non-Teacher Retirement         | 10,728            | 0                 | 0                 | 0               |
| 12-1251-6231 | Social Security Retirement     | 4,051             | 16,561            | 15,270            | 11,408          |
| 22-1251-6231 | Social Security Retirement     | 11,228            | 22                | 0                 | 0               |
| 12-1251-6232 | Medicare                       | 947               | 3,873             | 3,566             | 3,286           |
| 22-1251-6232 | Medicare                       | 3,418             | 860               | 926               | 879             |
| 12-1251-6241 | Health Insurance               | 8,448             | 8,448             | 8,448             | 8,291           |
| 22-1251-6241 | Health Insurance               | 8,448             | 8,448             | 8,448             | 8,399           |
| 12-1251-6242 | District Health Savings Acct   | 1,000             | 1,000             | 0                 | 981             |
| 22-1251-6242 | District Health Savings Acct   | 1,000             | 1,000             | 0                 | 994             |
| 12-1251-6243 | Life Insurance                 | 40                | 43                | 40                | 41              |
| 22-1251-6243 | Life Insurance                 | 74                | 79                | 81                | 82              |
| 12-1251-6244 | Dental Insurance               | 380               | 380               | 380               | 373             |
| 22-1251-6244 | Dental Insurance               | 380               | 380               | 380               | 377             |
| 12-1251-6245 | Long Term Disability Ins       | 72                | 106               | 101               | 102             |
| 22-1251-6245 | Long Term Disability Ins       | 151               | 198               | 204               | 207             |
| 12-1251-6319 | Other Professional Services    | 0                 | 0                 | 0                 | 0               |
| 12-1251-6363 | Printing and Binding           | 4,076             | 689               | 550               | 150             |
| 12-1251-6371 | Dues and Memberships           | 43,321            | 69,692            | 69,692            | 69,692          |
| 12-1251-6411 | General Supplies               | 49,446            | 45,124            | 48,100            | 46,294          |
| 12-1251-6412 | Technology Supplies/Licenses   | 56,333            | 79,415            | 63,820            | 49,511          |
| 12-1251-6441 | Library Books                  | 5,230             | 1,854             | 485               | 1,475           |
| ===== =      |                                | ===== =           | ===== =           | ===== =           | ===== =         |
| -1251        | Supplemental Instruction       | 529,700           | 596,887           | 555,937           | 518,511         |
| ----- -      |                                | ----- -           | ----- -           | ----- -           | ----- -         |
| 22-1271-6111 | Certificated Regular Salaries  | 551,628           | 775,858           | 897,323           | 919,235         |
| 22-1271-6121 | Certificated Substitute Salari | 1,324             | 7,760             | 0                 | 0               |
| 22-1271-6211 | Teacher Retirement             | 91,102            | 126,853           | 159,552           | 147,184         |
| 22-1271-6221 | Non-Teacher Retirement         | 9                 | 25                | 0                 | 0               |
| 22-1271-6231 | Social Security Retirement     | 82                | 503               | 0                 | 0               |
| 22-1271-6232 | Medicare                       | 7,774             | 10,725            | 13,009            | 12,536          |
| 22-1271-6241 | Health Insurance               | 74,626            | 95,763            | 109,571           | 91,351          |
| 22-1271-6242 | District Health Savings Acct   | 6,000             | 8,950             | 0                 | 7,857           |
| 22-1271-6243 | Life Insurance                 | 693               | 987               | 1,131             | 1,054           |
| 22-1271-6244 | Dental Insurance               | 3,354             | 4,655             | 4,922             | 4,481           |
| 22-1271-6245 | Long Term Disability Ins       | 1,417             | 2,486             | 2,956             | 2,658           |
| 22-1271-6291 | Other Employer Benefits        | 1,179             | 2,079             | 2,117             | 0               |
| 12-1271-6343 | Travel                         | 689               | 272               | 550               | 550             |
| 12-1271-6411 | General Supplies               | 7,607             | 4,424             | 3,500             | 3,500           |
| 12-1271-6412 | Technology Supplies/Licenses   | 42,988            | 43,880            | 48,000            | 48,000          |
| ===== =      |                                | ===== =           | ===== =           | ===== =           | ===== =         |



INDEPENDENCE SCHOOL DISTRICT  
7.BUDGET - ELEMENTARY DIVISION  
Report dates 27\*P9 - thru - 27\*P9

| ACCOUNT                                     | DESCRIPTION | FY 2024<br>ACTUAL | FY 2025<br>ACTUAL | FY 2026<br>BUDGET | FY 27<br>BUDGET |
|---------------------------------------------|-------------|-------------------|-------------------|-------------------|-----------------|
| -1271 Bilingual Instruction                 |             | 790,472           | 1,085,220         | 1,242,631         | 1,238,406       |
|                                             |             | ----- -           | ----- -           | ----- -           | ----- -         |
| 12-1371-6371 Dues and Memberships           |             | 1,900             | 1,900             | 0                 | 0               |
|                                             |             | ===== =           | ===== =           | ===== =           | ===== =         |
| -1371 CE-Technology & Engineering Education |             | 1,900             | 1,900             | 0                 | 0               |
|                                             |             | ----- -           | ----- -           | ----- -           | ----- -         |
| 22-1411-6131 Certificated Supplemental Pay  |             | 0                 | 0                 | 0                 | 0               |
| 22-1411-6232 Medicare                       |             | 0                 | 0                 | 0                 | 0               |
| 16-1411-6319 Other Professional Services    |             | 93                | 0                 | 0                 | 0               |
| 16-1411-6333 Rentals-Land and Buildings     |             | 0                 | 400               | 0                 | 0               |
| 16-1411-6334 Rentals-Equipment              |             | 0                 | 0                 | 0                 | 0               |
| 16-1411-6391 Other Purchased Services       |             | 150               | 0                 | 0                 | 0               |
| 16-1411-6398 Other Expenses                 |             | 3,449             | 6,310             | 0                 | 0               |
| 12-1411-6411 General Supplies               |             | 0                 | 637               | 0                 | 0               |
| 16-1411-6411 General Supplies               |             | 62,742            | 37,112            | 0                 | 0               |
| 16-1411-6412 Technology Supplies/Licenses   |             | 552               | 2,349             | 0                 | 0               |
| 12-1411-6491 Other Supplies and Materials   |             | 235               | 494               | 0                 | 0               |
| 16-1411-6491 Other Supplies and Materials   |             | 3,894             | 3,323             | 0                 | 0               |
|                                             |             | ===== =           | ===== =           | ===== =           | ===== =         |
| -1411 Student Activities (Curricular)       |             | 71,115            | 50,625            | 0                 | 0               |
|                                             |             | ----- -           | ----- -           | ----- -           | ----- -         |
| 22-1911-6311 Purchased Instructional Servic |             | 59,085            | 64,190            | 0                 | 0               |
|                                             |             | ===== =           | ===== =           | ===== =           | ===== =         |
| -1911 Tuition to Other Districts Within the |             | 59,085            | 64,190            | 0                 | 0               |
|                                             |             | ----- -           | ----- -           | ----- -           | ----- -         |
| 22-1933-6311 Purchased Instructional Servic |             | 436,193           | 596,058           | 0                 | 0               |
|                                             |             | ===== =           | ===== =           | ===== =           | ===== =         |
| -1933 Tuition for Sped Services in Private  |             | 436,193           | 596,058           | 0                 | 0               |
|                                             |             | ----- -           | ----- -           | ----- -           | ----- -         |
| 12-2112-6398 Other Expenses                 |             | 1,475             | 0                 | 0                 | 0               |
| 12-2112-6411 General Supplies               |             | 1,747             | 2,343             | 2,650             | 3,000           |
| 12-2112-6412 Technology Supplies/Licenses   |             | 299               | 0                 | 300               | 0               |
| 12-2112-6491 Other Supplies and Materials   |             | 1,782             | 2,547             | 2,400             | 3,500           |
|                                             |             | ===== =           | ===== =           | ===== =           | ===== =         |
| -2112 Attendance Services                   |             | 5,303             | 4,890             | 5,350             | 6,500           |
|                                             |             | ----- -           | ----- -           | ----- -           | ----- -         |
| 12-2113-6151 Classified Regular Salaries    |             | 806,143           | 852,849           | 978,909           | 943,098         |



INDEPENDENCE SCHOOL DISTRICT  
7.BUDGET - ELEMENTARY DIVISION  
Report dates 27\*P9 - thru - 27\*P9

| ACCOUNT      | DESCRIPTION                    | FY 2024<br>ACTUAL | FY 2025<br>ACTUAL | FY 2026<br>BUDGET | FY 27<br>BUDGET |
|--------------|--------------------------------|-------------------|-------------------|-------------------|-----------------|
| 12-2113-6162 | Classified Extra Pay           | 2,131             | 0                 | 0                 | 0               |
| 12-2113-6171 | Classified Leave Payouts       | 0                 | 1,750             | 0                 | 0               |
| 12-2113-6221 | Non-Teacher Retirement         | 63,056            | 66,412            | 75,365            | 72,432          |
| 12-2113-6231 | Social Security Retirement     | 48,458            | 51,464            | 59,254            | 56,517          |
| 12-2113-6232 | Medicare                       | 11,334            | 12,036            | 13,857            | 13,215          |
| 12-2113-6241 | Health Insurance               | 107,712           | 109,824           | 113,454           | 109,252         |
| 12-2113-6242 | District Health Savings Acct   | 7,000             | 7,000             | 6,962             | 5,968           |
| 12-2113-6243 | Life Insurance                 | 1,034             | 1,075             | 1,194             | 1,196           |
| 12-2113-6244 | Dental Insurance               | 6,174             | 6,080             | 6,237             | 6,048           |
| 12-2113-6245 | Long Term Disability Ins       | 2,111             | 2,657             | 3,125             | 3,019           |
| 12-2113-6361 | Communication                  | 6,895             | 6,720             | 6,688             | 6,270           |
| =====        |                                | =                 | =                 | =                 | =               |
| -2113        | Social Work Services           | 1,062,048         | 1,117,867         | 1,265,045         | 1,217,015       |
| -----        |                                | -                 | -                 | -                 | -               |
| 22-2122-6111 | Certificated Regular Salaries  | 1,028,722         | 1,151,089         | 1,219,771         | 1,256,598       |
| 22-2122-6121 | Certificated Substitute Salari | 3,859             | 0                 | 0                 | 0               |
| 22-2122-6211 | Teacher Retirement             | 162,905           | 180,239           | 189,537           | 192,975         |
| 22-2122-6221 | Non-Teacher Retirement         | 2,827             | 3,387             | 4,244             | 3,363           |
| 22-2122-6231 | Social Security Retirement     | 2,777             | 2,674             | 3,293             | 3,040           |
| 22-2122-6232 | Medicare                       | 14,172            | 16,170            | 17,129            | 17,734          |
| 22-2122-6241 | Health Insurance               | 130,240           | 135,872           | 142,785           | 117,586         |
| 22-2122-6242 | District Health Savings Acct   | 7,000             | 8,000             | 7,952             | 6,958           |
| 22-2122-6243 | Life Insurance                 | 1,273             | 1,423             | 1,504             | 1,411           |
| 22-2122-6244 | Dental Insurance               | 6,776             | 6,776             | 6,788             | 6,032           |
| 22-2122-6245 | Long Term Disability Ins       | 2,602             | 3,566             | 3,794             | 3,566           |
| 12-2122-6363 | Printing and Binding           | 0                 | 0                 | 0                 | 150             |
| 12-2122-6371 | Dues and Memberships           | 0                 | 0                 | 0                 | 0               |
| 12-2122-6411 | General Supplies               | 3,222             | 3,234             | 4,325             | 3,350           |
| =====        |                                | =                 | =                 | =                 | =               |
| -2122        | Guidance Counseling Services   | 1,366,375         | 1,512,430         | 1,601,122         | 1,612,763       |
| -----        |                                | -                 | -                 | -                 | -               |
| 12-2134-6151 | Classified Regular Salaries    | 1,073,198         | 1,224,112         | 1,309,349         | 1,518,294       |
| 12-2134-6153 | Classified Substitute Salaries | 18,483            | 17,510            | 0                 | 0               |
| 12-2134-6162 | Classified Extra Pay           | 24,964            | 45,078            | 0                 | 0               |
| 12-2134-6171 | Classified Leave Payouts       | 5,570             | 0                 | 0                 | 0               |
| 12-2134-6221 | Non-Teacher Retirement         | 84,385            | 96,771            | 100,189           | 115,151         |
| 12-2134-6231 | Social Security Retirement     | 68,000            | 78,266            | 79,210            | 92,183          |
| 12-2134-6232 | Medicare                       | 15,905            | 18,300            | 18,523            | 21,557          |
| 12-2134-6241 | Health Insurance               | 124,906           | 133,377           | 142,832           | 151,231         |
| 12-2134-6242 | District Health Savings Acct   | 10,000            | 10,000            | 8,952             | 8,952           |
| 12-2134-6243 | Life Insurance                 | 1,274             | 1,536             | 1,660             | 1,927           |



INDEPENDENCE SCHOOL DISTRICT  
7.BUDGET - ELEMENTARY DIVISION  
Report dates 27\*P9 - thru - 27\*P9

| ACCOUNT      | DESCRIPTION                    | FY 2024<br>ACTUAL | FY 2025<br>ACTUAL | FY 2026<br>BUDGET | FY 27<br>BUDGET |
|--------------|--------------------------------|-------------------|-------------------|-------------------|-----------------|
| 12-2134-6244 | Dental Insurance               | 7,532             | 7,982             | 8,298             | 9,091           |
| 12-2134-6245 | Long Term Disability Ins       | 2,328             | 3,766             | 4,191             | 4,860           |
| 12-2134-6319 | Other Professional Services    | 31,934            | 28,480            | 65,000            | 65,000          |
| 12-2134-6363 | Printing and Binding           | 0                 | 62                | 0                 | 0               |
| 12-2134-6411 | General Supplies               | 10,715            | 11,331            | 11,699            | 11,619          |
| 12-2134-6412 | Technology Supplies/Licenses   | 0                 | 0                 | 0                 | 0               |
| ===== =      |                                | ===== =           | ===== =           | ===== =           | ===== =         |
| -2134        | Nursing Services               | 1,479,194         | 1,676,571         | 1,749,903         | 1,999,865       |
| ----- -      |                                | ----- -           | ----- -           | ----- -           | ----- -         |
| 22-2142-6111 | Certificated Regular Salaries  | 0                 | 0                 | 0                 | 0               |
| 22-2142-6211 | Teacher Retirement             | 0                 | 0                 | 0                 | 0               |
| 22-2142-6232 | Medicare                       | 0                 | 0                 | 0                 | 0               |
| 22-2142-6241 | Health Insurance               | 0                 | 0                 | 0                 | 0               |
| 22-2142-6243 | Life Insurance                 | 0                 | 0                 | 0                 | 0               |
| 22-2142-6244 | Dental Insurance               | 0                 | 0                 | 0                 | 0               |
| 22-2142-6245 | Long Term Disability Ins       | 0                 | 0                 | 0                 | 0               |
| 12-2142-6311 | Purchased Instructional Servic | 99,260            | 0                 | 33,625            | 0               |
| ===== =      |                                | ===== =           | ===== =           | ===== =           | ===== =         |
| -2142        | Psychological Services         | 99,260            | 0                 | 33,625            | 0               |
| ----- -      |                                | ----- -           | ----- -           | ----- -           | ----- -         |
| 22-2152-6111 | Certificated Regular Salaries  | 939,854           | 962,520           | 1,069,528         | 1,147,304       |
| 12-2152-6152 | Instructional Aide Salaries    | 0                 | 0                 | 34,790            | 0               |
| 22-2152-6211 | Teacher Retirement             | 83,207            | 99,482            | 101,217           | 100,667         |
| 12-2152-6221 | Non-Teacher Retirement         | 0                 | 0                 | 2,981             | 0               |
| 22-2152-6221 | Non-Teacher Retirement         | 32,451            | 23,210            | 33,252            | 36,453          |
| 12-2152-6231 | Social Security Retirement     | 0                 | 0                 | 2,164             | 0               |
| 22-2152-6231 | Social Security Retirement     | 24,673            | 23,919            | 24,807            | 32,296          |
| 12-2152-6232 | Medicare                       | 0                 | 0                 | 506               | 750             |
| 22-2152-6232 | Medicare                       | 12,680            | 13,043            | 14,556            | 15,646          |
| 12-2152-6241 | Health Insurance               | 0                 | 0                 | 8,291             | 0               |
| 22-2152-6241 | Health Insurance               | 102,749           | 100,109           | 107,935           | 97,448          |
| 12-2152-6242 | District Health Savings Acct   | 0                 | 0                 | 0                 | 0               |
| 22-2152-6242 | District Health Savings Acct   | 6,000             | 6,000             | 5,964             | 5,717           |
| 12-2152-6243 | Life Insurance                 | 0                 | 0                 | 45                | 0               |
| 22-2152-6243 | Life Insurance                 | 1,183             | 1,223             | 1,351             | 1,295           |
| 12-2152-6244 | Dental Insurance               | 0                 | 0                 | 373               | 0               |
| 22-2152-6244 | Dental Insurance               | 5,127             | 4,851             | 5,230             | 4,759           |
| 12-2152-6245 | Long Term Disability Ins       | 0                 | 0                 | 111               | 0               |
| 22-2152-6245 | Long Term Disability Ins       | 2,412             | 3,065             | 3,420             | 3,279           |
| 12-2152-6311 | Purchased Instructional Servic | 27,280            | 25,334            | 0                 | 0               |
| 12-2152-6334 | Rentals-Equipment              | 0                 | 2,207             | 0                 | 0               |



INDEPENDENCE SCHOOL DISTRICT  
7.BUDGET - ELEMENTARY DIVISION  
Report dates 27\*P9 - thru - 27\*P9

| ACCOUNT                                     | DESCRIPTION | FY 2024<br>ACTUAL | FY 2025<br>ACTUAL | FY 2026<br>BUDGET | FY 27<br>BUDGET |
|---------------------------------------------|-------------|-------------------|-------------------|-------------------|-----------------|
| -2152 Speech Pathology and Audiology Servic |             | 1,237,616         | 1,264,963         | 1,416,521         | 1,445,614       |
| 12-2162-6311 Purchased Instructional Servic |             | 12,782            | 17,791            | 0                 | 0               |
| -2162 Occupational Therapy Services         |             | 12,782            | 17,791            | 0                 | 0               |
| 22-2182-6111 Certificated Regular Salaries  |             | 21,021            | 27,767            | 29,087            | 30,101          |
| 12-2182-6152 Instructional Aide Salaries    |             | 49,585            | 55,148            | 80,428            | 48,724          |
| 12-2182-6153 Classified Substitute Salaries |             | 2,620             | 89                | 0                 | 0               |
| 12-2182-6162 Classified Extra Pay           |             | 0                 | 123               | 0                 | 0               |
| 12-2182-6211 Teacher Retirement             |             | 2,998             | 0                 | 0                 | 0               |
| 22-2182-6211 Teacher Retirement             |             | 3,366             | 4,424             | 4,664             | 4,811           |
| 12-2182-6221 Non-Teacher Retirement         |             | 2,268             | 5,152             | 7,306             | 4,534           |
| 12-2182-6231 Social Security Retirement     |             | 3,077             | 3,319             | 4,859             | 3,001           |
| 12-2182-6232 Medicare                       |             | 719               | 776               | 1,136             | 702             |
| 22-2182-6232 Medicare                       |             | 298               | 399               | 414               | 428             |
| 12-2182-6241 Health Insurance               |             | 13,376            | 19,008            | 24,873            | 16,582          |
| 22-2182-6241 Health Insurance               |             | 2,112             | 2,710             | 2,945             | 2,945           |
| 12-2182-6242 District Health Savings Acct   |             | 0                 | 2,000             | 1,963             | 981             |
| 22-2182-6242 District Health Savings Acct   |             | 0                 | 350               | 349               | 349             |
| 12-2182-6243 Life Insurance                 |             | 53                | 67                | 102               | 62              |
| 22-2182-6243 Life Insurance                 |             | 26                | 33                | 37                | 38              |
| 12-2182-6244 Dental Insurance               |             | 664               | 854               | 1,118             | 745             |
| 22-2182-6244 Dental Insurance               |             | 95                | 122               | 132               | 132             |
| 12-2182-6245 Long Term Disability Ins       |             | 95                | 167               | 257               | 156             |
| 22-2182-6245 Long Term Disability Ins       |             | 53                | 83                | 93                | 96              |
| 12-2182-6311 Purchased Instructional Servic |             | 0                 | 0                 | 0                 | 0               |
| -2182 Visually Impaired Services            |             | 102,426           | 122,591           | 159,763           | 114,387         |
| 12-2191-6311 Purchased Instructional Servic |             | 0                 | 13,420            | 0                 | 0               |
| -2191 Other Student Support Services        |             | 0                 | 13,420            | 0                 | 0               |
| 12-2212-6121 Certificated Substitute Salari |             | 0                 | 179               | 0                 | 0               |
| 22-2212-6131 Certificated Supplemental Pay  |             | 6,634             | 1,568             | 400               | 0               |
| 12-2212-6162 Classified Extra Pay           |             | 8,061             | 0                 | 0                 | 0               |
| 12-2212-6211 Teacher Retirement             |             | 48                | 0                 | 0                 | 0               |



INDEPENDENCE SCHOOL DISTRICT  
7.BUDGET - ELEMENTARY DIVISION  
Report dates 27\*P9 - thru - 27\*P9

| ACCOUNT      | DESCRIPTION                           | FY 2024<br>ACTUAL | FY 2025<br>ACTUAL | FY 2026<br>BUDGET | FY 27<br>BUDGET |
|--------------|---------------------------------------|-------------------|-------------------|-------------------|-----------------|
| 22-2212-6211 | Teacher Retirement                    | 902               | 3                 | 0                 | 0               |
| 12-2212-6221 | Non-Teacher Retirement                | 625               | 13                | 0                 | 0               |
| 22-2212-6221 | Non-Teacher Retirement                | 12                | 126               | 0                 | 0               |
| 12-2212-6231 | Social Security Retirement            | 484               | 11                | 0                 | 0               |
| 22-2212-6231 | Social Security Retirement            | 27                | 94                | 0                 | 0               |
| 12-2212-6232 | Medicare                              | 115               | 3                 | 0                 | 0               |
| 22-2212-6232 | Medicare                              | 97                | 21                | 50                | 0               |
| ===== =      |                                       |                   |                   |                   |                 |
| -2212        | Instruction & Curriculum Development  | 17,005            | 2,018             | 450               | 0               |
| ----- -      |                                       |                   |                   |                   |                 |
| 22-2213-6111 | Certificated Regular Salaries         | 1,763,890         | 1,839,843         | 1,938,033         | 1,989,657       |
| 12-2213-6121 | Certificated Substitute Salari        | 0                 | 65                | 0                 | 0               |
| 22-2213-6121 | Certificated Substitute Salari        | 810               | 4,882             | 800               | 750             |
| 22-2213-6131 | Certificated Supplemental Pay         | 105,787           | 80,534            | 25,500            | 27,000          |
| 12-2213-6153 | Classified Substitute Salaries        | 165               | 89                | 0                 | 0               |
| 12-2213-6161 | Classified Part-Time Salaries         | 0                 | 10,280            | 23,100            | 23,100          |
| 12-2213-6162 | Classified Extra Pay                  | 712               | 3,373             | 650               | 1,425           |
| 12-2213-6211 | Teacher Retirement                    | 50                | 8                 | 0                 | 20              |
| 22-2213-6211 | Teacher Retirement                    | 290,576           | 301,963           | 317,914           | 321,828         |
| 12-2213-6221 | Non-Teacher Retirement                | 37                | 862               | 1,584             | 1,685           |
| 22-2213-6221 | Non-Teacher Retirement                | 19                | 97                | 0                 | 30              |
| 12-2213-6231 | Social Security Retirement            | 44                | 853               | 1,432             | 135             |
| 22-2213-6231 | Social Security Retirement            | 4,744             | 3,214             | 0                 | 3,722           |
| 12-2213-6232 | Medicare                              | 13                | 198               | 336               | 375             |
| 22-2213-6232 | Medicare                              | 25,991            | 26,869            | 28,235            | 27,969          |
| 22-2213-6241 | Health Insurance                      | 201,344           | 201,344           | 227,704           | 201,576         |
| 22-2213-6242 | District Health Savings Acct          | 12,000            | 12,000            | 3,977             | 11,929          |
| 22-2213-6243 | Life Insurance                        | 2,246             | 2,341             | 2,443             | 2,328           |
| 22-2213-6244 | Dental Insurance                      | 10,162            | 9,814             | 10,617            | 9,806           |
| 22-2213-6245 | Long Term Disability Ins              | 4,592             | 5,858             | 6,199             | 5,879           |
| 22-2213-6291 | Other Employer Benefits               | 10,112            | 11,798            | 11,798            | 11,798          |
| 12-2213-6312 | Instructional Program Improvem        | 177               | 0                 | 0                 | 0               |
| 12-2213-6319 | Other Professional Services           | 0                 | 0                 | 500               | 500             |
| 12-2213-6343 | Travel                                | 396               | 723               | 500               | 400             |
| 12-2213-6361 | Communication                         | 420               | 420               | 418               | 418             |
| 12-2213-6412 | Technology Supplies/Licenses          | 1,295             | 0                 | 0                 | 0               |
| 12-2213-6491 | Other Supplies and Materials          | 544               | 224               | 900               | 900             |
| ===== =      |                                       |                   |                   |                   |                 |
| -2213        | Instructional Staff Training Services | 2,436,126         | 2,517,652         | 2,602,640         | 2,643,230       |
| ----- -      |                                       |                   |                   |                   |                 |
| 22-2214-6121 | Certificated Substitute Salari        | 16,362            | 8,665             | 13,240            | 30,990          |



INDEPENDENCE SCHOOL DISTRICT  
7.BUDGET - ELEMENTARY DIVISION  
Report dates 27\*P9 - thru - 27\*P9

| ACCOUNT                                     | DESCRIPTION                    | FY 2024<br>ACTUAL | FY 2025<br>ACTUAL | FY 2026<br>BUDGET | FY 27<br>BUDGET |
|---------------------------------------------|--------------------------------|-------------------|-------------------|-------------------|-----------------|
| 22-2214-6131                                | Certificated Supplemental Pay  | 139,334           | 119,183           | 145,187           | 86,087          |
| 22-2214-6211                                | Teacher Retirement             | 20,751            | 17,924            | 21,026            | 13,026          |
| 22-2214-6221                                | Non-Teacher Retirement         | 590               | 690               | 1,208             | 614             |
| 22-2214-6231                                | Social Security Retirement     | 1,296             | 784               | 1,207             | 851             |
| 22-2214-6232                                | Medicare                       | 2,224             | 1,823             | 2,304             | 1,614           |
| 12-2214-6312                                | Instructional Program Improvem | 0                 | 6,000             | 0                 | 0               |
| 12-2214-6319                                | Other Professional Services    | 44,772            | 27,400            | 25,849            | 27,530          |
| 12-2214-6343                                | Travel                         | 20,917            | 14,525            | 14,519            | 11,824          |
| 12-2214-6363                                | Printing and Binding           | 0                 | 173               | 200               | 200             |
| 12-2214-6371                                | Dues and Memberships           | 0                 | 2,000             | 0                 | 2,000           |
| 12-2214-6411                                | General Supplies               | 16,197            | 6,173             | 68,807            | 32,465          |
| 12-2214-6412                                | Technology Supplies/Licenses   | 1,167             | 0                 | 0                 | 0               |
| 12-2214-6491                                | Other Supplies and Materials   | 13,120            | 5,650             | 5,073             | 6,537           |
| ===== =                                     |                                |                   |                   |                   |                 |
| -2214 State Professional Development        |                                | 276,730           | 210,990           | 298,620           | 213,738         |
| ----- -                                     |                                |                   |                   |                   |                 |
| 22-2219-6111                                | Certificated Regular Salaries  | 3,006             | 0                 | 0                 | 0               |
| 22-2219-6121                                | Certificated Substitute Salari | 11,502            | 8,019             | 0                 | 0               |
| 22-2219-6131                                | Certificated Supplemental Pay  | 69,672            | 29,256            | 34,500            | 0               |
| 22-2219-6211                                | Teacher Retirement             | 11,032            | 3,739             | 0                 | 0               |
| 22-2219-6221                                | Non-Teacher Retirement         | 548               | 534               | 0                 | 0               |
| 22-2219-6231                                | Social Security Retirement     | 663               | 693               | 0                 | 0               |
| 22-2219-6232                                | Medicare                       | 1,199             | 533               | 0                 | 0               |
| 12-2219-6312                                | Instructional Program Improvem | 9,028             | 0                 | 0                 | 0               |
| 12-2219-6319                                | Other Professional Services    | 19,983            | 24,043            | 12,000            | 12,000          |
| 12-2219-6343                                | Travel                         | 15,134            | 13,043            | 12,000            | 11,065          |
| 16-2219-6343                                | Travel                         | 32                | 0                 | 0                 | 0               |
| 12-2219-6371                                | Dues and Memberships           | 0                 | 0                 | 4,500             | 4,500           |
| 12-2219-6411                                | General Supplies               | 9,680             | 886               | 8,925             | 4,880           |
| 12-2219-6491                                | Other Supplies and Materials   | 0                 | 0                 | 0                 | 0               |
| ===== =                                     |                                |                   |                   |                   |                 |
| -2219 Other Improvement of Instruction Serv |                                | 151,479           | 80,746            | 71,925            | 32,445          |
| ----- -                                     |                                |                   |                   |                   |                 |
| 22-2222-6111                                | Certificated Regular Salaries  | 1,199,785         | 1,300,988         | 1,385,320         | 1,435,956       |
| 22-2222-6121                                | Certificated Substitute Salari | 21,743            | 24,127            | 0                 | 0               |
| 12-2222-6152                                | Instructional Aide Salaries    | 18,314            | 21,858            | 26,942            | 0               |
| 12-2222-6162                                | Classified Extra Pay           | 5                 | 75                | 0                 | 0               |
| 22-2222-6211                                | Teacher Retirement             | 196,793           | 211,654           | 223,834           | 229,904         |
| 12-2222-6221                                | Non-Teacher Retirement         | 1,857             | 1,963             | 2,442             | 0               |
| 22-2222-6221                                | Non-Teacher Retirement         | 741               | 671               | 0                 | 0               |
| 12-2222-6231                                | Social Security Retirement     | 1,056             | 1,299             | 1,578             | 0               |



INDEPENDENCE SCHOOL DISTRICT  
7.BUDGET - ELEMENTARY DIVISION  
Report dates 27\*P9 - thru - 27\*P9

| ACCOUNT      | DESCRIPTION                     | FY 2024<br>ACTUAL | FY 2025<br>ACTUAL | FY 2026<br>BUDGET | FY 27<br>BUDGET |
|--------------|---------------------------------|-------------------|-------------------|-------------------|-----------------|
| 22-2222-6231 | Social Security Retirement      | 1,382             | 1,474             | 0                 | 0               |
| 12-2222-6232 | Medicare                        | 246               | 302               | 370               | 0               |
| 22-2222-6232 | Medicare                        | 17,105            | 18,510            | 19,398            | 20,001          |
| 12-2222-6241 | Health Insurance                | 8,448             | 6,336             | 8,290             | 0               |
| 22-2222-6241 | Health Insurance                | 150,656           | 152,064           | 151,183           | 142,783         |
| 22-2222-6242 | District Health Savings Acct    | 10,000            | 11,000            | 10,934            | 9,940           |
| 12-2222-6243 | Life Insurance                  | 32                | 26                | 34                | 0               |
| 22-2222-6243 | Life Insurance                  | 1,528             | 1,675             | 1,754             | 1,731           |
| 12-2222-6244 | Dental Insurance                | 380               | 284               | 372               | 0               |
| 22-2222-6244 | Dental Insurance                | 7,156             | 7,220             | 7,164             | 6,786           |
| 12-2222-6245 | Long Term Disability Ins        | 58                | 62                | 86                | 0               |
| 22-2222-6245 | Long Term Disability Ins        | 3,121             | 4,193             | 4,433             | 4,374           |
| 12-2222-6291 | Other Employer Benefits         | 58                | 58                | 35                | 0               |
| 12-2222-6319 | Other Professional Services     | 2,000             | 0                 | 0                 | 0               |
| 12-2222-6337 | Technology Repairs & Maintenanc | 35,950            | 0                 | 0                 | 0               |
| 12-2222-6363 | Printing and Binding            | 78                | 0                 | 150               | 100             |
| 12-2222-6411 | General Supplies                | 17,399            | 4,795             | 3,975             | 3,875           |
| 16-2222-6411 | General Supplies                | 62,728            | 51,010            | 0                 | 0               |
| 12-2222-6412 | Technology Supplies/Licenses    | 605               | 684               | 950               | 450             |
| 16-2222-6412 | Technology Supplies/Licenses    | 278               | 0                 | 0                 | 0               |
| 12-2222-6441 | Library Books                   | 60,657            | 51,819            | 48,834            | 49,284          |
| 16-2222-6441 | Library Books                   | 0                 | 0                 | 0                 | 0               |
| 12-2222-6451 | Library Resource Materials      | 0                 | 0                 | 0                 | 0               |
| 42-2222-6541 | Regular Equipment               | 8,242             | 0                 | 0                 | 0               |
| ===== =      |                                 | ===== =           | ===== =           | ===== =           | ===== =         |
| -2222        | School Library Services         | 1,828,401         | 1,874,147         | 1,898,078         | 1,905,184       |
| ----- -      |                                 | ----- -           | ----- -           | ----- -           | ----- -         |
| 22-2411-6112 | Certificated Administrator Sal  | 2,498,909         | 2,545,101         | 2,573,407         | 2,576,070       |
| 22-2411-6131 | Certificated Supplemental Pay   | 0                 | 1,443             | 0                 | 0               |
| 22-2411-6141 | Certificated Leave Payouts      | 15,125            | 4,600             | 6,186             | 6,186           |
| 12-2411-6151 | Classified Regular Salaries     | 951,916           | 1,000,343         | 1,043,012         | 1,065,514       |
| 12-2411-6153 | Classified Substitute Salaries  | 599               | 0                 | 0                 | 0               |
| 12-2411-6162 | Classified Extra Pay            | 38,495            | 45,388            | 30,642            | 42,670          |
| 12-2411-6171 | Classified Leave Payouts        | 0                 | 688               | 2,368             | 2,368           |
| 22-2411-6211 | Teacher Retirement              | 389,796           | 394,354           | 395,394           | 399,360         |
| 12-2411-6221 | Non-Teacher Retirement          | 84,723            | 87,382            | 91,258            | 90,013          |
| 22-2411-6221 | Non-Teacher Retirement          | 0                 | 57                | 0                 | 0               |
| 12-2411-6231 | Social Security Retirement      | 58,905            | 62,412            | 64,922            | 66,519          |
| 22-2411-6231 | Social Security Retirement      | 0                 | 926               | 2,573             | 0               |
| 12-2411-6232 | Medicare                        | 13,779            | 14,600            | 23,399            | 21,274          |
| 22-2411-6232 | Medicare                        | 34,557            | 35,176            | 35,502            | 35,777          |
| 12-2411-6241 | Health Insurance                | 237,600           | 218,177           | 238,689           | 197,987         |



INDEPENDENCE SCHOOL DISTRICT  
7.BUDGET - ELEMENTARY DIVISION  
Report dates 27\*P9 - thru - 27\*P9

| ACCOUNT      | DESCRIPTION                      | FY 2024<br>ACTUAL | FY 2025<br>ACTUAL | FY 2026<br>BUDGET | FY 27<br>BUDGET |
|--------------|----------------------------------|-------------------|-------------------|-------------------|-----------------|
| 22-2411-6241 | Health Insurance                 | 185,152           | 183,040           | 185,519           | 189,689         |
| 12-2411-6242 | District Health Savings Acct     | 15,000            | 14,000            | 12,669            | 11,730          |
| 22-2411-6242 | District Health Savings Acct     | 14,000            | 16,000            | 14,159            | 10,741          |
| 12-2411-6243 | Life Insurance                   | 1,167             | 1,234             | 1,306             | 1,317           |
| 22-2411-6243 | Life Insurance                   | 3,267             | 3,235             | 3,201             | 3,257           |
| 12-2411-6244 | Dental Insurance                 | 11,605            | 11,673            | 12,212            | 12,232          |
| 22-2411-6244 | Dental Insurance                 | 9,464             | 9,307             | 9,453             | 10,196          |
| 12-2411-6245 | Long Term Disability Ins         | 2,147             | 3,004             | 3,283             | 3,306           |
| 22-2411-6245 | Long Term Disability Ins         | 6,697             | 8,032             | 8,101             | 8,243           |
| 12-2411-6291 | Other Employer Benefits          | 1,973             | 2,086             | 2,375             | 2,375           |
| 22-2411-6291 | Other Employer Benefits          | 9,000             | 9,000             | 9,000             | 8,550           |
| 12-2411-6319 | Other Professional Services      | 1,453             | 300               | 1,500             | 1,700           |
| 16-2411-6319 | Other Professional Services      | 0                 | 500               | 0                 | 0               |
| 12-2411-6332 | Repairs and Maintenance          | 1,571             | 1,231             | 900               | 900             |
| 16-2411-6332 | Repairs and Maintenance          | 360               | 390               | 0                 | 0               |
| 16-2411-6333 | Rentals-Land and Buildings       | 0                 | 1,626             | 0                 | 0               |
| 12-2411-6337 | Technology Repairs & Maintenan   | 234               | 0                 | 0                 | 0               |
| 12-2411-6343 | Travel                           | 0                 | 567               | 0                 | 0               |
| 12-2411-6361 | Communication                    | 13,718            | 12,123            | 11,814            | 9,624           |
| 12-2411-6363 | Printing and Binding             | 6,525             | 6,370             | 5,280             | 5,675           |
| 12-2411-6371 | Dues and Memberships             | 2,467             | 3,218             | 3,289             | 2,989           |
| 12-2411-6398 | Other Expenses                   | 0                 | 4,000             | 0                 | 0               |
| 16-2411-6398 | Other Expenses                   | 0                 | 560               | 0                 | 0               |
| 12-2411-6411 | General Supplies                 | 102,615           | 70,611            | 49,359            | 42,927          |
| 16-2411-6411 | General Supplies                 | 11,076            | 18,392            | 0                 | 0               |
| 12-2411-6412 | Technology Supplies/Licenses     | 11,833            | 16,281            | 9,350             | 10,923          |
| 12-2411-6491 | Other Supplies and Materials     | 75,205            | 69,925            | 66,886            | 64,752          |
| 16-2411-6491 | Other Supplies and Materials     | 2,471             | 3,907             | 0                 | 0               |
| 42-2411-6541 | Regular Equipment                | 1,055             | 0                 | 0                 | 0               |
| ===== =      |                                  | ===== =           | ===== =           | ===== =           | ===== =         |
| -2411        | Office of the Principal Services | 4,814,459         | 4,881,259         | 4,917,008         | 4,904,864       |
| ----- -      |                                  | ----- -           | ----- -           | ----- -           | ----- -         |
| 12-2529-6398 | Other Expenses                   | 0                 | 0                 | 0                 | 0               |
| ===== =      |                                  | ===== =           | ===== =           | ===== =           | ===== =         |
| -2529        | Other Fiscal Services            | 0                 | 0                 | 0                 | 0               |
| ----- -      |                                  | ----- -           | ----- -           | ----- -           | ----- -         |
| 12-2542-6151 | Classified Regular Salaries      | 2,564,596         | 2,576,480         | 2,931,690         | 2,914,564       |
| 12-2542-6161 | Classified Part-Time Salaries    | 0                 | 0                 | 0                 | 101,659         |
| 12-2542-6162 | Classified Extra Pay             | 115,722           | 87,519            | 0                 | 0               |
| 12-2542-6171 | Classified Leave Payouts         | 22,701            | 1,705             | 0                 | 0               |
| 12-2542-6221 | Non-Teacher Retirement           | 214,517           | 211,594           | 228,847           | 233,785         |



INDEPENDENCE SCHOOL DISTRICT  
7.BUDGET - ELEMENTARY DIVISION  
Report dates 27\*P9 - thru - 27\*P9

| ACCOUNT      | DESCRIPTION                         | FY 2024<br>ACTUAL | FY 2025<br>ACTUAL | FY 2026<br>BUDGET | FY 27<br>BUDGET |
|--------------|-------------------------------------|-------------------|-------------------|-------------------|-----------------|
| 12-2542-6231 | Social Security Retirement          | 161,204           | 158,116           | 174,263           | 178,291         |
| 12-2542-6232 | Medicare                            | 37,704            | 36,978            | 40,754            | 41,696          |
| 12-2542-6241 | Health Insurance                    | 473,761           | 452,185           | 481,536           | 489,984         |
| 12-2542-6242 | District Health Savings Acct        | 31,000            | 28,336            | 26,000            | 29,000          |
| 12-2542-6243 | Life Insurance                      | 3,197             | 3,212             | 3,610             | 3,694           |
| 12-2542-6244 | Dental Insurance                    | 22,922            | 22,030            | 24,679            | 24,299          |
| 12-2542-6245 | Long Term Disability Ins            | 5,913             | 7,756             | 9,083             | 9,307           |
| 12-2542-6319 | Other Professional Services         | 12,996            | 504,051           | 350,000           | 0               |
| 12-2542-6332 | Repairs and Maintenance             | 674,022           | 954,539           | 0                 | 0               |
| 16-2542-6332 | Repairs and Maintenance             | 43                | 0                 | 0                 | 0               |
| 12-2542-6333 | Rentals-Land and Buildings          | 0                 | 42,836            | 0                 | 0               |
| 12-2542-6334 | Rentals-Equipment                   | 0                 | 0                 | 0                 | 0               |
| 12-2542-6335 | Water and Sewer                     | 158,016           | 158,458           | 0                 | 0               |
| 12-2542-6336 | Trash Removal                       | 90,387            | 107,356           | 0                 | 0               |
| 12-2542-6361 | Communication                       | 263               | 0                 | 420               | 0               |
| 12-2542-6362 | Advertising                         | 106               | 0                 | 0                 | 0               |
| 12-2542-6411 | General Supplies                    | 220,835           | 1,054,191         | 0                 | 0               |
| 16-2542-6411 | General Supplies                    | 0                 | 4,070             | 0                 | 0               |
| 12-2542-6412 | Technology Supplies/Licenses        | 0                 | 8,328             | 0                 | 0               |
| 12-2542-6481 | Electric                            | 1,316,317         | 1,540,429         | 0                 | 0               |
| 12-2542-6482 | Natural Gas                         | 265,423           | 264,940           | 0                 | 0               |
| 42-2542-6521 | Buildings                           | 4,031,386         | 2,688,016         | 0                 | 0               |
| 42-2542-6531 | Site Improvements                   | 0                 | 213,178           | 0                 | 0               |
| 42-2542-6541 | Regular Equipment                   | 120,177           | 74,893            | 0                 | 0               |
| 42-2542-6543 | Technology Hardware                 | 0                 | 0                 | 0                 | 0               |
|              |                                     | =====             | =====             | =====             | =====           |
| -2542        | Care & Upkeep of Buildings Services | 10,543,208        | 11,201,196        | 4,270,882         | 4,026,279       |
|              |                                     | -----             | -----             | -----             | -----           |
| 12-2543-6319 | Other Professional Services         | 0                 | 13,900            | 0                 | 0               |
| 12-2543-6332 | Repairs and Maintenance             | 40,026            | 103,805           | 0                 | 0               |
| 12-2543-6336 | Trash Removal                       | 0                 | 64                | 0                 | 0               |
| 12-2543-6411 | General Supplies                    | 6,296             | 9,309             | 0                 | 0               |
| 42-2543-6521 | Buildings                           | 10,450            | 0                 | 0                 | 0               |
| 42-2543-6531 | Site Improvements                   | 17,669            | 374,983           | 0                 | 0               |
| 46-2543-6531 | Site Improvements                   | 12,969            | 0                 | 0                 | 0               |
| 42-2543-6541 | Regular Equipment                   | 1,370             | 0                 | 0                 | 0               |
|              |                                     | =====             | =====             | =====             | =====           |
| -2543        | Care & Upkeep of Grounds Services   | 88,780            | 502,061           | 0                 | 0               |
|              |                                     | -----             | -----             | -----             | -----           |
| 12-2545-6332 | Repairs and Maintenance             | 0                 | 0                 | 0                 | 0               |
|              |                                     | =====             | =====             | =====             | =====           |



INDEPENDENCE SCHOOL DISTRICT  
7.BUDGET - ELEMENTARY DIVISION  
Report dates 27\*P9 - thru - 27\*P9

| ACCOUNT                                     | DESCRIPTION | FY 2024<br>ACTUAL | FY 2025<br>ACTUAL | FY 2026<br>BUDGET | FY 27<br>BUDGET |
|---------------------------------------------|-------------|-------------------|-------------------|-------------------|-----------------|
| -2545 Vehicle Servicing and Maintenance Ser |             | 0                 | 0                 | 0                 | 0               |
| -----                                       |             |                   |                   |                   |                 |
| 12-2546-6161 Classified Part-Time Salaries  |             | 33,963            | 27,087            | 31,265            | 33,689          |
| 12-2546-6162 Classified Extra Pay           |             | 1,286             | 833               | 235               | 883             |
| 12-2546-6211 Teacher Retirement             |             | 151               | 0                 | 0                 | 0               |
| 12-2546-6221 Non-Teacher Retirement         |             | 1,029             | 997               | 1,112             | 1,144           |
| 12-2546-6231 Social Security Retirement     |             | 2,118             | 1,720             | 1,952             | 2,145           |
| 12-2546-6232 Medicare                       |             | 508               | 402               | 455               | 499             |
| 12-2546-6241 Health Insurance               |             | 916               | 916               | 916               | 916             |
| 12-2546-6242 District Health Savings Acct   |             | 108               | 108               | 108               | 108             |
| 12-2546-6243 Life Insurance                 |             | 5                 | 5                 | 5                 | 5               |
| 12-2546-6244 Dental Insurance               |             | 41                | 41                | 41                | 41              |
| 12-2546-6245 Long Term Disability Ins       |             | 8                 | 12                | 12                | 12              |
| =====                                       |             | =====             | =====             | =====             | =====           |
| -2546 Security Services                     |             | 40,133            | 32,121            | 36,101            | 39,442          |
| -----                                       |             |                   |                   |                   |                 |
| 12-2552-6349 Other Transportation Services  |             | 31,322            | 48,023            | 42,157            | 24,540          |
| 16-2552-6349 Other Transportation Services  |             | 17,613            | 19,300            | 0                 | 0               |
| =====                                       |             | =====             | =====             | =====             | =====           |
| -2552 District Operated Nondisabled Student |             | 48,935            | 67,323            | 42,157            | 24,540          |
| -----                                       |             |                   |                   |                   |                 |
| 12-2558-6349 Other Transportation Services  |             | 333               | 1,051             | 500               | 0               |
| =====                                       |             | =====             | =====             | =====             | =====           |
| -2558 Non-allowable Transportation Expenses |             | 333               | 1,051             | 500               | 0               |
| -----                                       |             |                   |                   |                   |                 |
| 15-2562-6151 Classified Regular Salaries    |             | 530,577           | 516,328           | 571,647           | 694,963         |
| 15-2562-6161 Classified Part-Time Salaries  |             | 720,140           | 819,049           | 1,020,150         | 943,202         |
| 15-2562-6162 Classified Extra Pay           |             | 21,688            | 33,419            | 0                 | 0               |
| 15-2562-6171 Classified Leave Payouts       |             | 5,925             | 0                 | 0                 | 0               |
| 15-2562-6221 Non-Teacher Retirement         |             | 107,192           | 111,408           | 128,514           | 129,626         |
| 15-2562-6231 Social Security Retirement     |             | 77,151            | 82,773            | 96,542            | 99,799          |
| 15-2562-6232 Medicare                       |             | 18,038            | 19,363            | 22,579            | 23,342          |
| 15-2562-6241 Health Insurance               |             | 340,187           | 331,667           | 346,368           | 321,024         |
| 15-2562-6242 District Health Savings Acct   |             | 18,000            | 18,000            | 16,000            | 18,000          |
| 15-2562-6243 Life Insurance                 |             | 1,408             | 1,570             | 1,759             | 1,674           |
| 15-2562-6244 Dental Insurance               |             | 18,676            | 19,344            | 20,120            | 18,221          |
| 15-2562-6245 Long Term Disability Ins       |             | 2,570             | 3,840             | 4,406             | 4,186           |
| 15-2562-6291 Other Employer Benefits        |             | 0                 | 0                 | 0                 | 0               |
| 15-2562-6319 Other Professional Services    |             | 5                 | 8,100             | 0                 | 0               |



INDEPENDENCE SCHOOL DISTRICT  
7.BUDGET - ELEMENTARY DIVISION  
Report dates 27\*P9 - thru - 27\*P9

| ACCOUNT      | DESCRIPTION                           | FY 2024<br>ACTUAL | FY 2025<br>ACTUAL | FY 2026<br>BUDGET | FY 27<br>BUDGET |
|--------------|---------------------------------------|-------------------|-------------------|-------------------|-----------------|
| 15-2562-6332 | Repairs and Maintenance               | 71,395            | 109,155           | 0                 | 0               |
| 15-2562-6411 | General Supplies                      | 143,024           | 176,433           | 0                 | 0               |
| 15-2562-6471 | Food Supplies (NS ONLY)               | 2,251,394         | 3,018,218         | 0                 | 0               |
| 15-2562-6491 | Other Supplies and Materials          | 165               | 60                | 0                 | 0               |
| 15-2562-6541 | Regular Equipment                     | 0                 | 0                 | 0                 | 0               |
| 45-2562-6541 | Regular Equipment                     | 95,424            | 57,033            | 145,325           | 0               |
| ===== =      |                                       | ===== =           | ===== =           | ===== =           | ===== =         |
| -2562        | Food Preparation & Dispensing Service | 4,422,959         | 5,325,760         | 2,373,410         | 2,254,037       |
| ----- -      |                                       | ----- -           | ----- -           | ----- -           | ----- -         |
| 15-2569-6161 | Classified Part-Time Salaries         | 28,128            | 21,669            | 0                 | 0               |
| 15-2569-6162 | Classified Extra Pay                  | 92,154            | 37,125            | 0                 | 0               |
| 15-2569-6221 | Non-Teacher Retirement                | 8,641             | 4,756             | 0                 | 0               |
| 15-2569-6231 | Social Security Retirement            | 7,044             | 3,587             | 0                 | 0               |
| 15-2569-6232 | Medicare                              | 1,648             | 841               | 0                 | 0               |
| 15-2569-6241 | Health Insurance                      | 0                 | 0                 | 0                 | 0               |
| 15-2569-6243 | Life Insurance                        | 0                 | 0                 | 0                 | 0               |
| 15-2569-6244 | Dental Insurance                      | 0                 | 0                 | 0                 | 0               |
| 15-2569-6245 | Long Term Disability Ins              | 0                 | 0                 | 0                 | 0               |
| 15-2569-6411 | General Supplies                      | 7,729             | 6,533             | 0                 | 0               |
| 15-2569-6471 | Food Supplies (NS ONLY)               | 101,305           | 123,960           | 0                 | 0               |
| ===== =      |                                       | ===== =           | ===== =           | ===== =           | ===== =         |
| -2569        | Other Nutrition Services              | 246,649           | 198,471           | 0                 | 0               |
| ----- -      |                                       | ----- -           | ----- -           | ----- -           | ----- -         |
| 12-2644-6343 | Travel                                | 0                 | 713               | 0                 | 0               |
| ===== =      |                                       | ===== =           | ===== =           | ===== =           | ===== =         |
| -2644        | Professional Development Non-Instruct | 0                 | 713               | 0                 | 0               |
| ----- -      |                                       | ----- -           | ----- -           | ----- -           | ----- -         |
| 12-3512-6153 | Classified Substitute Salaries        | 0                 | 5,594             | 2,000             | 1,000           |
| 12-3512-6161 | Classified Part-Time Salaries         | 14,802            | 24,398            | 44,412            | 80,113          |
| 12-3512-6162 | Classified Extra Pay                  | 403               | 0                 | 1,000             | 1,000           |
| 12-3512-6221 | Non-Teacher Retirement                | 1,664             | 2,331             | 4,662             | 7,968           |
| 12-3512-6231 | Social Security Retirement            | 938               | 1,456             | 2,207             | 4,966           |
| 12-3512-6232 | Medicare                              | 220               | 341               | 516               | 1,161           |
| 12-3512-6241 | Health Insurance                      | 8,804             | 9,410             | 22,528            | 34,496          |
| 12-3512-6242 | District Health Savings Acct          | 1,535             | 1,754             | 1,000             | 2,000           |
| 12-3512-6243 | Life Insurance                        | 23                | 26                | 51                | 75              |
| 12-3512-6244 | Dental Insurance                      | 491               | 534               | 1,012             | 1,549           |
| 12-3512-6245 | Long Term Disability Ins              | 48                | 65                | 128               | 192             |
| 12-3512-6319 | Other Professional Services           | 132               | 192               | 600               | 400             |
| 12-3512-6411 | General Supplies                      | 56,098            | 5,265             | 1,800             | 1,500           |



INDEPENDENCE SCHOOL DISTRICT  
7.BUDGET - ELEMENTARY DIVISION  
Report dates 27\*P9 - thru - 27\*P9

| ACCOUNT      | DESCRIPTION                    | FY 2024<br>ACTUAL | FY 2025<br>ACTUAL | FY 2026<br>BUDGET | FY 27<br>BUDGET |
|--------------|--------------------------------|-------------------|-------------------|-------------------|-----------------|
| 12-3512-6412 | Technology Supplies/Licenses   | 2,245             | 38                | 500               | 600             |
| 12-3512-6441 | Library Books                  | 1,508             | 0                 | 0                 | 0               |
| 12-3512-6491 | Other Supplies and Materials   | 133               | 168               | 500               | 200             |
| 42-3512-6541 | Regular Equipment              | 2,029             | 0                 | 0                 | 0               |
| =====        |                                | =====             | =====             | =====             | =====           |
| -3512        | Early Childhood Instruction    | 91,073            | 51,572            | 82,916            | 137,220         |
| -----        |                                | -----             | -----             | -----             | -----           |
| 22-3812-6111 | Certificated Regular Salaries  | 538,550           | 812,900           | 815,000           | 875,000         |
| 22-3812-6131 | Certificated Supplemental Pay  | 0                 | 0                 | 0                 | 0               |
| 12-3812-6151 | Classified Regular Salaries    | 263,127           | 322,295           | 501,835           | 484,900         |
| 12-3812-6153 | Classified Substitute Salaries | 0                 | 6,527             | 0                 | 0               |
| 12-3812-6161 | Classified Part-Time Salaries  | 195,993           | 291,577           | 576,445           | 496,309         |
| 12-3812-6162 | Classified Extra Pay           | 74,149            | 10,619            | 22,904            | 7,000           |
| 12-3812-6171 | Classified Leave Payouts       | 0                 | 0                 | 0                 | 0               |
| 12-3812-6211 | Teacher Retirement             | 842               | 568               | 0                 | 0               |
| 22-3812-6211 | Teacher Retirement             | 78,145            | 117,450           | 125,000           | 130,000         |
| 12-3812-6221 | Non-Teacher Retirement         | 39,267            | 51,555            | 97,947            | 83,354          |
| 22-3812-6221 | Non-Teacher Retirement         | 0                 | 309               | 0                 | 0               |
| 12-3812-6231 | Social Security Retirement     | 32,599            | 38,399            | 65,817            | 59,543          |
| 22-3812-6231 | Social Security Retirement     | 0                 | 372               | 0                 | 0               |
| 12-3812-6232 | Medicare                       | 7,694             | 9,032             | 15,391            | 13,928          |
| 22-3812-6232 | Medicare                       | 7,808             | 11,818            | 12,500            | 13,000          |
| 12-3812-6241 | Health Insurance               | 119,645           | 142,816           | 326,656           | 227,493         |
| 12-3812-6242 | District Health Savings Acct   | 11,130            | 11,639            | 9,000             | 11,000          |
| 12-3812-6243 | Life Insurance                 | 608               | 858               | 1,568             | 1,161           |
| 12-3812-6244 | Dental Insurance               | 8,118             | 11,141            | 22,868            | 16,162          |
| 12-3812-6245 | Long Term Disability Ins       | 1,140             | 2,096             | 4,058             | 2,940           |
| 12-3812-6291 | Other Employer Benefits        | 670               | 1,260             | 0                 | 0               |
| 12-3812-6319 | Other Professional Services    | 3,729             | 1,940             | 7,700             | 7,700           |
| 12-3812-6332 | Repairs and Maintenance        | 0                 | 1,038             | 0                 | 0               |
| 12-3812-6343 | Travel                         | 13                | 0                 | 0                 | 0               |
| 12-3812-6363 | Printing and Binding           | 95                | 4                 | 0                 | 0               |
| 12-3812-6391 | Other Purchased Services       | 0                 | 0                 | 0                 | 0               |
| 12-3812-6411 | General Supplies               | 17,155            | 19,407            | 27,108            | 26,400          |
| 12-3812-6412 | Technology Supplies/Licenses   | 0                 | 503               | 6,420             | 6,000           |
| 12-3812-6491 | Other Supplies and Materials   | 1,514             | 580               | 2,900             | 3,100           |
| =====        |                                | =====             | =====             | =====             | =====           |
| -3812        | Afterschool Programs           | 1,401,991         | 1,866,703         | 2,641,117         | 2,464,990       |
| -----        |                                | -----             | -----             | -----             | -----           |
| 16-3911-6333 | Rentals-Land and Buildings     | 0                 | 445               | 0                 | 0               |
| 16-3911-6398 | Other Expenses                 | 0                 | 2,936             | 0                 | 0               |



INDEPENDENCE SCHOOL DISTRICT  
7.BUDGET - ELEMENTARY DIVISION  
Report dates 27\*P9 - thru - 27\*P9

| ACCOUNT      | DESCRIPTION                           | FY 2024<br>ACTUAL | FY 2025<br>ACTUAL | FY 2026<br>BUDGET | FY 27<br>BUDGET |
|--------------|---------------------------------------|-------------------|-------------------|-------------------|-----------------|
| 12-3911-6411 | General Supplies                      | 422               | 162               | 0                 | 0               |
| 16-3911-6411 | General Supplies                      | 1,858             | 1,938             | 0                 | 0               |
| 12-3911-6491 | Other Supplies and Materials          | 0                 | 357               | 0                 | 0               |
| 16-3911-6491 | Other Supplies and Materials          | 2,353             | 1,232             | 0                 | 0               |
| =====        |                                       | =                 | =                 | =                 | =               |
| -3911        | Other Community Services              | 4,633             | 7,070             | 0                 | 0               |
| -----        |                                       | -                 | -                 | -                 | -               |
| 12-3912-6162 | Classified Extra Pay                  | 638               | 252               | 250               | 0               |
| 12-3912-6211 | Teacher Retirement                    | 94                | 40                | 41                | 0               |
| 12-3912-6221 | Non-Teacher Retirement                | 5                 | 0                 | 0                 | 0               |
| 12-3912-6231 | Social Security Retirement            | 3                 | 0                 | 0                 | 0               |
| 12-3912-6232 | Medicare                              | 9                 | 4                 | 5                 | 0               |
| 12-3912-6319 | Other Professional Services           | 1,925             | 0                 | 0                 | 0               |
| 12-3912-6363 | Printing and Binding                  | 422               | 103               | 200               | 100             |
| 12-3912-6411 | General Supplies                      | 50,412            | 26,440            | 21,346            | 17,068          |
| 12-3912-6412 | Technology Supplies/Licenses          | 1,282             | 55,376            | 0                 | 0               |
| 12-3912-6491 | Other Supplies and Materials          | 29,639            | 19,732            | 17,848            | 14,473          |
| =====        |                                       | =                 | =                 | =                 | =               |
| -3912        | Parental Involvement                  | 84,429            | 101,947           | 39,690            | 31,641          |
| -----        |                                       | -                 | -                 | -                 | -               |
| 41-4051-6521 | Buildings                             | 0                 | 0                 | 0                 | 0               |
| 41-4051-6541 | Regular Equipment                     | 0                 | 0                 | 0                 | 0               |
| 41-4051-6543 | Technology Hardware                   | 0                 | 0                 | 0                 | 0               |
| =====        |                                       | =                 | =                 | =                 | =               |
| -4051        | Building Acquisition Construction & I | 0                 | 0                 | 0                 | 0               |
| -----        |                                       | -                 | -                 | -                 | -               |
| 42-4091-6521 | Buildings                             | 1,079,740         | 0                 | 0                 | 0               |
| 42-4091-6531 | Site Improvements                     | 362,441           | 0                 | 0                 | 0               |
| 47-4091-6531 | Site Improvements                     | 74,261            | 0                 | 0                 | 0               |
| =====        |                                       | =                 | =                 | =                 | =               |
| -4091        | Other Facilities Acquisition & Constr | 1,516,442         | 0                 | 0                 | 0               |
| -----        |                                       | -                 | -                 | -                 | -               |
| =====        |                                       | =                 | =                 | =                 | =               |
| GRAND TOTAL  |                                       | 71,255,706        | 73,043,325        | 69,028,098        | 67,507,944      |
| =====        |                                       | =                 | =                 | =                 | =               |



INDEPENDENCE SCHOOL DISTRICT  
8.BUDGET - MIDDLE SCHOOL DIVISION  
Report dates 27\*P9 - thru - 27\*P9

| ACCOUNT      | DESCRIPTION                    | FY 2024<br>ACTUAL | FY 2025<br>ACTUAL | FY 2026<br>BUDGET | FY 2027<br>BUDGET |
|--------------|--------------------------------|-------------------|-------------------|-------------------|-------------------|
| 22-1131-6111 | Certificated Regular Salaries  | 9,572,699         | 10,436,694        | 11,160,100        | 10,912,411        |
| 22-1131-6121 | Certificated Substitute Salari | 270,668           | 277,509           | 399,518           | 55,000            |
| 22-1131-6131 | Certificated Supplemental Pay  | 1,219             | 1,084             | 5,150             | 0                 |
| 22-1131-6141 | Certificated Leave Payouts     | 8,363             | 4,100             | 10,526            | 1,000             |
| 12-1131-6152 | Instructional Aide Salaries    | 30,728            | 30,539            | 47,650            | 47,524            |
| 12-1131-6153 | Classified Substitute Salaries | 0                 | 1,730             | 1,628             | 1,628             |
| 12-1131-6162 | Classified Extra Pay           | 1,163             | 2,261             | 1,850             | 2,025             |
| 22-1131-6211 | Teacher Retirement             | 1,538,660         | 1,673,395         | 1,765,000         | 1,637,971         |
| 12-1131-6221 | Non-Teacher Retirement         | 2,120             | 2,127             | 3,871             | 3,863             |
| 22-1131-6221 | Non-Teacher Retirement         | 32,479            | 22,575            | 43,997            | 36,678            |
| 12-1131-6231 | Social Security Retirement     | 1,916             | 2,062             | 3,112             | 2,952             |
| 22-1131-6231 | Social Security Retirement     | 32,482            | 32,635            | 41,113            | 40,375            |
| 12-1131-6232 | Medicare                       | 449               | 482               | 693               | 691               |
| 22-1131-6232 | Medicare                       | 135,803           | 148,460           | 163,057           | 155,071           |
| 12-1131-6241 | Health Insurance               | 0                 | 0                 | 8,399             | 8,399             |
| 22-1131-6241 | Health Insurance               | 1,330,729         | 1,372,686         | 1,463,994         | 1,116,455         |
| 22-1131-6242 | District Health Savings Acct   | 88,410            | 90,410            | 87,899            | 66,890            |
| 12-1131-6243 | Life Insurance                 | 0                 | 0                 | 37                | 37                |
| 22-1131-6243 | Life Insurance                 | 12,282            | 13,442            | 14,564            | 11,821            |
| 12-1131-6244 | Dental Insurance               | 0                 | 0                 | 377               | 377               |
| 22-1131-6244 | Dental Insurance               | 64,996            | 65,805            | 70,714            | 53,064            |
| 12-1131-6245 | Long Term Disability Ins       | 0                 | 0                 | 93                | 93                |
| 22-1131-6245 | Long Term Disability Ins       | 25,078            | 33,557            | 36,805            | 29,882            |
| 12-1131-6261 | Workers' Compensation          | 6,102             | 3,884             | 14,260            | 14,688            |
| 22-1131-6261 | Workers' Compensation          | 54,104            | 33,178            | 87,623            | 90,251            |
| 22-1131-6291 | Other Employer Benefits        | 2,759             | 2,888             | 2,700             | 2,700             |
| 12-1131-6311 | Purchased Instructional Servic | 750               | 0                 | 5,750             | 6,000             |
| 22-1131-6311 | Purchased Instructional Servic | 0                 | 0                 | 0                 | 282,855           |
| 12-1131-6316 | Data Processing/Technology Ser | 5,971             | 5,450             | 0                 | 0                 |
| 12-1131-6319 | Other Professional Services    | 2,173             | 1,534             | 132,500           | 2,500             |
| 12-1131-6332 | Repairs and Maintenance        | 7,192             | 4,442             | 7,500             | 7,300             |
| 12-1131-6334 | Rentals-Equipment              | 22,368            | 27,711            | 24,500            | 28,800            |
| 12-1131-6343 | Travel                         | 0                 | 0                 | 500               | 500               |
| 12-1131-6361 | Communication                  | 170               | 303               | 0                 | 0                 |
| 12-1131-6363 | Printing and Binding           | 40,306            | 36,221            | 59,509            | 63,534            |
| 12-1131-6371 | Dues and Memberships           | 385               | 0                 | 400               | 400               |
| 12-1131-6398 | Other Expenses                 | 5,092             | 2,011             | 2,705             | 2,555             |
| 12-1131-6411 | General Supplies               | 175,511           | 214,865           | 284,142           | 177,010           |
| 16-1131-6411 | General Supplies               | 100               | 0                 | 0                 | 0                 |
| 12-1131-6412 | Technology Supplies/Licenses   | 133,197           | 176,524           | 147,722           | 65,955            |
| 12-1131-6431 | Textbooks                      | 27,161            | 12,222            | 12,660            | 9,930             |
| 12-1131-6441 | Library Books                  | 16                | 0                 | 0                 | 0                 |
| 12-1131-6491 | Other Supplies and Materials   | 16,239            | 13,749            | 14,950            | 17,625            |



INDEPENDENCE SCHOOL DISTRICT  
8.BUDGET - MIDDLE SCHOOL DIVISION  
Report dates 27\*P9 - thru - 27\*P9

| ACCOUNT      | DESCRIPTION                     | FY 2024<br>ACTUAL | FY 2025<br>ACTUAL | FY 2026<br>BUDGET | FY 2027<br>BUDGET |
|--------------|---------------------------------|-------------------|-------------------|-------------------|-------------------|
| 42-1131-6542 | Instructional Equipment         | 10,992            | 0                 | 56,000            | 56,000            |
| =====        |                                 | =====             |                   | =====             |                   |
| -1131        | Middle School Instruction       | 13,660,832        | 14,746,535        | 16,183,568        | 15,012,810        |
| -----        |                                 | -----             |                   | -----             |                   |
| 22-1191-6112 | Certificated Administrator Sal  | 0                 | 0                 | 0                 | 0                 |
| 22-1191-6121 | Certificated Substitute Salari  | 5,135             | 0                 | 0                 | 0                 |
| 22-1191-6131 | Certificated Supplemental Pay   | 198,541           | 0                 | 0                 | 0                 |
| 12-1191-6162 | Classified Extra Pay            | 4,006             | 179               | 0                 | 0                 |
| 22-1191-6211 | Teacher Retirement              | 28,961            | 0                 | 0                 | 0                 |
| 12-1191-6221 | Non-Teacher Retirement          | 275               | 16                | 0                 | 0                 |
| 22-1191-6221 | Non-Teacher Retirement          | 116               | 0                 | 0                 | 0                 |
| 12-1191-6231 | Social Security Retirement      | 249               | 10                | 0                 | 0                 |
| 22-1191-6231 | Social Security Retirement      | 411               | 0                 | 0                 | 0                 |
| 12-1191-6232 | Medicare                        | 58                | 2                 | 0                 | 0                 |
| 22-1191-6232 | Medicare                        | 2,953             | 0                 | 0                 | 0                 |
| =====        |                                 | =====             |                   | =====             |                   |
| -1191        | Summer School (Regular)         | 240,705           | 207               | 0                 | 0                 |
| -----        |                                 | -----             |                   | -----             |                   |
| 12-1193-6152 | Instructional Aide Salaries     | 0                 | 0                 | 0                 | 0                 |
| =====        |                                 | =====             |                   | =====             |                   |
| -1193        | Alternative Programs            | 0                 | 0                 | 0                 | 0                 |
| -----        |                                 | -----             |                   | -----             |                   |
| 22-1195-6121 | Certificated Substitute Salari  | 0                 | 0                 | 0                 | 0                 |
| 22-1195-6131 | Certificated Supplemental Pay   | 0                 | 0                 | 0                 | 0                 |
| 22-1195-6211 | Teacher Retirement              | 0                 | 0                 | 0                 | 0                 |
| 22-1195-6232 | Medicare                        | 0                 | 0                 | 0                 | 0                 |
| 12-1195-6337 | Technology Repairs & Maintenanc | 5,772             | 0                 | 0                 | 0                 |
| 12-1195-6412 | Technology Supplies/Licenses    | 21,446            | 0                 | 0                 | 0                 |
| =====        |                                 | =====             |                   | =====             |                   |
| -1195        | Virtual Instruction             | 27,218            | 0                 | 0                 | 0                 |
| -----        |                                 | -----             |                   | -----             |                   |
| 22-1211-6111 | Certificated Regular Salaries   | 156,794           | 167,335           | 176,390           | 179,699           |
| 22-1211-6121 | Certificated Substitute Salari  | 1,094             | 851               | 0                 | 0                 |
| 22-1211-6211 | Teacher Retirement              | 25,067            | 26,766            | 26,857            | 28,569            |
| 22-1211-6221 | Non-Teacher Retirement          | 37                | 19                | 0                 | 0                 |
| 22-1211-6231 | Social Security Retirement      | 68                | 52                | 0                 | 0                 |
| 22-1211-6232 | Medicare                        | 2,266             | 2,310             | 2,558             | 2,441             |
| 22-1211-6241 | Health Insurance                | 16,192            | 16,896            | 16,896            | 16,798            |
| 22-1211-6242 | District Health Savings Acct    | 1,000             | 1,000             | 0                 | 994               |



INDEPENDENCE SCHOOL DISTRICT  
8.BUDGET - MIDDLE SCHOOL DIVISION

Report dates 27\*P9 - thru - 27\*P9

| ACCOUNT      | DESCRIPTION                    | FY 2024<br>ACTUAL | FY 2025<br>ACTUAL | FY 2026<br>BUDGET | FY 2027<br>BUDGET |
|--------------|--------------------------------|-------------------|-------------------|-------------------|-------------------|
| 22-1211-6243 | Life Insurance                 | 192               | 213               | 222               | 227               |
| 22-1211-6244 | Dental Insurance               | 728               | 759               | 759               | 1,132             |
| 22-1211-6245 | Long Term Disability Ins       | 391               | 533               | 564               | 575               |
| 22-1211-6291 | Other Employer Benefits        | 717               | 733               | 766               | 0                 |
| 12-1211-6398 | Other Expenses                 | 389               | 75                | 0                 | 0                 |
| 12-1211-6411 | General Supplies               | 0                 | 0                 | 800               | 500               |
| ===== =      |                                | ===== =           | ===== =           | ===== =           | ===== =           |
| -1211        | Gifted and Talented            | 204,935           | 217,542           | 225,812           | 230,935           |
| ----- -      |                                | ----- -           | ----- -           | ----- -           | ----- -           |
| 22-1221-6111 | Certificated Regular Salaries  | 1,411,769         | 1,527,438         | 1,631,271         | 1,716,300         |
| 22-1221-6121 | Certificated Substitute Salari | 10,962            | 10,004            | 0                 | 0                 |
| 22-1221-6131 | Certificated Supplemental Pay  | 29,406            | 0                 | 0                 | 0                 |
| 12-1221-6152 | Instructional Aide Salaries    | 279,614           | 254,032           | 523,420           | 370,464           |
| 12-1221-6153 | Classified Substitute Salaries | 875               | 2,501             | 0                 | 0                 |
| 12-1221-6162 | Classified Extra Pay           | 16,063            | 507               | 0                 | 0                 |
| 12-1221-6211 | Teacher Retirement             | 457               | 0                 | 0                 | 0                 |
| 22-1221-6211 | Teacher Retirement             | 223,073           | 232,511           | 246,797           | 252,341           |
| 12-1221-6221 | Non-Teacher Retirement         | 25,061            | 21,757            | 44,938            | 26,530            |
| 22-1221-6221 | Non-Teacher Retirement         | 639               | 680               | 0                 | 0                 |
| 12-1221-6231 | Social Security Retirement     | 17,521            | 15,495            | 32,011            | 22,468            |
| 22-1221-6231 | Social Security Retirement     | 5,722             | 10,328            | 10,960            | 16,400            |
| 12-1221-6232 | Medicare                       | 4,144             | 3,625             | 7,487             | 5,255             |
| 22-1221-6232 | Medicare                       | 20,479            | 21,739            | 23,030            | 24,281            |
| 12-1221-6241 | Health Insurance               | 69,233            | 59,189            | 124,363           | 66,328            |
| 22-1221-6241 | Health Insurance               | 180,224           | 191,488           | 193,177           | 180,579           |
| 12-1221-6242 | District Health Savings Acct   | 5,000             | 4,000             | 2,944             | 3,925             |
| 22-1221-6242 | District Health Savings Acct   | 10,000            | 12,000            | 10,936            | 8,947             |
| 12-1221-6243 | Life Insurance                 | 362               | 315               | 639               | 402               |
| 22-1221-6243 | Life Insurance                 | 1,777             | 1,951             | 2,066             | 2,163             |
| 12-1221-6244 | Dental Insurance               | 4,567             | 3,704             | 7,081             | 4,100             |
| 22-1221-6244 | Dental Insurance               | 8,985             | 9,714             | 9,813             | 9,625             |
| 12-1221-6245 | Long Term Disability Ins       | 654               | 776               | 1,596             | 1,008             |
| 22-1221-6245 | Long Term Disability Ins       | 3,626             | 4,879             | 5,219             | 5,463             |
| 22-1221-6291 | Other Employer Benefits        | 582               | 509               | 0                 | 0                 |
| 12-1221-6411 | General Supplies               | 0                 | 0                 | 0                 | 0                 |
| 12-1221-6412 | Technology Supplies/Licenses   | 2,574             | 1,653             | 0                 | 0                 |
| 12-1221-6441 | Library Books                  | 0                 | 0                 | 0                 | 0                 |
| ===== =      |                                | ===== =           | ===== =           | ===== =           | ===== =           |
| -1221        | Special Education Instruction  | 2,333,369         | 2,390,795         | 2,877,748         | 2,716,579         |
| ----- -      |                                | ----- -           | ----- -           | ----- -           | ----- -           |
| 12-1251-6411 | General Supplies               | 12,376            | 11,187            | 63,110            | 10,160            |



INDEPENDENCE SCHOOL DISTRICT  
8.BUDGET - MIDDLE SCHOOL DIVISION  
Report dates 27\*P9 - thru - 27\*P9

| ACCOUNT      | DESCRIPTION                           | FY 2024<br>ACTUAL | FY 2025<br>ACTUAL | FY 2026<br>BUDGET | FY 2027<br>BUDGET |
|--------------|---------------------------------------|-------------------|-------------------|-------------------|-------------------|
| 12-1251-6412 | Technology Supplies/Licenses          | 48,624            | 42,808            | 78,675            | 21,210            |
| 12-1251-6441 | Library Books                         | 1,546             | 5,350             | 2,400             | 2,000             |
| 42-1251-6543 | Technology Hardware                   | 0                 | 0                 | 0                 | 0                 |
| =====        |                                       | =                 | =                 | =                 | =                 |
| -1251        | Supplemental Instruction              | 62,546            | 59,345            | 144,185           | 33,370            |
| -----        |                                       | -                 | -                 | -                 | -                 |
| 22-1271-6111 | Certificated Regular Salaries         | 253,980           | 324,243           | 345,256           | 355,001           |
| 22-1271-6121 | Certificated Substitute Salari        | 1,980             | 2,123             | 0                 | 0                 |
| 22-1271-6211 | Teacher Retirement                    | 41,645            | 53,162            | 59,023            | 57,711            |
| 22-1271-6221 | Non-Teacher Retirement                | 98                | 154               | 0                 | 0                 |
| 22-1271-6231 | Social Security Retirement            | 122               | 129               | 0                 | 0                 |
| 22-1271-6232 | Medicare                              | 3,426             | 4,465             | 5,006             | 4,833             |
| 22-1271-6241 | Health Insurance                      | 33,088            | 41,536            | 42,240            | 41,996            |
| 22-1271-6242 | District Health Savings Acct          | 4,000             | 3,000             | 0                 | 2,982             |
| 22-1271-6243 | Life Insurance                        | 318               | 408               | 436               | 450               |
| 22-1271-6244 | Dental Insurance                      | 1,487             | 1,867             | 1,899             | 1,887             |
| 22-1271-6245 | Long Term Disability Ins              | 649               | 1,020             | 1,105             | 1,137             |
| 22-1271-6291 | Other Employer Benefits               | 112               | 45                | 104               | 0                 |
| 12-1271-6363 | Printing and Binding                  | 0                 | 49                | 0                 | 0                 |
| 12-1271-6411 | General Supplies                      | 291               | 3,838             | 4,000             | 4,000             |
| 12-1271-6412 | Technology Supplies/Licenses          | 0                 | 17,011            | 2,000             | 2,000             |
| =====        |                                       | =                 | =                 | =                 | =                 |
| -1271        | Bilingual Instruction                 | 341,196           | 453,050           | 461,069           | 471,997           |
| -----        |                                       | -                 | -                 | -                 | -                 |
| 12-1311-6412 | Technology Supplies/Licenses          | 0                 | 0                 | 0                 | 0                 |
| =====        |                                       | =                 | =                 | =                 | =                 |
| -1311        | CE-Agricultural Education             | 0                 | 0                 | 0                 | 0                 |
| -----        |                                       | -                 | -                 | -                 | -                 |
| 12-1371-6371 | Dues and Memberships                  | 3,800             | 3,800             | 3,950             | 3,950             |
| 12-1371-6411 | General Supplies                      | 2,828             | 1,667             | 2,400             | 2,400             |
| 12-1371-6412 | Technology Supplies/Licenses          | 545               | 911               | 700               | 2,120             |
| =====        |                                       | =                 | =                 | =                 | =                 |
| -1371        | CE-Technology & Engineering Education | 7,173             | 6,378             | 7,050             | 8,470             |
| -----        |                                       | -                 | -                 | -                 | -                 |
| 22-1411-6131 | Certificated Supplemental Pay         | 68,965            | 73,895            | 75,194            | 79,324            |
| 22-1411-6211 | Teacher Retirement                    | 11,412            | 11,733            | 11,737            | 12,292            |
| 22-1411-6221 | Non-Teacher Retirement                | 36                | 0                 | 0                 | 0                 |
| 22-1411-6231 | Social Security Retirement            | 27                | 110               | 112               | 71                |
| 22-1411-6232 | Medicare                              | 935               | 1,011             | 1,039             | 1,105             |



INDEPENDENCE SCHOOL DISTRICT  
8.BUDGET - MIDDLE SCHOOL DIVISION  
Report dates 27\*P9 - thru - 27\*P9

| ACCOUNT      | DESCRIPTION                     | FY 2024<br>ACTUAL | FY 2025<br>ACTUAL | FY 2026<br>BUDGET | FY 2027<br>BUDGET |
|--------------|---------------------------------|-------------------|-------------------|-------------------|-------------------|
| 12-1411-6319 | Other Professional Services     | 740               | 815               | 1,000             | 900               |
| 16-1411-6319 | Other Professional Services     | 145               | 1,120             | 0                 | 0                 |
| 12-1411-6334 | Rentals-Equipment               | 70                | 0                 | 0                 | 310               |
| 16-1411-6334 | Rentals-Equipment               | 0                 | 191               | 0                 | 0                 |
| 16-1411-6363 | Printing and Binding            | 4,050             | 38                | 0                 | 0                 |
| 16-1411-6371 | Dues and Memberships            | 288               | 175               | 0                 | 0                 |
| 16-1411-6391 | Other Purchased Services        | 0                 | 0                 | 0                 | 0                 |
| 12-1411-6398 | Other Expenses                  | 0                 | 0                 | 200               | 200               |
| 16-1411-6398 | Other Expenses                  | 17,347            | 2,634             | 0                 | 0                 |
| 12-1411-6411 | General Supplies                | 365               | 76                | 3,800             | 3,200             |
| 16-1411-6411 | General Supplies                | 41,176            | 58,170            | 0                 | 0                 |
| 16-1411-6412 | Technology Supplies/Licenses    | 120               | 105               | 0                 | 0                 |
| 12-1411-6491 | Other Supplies and Materials    | 0                 | 0                 | 0                 | 0                 |
| 16-1411-6491 | Other Supplies and Materials    | 5,614             | 5,556             | 0                 | 0                 |
| ===== =      |                                 | ===== =           | ===== =           | ===== =           | ===== =           |
| -1411        | Student Activities (Curricular) | 151,290           | 155,629           | 93,082            | 97,402            |
| ----- -      |                                 | ----- -           | ----- -           | ----- -           | ----- -           |
| 22-1421-6121 | Certificated Substitute Salari  | 348               | 906               | 1,350             | 1,400             |
| 22-1421-6131 | Certificated Supplemental Pay   | 298,305           | 314,661           | 304,841           | 303,407           |
| 12-1421-6162 | Classified Extra Pay            | 17,698            | 20,307            | 15,450            | 15,000            |
| 16-1421-6162 | Classified Extra Pay            | 369               | 238               | 0                 | 0                 |
| 12-1421-6211 | Teacher Retirement              | 860               | 999               | 600               | 550               |
| 16-1421-6211 | Teacher Retirement              | 60                | 38                | 0                 | 0                 |
| 22-1421-6211 | Teacher Retirement              | 38,434            | 38,079            | 39,615            | 39,092            |
| 12-1421-6221 | Non-Teacher Retirement          | 655               | 734               | 450               | 400               |
| 22-1421-6221 | Non-Teacher Retirement          | 3,292             | 3,884             | 3,702             | 3,911             |
| 12-1421-6231 | Social Security Retirement      | 757               | 857               | 650               | 600               |
| 22-1421-6231 | Social Security Retirement      | 2,920             | 4,236             | 3,036             | 3,579             |
| 12-1421-6232 | Medicare                        | 251               | 286               | 210               | 210               |
| 16-1421-6232 | Medicare                        | 5                 | 3                 | 0                 | 0                 |
| 22-1421-6232 | Medicare                        | 4,218             | 4,467             | 4,120             | 4,036             |
| 12-1421-6319 | Other Professional Services     | 44,956            | 50,863            | 45,620            | 62,560            |
| 16-1421-6319 | Other Professional Services     | 1,659             | 2,159             | 0                 | 0                 |
| 12-1421-6332 | Repairs and Maintenance         | 4,966             | 6,352             | 8,250             | 8,750             |
| 12-1421-6334 | Rentals-Equipment               | 0                 | 0                 | 0                 | 800               |
| 12-1421-6343 | Travel                          | 354               | 954               | 375               | 350               |
| 16-1421-6343 | Travel                          | 0                 | 44                | 0                 | 0                 |
| 12-1421-6352 | Liability Insurance             | 0                 | 0                 | 50                | 50                |
| 12-1421-6363 | Printing and Binding            | 18                | 7                 | 75                | 90                |
| 16-1421-6363 | Printing and Binding            | 0                 | 0                 | 0                 | 0                 |
| 12-1421-6371 | Dues and Memberships            | 5,741             | 0                 | 4,200             | 500               |
| 12-1421-6398 | Other Expenses                  | 4,538             | 5,269             | 5,950             | 6,170             |



INDEPENDENCE SCHOOL DISTRICT  
8.BUDGET - MIDDLE SCHOOL DIVISION  
Report dates 27\*P9 - thru - 27\*P9

| ACCOUNT      | DESCRIPTION                           | FY 2024<br>ACTUAL | FY 2025<br>ACTUAL | FY 2026<br>BUDGET | FY 2027<br>BUDGET |
|--------------|---------------------------------------|-------------------|-------------------|-------------------|-------------------|
| 16-1421-6398 | Other Expenses                        | 4,300             | 904               | 0                 | 0                 |
| 12-1421-6411 | General Supplies                      | 38,140            | 46,423            | 62,543            | 32,350            |
| 16-1421-6411 | General Supplies                      | 10,466            | 16,470            | 0                 | 0                 |
| 12-1421-6412 | Technology Supplies/Licenses          | 0                 | 0                 | 50                | 50                |
| 16-1421-6412 | Technology Supplies/Licenses          | 0                 | 62                | 0                 | 0                 |
| 12-1421-6491 | Other Supplies and Materials          | 0                 | 0                 | 0                 | 300               |
| 16-1421-6491 | Other Supplies and Materials          | 3,296             | 2,728             | 0                 | 0                 |
| 42-1421-6542 | Instructional Equipment               | 13,340            | 0                 | 13,340            | 13,340            |
| ===== =      |                                       | ===== =           | ===== =           | ===== =           | ===== =           |
| -1421        | Student Activities (Athletics)        | 499,946           | 521,930           | 514,477           | 497,495           |
| ----- -      |                                       | ----- -           | ----- -           | ----- -           | ----- -           |
| 22-1911-6311 | Purchased Instructional Servic        | 38,183            | 44,215            | 0                 | 0                 |
| ===== =      |                                       | ===== =           | ===== =           | ===== =           | ===== =           |
| -1911        | Tuition to Other Districts Within the | 38,183            | 44,215            | 0                 | 0                 |
| ----- -      |                                       | ----- -           | ----- -           | ----- -           | ----- -           |
| 22-1932-6311 | Purchased Instructional Servic        | 0                 | 0                 | 0                 | 0                 |
| ===== =      |                                       | ===== =           | ===== =           | ===== =           | ===== =           |
| -1932        | Tuition for Sped Services Other Distr | 0                 | 0                 | 0                 | 0                 |
| ----- -      |                                       | ----- -           | ----- -           | ----- -           | ----- -           |
| 22-1933-6311 | Purchased Instructional Servic        | 382,932           | 579,288           | 0                 | 0                 |
| ===== =      |                                       | ===== =           | ===== =           | ===== =           | ===== =           |
| -1933        | Tuition for Sped Services in Private  | 382,932           | 579,288           | 0                 | 0                 |
| ----- -      |                                       | ----- -           | ----- -           | ----- -           | ----- -           |
| 12-2112-6151 | Classified Regular Salaries           | 137,842           | 136,265           | 153,867           | 156,204           |
| 12-2112-6152 | Instructional Aide Salaries           | 0                 | 29,097            | 31,332            | 32,143            |
| 12-2112-6162 | Classified Extra Pay                  | 3,131             | 4,397             | 5,000             | 0                 |
| 12-2112-6221 | Non-Teacher Retirement                | 10,638            | 12,740            | 14,975            | 14,191            |
| 12-2112-6231 | Social Security Retirement            | 8,584             | 10,372            | 12,035            | 11,455            |
| 12-2112-6232 | Medicare                              | 2,007             | 2,425             | 2,941             | 2,680             |
| 12-2112-6241 | Health Insurance                      | 12,873            | 13,369            | 17,650            | 16,650            |
| 12-2112-6242 | District Health Savings Acct          | 1,000             | 1,000             | 1,994             | 994               |
| 12-2112-6243 | Life Insurance                        | 172               | 204               | 285               | 241               |
| 12-2112-6244 | Dental Insurance                      | 1,488             | 1,741             | 1,961             | 1,861             |
| 12-2112-6245 | Long Term Disability Ins              | 313               | 500               | 642               | 602               |
| 12-2112-6411 | General Supplies                      | 0                 | 5,785             | 0                 | 2,000             |
| 12-2112-6491 | Other Supplies and Materials          | 0                 | 560               | 0                 | 400               |
| 16-2112-6491 | Other Supplies and Materials          | 0                 | 51                | 0                 | 0                 |
| ===== =      |                                       | ===== =           | ===== =           | ===== =           | ===== =           |
| -2112        | Attendance Services                   | 178,048           | 218,506           | 242,682           | 239,421           |



INDEPENDENCE SCHOOL DISTRICT  
8.BUDGET - MIDDLE SCHOOL DIVISION  
Report dates 27\*P9 - thru - 27\*P9

| ACCOUNT      | DESCRIPTION                    | FY 2024<br>ACTUAL | FY 2025<br>ACTUAL | FY 2026<br>BUDGET | FY 2027<br>BUDGET |
|--------------|--------------------------------|-------------------|-------------------|-------------------|-------------------|
| 12-2113-6151 | Classified Regular Salaries    | 191,382           | 340,358           | 516,592           | 462,109           |
| 12-2113-6162 | Classified Extra Pay           | 10,707            | 0                 | 0                 | 0                 |
| 12-2113-6171 | Classified Leave Payouts       | 0                 | 400               | 0                 | 0                 |
| 12-2113-6221 | Non-Teacher Retirement         | 14,870            | 25,962            | 39,558            | 34,789            |
| 12-2113-6231 | Social Security Retirement     | 12,374            | 20,575            | 31,422            | 27,882            |
| 12-2113-6232 | Medicare                       | 2,894             | 4,812             | 7,348             | 6,520             |
| 12-2113-6241 | Health Insurance               | 23,936            | 35,904            | 56,738            | 42,020            |
| 12-2113-6242 | District Health Savings Acct   | 1,000             | 1,000             | 995               | 995               |
| 12-2113-6243 | Life Insurance                 | 241               | 400               | 615               | 586               |
| 12-2113-6244 | Dental Insurance               | 1,551             | 2,310             | 3,307             | 3,023             |
| 12-2113-6245 | Long Term Disability Ins       | 491               | 981               | 1,654             | 1,480             |
| 12-2113-6361 | Communication                  | 1,750             | 2,345             | 2,404             | 3,344             |
| ===== =      |                                | ===== =           | ===== =           | ===== =           | ===== =           |
| -2113        | Social Work Services           | 261,196           | 435,047           | 660,633           | 582,748           |
| 22-2122-6111 | Certificated Regular Salaries  | 626,808           | 699,811           | 736,493           | 770,770           |
| 22-2122-6131 | Certificated Supplemental Pay  | 11,950            | 25,900            | 0                 | 0                 |
| 22-2122-6211 | Teacher Retirement             | 100,807           | 111,473           | 116,945           | 121,892           |
| 22-2122-6221 | Non-Teacher Retirement         | 263               | 221               | 0                 | 0                 |
| 22-2122-6231 | Social Security Retirement     | 741               | 1,605             | 0                 | 0                 |
| 22-2122-6232 | Medicare                       | 8,994             | 10,232            | 10,381            | 10,842            |
| 22-2122-6241 | Health Insurance               | 66,176            | 66,880            | 67,241            | 67,022            |
| 22-2122-6242 | District Health Savings Acct   | 7,000             | 7,000             | 6,958             | 6,958             |
| 22-2122-6243 | Life Insurance                 | 801               | 881               | 931               | 976               |
| 22-2122-6244 | Dental Insurance               | 3,354             | 3,385             | 3,400             | 3,390             |
| 22-2122-6245 | Long Term Disability Ins       | 1,637             | 2,206             | 2,357             | 2,464             |
| 12-2122-6411 | General Supplies               | 1,720             | 2,783             | 2,400             | 2,300             |
| 12-2122-6491 | Other Supplies and Materials   | 1,919             | 417               | 1,600             | 1,500             |
| ===== =      |                                | ===== =           | ===== =           | ===== =           | ===== =           |
| -2122        | Guidance Counseling Services   | 832,170           | 932,794           | 948,706           | 988,114           |
| 12-2134-6151 | Classified Regular Salaries    | 329,209           | 364,715           | 485,181           | 323,389           |
| 12-2134-6153 | Classified Substitute Salaries | 2,813             | 6,137             | 0                 | 0                 |
| 12-2134-6162 | Classified Extra Pay           | 8,881             | 10,998            | 0                 | 0                 |
| 12-2134-6211 | Teacher Retirement             | 0                 | 2,271             | 4,862             | 0                 |
| 12-2134-6221 | Non-Teacher Retirement         | 25,140            | 27,444            | 34,437            | 24,644            |
| 12-2134-6231 | Social Security Retirement     | 20,647            | 23,129            | 29,542            | 19,504            |
| 12-2134-6232 | Medicare                       | 4,829             | 5,408             | 6,909             | 4,561             |
| 12-2134-6241 | Health Insurance               | 26,048            | 44,256            | 62,951            | 33,596            |



INDEPENDENCE SCHOOL DISTRICT  
8.BUDGET - MIDDLE SCHOOL DIVISION

Report dates 27\*P9 - thru - 27\*P9

| ACCOUNT      | DESCRIPTION                           | FY 2024<br>ACTUAL | FY 2025<br>ACTUAL | FY 2026<br>BUDGET | FY 2027<br>BUDGET |
|--------------|---------------------------------------|-------------------|-------------------|-------------------|-------------------|
| 12-2134-6242 | District Health Savings Acct          | 1,000             | 2,500             | 1,486             | 0                 |
| 12-2134-6243 | Life Insurance                        | 398               | 466               | 618               | 412               |
| 12-2134-6244 | Dental Insurance                      | 2,577             | 3,064             | 4,151             | 2,264             |
| 12-2134-6245 | Long Term Disability Ins              | 746               | 1,155             | 1,552             | 1,035             |
| 12-2134-6411 | General Supplies                      | 2,662             | 2,488             | 3,272             | 3,172             |
| 12-2134-6412 | Technology Supplies/Licenses          | 19                | 0                 | 0                 | 0                 |
| 42-2134-6541 | Regular Equipment                     | 0                 | 0                 | 0                 | 0                 |
| ===== =      |                                       | ===== =           | ===== =           | ===== =           | ===== =           |
| -2134        | Nursing Services                      | 424,969           | 494,031           | 634,961           | 412,577           |
| ----- -      |                                       | ----- -           | ----- -           | ----- -           | ----- -           |
| 22-2152-6111 | Certificated Regular Salaries         | 350,262           | 372,797           | 393,612           | 405,443           |
| 12-2152-6152 | Instructional Aide Salaries           | 89,650            | 49,778            | 51,132            | 52,936            |
| 12-2152-6162 | Classified Extra Pay                  | 156               | 478               | 0                 | 0                 |
| 22-2152-6211 | Teacher Retirement                    | 56,476            | 59,846            | 62,864            | 64,582            |
| 12-2152-6221 | Non-Teacher Retirement                | 7,328             | 3,826             | 4,102             | 4,226             |
| 12-2152-6231 | Social Security Retirement            | 5,340             | 2,993             | 3,005             | 3,101             |
| 12-2152-6232 | Medicare                              | 1,249             | 700               | 703               | 725               |
| 22-2152-6232 | Medicare                              | 4,722             | 5,035             | 5,317             | 5,481             |
| 12-2152-6241 | Health Insurance                      | 16,896            | 6,336             | 8,291             | 8,291             |
| 22-2152-6241 | Health Insurance                      | 37,735            | 38,439            | 38,211            | 38,211            |
| 22-2152-6242 | District Health Savings Acct          | 1,400             | 1,400             | 994               | 994               |
| 12-2152-6243 | Life Insurance                        | 114               | 49                | 65                | 67                |
| 22-2152-6243 | Life Insurance                        | 438               | 476               | 499               | 512               |
| 12-2152-6244 | Dental Insurance                      | 759               | 285               | 373               | 373               |
| 22-2152-6244 | Dental Insurance                      | 1,697             | 1,729             | 1,716             | 1,716             |
| 12-2152-6245 | Long Term Disability Ins              | 211               | 126               | 164               | 169               |
| 22-2152-6245 | Long Term Disability Ins              | 890               | 1,191             | 1,259             | 1,297             |
| 12-2152-6311 | Purchased Instructional Servic        | 87,765            | 182,358           | 170,000           | 0                 |
| 12-2152-6313 | Pupil Services                        | 2,216             | 0                 | 0                 | 0                 |
| ===== =      |                                       | ===== =           | ===== =           | ===== =           | ===== =           |
| -2152        | Speech Pathology and Audiology Servic | 665,304           | 727,842           | 742,307           | 588,124           |
| ----- -      |                                       | ----- -           | ----- -           | ----- -           | ----- -           |
| 12-2162-6311 | Purchased Instructional Servic        | 5,125             | 4,795             | 0                 | 0                 |
| ===== =      |                                       | ===== =           | ===== =           | ===== =           | ===== =           |
| -2162        | Occupational Therapy Services         | 5,125             | 4,795             | 0                 | 0                 |
| ----- -      |                                       | ----- -           | ----- -           | ----- -           | ----- -           |
| 22-2182-6111 | Certificated Regular Salaries         | 21,021            | 23,800            | 24,798            | 25,662            |
| 12-2182-6152 | Instructional Aide Salaries           | 0                 | 10,709            | 27,611            | 58,482            |
| 12-2182-6162 | Classified Extra Pay                  | 0                 | 0                 | 0                 | 0                 |
| 22-2182-6211 | Teacher Retirement                    | 3,366             | 3,792             | 3,976             | 4,102             |



INDEPENDENCE SCHOOL DISTRICT  
8.BUDGET - MIDDLE SCHOOL DIVISION  
Report dates 27\*P9 - thru - 27\*P9

| ACCOUNT      | DESCRIPTION                          | FY 2024<br>ACTUAL | FY 2025<br>ACTUAL | FY 2026<br>BUDGET | FY 2027<br>BUDGET |
|--------------|--------------------------------------|-------------------|-------------------|-------------------|-------------------|
| 12-2182-6221 | Non-Teacher Retirement               | 0                 | 937               | 2,465             | 5,203             |
| 12-2182-6231 | Social Security Retirement           | 0                 | 666               | 1,717             | 3,507             |
| 12-2182-6232 | Medicare                             | 0                 | 156               | 402               | 820               |
| 22-2182-6232 | Medicare                             | 297               | 342               | 354               | 364               |
| 12-2182-6241 | Health Insurance                     | 0                 | 2,816             | 8,291             | 16,582            |
| 22-2182-6241 | Health Insurance                     | 2,112             | 2,324             | 2,510             | 2,510             |
| 12-2182-6242 | District Health Savings Acct         | 0                 | 1,000             | 0                 | 1,962             |
| 22-2182-6242 | District Health Savings Acct         | 0                 | 300               | 298               | 298               |
| 12-2182-6243 | Life Insurance                       | 0                 | 13                | 36                | 74                |
| 22-2182-6243 | Life Insurance                       | 26                | 28                | 32                | 32                |
| 12-2182-6244 | Dental Insurance                     | 0                 | 127               | 370               | 746               |
| 22-2182-6244 | Dental Insurance                     | 95                | 104               | 112               | 112               |
| 12-2182-6245 | Long Term Disability Ins             | 0                 | 33                | 88                | 187               |
| 22-2182-6245 | Long Term Disability Ins             | 53                | 72                | 80                | 82                |
| 12-2182-6311 | Purchased Instructional Servic       | 0                 | 0                 | 0                 | 0                 |
| ===== =      |                                      | ===== =           | ===== =           | ===== =           | ===== =           |
| -2182        | Visually Impaired Services           | 26,970            | 47,219            | 73,140            | 120,725           |
| ----- -      |                                      | ----- -           | ----- -           | ----- -           | ----- -           |
| 12-2191-6311 | Purchased Instructional Servic       | 0                 | 2,340             | 0                 | 0                 |
| ===== =      |                                      | ===== =           | ===== =           | ===== =           | ===== =           |
| -2191        | Other Student Support Services       | 0                 | 2,340             | 0                 | 0                 |
| ----- -      |                                      | ----- -           | ----- -           | ----- -           | ----- -           |
| 22-2212-6121 | Certificated Substitute Salari       | 4,102             | 1,821             | 0                 | 4,000             |
| 22-2212-6131 | Certificated Supplemental Pay        | 27,701            | 6,258             | 7,200             | 13,000            |
| 22-2212-6211 | Teacher Retirement                   | 4,078             | 1,029             | 0                 | 750               |
| 22-2212-6221 | Non-Teacher Retirement               | 145               | 81                | 0                 | 160               |
| 22-2212-6231 | Social Security Retirement           | 291               | 113               | 0                 | 215               |
| 22-2212-6232 | Medicare                             | 458               | 115               | 0                 | 175               |
| ===== =      |                                      | ===== =           | ===== =           | ===== =           | ===== =           |
| -2212        | Instruction & Curriculum Development | 36,775            | 9,417             | 7,200             | 18,300            |
| ----- -      |                                      | ----- -           | ----- -           | ----- -           | ----- -           |
| 22-2213-6111 | Certificated Regular Salaries        | 230,995           | 236,685           | 315,317           | 270,376           |
| 22-2213-6121 | Certificated Substitute Salari       | 130               | 177               | 0                 | 0                 |
| 22-2213-6131 | Certificated Supplemental Pay        | 23,307            | 26,125            | 10,000            | 7,500             |
| 12-2213-6162 | Classified Extra Pay                 | 0                 | 0                 | 0                 | 0                 |
| 22-2213-6211 | Teacher Retirement                   | 34,984            | 35,891            | 48,026            | 39,853            |
| 12-2213-6221 | Non-Teacher Retirement               | 0                 | 0                 | 0                 | 0                 |
| 22-2213-6221 | Non-Teacher Retirement               | 0                 | 12                | 0                 | 0                 |
| 12-2213-6231 | Social Security Retirement           | 0                 | 0                 | 0                 | 0                 |
| 22-2213-6231 | Social Security Retirement           | 5,425             | 5,717             | 6,402             | 5,078             |



INDEPENDENCE SCHOOL DISTRICT  
8.BUDGET - MIDDLE SCHOOL DIVISION  
Report dates 27\*P9 - thru - 27\*P9

| ACCOUNT      | DESCRIPTION                           | FY 2024<br>ACTUAL | FY 2025<br>ACTUAL | FY 2026<br>BUDGET | FY 2027<br>BUDGET |
|--------------|---------------------------------------|-------------------|-------------------|-------------------|-------------------|
| 12-2213-6232 | Medicare                              | 0                 | 0                 | 0                 | 0                 |
| 22-2213-6232 | Medicare                              | 3,437             | 3,591             | 4,470             | 3,784             |
| 22-2213-6241 | Health Insurance                      | 27,273            | 25,344            | 37,796            | 29,397            |
| 22-2213-6242 | District Health Savings Acct          | 1,840             | 1,500             | 1,491             | 497               |
| 22-2213-6243 | Life Insurance                        | 292               | 301               | 450               | 342               |
| 22-2213-6244 | Dental Insurance                      | 1,225             | 1,139             | 1,699             | 1,321             |
| 22-2213-6245 | Long Term Disability Ins              | 596               | 755               | 1,009             | 865               |
| 22-2213-6291 | Other Employer Benefits               | 3,371             | 3,371             | 3,371             | 3,371             |
| 12-2213-6412 | Technology Supplies/Licenses          | 560               | 0                 | 0                 | 0                 |
| =====        |                                       | =====             | =====             | =====             | =====             |
| -2213        | Instructional Staff Training Services | 333,435           | 340,608           | 430,031           | 362,384           |
| -----        |                                       | -----             | -----             | -----             | -----             |
| 22-2214-6121 | Certificated Substitute Salari        | 6,967             | 5,118             | 2,000             | 11,750            |
| 22-2214-6131 | Certificated Supplemental Pay         | 24,009            | 18,912            | 35,000            | 24,000            |
| 22-2214-6211 | Teacher Retirement                    | 3,307             | 2,783             | 4,600             | 4,000             |
| 22-2214-6221 | Non-Teacher Retirement                | 317               | 243               | 315               | 200               |
| 22-2214-6231 | Social Security Retirement            | 524               | 344               | 315               | 275               |
| 22-2214-6232 | Medicare                              | 447               | 347               | 470               | 515               |
| 12-2214-6312 | Instructional Program Improvem        | 0                 | 3,750             | 0                 | 250               |
| 12-2214-6319 | Other Professional Services           | 24,469            | 16,733            | 26,750            | 28,143            |
| 12-2214-6333 | Rentals-Land and Buildings            | 0                 | 0                 | 0                 | 0                 |
| 12-2214-6343 | Travel                                | 15,735            | 20,028            | 23,475            | 21,500            |
| 12-2214-6363 | Printing and Binding                  | 0                 | 16                | 0                 | 0                 |
| 12-2214-6371 | Dues and Memberships                  | 0                 | 2,000             | 0                 | 2,000             |
| 12-2214-6411 | General Supplies                      | 1,336             | 951               | 24,076            | 6,155             |
| 12-2214-6412 | Technology Supplies/Licenses          | 0                 | 44                | 0                 | 0                 |
| 12-2214-6491 | Other Supplies and Materials          | 3,245             | 3,607             | 6,437             | 7,726             |
| =====        |                                       | =====             | =====             | =====             | =====             |
| -2214        | State Professional Development        | 80,356            | 74,876            | 123,438           | 106,514           |
| -----        |                                       | -----             | -----             | -----             | -----             |
| 22-2219-6111 | Certificated Regular Salaries         | 199               | 0                 | 0                 | 0                 |
| 22-2219-6121 | Certificated Substitute Salari        | 7,509             | 5,762             | 413               | 7,000             |
| 22-2219-6211 | Teacher Retirement                    | 58                | 0                 | 0                 | 0                 |
| 22-2219-6221 | Non-Teacher Retirement                | 194               | 140               | 0                 | 125               |
| 22-2219-6231 | Social Security Retirement            | 450               | 348               | 0                 | 445               |
| 22-2219-6232 | Medicare                              | 110               | 84                | 0                 | 105               |
| 12-2219-6312 | Instructional Program Improvem        | 0                 | 2,250             | 303,600           | 0                 |
| 12-2219-6319 | Other Professional Services           | 58,403            | 75,455            | 68,131            | 59,480            |
| 22-2219-6319 | Other Professional Services           | 0                 | 0                 | 0                 | 0                 |
| 12-2219-6343 | Travel                                | 77,411            | 61,587            | 75,850            | 65,400            |
| 22-2219-6343 | Travel                                | 0                 | 0                 | 0                 | 0                 |



INDEPENDENCE SCHOOL DISTRICT  
8.BUDGET - MIDDLE SCHOOL DIVISION  
Report dates 27\*P9 - thru - 27\*P9

| ACCOUNT      | DESCRIPTION                           | FY 2024<br>ACTUAL | FY 2025<br>ACTUAL | FY 2026<br>BUDGET | FY 2027<br>BUDGET |
|--------------|---------------------------------------|-------------------|-------------------|-------------------|-------------------|
| 12-2219-6371 | Dues and Memberships                  | 16,422            | 17,022            | 17,422            | 17,925            |
| 12-2219-6411 | General Supplies                      | 0                 | 0                 | 8,025             | 2,825             |
| 12-2219-6412 | Technology Supplies/Licenses          | 1,980             | 2,055             | 2,130             | 2,205             |
| 12-2219-6491 | Other Supplies and Materials          | 0                 | 200               | 0                 | 0                 |
| =====        |                                       | =                 | =                 | =                 | =                 |
| -2219        | Other Improvement of Instruction Serv | 162,736           | 164,903           | 475,571           | 155,510           |
| -----        |                                       | -                 | -                 | -                 | -                 |
| 22-2222-6111 | Certificated Regular Salaries         | 233,085           | 235,399           | 265,596           | 247,505           |
| 22-2222-6121 | Certificated Substitute Salari        | 793               | 8,799             | 0                 | 0                 |
| 22-2222-6211 | Teacher Retirement                    | 38,774            | 39,070            | 42,348            | 40,947            |
| 22-2222-6221 | Non-Teacher Retirement                | 54                | 31                | 0                 | 0                 |
| 22-2222-6231 | Social Security Retirement            | 50                | 546               | 0                 | 0                 |
| 22-2222-6232 | Medicare                              | 3,283             | 3,434             | 3,757             | 3,454             |
| 22-2222-6241 | Health Insurance                      | 33,088            | 33,088            | 25,197            | 33,596            |
| 22-2222-6242 | District Health Savings Acct          | 1,000             | 2,000             | 994               | 994               |
| 22-2222-6243 | Life Insurance                        | 290               | 320               | 336               | 313               |
| 22-2222-6244 | Dental Insurance                      | 1,488             | 1,520             | 1,508             | 1,508             |
| 22-2222-6245 | Long Term Disability Ins              | 595               | 801               | 850               | 791               |
| 12-2222-6319 | Other Professional Services           | 1,050             | 0                 | 0                 | 0                 |
| 16-2222-6319 | Other Professional Services           | 603               | 0                 | 0                 | 0                 |
| 12-2222-6337 | Technology Repairs & Maintenanc       | 7,134             | 0                 | 0                 | 0                 |
| 16-2222-6398 | Other Expenses                        | 0                 | 0                 | 0                 | 0                 |
| 12-2222-6411 | General Supplies                      | 8,503             | 1,981             | 1,400             | 1,400             |
| 16-2222-6411 | General Supplies                      | 4,013             | 3,329             | 0                 | 0                 |
| 46-2222-6411 | General Supplies                      | 0                 | 0                 | 0                 | 0                 |
| 12-2222-6412 | Technology Supplies/Licenses          | 54                | 315               | 225               | 250               |
| 16-2222-6412 | Technology Supplies/Licenses          | 0                 | 0                 | 0                 | 0                 |
| 12-2222-6441 | Library Books                         | 37,274            | 28,757            | 29,100            | 28,070            |
| 16-2222-6441 | Library Books                         | 0                 | 0                 | 0                 | 0                 |
| 12-2222-6451 | Library Resource Materials            | 157               | 0                 | 0                 | 0                 |
| 12-2222-6491 | Other Supplies and Materials          | 325               | 208               | 200               | 200               |
| 16-2222-6491 | Other Supplies and Materials          | 0                 | 0                 | 0                 | 0                 |
| 46-2222-6541 | Regular Equipment                     | 3,754             | 0                 | 0                 | 0                 |
| =====        |                                       | =                 | =                 | =                 | =                 |
| -2222        | School Library Services               | 375,367           | 359,598           | 371,511           | 359,028           |
| -----        |                                       | -                 | -                 | -                 | -                 |
| 22-2411-6112 | Certificated Administrator Sal        | 1,300,598         | 1,373,202         | 1,447,701         | 1,539,067         |
| 22-2411-6131 | Certificated Supplemental Pay         | 878               | 0                 | 0                 | 0                 |
| 22-2411-6141 | Certificated Leave Payouts            | 4,975             | 0                 | 5,000             | 5,000             |
| 12-2411-6151 | Classified Regular Salaries           | 333,187           | 368,886           | 382,770           | 397,107           |
| 12-2411-6153 | Classified Substitute Salaries        | 0                 | 0                 | 0                 | 0                 |



INDEPENDENCE SCHOOL DISTRICT  
8.BUDGET - MIDDLE SCHOOL DIVISION  
Report dates 27\*P9 - thru - 27\*P9

| ACCOUNT      | DESCRIPTION                      | FY 2024<br>ACTUAL | FY 2025<br>ACTUAL | FY 2026<br>BUDGET | FY 2027<br>BUDGET |
|--------------|----------------------------------|-------------------|-------------------|-------------------|-------------------|
| 12-2411-6162 | Classified Extra Pay             | 14,037            | 18,175            | 17,000            | 20,550            |
| 12-2411-6171 | Classified Leave Payouts         | 3,550             | 1,750             | 2,688             | 2,688             |
| 22-2411-6211 | Teacher Retirement               | 198,677           | 214,423           | 228,639           | 241,889           |
| 12-2411-6221 | Non-Teacher Retirement           | 28,009            | 30,546            | 31,859            | 32,845            |
| 12-2411-6231 | Social Security Retirement       | 20,650            | 23,082            | 23,292            | 23,803            |
| 22-2411-6231 | Social Security Retirement       | 5,619             | 0                 | 0                 | 0                 |
| 12-2411-6232 | Medicare                         | 4,827             | 5,399             | 5,970             | 6,090             |
| 22-2411-6232 | Medicare                         | 18,310            | 19,169            | 20,436            | 21,719            |
| 12-2411-6241 | Health Insurance                 | 59,840            | 57,700            | 57,954            | 57,954            |
| 22-2411-6241 | Health Insurance                 | 107,712           | 122,496           | 123,526           | 123,549           |
| 12-2411-6242 | District Health Savings Acct     | 2,000             | 2,000             | 1,954             | 1,954             |
| 22-2411-6242 | District Health Savings Acct     | 5,000             | 9,000             | 7,798             | 6,827             |
| 12-2411-6243 | Life Insurance                   | 440               | 467               | 488               | 508               |
| 22-2411-6243 | Life Insurance                   | 1,626             | 1,738             | 1,831             | 1,833             |
| 12-2411-6244 | Dental Insurance                 | 3,385             | 3,352             | 3,347             | 3,347             |
| 22-2411-6244 | Dental Insurance                 | 5,095             | 5,506             | 5,553             | 5,554             |
| 12-2411-6245 | Long Term Disability Ins         | 808               | 1,142             | 1,230             | 1,276             |
| 22-2411-6245 | Long Term Disability Ins         | 3,342             | 4,326             | 4,632             | 4,642             |
| 22-2411-6291 | Other Employer Benefits          | 12,153            | 12,827            | 12,828            | 12,827            |
| 12-2411-6319 | Other Professional Services      | 389               | 479               | 100               | 300               |
| 12-2411-6332 | Repairs and Maintenance          | 2,405             | 2,073             | 2,250             | 2,000             |
| 12-2411-6333 | Rentals-Land and Buildings       | 0                 | 300               | 300               | 300               |
| 12-2411-6334 | Rentals-Equipment                | 10                | 232               | 125               | 350               |
| 12-2411-6361 | Communication                    | 11,940            | 11,788            | 9,394             | 11,223            |
| 12-2411-6363 | Printing and Binding             | 3,996             | 6,344             | 4,400             | 3,550             |
| 12-2411-6371 | Dues and Memberships             | 4,143             | 3,622             | 4,500             | 5,050             |
| 12-2411-6411 | General Supplies                 | 47,761            | 42,801            | 35,248            | 33,537            |
| 16-2411-6411 | General Supplies                 | 320               | 0                 | 0                 | 0                 |
| 12-2411-6412 | Technology Supplies/Licenses     | 4,487             | 2,913             | 2,900             | 2,550             |
| 12-2411-6491 | Other Supplies and Materials     | 51,173            | 61,070            | 42,655            | 42,864            |
| 16-2411-6491 | Other Supplies and Materials     | 62                | 136               | 0                 | 0                 |
| 42-2411-6541 | Regular Equipment                | 6,098             | 0                 | 0                 | 0                 |
| ===== =      |                                  | ===== =           | ===== =           | ===== =           | ===== =           |
| -2411        | Office of the Principal Services | 2,267,502         | 2,406,944         | 2,488,368         | 2,612,753         |
| ----- -      |                                  | ----- -           | ----- -           | ----- -           | ----- -           |
| 22-2491-6111 | Certificated Regular Salaries    | 43,872            | 46,212            | 48,524            | 50,336            |
| 22-2491-6141 | Certificated Leave Payouts       | 750               | 0                 | 0                 | 0                 |
| 22-2491-6211 | Teacher Retirement               | 7,000             | 7,340             | 12,156            | 7,940             |
| 22-2491-6232 | Medicare                         | 631               | 656               | 704               | 708               |
| 22-2491-6241 | Health Insurance                 | 4,224             | 4,224             | 4,224             | 4,224             |
| 22-2491-6243 | Life Insurance                   | 56                | 60                | 60                | 64                |
| 22-2491-6244 | Dental Insurance                 | 191               | 191               | 188               | 188               |



INDEPENDENCE SCHOOL DISTRICT  
8.BUDGET - MIDDLE SCHOOL DIVISION  
Report dates 27\*P9 - thru - 27\*P9

| ACCOUNT      | DESCRIPTION                           | FY 2024<br>ACTUAL | FY 2025<br>ACTUAL | FY 2026<br>BUDGET | FY 2027<br>BUDGET |
|--------------|---------------------------------------|-------------------|-------------------|-------------------|-------------------|
| 22-2491-6245 | Long Term Disability Ins              | 112               | 144               | 156               | 160               |
| -2491        | Other School Administration Support S | 56,836            | 58,827            | 66,012            | 63,620            |
| 12-2529-6398 | Other Expenses                        | 0                 | 0                 | 0                 | 0                 |
| -2529        | Other Fiscal Services                 | 0                 | 0                 | 0                 | 0                 |
| 12-2542-6151 | Classified Regular Salaries           | 601,405           | 723,723           | 909,120           | 1,013,000         |
| 12-2542-6162 | Classified Extra Pay                  | 25,810            | 37,208            | 0                 | 0                 |
| 12-2542-6171 | Classified Leave Payouts              | 6,298             | 2,007             | 0                 | 0                 |
| 12-2542-6221 | Non-Teacher Retirement                | 50,167            | 60,445            | 72,779            | 81,681            |
| 12-2542-6231 | Social Security Retirement            | 37,576            | 45,950            | 54,965            | 58,842            |
| 12-2542-6232 | Medicare                              | 8,787             | 10,747            | 12,854            | 13,762            |
| 12-2542-6241 | Health Insurance                      | 99,244            | 116,623           | 152,064           | 168,960           |
| 12-2542-6242 | District Health Savings Acct          | 9,000             | 17,664            | 8,000             | 13,000            |
| 12-2542-6243 | Life Insurance                        | 727               | 885               | 1,157             | 1,288             |
| 12-2542-6244 | Dental Insurance                      | 5,629             | 6,698             | 8,549             | 8,732             |
| 12-2542-6245 | Long Term Disability Ins              | 1,337             | 2,151             | 2,908             | 3,242             |
| 12-2542-6319 | Other Professional Services           | 82,537            | 222,927           | 0                 | 0                 |
| 12-2542-6332 | Repairs and Maintenance               | 311,916           | 595,965           | 0                 | 0                 |
| 12-2542-6333 | Rentals-Land and Buildings            | 0                 | 155               | 0                 | 0                 |
| 12-2542-6334 | Rentals-Equipment                     | 405               | 0                 | 0                 | 0                 |
| 12-2542-6335 | Water and Sewer                       | 107,701           | 135,299           | 0                 | 0                 |
| 12-2542-6336 | Trash Removal                         | 24,384            | 39,436            | 0                 | 0                 |
| 12-2542-6411 | General Supplies                      | 303,081           | 929,251           | 0                 | 0                 |
| 16-2542-6411 | General Supplies                      | 0                 | 3,582             | 0                 | 0                 |
| 12-2542-6481 | Electric                              | 786,954           | 949,089           | 0                 | 0                 |
| 12-2542-6482 | Natural Gas                           | 170,191           | 169,471           | 0                 | 0                 |
| 42-2542-6521 | Buildings                             | 1,537,016         | 1,591,989         | 0                 | 0                 |
| 42-2542-6531 | Site Improvements                     | 0                 | 552,376           | 0                 | 0                 |
| 42-2542-6541 | Regular Equipment                     | 22,889            | 193,090           | 1,000             | 1,000             |
| 42-2542-6543 | Technology Hardware                   | 0                 | 13,070            | 0                 | 0                 |
| -2542        | Care & Upkeep of Buildings Services   | 4,193,054         | 6,419,801         | 1,223,396         | 1,363,507         |
| 12-2543-6319 | Other Professional Services           | 0                 | 3,480             | 0                 | 0                 |
| 12-2543-6332 | Repairs and Maintenance               | 1,800             | 33,214            | 0                 | 0                 |
| 12-2543-6411 | General Supplies                      | 12,835            | 8,504             | 0                 | 0                 |
| 42-2543-6531 | Site Improvements                     | 363,574           | 0                 | 0                 | 0                 |



INDEPENDENCE SCHOOL DISTRICT  
8.BUDGET - MIDDLE SCHOOL DIVISION  
Report dates 27\*P9 - thru - 27\*P9

| ACCOUNT      | DESCRIPTION                           | FY 2024<br>ACTUAL | FY 2025<br>ACTUAL | FY 2026<br>BUDGET | FY 2027<br>BUDGET |
|--------------|---------------------------------------|-------------------|-------------------|-------------------|-------------------|
| 42-2543-6541 | Regular Equipment                     | 13,008            | 0                 | 0                 | 0                 |
| -2543        | Care & Upkeep of Grounds Services     | 391,217           | 45,198            | 0                 | 0                 |
| 12-2545-6332 | Repairs and Maintenance               | 377               | 0                 | 0                 | 0                 |
| -2545        | Vehicle Servicing and Maintenance Ser | 377               | 0                 | 0                 | 0                 |
| 12-2546-6161 | Classified Part-Time Salaries         | 4,214             | 3,976             | 4,650             | 2,325             |
| 12-2546-6162 | Classified Extra Pay                  | 0                 | 0                 | 0                 | 0                 |
| 12-2546-6231 | Social Security Retirement            | 261               | 246               | 288               | 144               |
| 12-2546-6232 | Medicare                              | 61                | 58                | 67                | 34                |
| -2546        | Security Services                     | 4,536             | 4,280             | 5,005             | 2,503             |
| 12-2552-6349 | Other Transportation Services         | 56,934            | 61,244            | 108,875           | 100,735           |
| 16-2552-6349 | Other Transportation Services         | 4,591             | 5,876             | 0                 | 0                 |
| -2552        | District Operated Nondisabled Student | 61,525            | 67,120            | 108,875           | 100,735           |
| 12-2558-6162 | Classified Extra Pay                  | 0                 | 0                 | 0                 | 0                 |
| 12-2558-6221 | Non-Teacher Retirement                | 0                 | 0                 | 0                 | 0                 |
| 12-2558-6232 | Medicare                              | 0                 | 0                 | 0                 | 0                 |
| 12-2558-6349 | Other Transportation Services         | 0                 | 0                 | 0                 | 0                 |
| -2558        | Non-allowable Transportation Expenses | 0                 | 0                 | 0                 | 0                 |
| 15-2562-6151 | Classified Regular Salaries           | 164,439           | 184,756           | 217,181           | 266,316           |
| 15-2562-6161 | Classified Part-Time Salaries         | 391,146           | 388,255           | 469,136           | 432,692           |
| 15-2562-6162 | Classified Extra Pay                  | 17,117            | 14,856            | 0                 | 0                 |
| 15-2562-6171 | Classified Leave Payouts              | 0                 | 200               | 0                 | 0                 |
| 15-2562-6221 | Non-Teacher Retirement                | 49,933            | 48,946            | 56,590            | 57,997            |
| 15-2562-6231 | Social Security Retirement            | 35,364            | 35,954            | 42,027            | 42,248            |
| 15-2562-6232 | Medicare                              | 8,270             | 8,411             | 9,828             | 9,881             |
| 15-2562-6241 | Health Insurance                      | 169,316           | 147,136           | 152,064           | 160,512           |
| 15-2562-6242 | District Health Savings Acct          | 14,000            | 10,000            | 9,000             | 9,000             |
| 15-2562-6243 | Life Insurance                        | 679               | 696               | 734               | 801               |
| 15-2562-6244 | Dental Insurance                      | 8,748             | 8,504             | 8,352             | 8,732             |



INDEPENDENCE SCHOOL DISTRICT  
8.BUDGET - MIDDLE SCHOOL DIVISION

Report dates 27\*P9 - thru - 27\*P9

| ACCOUNT      | DESCRIPTION                           | FY 2024<br>ACTUAL | FY 2025<br>ACTUAL | FY 2026<br>BUDGET | FY 2027<br>BUDGET |
|--------------|---------------------------------------|-------------------|-------------------|-------------------|-------------------|
| 15-2562-6245 | Long Term Disability Ins              | 1,232             | 1,709             | 1,834             | 2,009             |
| 15-2562-6319 | Other Professional Services           | 0                 | 1,800             | 0                 | 0                 |
| 15-2562-6332 | Repairs and Maintenance               | 19,810            | 38,218            | 0                 | 0                 |
| 15-2562-6411 | General Supplies                      | 74,583            | 81,157            | 0                 | 0                 |
| 15-2562-6471 | Food Supplies (NS ONLY)               | 803,087           | 972,275           | 0                 | 0                 |
| 15-2562-6541 | Regular Equipment                     | 0                 | 0                 | 0                 | 0                 |
| 45-2562-6541 | Regular Equipment                     | 10,747            | 16,520            | 116,260           | 0                 |
| ===== =      |                                       | ===== =           | ===== =           | ===== =           | ===== =           |
| -2562        | Food Preparation & Dispensing Service | 1,768,471         | 1,959,393         | 1,083,006         | 990,188           |
| ----- -      |                                       | ----- -           | ----- -           | ----- -           | ----- -           |
| 15-2569-6161 | Classified Part-Time Salaries         | 4,261             | 966               | 0                 | 30,934            |
| 15-2569-6162 | Classified Extra Pay                  | 38,521            | 21,786            | 0                 | 0                 |
| 15-2569-6221 | Non-Teacher Retirement                | 2,920             | 1,996             | 0                 | 2,425             |
| 15-2569-6231 | Social Security Retirement            | 2,225             | 1,380             | 0                 | 1,829             |
| 15-2569-6232 | Medicare                              | 522               | 322               | 0                 | 428               |
| 15-2569-6241 | Health Insurance                      | 0                 | 0                 | 0                 | 4,224             |
| 15-2569-6243 | Life Insurance                        | 0                 | 0                 | 0                 | 39                |
| 15-2569-6244 | Dental Insurance                      | 0                 | 0                 | 0                 | 190               |
| 15-2569-6245 | Long Term Disability Ins              | 0                 | 0                 | 0                 | 99                |
| 15-2569-6411 | General Supplies                      | 4,712             | 4,562             | 0                 | 0                 |
| 15-2569-6471 | Food Supplies (NS ONLY)               | 47,496            | 66,422            | 0                 | 0                 |
| ===== =      |                                       | ===== =           | ===== =           | ===== =           | ===== =           |
| -2569        | Other Nutrition Services              | 100,657           | 97,434            | 0                 | 40,168            |
| ----- -      |                                       | ----- -           | ----- -           | ----- -           | ----- -           |
| 22-2644-6121 | Certificated Substitute Salari        | 130               | 0                 | 0                 | 0                 |
| 22-2644-6221 | Non-Teacher Retirement                | 0                 | 0                 | 0                 | 0                 |
| 22-2644-6231 | Social Security Retirement            | 8                 | 8                 | 0                 | 0                 |
| 22-2644-6232 | Medicare                              | 2                 | 2                 | 0                 | 0                 |
| 12-2644-6319 | Other Professional Services           | 0                 | 0                 | 950               | 920               |
| 16-2644-6319 | Other Professional Services           | 0                 | 0                 | 0                 | 0                 |
| 12-2644-6343 | Travel                                | 0                 | 286               | 200               | 100               |
| 16-2644-6343 | Travel                                | 696               | 0                 | 0                 | 0                 |
| 16-2644-6412 | Technology Supplies/Licenses          | 280               | 0                 | 0                 | 0                 |
| ===== =      |                                       | ===== =           | ===== =           | ===== =           | ===== =           |
| -2644        | Professional Development Non-Instruct | 1,116             | 296               | 1,150             | 1,020             |
| ----- -      |                                       | ----- -           | ----- -           | ----- -           | ----- -           |
| 12-3611-6411 | General Supplies                      | 1,406             | 0                 | 0                 | 0                 |
| ===== =      |                                       | ===== =           | ===== =           | ===== =           | ===== =           |
| -3611        | Welfare Activities Services           | 1,406             | 0                 | 0                 | 0                 |



INDEPENDENCE SCHOOL DISTRICT  
8.BUDGET - MIDDLE SCHOOL DIVISION  
Report dates 27\*P9 - thru - 27\*P9

| ACCOUNT                        | DESCRIPTION                   | FY 2024<br>ACTUAL | FY 2025<br>ACTUAL | FY 2026<br>BUDGET | FY 2027<br>BUDGET |
|--------------------------------|-------------------------------|-------------------|-------------------|-------------------|-------------------|
| 22-3812-6111                   | Certificated Regular Salaries | 212,000           | 340,198           | 365,000           | 365,000           |
| 22-3812-6131                   | Certificated Supplemental Pay | 863               | 0                 | 0                 | 0                 |
| 12-3812-6151                   | Classified Regular Salaries   | 28,797            | 34,250            | 44,880            | 46,200            |
| 12-3812-6161                   | Classified Part-Time Salaries | 8,523             | 14,553            | 22,426            | 24,051            |
| 12-3812-6162                   | Classified Extra Pay          | 8,192             | 5,192             | 500               | 500               |
| 12-3812-6211                   | Teacher Retirement            | 547               | 556               | 0                 | 0                 |
| 22-3812-6211                   | Teacher Retirement            | 30,882            | 48,430            | 52,000            | 52,000            |
| 12-3812-6221                   | Non-Teacher Retirement        | 3,070             | 3,955             | 5,243             | 5,445             |
| 12-3812-6231                   | Social Security Retirement    | 2,068             | 2,532             | 3,415             | 3,569             |
| 22-3812-6231                   | Social Security Retirement    | 0                 | 186               | 0                 | 0                 |
| 12-3812-6232                   | Medicare                      | 530               | 640               | 799               | 885               |
| 22-3812-6232                   | Medicare                      | 3,087             | 4,887             | 5,000             | 5,500             |
| 12-3812-6241                   | Health Insurance              | 8,104             | 8,096             | 8,448             | 8,448             |
| 12-3812-6242                   | District Health Savings Acct  | 534               | 0                 | 0                 | 0                 |
| 12-3812-6243                   | Life Insurance                | 47                | 60                | 76                | 79                |
| 12-3812-6244                   | Dental Insurance              | 364               | 527               | 669               | 670               |
| 12-3812-6245                   | Long Term Disability Ins      | 83                | 147               | 192               | 200               |
| 12-3812-6319                   | Other Professional Services   | 107               | 0                 | 500               | 500               |
| 12-3812-6411                   | General Supplies              | 335               | 1,020             | 1,200             | 1,200             |
| 12-3812-6412                   | Technology Supplies/Licenses  | 0                 | 0                 | 1,000             | 1,000             |
| 12-3812-6491                   | Other Supplies and Materials  | 205               | 167               | 300               | 300               |
| ===== =                        |                               | ===== =           | ===== =           | ===== =           | ===== =           |
| -3812 Afterschool Programs     |                               | 308,338           | 465,396           | 511,648           | 515,547           |
| ----- -                        |                               | ----- -           | ----- -           | ----- -           | ----- -           |
| 12-3911-6333                   | Rentals-Land and Buildings    | 70                | 70                | 70                | 70                |
| 16-3911-6398                   | Other Expenses                | 439               | 102               | 0                 | 0                 |
| 16-3911-6411                   | General Supplies              | 357               | 324               | 0                 | 0                 |
| 16-3911-6491                   | Other Supplies and Materials  | 0                 | 88                | 0                 | 0                 |
| ===== =                        |                               | ===== =           | ===== =           | ===== =           | ===== =           |
| -3911 Other Community Services |                               | 866               | 584               | 70                | 70                |
| ----- -                        |                               | ----- -           | ----- -           | ----- -           | ----- -           |
| 12-3912-6319                   | Other Professional Services   | 1,605             | 500               | 0                 | 250               |
| 12-3912-6411                   | General Supplies              | 13,538            | 11,332            | 9,514             | 6,028             |
| 12-3912-6412                   | Technology Supplies/Licenses  | 2,095             | 10,964            | 0                 | 0                 |
| 12-3912-6491                   | Other Supplies and Materials  | 11,744            | 8,952             | 9,323             | 8,981             |
| ===== =                        |                               | ===== =           | ===== =           | ===== =           | ===== =           |
| -3912 Parental Involvement     |                               | 28,982            | 31,748            | 18,837            | 15,259            |
| ----- -                        |                               | ----- -           | ----- -           | ----- -           | ----- -           |
| 41-4051-6521                   | Buildings                     | 0                 | 0                 | 0                 | 0                 |



INDEPENDENCE SCHOOL DISTRICT  
8.BUDGET - MIDDLE SCHOOL DIVISION  
Report dates 27\*P9 - thru - 27\*P9

| ACCOUNT      | DESCRIPTION                           | FY 2024<br>ACTUAL | FY 2025<br>ACTUAL | FY 2026<br>BUDGET | FY 2027<br>BUDGET |
|--------------|---------------------------------------|-------------------|-------------------|-------------------|-------------------|
| 41-4051-6541 | Regular Equipment                     | 0                 | 0                 | 0                 | 0                 |
| 41-4051-6543 | Technology Hardware                   | 0                 | 0                 | 0                 | 0                 |
|              |                                       | =====             | =====             | =====             | =====             |
| -4051        | Building Acquisition Construction & I | 0                 | 0                 | 0                 | 0                 |
|              |                                       | -----             | -----             | -----             | -----             |
|              |                                       | =====             | =====             | =====             | =====             |
| GRAND TOTAL  |                                       | 30,517,659        | 34,543,911        | 30,723,538        | 28,707,873        |
|              |                                       | =====             | =====             | =====             | =====             |



INDEPENDENCE SCHOOL DISTRICT  
9.BUDGET - HIGH SCHOOL DIVISION  
Report dates 27\*P9 - thru - 27\*P9

| ACCOUNT      | DESCRIPTION                    | FY 2024<br>ACTUAL | FY 2025<br>ACTUAL | FY 2026<br>BUDGET | FY 2027<br>BUDGET |
|--------------|--------------------------------|-------------------|-------------------|-------------------|-------------------|
| 22-1151-6111 | Certificated Regular Salaries  | 11,435,698        | 12,494,317        | 14,415,411        | 14,114,348        |
| 22-1151-6121 | Certificated Substitute Salari | 319,102           | 361,911           | 504,007           | 61,797            |
| 22-1151-6131 | Certificated Supplemental Pay  | 11,899            | 8,819             | 850               | 0                 |
| 22-1151-6141 | Certificated Leave Payouts     | 12,064            | 7,525             | 0                 | 0                 |
| 12-1151-6152 | Instructional Aide Salaries    | 72,450            | 65,522            | 91,424            | 69,750            |
| 12-1151-6153 | Classified Substitute Salaries | 0                 | 0                 | 0                 | 0                 |
| 12-1151-6162 | Classified Extra Pay           | 10,334            | 13,624            | 10,755            | 15,755            |
| 12-1151-6211 | Teacher Retirement             | 3,394             | 3,366             | 3,102             | 3,102             |
| 22-1151-6211 | Teacher Retirement             | 1,798,292         | 1,973,439         | 2,182,276         | 2,148,754         |
| 12-1151-6221 | Non-Teacher Retirement         | 4,843             | 4,461             | 6,387             | 4,402             |
| 22-1151-6221 | Non-Teacher Retirement         | 38,187            | 38,247            | 47,308            | 36,304            |
| 12-1151-6231 | Social Security Retirement     | 4,678             | 4,518             | 5,333             | 4,028             |
| 22-1151-6231 | Social Security Retirement     | 49,048            | 47,946            | 47,128            | 48,551            |
| 12-1151-6232 | Medicare                       | 1,097             | 1,057             | 1,247             | 942               |
| 22-1151-6232 | Medicare                       | 164,537           | 180,631           | 228,733           | 198,220           |
| 12-1151-6241 | Health Insurance               | 26,752            | 25,344            | 33,792            | 25,344            |
| 22-1151-6241 | Health Insurance               | 1,542,826         | 1,592,562         | 1,783,327         | 1,483,626         |
| 12-1151-6242 | District Health Savings Acct   | 2,000             | 2,000             | 2,000             | 2,000             |
| 22-1151-6242 | District Health Savings Acct   | 113,590           | 115,590           | 113,435           | 86,881            |
| 12-1151-6243 | Life Insurance                 | 101               | 97                | 118               | 90                |
| 22-1151-6243 | Life Insurance                 | 14,597            | 16,099            | 18,086            | 16,151            |
| 12-1151-6244 | Dental Insurance               | 1,203             | 1,140             | 1,520             | 1,140             |
| 22-1151-6244 | Dental Insurance               | 77,500            | 79,391            | 89,603            | 73,852            |
| 12-1151-6245 | Long Term Disability Ins       | 182               | 237               | 291               | 222               |
| 22-1151-6245 | Long Term Disability Ins       | 29,778            | 40,272            | 45,705            | 40,818            |
| 12-1151-6261 | Workers' Compensation          | 10,373            | 6,162             | 24,753            | 25,496            |
| 22-1151-6261 | Workers' Compensation          | 79,391            | 48,669            | 125,721           | 129,493           |
| 22-1151-6291 | Other Employer Benefits        | 5,509             | 5,417             | 5,931             | 5,600             |
| 12-1151-6311 | Purchased Instructional Servic | 185,343           | 147,667           | 208,020           | 161,638           |
| 22-1151-6311 | Purchased Instructional Servic | 0                 | 0                 | 0                 | 389,648           |
| 12-1151-6316 | Data Processing/Technology Ser | 0                 | 0                 | 0                 | 0                 |
| 12-1151-6319 | Other Professional Services    | 3,500             | 4,315             | 645               | 495               |
| 12-1151-6332 | Repairs and Maintenance        | 9,504             | 15,595            | 18,450            | 16,700            |
| 12-1151-6333 | Rentals-Land and Buildings     | 0                 | 925               | 0                 | 0                 |
| 12-1151-6334 | Rentals-Equipment              | 34,925            | 44,825            | 39,451            | 43,666            |
| 12-1151-6343 | Travel                         | 0                 | 0                 | 500               | 500               |
| 12-1151-6361 | Communication                  | 0                 | 220               | 0                 | 0                 |
| 12-1151-6363 | Printing and Binding           | 23,904            | 29,992            | 27,192            | 25,547            |
| 12-1151-6371 | Dues and Memberships           | 1,086             | 2,076             | 1,460             | 1,060             |
| 12-1151-6398 | Other Expenses                 | 67,374            | 34,630            | 51,018            | 45,648            |
| 12-1151-6411 | General Supplies               | 312,379           | 285,502           | 491,809           | 337,720           |
| 16-1151-6411 | General Supplies               | 0                 | 1,867             | 0                 | 0                 |
| 12-1151-6412 | Technology Supplies/Licenses   | 116,458           | 219,997           | 355,360           | 31,185            |



INDEPENDENCE SCHOOL DISTRICT  
9.BUDGET - HIGH SCHOOL DIVISION  
Report dates 27\*P9 - thru - 27\*P9

| ACCOUNT      | DESCRIPTION                    | FY 2024<br>ACTUAL | FY 2025<br>ACTUAL | FY 2026<br>BUDGET | FY 2027<br>BUDGET |
|--------------|--------------------------------|-------------------|-------------------|-------------------|-------------------|
| 16-1151-6412 | Technology Supplies/Licenses   | 147               | 0                 | 0                 | 0                 |
| 12-1151-6431 | Textbooks                      | 91,367            | 46,897            | 134,617           | 37,786            |
| 12-1151-6441 | Library Books                  | 1,043             | 878               | 0                 | 0                 |
| 12-1151-6491 | Other Supplies and Materials   | 3,320             | 5,244             | 4,500             | 4,275             |
| 16-1151-6491 | Other Supplies and Materials   | 69                | 0                 | 0                 | 0                 |
| 42-1151-6541 | Regular Equipment              | 24,205            | 0                 | 3,000             | 0                 |
| 42-1151-6542 | Instructional Equipment        | 23,250            | 0                 | 56,150            | 53,000            |
| 42-1151-6543 | Technology Hardware            | 348,613           | 0                 | 500               | 0                 |
| =====        |                                | =====             | =====             | =====             | =====             |
| -1151        | High School Instruction        | 17,075,912        | 17,978,993        | 21,180,915        | 19,745,534        |
| -----        |                                | -----             | -----             | -----             | -----             |
| 22-1191-6121 | Certificated Substitute Salari | 4,485             | 0                 | 17,900            | 17,900            |
| 22-1191-6131 | Certificated Supplemental Pay  | 249,262           | 0                 | 0                 | 0                 |
| 12-1191-6162 | Classified Extra Pay           | 0                 | 257               | 0                 | 0                 |
| 12-1191-6211 | Teacher Retirement             | 0                 | 0                 | 0                 | 0                 |
| 22-1191-6211 | Teacher Retirement             | 35,086            | 0                 | 0                 | 0                 |
| 12-1191-6221 | Non-Teacher Retirement         | 0                 | 18                | 0                 | 0                 |
| 22-1191-6221 | Non-Teacher Retirement         | 80                | 0                 | 0                 | 0                 |
| 12-1191-6231 | Social Security Retirement     | 0                 | 16                | 0                 | 0                 |
| 22-1191-6231 | Social Security Retirement     | 726               | 0                 | 0                 | 0                 |
| 12-1191-6232 | Medicare                       | 0                 | 4                 | 0                 | 0                 |
| 22-1191-6232 | Medicare                       | 3,681             | 0                 | 0                 | 0                 |
| =====        |                                | =====             | =====             | =====             | =====             |
| -1191        | Summer School (Regular)        | 293,320           | 295               | 17,900            | 17,900            |
| -----        |                                | -----             | -----             | -----             | -----             |
| 22-1193-6111 | Certificated Regular Salaries  | 1,889,116         | 2,045,621         | 2,327,623         | 2,419,062         |
| 22-1193-6121 | Certificated Substitute Salari | 93,363            | 71,707            | 55,000            | 0                 |
| 12-1193-6152 | Instructional Aide Salaries    | 420,715           | 419,909           | 469,543           | 561,433           |
| 12-1193-6153 | Classified Substitute Salaries | 355               | 0                 | 0                 | 0                 |
| 12-1193-6162 | Classified Extra Pay           | 1,040             | 4,492             | 0                 | 0                 |
| 12-1193-6211 | Teacher Retirement             | 0                 | 0                 | 3,478             | 2,586             |
| 22-1193-6211 | Teacher Retirement             | 312,259           | 331,962           | 314,178           | 357,704           |
| 12-1193-6221 | Non-Teacher Retirement         | 36,114            | 35,626            | 31,002            | 42,967            |
| 22-1193-6221 | Non-Teacher Retirement         | 9,319             | 8,982             | 12,081            | 8,570             |
| 12-1193-6231 | Social Security Retirement     | 25,863            | 25,913            | 29,112            | 34,290            |
| 22-1193-6231 | Social Security Retirement     | 7,348             | 6,551             | 16,682            | 7,746             |
| 12-1193-6232 | Medicare                       | 6,049             | 6,061             | 6,808             | 8,019             |
| 22-1193-6232 | Medicare                       | 27,609            | 29,856            | 34,424            | 34,630            |
| 12-1193-6241 | Health Insurance               | 104,778           | 93,338            | 143,616           | 87,349            |
| 22-1193-6241 | Health Insurance               | 305,728           | 295,320           | 346,368           | 243,596           |
| 12-1193-6242 | District Health Savings Acct   | 13,000            | 10,000            | 0                 | 5,901             |



INDEPENDENCE SCHOOL DISTRICT  
9.BUDGET - HIGH SCHOOL DIVISION  
Report dates 27\*P9 - thru - 27\*P9

| ACCOUNT                    | DESCRIPTION                    | FY 2024<br>ACTUAL | FY 2025<br>ACTUAL | FY 2026<br>BUDGET | FY 2027<br>BUDGET |
|----------------------------|--------------------------------|-------------------|-------------------|-------------------|-------------------|
| 22-1193-6242               | District Health Savings Acct   | 21,000            | 22,000            | 2,000             | 11,930            |
| 12-1193-6243               | Life Insurance                 | 586               | 556               | 592               | 585               |
| 22-1193-6243               | Life Insurance                 | 2,474             | 2,675             | 3,074             | 2,523             |
| 12-1193-6244               | Dental Insurance               | 6,586             | 5,956             | 6,455             | 5,794             |
| 22-1193-6244               | Dental Insurance               | 14,118            | 13,951            | 15,567            | 11,324            |
| 12-1193-6245               | Long Term Disability Ins       | 1,065             | 1,301             | 1,503             | 1,463             |
| 22-1193-6245               | Long Term Disability Ins       | 5,049             | 6,687             | 7,801             | 6,375             |
| 12-1193-6319               | Other Professional Services    | 691               | 714               | 400               | 250               |
| 12-1193-6332               | Repairs and Maintenance        | 100               | 105               | 200               | 200               |
| 12-1193-6334               | Rentals-Equipment              | 3,358             | 4,390             | 4,500             | 4,500             |
| 12-1193-6363               | Printing and Binding           | 2,377             | 2,588             | 3,000             | 3,000             |
| 12-1193-6398               | Other Expenses                 | 0                 | 240               | 0                 | 0                 |
| 12-1193-6411               | General Supplies               | 15,458            | 15,581            | 59,940            | 18,500            |
| 12-1193-6412               | Technology Supplies/Licenses   | 3,621             | 5,622             | 4,300             | 3,600             |
| 12-1193-6431               | Textbooks                      | 4,503             | 4,633             | 2,500             | 2,500             |
| 12-1193-6491               | Other Supplies and Materials   | 4,041             | 1,590             | 5,500             | 5,000             |
| 42-1193-6543               | Technology Hardware            | 73,555            | 0                 | 0                 | 0                 |
| =====                      |                                | =                 | =                 | =                 | =                 |
| -1193 Alternative Programs |                                | 3,411,238         | 3,473,927         | 3,907,247         | 3,891,397         |
| -----                      |                                | -                 | -                 | -                 | -                 |
| 22-1195-6111               | Certificated Regular Salaries  | 70,993            | 0                 | 0                 | 0                 |
| 22-1195-6131               | Certificated Supplemental Pay  | 0                 | 0                 | 0                 | 0                 |
| 22-1195-6211               | Teacher Retirement             | 11,567            | 0                 | 0                 | 0                 |
| 22-1195-6232               | Medicare                       | 1,010             | 0                 | 0                 | 0                 |
| 22-1195-6241               | Health Insurance               | 8,448             | 0                 | 0                 | 0                 |
| 22-1195-6243               | Life Insurance                 | 91                | 0                 | 0                 | 0                 |
| 22-1195-6244               | Dental Insurance               | 380               | 0                 | 0                 | 0                 |
| 22-1195-6245               | Long Term Disability Ins       | 185               | 0                 | 0                 | 0                 |
| 12-1195-6337               | Technology Repairs & Maintenan | 7,728             | 0                 | 0                 | 0                 |
| 12-1195-6412               | Technology Supplies/Licenses   | 44,440            | 909               | 2,000             | 0                 |
| =====                      |                                | =                 | =                 | =                 | =                 |
| -1195 Virtual Instruction  |                                | 144,842           | 909               | 2,000             | 0                 |
| -----                      |                                | -                 | -                 | -                 | -                 |
| 22-1221-6111               | Certificated Regular Salaries  | 1,817,327         | 2,109,337         | 2,159,435         | 2,359,576         |
| 22-1221-6121               | Certificated Substitute Salari | 18,217            | 12,368            | 0                 | 0                 |
| 22-1221-6131               | Certificated Supplemental Pay  | 23,887            | 0                 | 0                 | 0                 |
| 12-1221-6152               | Instructional Aide Salaries    | 536,278           | 571,991           | 686,050           | 717,038           |
| 12-1221-6153               | Classified Substitute Salaries | 465               | 125               | 0                 | 900               |
| 12-1221-6162               | Classified Extra Pay           | 7,977             | 2,982             | 0                 | 0                 |
| 12-1221-6211               | Teacher Retirement             | 0                 | 12,120            | 6,519             | 6,719             |
| 22-1221-6211               | Teacher Retirement             | 302,305           | 336,183           | 342,698           | 350,270           |



INDEPENDENCE SCHOOL DISTRICT  
9.BUDGET - HIGH SCHOOL DIVISION  
Report dates 27\*P9 - thru - 27\*P9

| ACCOUNT      | DESCRIPTION                    | FY 2024<br>ACTUAL | FY 2025<br>ACTUAL | FY 2026<br>BUDGET | FY 2027<br>BUDGET |
|--------------|--------------------------------|-------------------|-------------------|-------------------|-------------------|
| 12-1221-6221 | Non-Teacher Retirement         | 48,964            | 42,018            | 56,027            | 55,162            |
| 22-1221-6221 | Non-Teacher Retirement         | 3,011             | 1,523             | 0                 | 3,865             |
| 12-1221-6231 | Social Security Retirement     | 31,808            | 34,535            | 41,938            | 43,805            |
| 22-1221-6231 | Social Security Retirement     | 3,051             | 1,421             | 6                 | 7,989             |
| 12-1221-6232 | Medicare                       | 7,439             | 8,076             | 9,942             | 10,245            |
| 22-1221-6232 | Medicare                       | 26,194            | 29,956            | 30,458            | 33,227            |
| 12-1221-6241 | Health Insurance               | 168,128           | 159,808           | 182,399           | 149,236           |
| 22-1221-6241 | Health Insurance               | 275,672           | 293,568           | 285,566           | 285,566           |
| 12-1221-6242 | District Health Savings Acct   | 10,835            | 12,000            | 9,814             | 9,813             |
| 22-1221-6242 | District Health Savings Acct   | 20,000            | 21,000            | 20,381            | 16,404            |
| 12-1221-6243 | Life Insurance                 | 696               | 757               | 873               | 783               |
| 22-1221-6243 | Life Insurance                 | 2,312             | 2,695             | 2,733             | 2,811             |
| 12-1221-6244 | Dental Insurance               | 8,315             | 8,226             | 8,943             | 8,198             |
| 22-1221-6244 | Dental Insurance               | 12,390            | 13,194            | 12,833            | 12,833            |
| 12-1221-6245 | Long Term Disability Ins       | 1,256             | 1,824             | 2,189             | 2,056             |
| 22-1221-6245 | Long Term Disability Ins       | 4,714             | 6,742             | 6,903             | 7,104             |
| 22-1221-6291 | Other Employer Benefits        | 356               | 364               | 0                 | 0                 |
| 12-1221-6311 | Purchased Instructional Servic | 0                 | 0                 | 27,200            | 0                 |
| 12-1221-6319 | Other Professional Services    | 125               | 0                 | 0                 | 0                 |
| 12-1221-6412 | Technology Supplies/Licenses   | 695               | 0                 | 1,153             | 4,250             |
| ===== =      |                                | ===== =           | ===== =           | ===== =           | ===== =           |
| -1221        | Special Education Instruction  | 3,332,417         | 3,682,813         | 3,894,060         | 4,087,850         |
| ----- -      |                                | ----- -           | ----- -           | ----- -           | ----- -           |
| 12-1251-6152 | Instructional Aide Salaries    | 0                 | 1,975             | 0                 | 0                 |
| 12-1251-6221 | Non-Teacher Retirement         | 0                 | 135               | 0                 | 0                 |
| 12-1251-6231 | Social Security Retirement     | 0                 | 122               | 0                 | 0                 |
| 12-1251-6232 | Medicare                       | 0                 | 29                | 0                 | 0                 |
| 12-1251-6363 | Printing and Binding           | 0                 | 97                | 0                 | 0                 |
| 12-1251-6371 | Dues and Memberships           | 0                 | 704               | 704               | 704               |
| 12-1251-6398 | Other Expenses                 | 2,503             | 0                 | 0                 | 0                 |
| 12-1251-6411 | General Supplies               | 23,692            | 30,778            | 22,110            | 18,063            |
| 12-1251-6412 | Technology Supplies/Licenses   | 39,192            | 30,420            | 21,710            | 13,966            |
| 12-1251-6441 | Library Books                  | 241               | 3,637             | 4,700             | 4,400             |
| 42-1251-6543 | Technology Hardware            | 0                 | 0                 | 0                 | 2,503             |
| ===== =      |                                | ===== =           | ===== =           | ===== =           | ===== =           |
| -1251        | Supplemental Instruction       | 65,628            | 67,897            | 49,224            | 39,636            |
| ----- -      |                                | ----- -           | ----- -           | ----- -           | ----- -           |
| 22-1271-6111 | Certificated Regular Salaries  | 141,114           | 234,016           | 295,249           | 302,689           |
| 22-1271-6121 | Certificated Substitute Salari | 2,617             | 3,018             | 0                 | 0                 |
| 22-1271-6211 | Teacher Retirement             | 24,091            | 37,729            | 52,060            | 48,805            |
| 22-1271-6221 | Non-Teacher Retirement         | 146               | 158               | 0                 | 0                 |



INDEPENDENCE SCHOOL DISTRICT  
9.BUDGET - HIGH SCHOOL DIVISION  
Report dates 27\*P9 - thru - 27\*P9

| ACCOUNT      | DESCRIPTION                    | FY 2024<br>ACTUAL | FY 2025<br>ACTUAL | FY 2026<br>BUDGET | FY 2027<br>BUDGET |
|--------------|--------------------------------|-------------------|-------------------|-------------------|-------------------|
| 22-1271-6231 | Social Security Retirement     | 162               | 187               | 0                 | 0                 |
| 22-1271-6232 | Medicare                       | 2,088             | 3,187             | 4,310             | 4,097             |
| 22-1271-6241 | Health Insurance               | 25,344            | 25,647            | 42,493            | 33,597            |
| 22-1271-6242 | District Health Savings Acct   | 1,000             | 1,050             | 0                 | 994               |
| 22-1271-6243 | Life Insurance                 | 181               | 293               | 372               | 387               |
| 22-1271-6244 | Dental Insurance               | 1,140             | 1,502             | 1,910             | 1,887             |
| 22-1271-6245 | Long Term Disability Ins       | 368               | 730               | 945               | 976               |
| 22-1271-6291 | Other Employer Benefits        | 0                 | 349               | 363               | 0                 |
| 12-1271-6411 | General Supplies               | 342               | 3,551             | 4,000             | 4,000             |
| 12-1271-6412 | Technology Supplies/Licenses   | 0                 | 13,328            | 2,000             | 2,000             |
| 12-1271-6441 | Library Books                  | 725               | 0                 | 0                 | 0                 |
| ===== =      |                                |                   |                   |                   |                   |
| -1271        | Bilingual Instruction          | 199,318           | 324,745           | 403,702           | 399,432           |
| ----- -      |                                |                   |                   |                   |                   |
| 22-1321-6121 | Certificated Substitute Salari | 1,040             | 780               | 1,820             | 1,820             |
| 22-1321-6221 | Non-Teacher Retirement         | 6                 | 0                 | 0                 | 0                 |
| 22-1321-6231 | Social Security Retirement     | 64                | 48                | 0                 | 0                 |
| 22-1321-6232 | Medicare                       | 16                | 11                | 0                 | 0                 |
| 12-1321-6311 | Purchased Instructional Servic | 2,625             | 4,549             | 0                 | 0                 |
| 12-1321-6319 | Other Professional Services    | 0                 | 0                 | 6,114             | 6,114             |
| 12-1321-6411 | General Supplies               | 210               | 995               | 7,089             | 7,089             |
| 12-1321-6412 | Technology Supplies/Licenses   | 10,888            | 30,499            | 7,326             | 7,326             |
| 42-1321-6542 | Instructional Equipment        | 0                 | 0                 | 0                 | 0                 |
| 42-1321-6543 | Technology Hardware            | 2,398             | 0                 | 0                 | 0                 |
| ===== =      |                                |                   |                   |                   |                   |
| -1321        | CE-Business Education          | 17,247            | 36,882            | 22,349            | 22,349            |
| ----- -      |                                |                   |                   |                   |                   |
| 22-1331-6121 | Certificated Substitute Salari | 1,040             | 437               | 1,430             | 1,430             |
| 22-1331-6221 | Non-Teacher Retirement         | 0                 | 12                | 0                 | 0                 |
| 22-1331-6231 | Social Security Retirement     | 64                | 27                | 0                 | 0                 |
| 22-1331-6232 | Medicare                       | 16                | 6                 | 0                 | 0                 |
| 12-1331-6311 | Purchased Instructional Servic | 225               | 2,039             | 0                 | 0                 |
| 12-1331-6319 | Other Professional Services    | 354               | 861               | 17,044            | 17,044            |
| 12-1331-6332 | Repairs and Maintenance        | 0                 | 831               | 0                 | 0                 |
| 12-1331-6343 | Travel                         | 199               | 1,820             | 0                 | 0                 |
| 12-1331-6363 | Printing and Binding           | 0                 | 141               | 0                 | 0                 |
| 12-1331-6371 | Dues and Memberships           | 2,176             | 1,916             | 0                 | 0                 |
| 12-1331-6398 | Other Expenses                 | 25,614            | 18,308            | 0                 | 0                 |
| 12-1331-6411 | General Supplies               | 134,939           | 159,582           | 117,369           | 136,452           |
| 12-1331-6412 | Technology Supplies/Licenses   | 4,715             | 2,897             | 1,908             | 0                 |
| 12-1331-6491 | Other Supplies and Materials   | 0                 | 0                 | 0                 | 0                 |



INDEPENDENCE SCHOOL DISTRICT  
9.BUDGET - HIGH SCHOOL DIVISION  
Report dates 27\*P9 - thru - 27\*P9

| ACCOUNT      | DESCRIPTION                           | FY 2024<br>ACTUAL | FY 2025<br>ACTUAL | FY 2026<br>BUDGET | FY 2027<br>BUDGET |
|--------------|---------------------------------------|-------------------|-------------------|-------------------|-------------------|
| 42-1331-6541 | Regular Equipment                     | 2,998             | 0                 | 0                 | 0                 |
| 42-1331-6542 | Instructional Equipment               | 23,593            | 0                 | 17,175            | 0                 |
| ===== =      |                                       |                   |                   |                   |                   |
| -1331        | CE-Family & Consumer Sciences Educati | 195,933           | 188,877           | 154,926           | 154,926           |
| ----- -      |                                       |                   |                   |                   |                   |
| 22-1341-6121 | Certificated Substitute Salari        | 2,712             | 2,990             | 3,900             | 3,000             |
| 22-1341-6221 | Non-Teacher Retirement                | 12                | 0                 | 0                 | 0                 |
| 22-1341-6231 | Social Security Retirement            | 168               | 185               | 0                 | 0                 |
| 22-1341-6232 | Medicare                              | 40                | 44                | 0                 | 0                 |
| 12-1341-6311 | Purchased Instructional Servic        | 0                 | 0                 | 0                 | 0                 |
| 12-1341-6319 | Other Professional Services           | 0                 | 90                | 6,051             | 6,051             |
| 12-1341-6343 | Travel                                | 0                 | 212               | 0                 | 0                 |
| 12-1341-6371 | Dues and Memberships                  | 2,523             | 6,901             | 18,400            | 18,400            |
| 12-1341-6398 | Other Expenses                        | 13,165            | 9,036             | 0                 | 0                 |
| 12-1341-6411 | General Supplies                      | 27,559            | 15,921            | 21,816            | 21,816            |
| 12-1341-6412 | Technology Supplies/Licenses          | 2,319             | 3,338             | 0                 | 0                 |
| 12-1341-6431 | Textbooks                             | 0                 | 176               | 0                 | 0                 |
| ===== =      |                                       |                   |                   |                   |                   |
| -1341        | CE-Health Sciences Education          | 48,498            | 38,893            | 50,167            | 49,267            |
| ----- -      |                                       |                   |                   |                   |                   |
| 22-1351-6121 | Certificated Substitute Salari        | 2,665             | 3,575             | 6,370             | 5,000             |
| 22-1351-6221 | Non-Teacher Retirement                | 0                 | 0                 | 0                 | 0                 |
| 22-1351-6231 | Social Security Retirement            | 165               | 222               | 0                 | 0                 |
| 22-1351-6232 | Medicare                              | 39                | 52                | 0                 | 0                 |
| 12-1351-6319 | Other Professional Services           | 0                 | 130               | 29,521            | 29,521            |
| 12-1351-6343 | Travel                                | 0                 | 606               | 0                 | 0                 |
| 12-1351-6371 | Dues and Memberships                  | 135               | 165               | 0                 | 0                 |
| 12-1351-6398 | Other Expenses                        | 18,626            | 25,303            | 0                 | 0                 |
| 12-1351-6411 | General Supplies                      | 0                 | 0                 | 4,300             | 13,300            |
| 12-1351-6412 | Technology Supplies/Licenses          | 3,695             | 869               | 9,000             | 0                 |
| 42-1351-6542 | Instructional Equipment               | 21,275            | 0                 | 0                 | 0                 |
| ===== =      |                                       |                   |                   |                   |                   |
| -1351        | CE-Marketing & Cooperative Education  | 46,600            | 30,922            | 49,191            | 47,821            |
| ----- -      |                                       |                   |                   |                   |                   |
| 22-1361-6121 | Certificated Substitute Salari        | 715               | 390               | 520               | 520               |
| 22-1361-6231 | Social Security Retirement            | 44                | 24                | 0                 | 0                 |
| 22-1361-6232 | Medicare                              | 11                | 6                 | 0                 | 0                 |
| 12-1361-6319 | Other Professional Services           | 0                 | 2,750             | 15,275            | 10,000            |
| 12-1361-6332 | Repairs and Maintenance               | 0                 | 1,270             | 0                 | 0                 |
| 12-1361-6334 | Rentals-Equipment                     | 0                 | 124               | 0                 | 0                 |



INDEPENDENCE SCHOOL DISTRICT  
9.BUDGET - HIGH SCHOOL DIVISION  
Report dates 27\*P9 - thru - 27\*P9

| ACCOUNT      | DESCRIPTION                           | FY 2024<br>ACTUAL | FY 2025<br>ACTUAL | FY 2026<br>BUDGET | FY 2027<br>BUDGET |
|--------------|---------------------------------------|-------------------|-------------------|-------------------|-------------------|
| 12-1361-6337 | Technology Repairs & Maintenanc       | 0                 | 0                 | 0                 | 0                 |
| 12-1361-6343 | Travel                                | 911               | 911               | 0                 | 0                 |
| 12-1361-6362 | Advertising                           | 48                | 61                | 0                 | 0                 |
| 12-1361-6371 | Dues and Memberships                  | 30                | 225               | 0                 | 0                 |
| 12-1361-6398 | Other Expenses                        | 11,627            | 915               | 0                 | 0                 |
| 12-1361-6411 | General Supplies                      | 50,882            | 24,344            | 28,870            | 78,420            |
| 12-1361-6412 | Technology Supplies/Licenses          | 3,000             | 3,543             | 0                 | 0                 |
| 42-1361-6541 | Regular Equipment                     | 1,799             | 0                 | 0                 | 0                 |
| 42-1361-6542 | Instructional Equipment               | 114,717           | 164,020           | 43,800            | 0                 |
|              |                                       | =====             | =====             | =====             | =====             |
| -1361        | CE-Skilled Technical Sciences Educati | 183,784           | 198,583           | 88,465            | 88,940            |
|              |                                       | -----             | -----             | -----             | -----             |
| 22-1371-6121 | Certificated Substitute Salari        | 520               | 827               | 1,430             | 1,430             |
| 22-1371-6221 | Non-Teacher Retirement                | 0                 | 16                | 0                 | 0                 |
| 22-1371-6231 | Social Security Retirement            | 32                | 51                | 0                 | 0                 |
| 22-1371-6232 | Medicare                              | 8                 | 12                | 0                 | 0                 |
| 12-1371-6319 | Other Professional Services           | 0                 | 790               | 3,058             | 3,058             |
| 12-1371-6343 | Travel                                | 470               | 1,479             | 0                 | 0                 |
| 12-1371-6371 | Dues and Memberships                  | 1,350             | 10,550            | 1,700             | 1,900             |
| 12-1371-6398 | Other Expenses                        | 2,365             | 200               | 0                 | 0                 |
| 12-1371-6411 | General Supplies                      | 12,775            | 34,475            | 23,190            | 28,759            |
| 12-1371-6412 | Technology Supplies/Licenses          | 20,791            | 23,295            | 6,438             | 3,539             |
| 42-1371-6542 | Instructional Equipment               | 2,499             | 15,831            | 0                 | 0                 |
| 42-1371-6543 | Technology Hardware                   | 12,770            | 0                 | 0                 | 0                 |
|              |                                       | =====             | =====             | =====             | =====             |
| -1371        | CE-Technology & Engineering Education | 53,580            | 87,526            | 35,816            | 38,686            |
|              |                                       | -----             | -----             | -----             | -----             |
| 12-1391-6311 | Purchased Instructional Servic        | 712               | 1,775             | 0                 | 0                 |
| 12-1391-6319 | Other Professional Services           | 0                 | 0                 | 2,250             | 2,250             |
| 12-1391-6363 | Printing and Binding                  | 0                 | 0                 | 0                 | 0                 |
| 12-1391-6398 | Other Expenses                        | 0                 | 0                 | 0                 | 0                 |
| 12-1391-6411 | General Supplies                      | 1,038             | 0                 | 5,285             | 5,285             |
| 12-1391-6412 | Technology Supplies/Licenses          | 24,053            | 0                 | 0                 | 0                 |
|              |                                       | =====             | =====             | =====             | =====             |
| -1391        | CE-Other Career Education             | 25,803            | 1,775             | 7,535             | 7,535             |
|              |                                       | -----             | -----             | -----             | -----             |
| 16-1411-6121 | Certificated Substitute Salari        | 0                 | 0                 | 0                 | 0                 |
| 22-1411-6121 | Certificated Substitute Salari        | 1,690             | 1,714             | 0                 | 75                |
| 22-1411-6131 | Certificated Supplemental Pay         | 302,500           | 393,913           | 383,109           | 474,686           |
| 16-1411-6162 | Classified Extra Pay                  | 444               | 1,374             | 0                 | 0                 |



INDEPENDENCE SCHOOL DISTRICT  
9.BUDGET - HIGH SCHOOL DIVISION  
Report dates 27\*P9 - thru - 27\*P9

| ACCOUNT      | DESCRIPTION                     | FY 2024<br>ACTUAL | FY 2025<br>ACTUAL | FY 2026<br>BUDGET | FY 2027<br>BUDGET |
|--------------|---------------------------------|-------------------|-------------------|-------------------|-------------------|
| 16-1411-6211 | Teacher Retirement              | 71                | 146               | 0                 | 0                 |
| 22-1411-6211 | Teacher Retirement              | 44,931            | 56,932            | 56,929            | 60,063            |
| 16-1411-6221 | Non-Teacher Retirement          | 0                 | 32                | 0                 | 0                 |
| 22-1411-6221 | Non-Teacher Retirement          | 894               | 1,745             | 1,001             | 1,792             |
| 16-1411-6231 | Social Security Retirement      | 0                 | 28                | 0                 | 0                 |
| 22-1411-6231 | Social Security Retirement      | 1,530             | 2,551             | 1,718             | 2,164             |
| 16-1411-6232 | Medicare                        | 6                 | 18                | 0                 | 0                 |
| 22-1411-6232 | Medicare                        | 4,252             | 5,519             | 5,338             | 5,829             |
| 16-1411-6311 | Purchased Instructional Servic  | 10,802            | 1,549             | 0                 | 0                 |
| 16-1411-6319 | Other Professional Services     | 23,051            | 14,456            | 0                 | 0                 |
| 16-1411-6332 | Repairs and Maintenance         | 0                 | 180               | 0                 | 0                 |
| 12-1411-6333 | Rentals-Land and Buildings      | 0                 | 0                 | 0                 | 0                 |
| 16-1411-6333 | Rentals-Land and Buildings      | 6,454             | 22,295            | 0                 | 0                 |
| 12-1411-6334 | Rentals-Equipment               | 0                 | 172               | 0                 | 0                 |
| 16-1411-6334 | Rentals-Equipment               | 1,515             | 0                 | 0                 | 0                 |
| 16-1411-6343 | Travel                          | 215               | 0                 | 0                 | 0                 |
| 16-1411-6361 | Communication                   | 393               | 87                | 0                 | 0                 |
| 16-1411-6363 | Printing and Binding            | 20,088            | 606               | 0                 | 0                 |
| 12-1411-6371 | Dues and Memberships            | 103               | 0                 | 0                 | 0                 |
| 16-1411-6371 | Dues and Memberships            | 2,214             | 6,904             | 0                 | 0                 |
| 16-1411-6391 | Other Purchased Services        | 550               | 0                 | 0                 | 0                 |
| 12-1411-6398 | Other Expenses                  | 25,587            | 43,062            | 60,516            | 53,400            |
| 16-1411-6398 | Other Expenses                  | 62,032            | 96,880            | 0                 | 0                 |
| 12-1411-6411 | General Supplies                | 40,718            | 34,885            | 38,650            | 38,650            |
| 16-1411-6411 | General Supplies                | 160,515           | 143,679           | 0                 | 0                 |
| 12-1411-6412 | Technology Supplies/Licenses    | 3,541             | 5,339             | 4,550             | 4,550             |
| 16-1411-6412 | Technology Supplies/Licenses    | 1,372             | 1,786             | 0                 | 0                 |
| 12-1411-6491 | Other Supplies and Materials    | 8,169             | 9,181             | 3,800             | 3,800             |
| 16-1411-6491 | Other Supplies and Materials    | 45,905            | 24,172            | 0                 | 0                 |
| 42-1411-6542 | Instructional Equipment         | 5,298             | 2,000             | 0                 | 0                 |
| ===== =      |                                 | ===== =           | ===== =           | ===== =           | ===== =           |
| -1411        | Student Activities (Curricular) | 774,840           | 871,205           | 555,611           | 645,009           |
| ----- -      |                                 | ----- -           | ----- -           | ----- -           | ----- -           |
| 22-1421-6121 | Certificated Substitute Salari  | 27,557            | 25,154            | 24,000            | 30,000            |
| 22-1421-6131 | Certificated Supplemental Pay   | 1,064,532         | 1,050,045         | 1,067,324         | 1,025,468         |
| 12-1421-6162 | Classified Extra Pay            | 47,536            | 49,672            | 53,500            | 53,500            |
| 16-1421-6162 | Classified Extra Pay            | 10,781            | 7,071             | 0                 | 0                 |
| 12-1421-6211 | Teacher Retirement              | 2,485             | 2,820             | 875               | 900               |
| 16-1421-6211 | Teacher Retirement              | 345               | 167               | 0                 | 0                 |
| 22-1421-6211 | Teacher Retirement              | 110,327           | 114,957           | 112,440           | 107,994           |
| 12-1421-6221 | Non-Teacher Retirement          | 927               | 1,001             | 700               | 850               |
| 16-1421-6221 | Non-Teacher Retirement          | 218               | 203               | 0                 | 0                 |



INDEPENDENCE SCHOOL DISTRICT  
9.BUDGET - HIGH SCHOOL DIVISION  
Report dates 27\*P9 - thru - 27\*P9

| ACCOUNT      | DESCRIPTION                           | FY 2024<br>ACTUAL | FY 2025<br>ACTUAL | FY 2026<br>BUDGET | FY 2027<br>BUDGET |
|--------------|---------------------------------------|-------------------|-------------------|-------------------|-------------------|
| 22-1421-6221 | Non-Teacher Retirement                | 14,935            | 13,315            | 15,558            | 10,231            |
| 12-1421-6231 | Social Security Retirement            | 1,395             | 1,413             | 1,050             | 1,550             |
| 16-1421-6231 | Social Security Retirement            | 304               | 270               | 0                 | 0                 |
| 22-1421-6231 | Social Security Retirement            | 23,018            | 20,344            | 17,831            | 16,130            |
| 12-1421-6232 | Medicare                              | 539               | 569               | 325               | 325               |
| 16-1421-6232 | Medicare                              | 101               | 75                | 0                 | 0                 |
| 22-1421-6232 | Medicare                              | 15,651            | 15,405            | 13,900            | 13,250            |
| 12-1421-6319 | Other Professional Services           | 176,195           | 158,697           | 232,259           | 250,310           |
| 16-1421-6319 | Other Professional Services           | 50,484            | 73,033            | 0                 | 0                 |
| 12-1421-6332 | Repairs and Maintenance               | 12,288            | 11,829            | 17,400            | 20,600            |
| 12-1421-6333 | Rentals-Land and Buildings            | 0                 | 0                 | 0                 | 0                 |
| 16-1421-6333 | Rentals-Land and Buildings            | 1,300             | 2,970             | 0                 | 0                 |
| 12-1421-6337 | Technology Repairs & Maintenanc       | 290               | 0                 | 300               | 150               |
| 12-1421-6343 | Travel                                | 528               | 1,597             | 2,000             | 1,500             |
| 16-1421-6343 | Travel                                | 6,050             | 0                 | 0                 | 0                 |
| 12-1421-6352 | Liability Insurance                   | 0                 | 0                 | 0                 | 0                 |
| 12-1421-6363 | Printing and Binding                  | 2,174             | 1,501             | 715               | 1,500             |
| 16-1421-6363 | Printing and Binding                  | 411               | 2,775             | 0                 | 0                 |
| 12-1421-6371 | Dues and Memberships                  | 2,439             | 1,411             | 4,050             | 4,300             |
| 16-1421-6371 | Dues and Memberships                  | 2,262             | 1,059             | 0                 | 0                 |
| 12-1421-6398 | Other Expenses                        | 47,216            | 60,016            | 52,580            | 77,875            |
| 16-1421-6398 | Other Expenses                        | 75,021            | 60,736            | 0                 | 0                 |
| 12-1421-6411 | General Supplies                      | 158,505           | 171,916           | 309,032           | 178,840           |
| 16-1421-6411 | General Supplies                      | 218,740           | 174,437           | 0                 | 0                 |
| 12-1421-6412 | Technology Supplies/Licenses          | 9,631             | 10,602            | 10,390            | 15,550            |
| 16-1421-6412 | Technology Supplies/Licenses          | 1,973             | 1,865             | 0                 | 0                 |
| 12-1421-6491 | Other Supplies and Materials          | 1,787             | 954               | 2,600             | 2,300             |
| 16-1421-6491 | Other Supplies and Materials          | 19,112            | 17,914            | 0                 | 0                 |
| 42-1421-6541 | Regular Equipment                     | 600               | 10,689            | 300               | 0                 |
| 46-1421-6541 | Regular Equipment                     | 0                 | 6,749             | 0                 | 0                 |
| 42-1421-6542 | Instructional Equipment               | 32,712            | 0                 | 15,000            | 15,000            |
| 42-1421-6543 | Technology Hardware                   | 4,857             | 0                 | 1,500             | 0                 |
|              |                                       | =====             | =====             | =====             | =====             |
| -1421        | Student Activities (Athletics)        | 2,145,226         | 2,073,231         | 1,955,629         | 1,828,123         |
|              |                                       | -----             | -----             | -----             | -----             |
| 22-1911-6311 | Purchased Instructional Servic        | 116,414           | 112,685           | 0                 | 0                 |
|              |                                       | =====             | =====             | =====             | =====             |
| -1911        | Tuition to Other Districts Within the | 116,414           | 112,685           | 0                 | 0                 |
|              |                                       | -----             | -----             | -----             | -----             |
| 22-1921-6311 | Purchased Instructional Servic        | 440,050           | 413,600           | 478,020           | 478,020           |
|              |                                       | =====             | =====             | =====             | =====             |



INDEPENDENCE SCHOOL DISTRICT  
9.BUDGET - HIGH SCHOOL DIVISION  
Report dates 27\*P9 - thru - 27\*P9

| ACCOUNT                                     | DESCRIPTION | FY 2024<br>ACTUAL | FY 2025<br>ACTUAL | FY 2026<br>BUDGET | FY 2027<br>BUDGET |
|---------------------------------------------|-------------|-------------------|-------------------|-------------------|-------------------|
| -1921 Area Career Center Fees               |             | 440,050           | 413,600           | 478,020           | 478,020           |
| 22-1933-6311 Purchased Instructional Serv   |             | 653,931           | 709,376           | 210,000           | 240,000           |
| -1933 Tuition for Sped Services in Private  |             | 653,931           | 709,376           | 210,000           | 240,000           |
| 12-2111-6151 Classified Regular Salaries    |             | 15,597            | 0                 | 0                 | 0                 |
| 12-2111-6221 Non-Teacher Retirement         |             | 1,248             | 0                 | 0                 | 0                 |
| 12-2111-6231 Social Security Retirement     |             | 943               | 0                 | 0                 | 0                 |
| 12-2111-6232 Medicare                       |             | 221               | 0                 | 0                 | 0                 |
| 12-2111-6241 Health Insurance               |             | 2,534             | 0                 | 0                 | 0                 |
| 12-2111-6242 District Health Savings Acct   |             | 300               | 0                 | 0                 | 0                 |
| 12-2111-6243 Life Insurance                 |             | 20                | 0                 | 0                 | 0                 |
| 12-2111-6244 Dental Insurance               |             | 114               | 0                 | 0                 | 0                 |
| 12-2111-6245 Long Term Disability Ins       |             | 41                | 0                 | 0                 | 0                 |
| 12-2111-6361 Communication                  |             | 126               | 0                 | 0                 | 0                 |
| -2111 Direction-Attendance and Social Work  |             | 21,144            | 0                 | 0                 | 0                 |
| 12-2112-6151 Classified Regular Salaries    |             | 108,505           | 113,255           | 133,972           | 168,124           |
| 12-2112-6153 Classified Substitute Salaries |             | 0                 | 63                | 0                 | 0                 |
| 12-2112-6162 Classified Extra Pay           |             | 1,882             | 1,899             | 0                 | 0                 |
| 12-2112-6221 Non-Teacher Retirement         |             | 8,832             | 8,975             | 10,428            | 13,357            |
| 12-2112-6231 Social Security Retirement     |             | 6,824             | 7,133             | 8,324             | 10,193            |
| 12-2112-6232 Medicare                       |             | 1,595             | 1,667             | 1,947             | 2,384             |
| 12-2112-6241 Health Insurance               |             | 16,071            | 14,080            | 16,502            | 24,726            |
| 12-2112-6242 District Health Savings Acct   |             | 2,000             | 2,000             | 1,954             | 1,951             |
| 12-2112-6243 Life Insurance                 |             | 126               | 154               | 171               | 214               |
| 12-2112-6244 Dental Insurance               |             | 1,214             | 1,423             | 1,484             | 1,854             |
| 12-2112-6245 Long Term Disability Ins       |             | 224               | 366               | 429               | 538               |
| 12-2112-6491 Other Supplies and Materials   |             | 209               | 313               | 500               | 500               |
| 16-2112-6491 Other Supplies and Materials   |             | 0                 | 291               | 0                 | 0                 |
| -2112 Attendance Services                   |             | 147,482           | 151,619           | 175,711           | 223,841           |
| 12-2113-6151 Classified Regular Salaries    |             | 365,061           | 412,141           | 457,432           | 430,601           |
| 12-2113-6162 Classified Extra Pay           |             | 513               | 0                 | 0                 | 0                 |
| 12-2113-6221 Non-Teacher Retirement         |             | 28,862            | 32,377            | 35,898            | 33,536            |
| 12-2113-6231 Social Security Retirement     |             | 22,243            | 25,103            | 27,864            | 25,677            |



INDEPENDENCE SCHOOL DISTRICT  
9.BUDGET - HIGH SCHOOL DIVISION  
Report dates 27\*P9 - thru - 27\*P9

| ACCOUNT      | DESCRIPTION                    | FY 2024<br>ACTUAL | FY 2025<br>ACTUAL | FY 2026<br>BUDGET | FY 2027<br>BUDGET |
|--------------|--------------------------------|-------------------|-------------------|-------------------|-------------------|
| 12-2113-6232 | Medicare                       | 5,201             | 5,870             | 6,517             | 6,007             |
| 12-2113-6241 | Health Insurance               | 53,082            | 57,728            | 71,437            | 56,741            |
| 12-2113-6242 | District Health Savings Acct   | 3,700             | 3,000             | 2,985             | 2,985             |
| 12-2113-6243 | Life Insurance                 | 453               | 516               | 578               | 545               |
| 12-2113-6244 | Dental Insurance               | 2,387             | 2,596             | 3,212             | 2,552             |
| 12-2113-6245 | Long Term Disability Ins       | 923               | 1,278             | 1,460             | 1,378             |
| 12-2113-6361 | Communication                  | 2,219             | 2,485             | 2,823             | 2,404             |
|              |                                | =====             | =====             | =====             | =====             |
| -2113        | Social Work Services           | 484,644           | 543,094           | 610,206           | 562,426           |
|              |                                | -----             | -----             | -----             | -----             |
| 22-2122-6111 | Certificated Regular Salaries  | 916,926           | 974,683           | 1,040,205         | 1,060,085         |
| 22-2122-6131 | Certificated Supplemental Pay  | 35,776            | 37,626            | 47,900            | 51,900            |
| 12-2122-6151 | Classified Regular Salaries    | 32,962            | 35,367            | 36,620            | 37,980            |
| 12-2122-6162 | Classified Extra Pay           | 929               | 782               | 0                 | 0                 |
| 22-2122-6211 | Teacher Retirement             | 150,020           | 158,228           | 169,070           | 170,922           |
| 12-2122-6221 | Non-Teacher Retirement         | 2,945             | 3,112             | 3,104             | 3,197             |
| 22-2122-6221 | Non-Teacher Retirement         | 0                 | 26                | 0                 | 981               |
| 12-2122-6231 | Social Security Retirement     | 1,968             | 2,115             | 2,118             | 2,202             |
| 22-2122-6231 | Social Security Retirement     | 1,883             | 2,023             | 2,661             | 1,774             |
| 12-2122-6232 | Medicare                       | 460               | 495               | 495               | 515               |
| 22-2122-6232 | Medicare                       | 13,224            | 14,052            | 15,508            | 15,473            |
| 12-2122-6241 | Health Insurance               | 8,448             | 8,448             | 8,251             | 8,251             |
| 22-2122-6241 | Health Insurance               | 110,528           | 109,824           | 117,733           | 125,753           |
| 12-2122-6242 | District Health Savings Acct   | 1,000             | 1,000             | 977               | 977               |
| 22-2122-6242 | District Health Savings Acct   | 10,000            | 10,000            | 8,948             | 8,948             |
| 12-2122-6243 | Life Insurance                 | 43                | 45                | 47                | 49                |
| 22-2122-6243 | Life Insurance                 | 1,195             | 1,250             | 1,301             | 1,349             |
| 12-2122-6244 | Dental Insurance               | 380               | 380               | 371               | 371               |
| 22-2122-6244 | Dental Insurance               | 4,968             | 4,937             | 5,670             | 6,029             |
| 12-2122-6245 | Long Term Disability Ins       | 78                | 111               | 117               | 121               |
| 22-2122-6245 | Long Term Disability Ins       | 2,406             | 3,126             | 3,295             | 3,403             |
| 12-2122-6311 | Purchased Instructional Servic | 0                 | 17,750            | 10,000            | 10,000            |
| 12-2122-6319 | Other Professional Services    | 19,750            | 10,000            | 17,780            | 10,000            |
| 12-2122-6361 | Communication                  | 455               | 420               | 418               | 418               |
| 12-2122-6363 | Printing and Binding           | 2,005             | 383               | 300               | 350               |
| 12-2122-6398 | Other Expenses                 | 4,865             | 5,710             | 12,375            | 7,150             |
| 12-2122-6411 | General Supplies               | 3,082             | 4,952             | 5,605             | 4,000             |
| 12-2122-6412 | Technology Supplies/Licenses   | 35                | 64                | 200               | 200               |
| 12-2122-6491 | Other Supplies and Materials   | 7,473             | 7,422             | 5,200             | 7,660             |
|              |                                | =====             | =====             | =====             | =====             |
| -2122        | Guidance Counseling Services   | 1,333,804         | 1,414,331         | 1,516,269         | 1,540,058         |



INDEPENDENCE SCHOOL DISTRICT  
9.BUDGET - HIGH SCHOOL DIVISION  
Report dates 27\*P9 - thru - 27\*P9

| ACCOUNT      | DESCRIPTION                           | FY 2024<br>ACTUAL | FY 2025<br>ACTUAL | FY 2026<br>BUDGET | FY 2027<br>BUDGET |
|--------------|---------------------------------------|-------------------|-------------------|-------------------|-------------------|
| 12-2134-6151 | Classified Regular Salaries           | 266,329           | 366,782           | 386,032           | 384,169           |
| 12-2134-6153 | Classified Substitute Salaries        | 5,648             | 1,870             | 0                 | 0                 |
| 12-2134-6162 | Classified Extra Pay                  | 5,202             | 13,985            | 0                 | 0                 |
| 12-2134-6221 | Non-Teacher Retirement                | 21,333            | 29,769            | 30,125            | 29,993            |
| 12-2134-6231 | Social Security Retirement            | 16,365            | 23,172            | 23,392            | 23,204            |
| 12-2134-6232 | Medicare                              | 3,828             | 5,418             | 5,471             | 5,426             |
| 12-2134-6241 | Health Insurance                      | 37,312            | 50,688            | 50,468            | 50,419            |
| 12-2134-6242 | District Health Savings Acct          | 4,000             | 5,000             | 3,979             | 3,979             |
| 12-2134-6243 | Life Insurance                        | 348               | 472               | 489               | 487               |
| 12-2134-6244 | Dental Insurance                      | 2,404             | 2,657             | 2,646             | 2,643             |
| 12-2134-6245 | Long Term Disability Ins              | 650               | 1,164             | 1,236             | 1,230             |
| 12-2134-6411 | General Supplies                      | 3,313             | 3,501             | 3,672             | 3,672             |
| 12-2134-6412 | Technology Supplies/Licenses          | 19                | 14                | 0                 | 0                 |
| ===== =      |                                       | ===== =           | ===== =           | ===== =           | ===== =           |
| -2134        | Nursing Services                      | 366,751           | 504,492           | 507,510           | 505,222           |
| ----- -      |                                       | ----- -           | ----- -           | ----- -           | ----- -           |
| 22-2152-6111 | Certificated Regular Salaries         | 232,418           | 253,297           | 266,251           | 274,167           |
| 12-2152-6152 | Instructional Aide Salaries           | 0                 | 0                 | 34,088            | 0                 |
| 22-2152-6211 | Teacher Retirement                    | 23,129            | 24,440            | 25,734            | 26,371            |
| 12-2152-6221 | Non-Teacher Retirement                | 0                 | 0                 | 2,934             | 0                 |
| 22-2152-6221 | Non-Teacher Retirement                | 7,135             | 7,981             | 8,260             | 8,501             |
| 12-2152-6231 | Social Security Retirement            | 0                 | 0                 | 2,120             | 0                 |
| 22-2152-6231 | Social Security Retirement            | 5,396             | 6,156             | 6,405             | 6,623             |
| 12-2152-6232 | Medicare                              | 0                 | 0                 | 496               | 0                 |
| 22-2152-6232 | Medicare                              | 3,056             | 3,367             | 3,545             | 3,669             |
| 12-2152-6241 | Health Insurance                      | 0                 | 0                 | 8,291             | 0                 |
| 22-2152-6241 | Health Insurance                      | 29,885            | 30,413            | 30,242            | 30,242            |
| 12-2152-6242 | District Health Savings Acct          | 1,600             | 1,600             | 994               | 0                 |
| 12-2152-6243 | Life Insurance                        | 0                 | 0                 | 43                | 0                 |
| 22-2152-6243 | Life Insurance                        | 292               | 324               | 337               | 346               |
| 12-2152-6244 | Dental Insurance                      | 0                 | 0                 | 373               | 0                 |
| 22-2152-6244 | Dental Insurance                      | 1,344             | 1,368             | 1,359             | 1,359             |
| 12-2152-6245 | Long Term Disability Ins              | 0                 | 0                 | 109               | 0                 |
| 22-2152-6245 | Long Term Disability Ins              | 598               | 807               | 851               | 877               |
| 12-2152-6311 | Purchased Instructional Servic        | 5,023             | 52,065            | 2,500             | 1,000             |
| 12-2152-6334 | Rentals-Equipment                     | 909               | 0                 | 0                 | 0                 |
| ===== =      |                                       | ===== =           | ===== =           | ===== =           | ===== =           |
| -2152        | Speech Pathology and Audiology Servic | 310,785           | 381,818           | 394,932           | 353,155           |
| ----- -      |                                       | ----- -           | ----- -           | ----- -           | ----- -           |
| 12-2162-6311 | Purchased Instructional Servic        | 2,038             | 963               | 1,000             | 500               |



INDEPENDENCE SCHOOL DISTRICT  
9.BUDGET - HIGH SCHOOL DIVISION  
Report dates 27\*P9 - thru - 27\*P9

| ACCOUNT                                     | DESCRIPTION | FY 2024<br>ACTUAL | FY 2025<br>ACTUAL | FY 2026<br>BUDGET | FY 2027<br>BUDGET |
|---------------------------------------------|-------------|-------------------|-------------------|-------------------|-------------------|
| -2162 Occupational Therapy Services         |             | 2,038             | 963               | 1,000             | 500               |
| 22-2182-6111 Certificated Regular Salaries  |             | 42,043            | 27,767            | 29,087            | 30,101            |
| 22-2182-6211 Teacher Retirement             |             | 6,732             | 4,424             | 4,664             | 4,811             |
| 22-2182-6232 Medicare                       |             | 595               | 399               | 414               | 428               |
| 22-2182-6241 Health Insurance               |             | 4,224             | 2,710             | 2,945             | 2,945             |
| 22-2182-6242 District Health Savings Acct   |             | 0                 | 350               | 349               | 349               |
| 22-2182-6243 Life Insurance                 |             | 51                | 33                | 37                | 38                |
| 22-2182-6244 Dental Insurance               |             | 190               | 122               | 132               | 132               |
| 22-2182-6245 Long Term Disability Ins       |             | 105               | 83                | 93                | 96                |
| 12-2182-6311 Purchased Instructional Serv   |             | 0                 | 0                 | 0                 | 0                 |
| -2182 Visually Impaired Services            |             | 53,940            | 35,888            | 37,721            | 38,900            |
| 12-2191-6311 Purchased Instructional Serv   |             | 0                 | 3,023             | 0                 | 0                 |
| -2191 Other Student Support Services        |             | 0                 | 3,023             | 0                 | 0                 |
| 22-2212-6121 Certificated Substitute Salari |             | 8,872             | 8,628             | 6,500             | 7,200             |
| 22-2212-6131 Certificated Supplemental Pay  |             | 52,194            | 3,414             | 1,450             | 0                 |
| 12-2212-6162 Classified Extra Pay           |             | 162               | 0                 | 0                 | 0                 |
| 22-2212-6211 Teacher Retirement             |             | 8,612             | 126               | 0                 | 0                 |
| 12-2212-6221 Non-Teacher Retirement         |             | 11                | 0                 | 0                 | 0                 |
| 22-2212-6221 Non-Teacher Retirement         |             | 111               | 301               | 0                 | 0                 |
| 12-2212-6231 Social Security Retirement     |             | 10                | 0                 | 0                 | 0                 |
| 22-2212-6231 Social Security Retirement     |             | 550               | 692               | 0                 | 0                 |
| 12-2212-6232 Medicare                       |             | 2                 | 0                 | 0                 | 0                 |
| 22-2212-6232 Medicare                       |             | 853               | 171               | 0                 | 0                 |
| 12-2212-6363 Printing and Binding           |             | 0                 | 24                | 0                 | 0                 |
| 12-2212-6411 General Supplies               |             | 8,223             | 5,260             | 15,950            | 15,950            |
| -2212 Instruction & Curriculum Development  |             | 79,600            | 18,616            | 23,900            | 23,150            |
| 22-2213-6111 Certificated Regular Salaries  |             | 254,322           | 242,515           | 255,015           | 276,028           |
| 22-2213-6121 Certificated Substitute Salari |             | 3,308             | 7,135             | 0                 | 100               |
| 22-2213-6131 Certificated Supplemental Pay  |             | 31,870            | 12,371            | 1,500             | 0                 |
| 12-2213-6162 Classified Extra Pay           |             | 0                 | 168               | 0                 | 0                 |
| 12-2213-6211 Teacher Retirement             |             | 0                 | 0                 | 0                 | 0                 |



INDEPENDENCE SCHOOL DISTRICT  
9.BUDGET - HIGH SCHOOL DIVISION  
Report dates 27\*P9 - thru - 27\*P9

| ACCOUNT      | DESCRIPTION                           | FY 2024<br>ACTUAL | FY 2025<br>ACTUAL | FY 2026<br>BUDGET | FY 2027<br>BUDGET |
|--------------|---------------------------------------|-------------------|-------------------|-------------------|-------------------|
| 22-2213-6211 | Teacher Retirement                    | 41,769            | 39,020            | 41,024            | 43,843            |
| 12-2213-6221 | Non-Teacher Retirement                | 0                 | 14                | 0                 | 0                 |
| 22-2213-6221 | Non-Teacher Retirement                | 69                | 287               | 0                 | 0                 |
| 12-2213-6231 | Social Security Retirement            | 0                 | 10                | 0                 | 0                 |
| 22-2213-6231 | Social Security Retirement            | 2,026             | 1,186             | 0                 | 10                |
| 12-2213-6232 | Medicare                              | 0                 | 2                 | 0                 | 0                 |
| 22-2213-6232 | Medicare                              | 3,910             | 3,535             | 3,469             | 3,731             |
| 22-2213-6241 | Health Insurance                      | 30,455            | 25,344            | 29,446            | 29,397            |
| 22-2213-6242 | District Health Savings Acct          | 2,160             | 2,500             | 1,491             | 1,491             |
| 22-2213-6243 | Life Insurance                        | 327               | 308               | 322               | 348               |
| 22-2213-6244 | Dental Insurance                      | 1,369             | 1,139             | 1,324             | 1,321             |
| 22-2213-6245 | Long Term Disability Ins              | 671               | 772               | 816               | 883               |
| 22-2213-6291 | Other Employer Benefits               | 3,371             | 3,371             | 3,371             | 3,371             |
| 12-2213-6319 | Other Professional Services           | 40                | 3,716             | 2,500             | 0                 |
| 12-2213-6343 | Travel                                | 538               | 0                 | 0                 | 0                 |
| 12-2213-6491 | Other Supplies and Materials          | 0                 | 296               | 0                 | 0                 |
| ===== =      |                                       |                   |                   |                   |                   |
| -2213        | Instructional Staff Training Services | 376,205           | 343,689           | 340,278           | 360,523           |
| ----- -      |                                       |                   |                   |                   |                   |
| 22-2214-6121 | Certificated Substitute Salari        | 11,081            | 7,623             | 6,450             | 15,000            |
| 22-2214-6131 | Certificated Supplemental Pay         | 24,615            | 22,560            | 29,000            | 24,000            |
| 22-2214-6211 | Teacher Retirement                    | 3,346             | 3,304             | 3,500             | 3,160             |
| 22-2214-6221 | Non-Teacher Retirement                | 272               | 96                | 100               | 70                |
| 22-2214-6231 | Social Security Retirement            | 847               | 515               | 225               | 270               |
| 22-2214-6232 | Medicare                              | 515               | 436               | 525               | 600               |
| 12-2214-6319 | Other Professional Services           | 39,629            | 52,519            | 46,128            | 38,841            |
| 12-2214-6333 | Rentals-Land and Buildings            | 0                 | 250               | 0                 | 0                 |
| 12-2214-6343 | Travel                                | 9,391             | 10,089            | 37,532            | 29,057            |
| 12-2214-6363 | Printing and Binding                  | 380               | 34                | 0                 | 0                 |
| 12-2214-6371 | Dues and Memberships                  | 0                 | 2,000             | 0                 | 2,000             |
| 12-2214-6411 | General Supplies                      | 3,032             | 1,177             | 18,641            | 7,666             |
| 12-2214-6412 | Technology Supplies/Licenses          | 0                 | 56                | 100               | 100               |
| 12-2214-6491 | Other Supplies and Materials          | 5,765             | 4,191             | 5,305             | 5,305             |
| ===== =      |                                       |                   |                   |                   |                   |
| -2214        | State Professional Development        | 98,873            | 104,850           | 147,506           | 126,069           |
| ----- -      |                                       |                   |                   |                   |                   |
| 22-2219-6121 | Certificated Substitute Salari        | 4,518             | 5,724             | 5,060             | 6,000             |
| 22-2219-6131 | Certificated Supplemental Pay         | 7,475             | 2,299             | 3,000             | 1,750             |
| 22-2219-6211 | Teacher Retirement                    | 1,136             | 157               | 0                 | 257               |
| 22-2219-6221 | Non-Teacher Retirement                | 138               | 191               | 0                 | 0                 |
| 22-2219-6231 | Social Security Retirement            | 273               | 376               | 0                 | 11                |



INDEPENDENCE SCHOOL DISTRICT  
9.BUDGET - HIGH SCHOOL DIVISION  
Report dates 27\*P9 - thru - 27\*P9

| ACCOUNT      | DESCRIPTION                           | FY 2024<br>ACTUAL | FY 2025<br>ACTUAL | FY 2026<br>BUDGET | FY 2027<br>BUDGET |
|--------------|---------------------------------------|-------------------|-------------------|-------------------|-------------------|
| 22-2219-6232 | Medicare                              | 172               | 105               | 0                 | 25                |
| 12-2219-6319 | Other Professional Services           | 6,460             | 11,015            | 10,000            | 12,000            |
| 12-2219-6343 | Travel                                | 5,930             | 7,444             | 5,550             | 5,325             |
| 12-2219-6411 | General Supplies                      | 1,004             | 815               | 600               | 300               |
| 12-2219-6441 | Library Books                         | 0                 | 0                 | 1,000             | 1,000             |
| 12-2219-6491 | Other Supplies and Materials          | 0                 | 0                 | 0                 | 0                 |
| ===== =      |                                       |                   |                   |                   |                   |
| -2219        | Other Improvement of Instruction Serv | 27,106            | 28,126            | 25,210            | 26,668            |
| ----- -      |                                       |                   |                   |                   |                   |
| 22-2222-6111 | Certificated Regular Salaries         | 206,459           | 221,961           | 232,402           | 238,699           |
| 12-2222-6152 | Instructional Aide Salaries           | 45,495            | 63,954            | 67,364            | 69,454            |
| 12-2222-6162 | Classified Extra Pay                  | 383               | 1,414             | 0                 | 0                 |
| 12-2222-6211 | Teacher Retirement                    | 2,925             | 3,122             | 3,063             | 3,146             |
| 22-2222-6211 | Teacher Retirement                    | 33,668            | 35,947            | 37,517            | 38,429            |
| 12-2222-6221 | Non-Teacher Retirement                | 2,331             | 3,922             | 4,232             | 4,316             |
| 12-2222-6231 | Social Security Retirement            | 2,887             | 4,091             | 4,180             | 4,310             |
| 12-2222-6232 | Medicare                              | 675               | 956               | 978               | 1,008             |
| 22-2222-6232 | Medicare                              | 2,853             | 3,066             | 3,209             | 3,286             |
| 12-2222-6241 | Health Insurance                      | 17,600            | 22,528            | 24,873            | 24,873            |
| 22-2222-6241 | Health Insurance                      | 25,344            | 25,344            | 25,197            | 25,197            |
| 12-2222-6242 | District Health Savings Acct          | 1,000             | 1,000             | 981               | 981               |
| 22-2222-6242 | District Health Savings Acct          | 1,000             | 1,000             | 994               | 994               |
| 12-2222-6243 | Life Insurance                        | 47                | 75                | 87                | 89                |
| 22-2222-6243 | Life Insurance                        | 261               | 283               | 294               | 301               |
| 12-2222-6244 | Dental Insurance                      | 696               | 1,013             | 1,119             | 1,119             |
| 22-2222-6244 | Dental Insurance                      | 1,140             | 1,140             | 1,131             | 1,131             |
| 12-2222-6245 | Long Term Disability Ins              | 85                | 183               | 216               | 222               |
| 22-2222-6245 | Long Term Disability Ins              | 532               | 708               | 744               | 764               |
| 16-2222-6319 | Other Professional Services           | 0                 | 495               | 0                 | 0                 |
| 12-2222-6332 | Repairs and Maintenance               | 0                 | 0                 | 100               | 100               |
| 12-2222-6337 | Technology Repairs & Maintenanc       | 7,204             | 0                 | 0                 | 0                 |
| 16-2222-6371 | Dues and Memberships                  | 65                | 0                 | 0                 | 0                 |
| 16-2222-6391 | Other Purchased Services              | 157               | 0                 | 0                 | 0                 |
| 16-2222-6398 | Other Expenses                        | 81                | 0                 | 0                 | 0                 |
| 12-2222-6411 | General Supplies                      | 9,442             | 8,025             | 4,900             | 2,300             |
| 16-2222-6411 | General Supplies                      | 8,195             | 9,013             | 0                 | 0                 |
| 12-2222-6412 | Technology Supplies/Licenses          | 2,409             | 540               | 0                 | 0                 |
| 16-2222-6412 | Technology Supplies/Licenses          | 0                 | 45                | 0                 | 0                 |
| 12-2222-6441 | Library Books                         | 32,122            | 34,900            | 36,397            | 35,227            |
| 16-2222-6441 | Library Books                         | 0                 | 0                 | 0                 | 0                 |
| 12-2222-6451 | Library Resource Materials            | 1,194             | 1,847             | 1,000             | 1,000             |
| 16-2222-6491 | Other Supplies and Materials          | 0                 | 177               | 0                 | 0                 |



INDEPENDENCE SCHOOL DISTRICT  
9.BUDGET - HIGH SCHOOL DIVISION  
Report dates 27\*P9 - thru - 27\*P9

| ACCOUNT      | DESCRIPTION                           | FY 2024<br>ACTUAL | FY 2025<br>ACTUAL | FY 2026<br>BUDGET | FY 2027<br>BUDGET |
|--------------|---------------------------------------|-------------------|-------------------|-------------------|-------------------|
| 42-2222-6541 | Regular Equipment                     | 3,774             | 0                 | 0                 | 0                 |
| -2222        | School Library Services               | 410,024           | 446,749           | 450,978           | 456,946           |
| 12-2329-6398 | Other Expenses                        | 0                 | 0                 | 0                 | 0                 |
| -2329        | Other Executive Administration Servic | 0                 | 0                 | 0                 | 0                 |
| 22-2411-6112 | Certificated Administrator Sal        | 2,129,667         | 2,191,132         | 2,308,225         | 2,394,377         |
| 22-2411-6141 | Certificated Leave Payouts            | 8,113             | 1,475             | 22,833            | 20,000            |
| 12-2411-6151 | Classified Regular Salaries           | 564,417           | 588,354           | 627,805           | 608,194           |
| 12-2411-6153 | Classified Substitute Salaries        | 1,761             | 10,295            | 5,980             | 0                 |
| 12-2411-6162 | Classified Extra Pay                  | 25,352            | 24,427            | 23,132            | 4,200             |
| 12-2411-6171 | Classified Leave Payouts              | 893               | 1,100             | 1,326             | 1,326             |
| 12-2411-6211 | Teacher Retirement                    | 0                 | 1,790             | 10                | 3,964             |
| 22-2411-6211 | Teacher Retirement                    | 333,382           | 342,516           | 357,249           | 372,286           |
| 12-2411-6221 | Non-Teacher Retirement                | 48,519            | 48,884            | 52,442            | 47,716            |
| 12-2411-6231 | Social Security Retirement            | 34,226            | 36,350            | 37,899            | 37,011            |
| 12-2411-6232 | Medicare                              | 8,004             | 8,502             | 9,870             | 9,661             |
| 22-2411-6232 | Medicare                              | 30,250            | 30,862            | 32,737            | 33,608            |
| 12-2411-6241 | Health Insurance                      | 116,080           | 114,804           | 115,472           | 107,237           |
| 22-2411-6241 | Health Insurance                      | 166,144           | 167,552           | 174,456           | 173,921           |
| 12-2411-6242 | District Health Savings Acct          | 5,000             | 7,000             | 5,858             | 3,907             |
| 22-2411-6242 | District Health Savings Acct          | 11,000            | 14,000            | 9,813             | 10,776            |
| 12-2411-6243 | Life Insurance                        | 726               | 759               | 796               | 770               |
| 22-2411-6243 | Life Insurance                        | 2,713             | 2,811             | 2,914             | 3,026             |
| 12-2411-6244 | Dental Insurance                      | 6,071             | 5,919             | 5,931             | 5,560             |
| 22-2411-6244 | Dental Insurance                      | 7,467             | 7,531             | 8,212             | 8,189             |
| 12-2411-6245 | Long Term Disability Ins              | 1,340             | 1,849             | 2,005             | 1,940             |
| 22-2411-6245 | Long Term Disability Ins              | 5,553             | 6,968             | 7,386             | 7,661             |
| 22-2411-6291 | Other Employer Benefits               | 28,024            | 29,098            | 30,171            | 28,224            |
| 12-2411-6319 | Other Professional Services           | 0                 | 20                | 0                 | 0                 |
| 16-2411-6319 | Other Professional Services           | 2,090             | 1,800             | 0                 | 0                 |
| 12-2411-6332 | Repairs and Maintenance               | 900               | 270               | 500               | 1,000             |
| 12-2411-6334 | Rentals-Equipment                     | 284               | 420               | 600               | 700               |
| 12-2411-6343 | Travel                                | 695               | 66                | 0                 | 0                 |
| 12-2411-6361 | Communication                         | 11,435            | 9,617             | 10,270            | 9,960             |
| 12-2411-6363 | Printing and Binding                  | 5,659             | 5,252             | 2,600             | 2,700             |
| 12-2411-6371 | Dues and Memberships                  | 4,371             | 7,785             | 7,646             | 5,600             |
| 12-2411-6411 | General Supplies                      | 33,961            | 29,908            | 34,935            | 34,275            |
| 16-2411-6411 | General Supplies                      | 796               | 245               | 0                 | 0                 |



INDEPENDENCE SCHOOL DISTRICT  
9.BUDGET - HIGH SCHOOL DIVISION  
Report dates 27\*P9 - thru - 27\*P9

| ACCOUNT      | DESCRIPTION                           | FY 2024<br>ACTUAL | FY 2025<br>ACTUAL | FY 2026<br>BUDGET | FY 2027<br>BUDGET |
|--------------|---------------------------------------|-------------------|-------------------|-------------------|-------------------|
| 12-2411-6412 | Technology Supplies/Licenses          | 12,529            | 5,101             | 10,400            | 5,012             |
| 12-2411-6491 | Other Supplies and Materials          | 37,163            | 26,436            | 31,482            | 33,482            |
| 16-2411-6491 | Other Supplies and Materials          | 9,076             | 4,680             | 0                 | 0                 |
| =====        |                                       | =                 | =                 | =                 | =                 |
| -2411        | Office of the Principal Services      | 3,653,661         | 3,735,578         | 3,940,955         | 3,976,283         |
| -----        |                                       | -                 | -                 | -                 | -                 |
| 22-2491-6111 | Certificated Regular Salaries         | 133,830           | 140,976           | 148,027           | 153,554           |
| 22-2491-6211 | Teacher Retirement                    | 21,325            | 22,361            | 29,144            | 24,186            |
| 22-2491-6232 | Medicare                              | 1,894             | 1,992             | 2,147             | 2,165             |
| 22-2491-6241 | Health Insurance                      | 12,672            | 12,672            | 12,672            | 12,672            |
| 22-2491-6242 | District Health Savings Acct          | 1,000             | 1,000             | 0                 | 1,000             |
| 22-2491-6243 | Life Insurance                        | 169               | 178               | 187               | 194               |
| 22-2491-6244 | Dental Insurance                      | 570               | 570               | 570               | 570               |
| 22-2491-6245 | Long Term Disability Ins              | 347               | 438               | 474               | 492               |
| 12-2491-6319 | Other Professional Services           | 15,986            | 16,703            | 8,257             | 8,257             |
| 12-2491-6333 | Rentals-Land and Buildings            | 0                 | 0                 | 5,950             | 5,950             |
| 12-2491-6343 | Travel                                | 5,948             | 6,946             | 3,500             | 3,500             |
| 12-2491-6361 | Communication                         | 0                 | 0                 | 0                 | 0                 |
| 12-2491-6363 | Printing and Binding                  | 236               | 433               | 1,200             | 1,200             |
| 12-2491-6371 | Dues and Memberships                  | 465               | 465               | 0                 | 0                 |
| 12-2491-6398 | Other Expenses                        | 9,000             | 9,197             | 9,000             | 9,000             |
| 12-2491-6411 | General Supplies                      | 18,485            | 16,135            | 23,800            | 25,300            |
| 12-2491-6412 | Technology Supplies/Licenses          | 158               | 7,500             | 0                 | 0                 |
| 12-2491-6491 | Other Supplies and Materials          | 1,139             | 290               | 400               | 400               |
| =====        |                                       | =                 | =                 | =                 | =                 |
| -2491        | Other School Administration Support S | 223,224           | 237,856           | 245,328           | 248,440           |
| -----        |                                       | -                 | -                 | -                 | -                 |
| 16-2522-6349 | Other Transportation Services         | 0                 | 534               | 0                 | 0                 |
| =====        |                                       | =                 | =                 | =                 | =                 |
| -2522        | Budgeting Services                    | 0                 | 534               | 0                 | 0                 |
| -----        |                                       | -                 | -                 | -                 | -                 |
| 12-2525-6398 | Other Expenses                        | 2                 | 0                 | 0                 | 0                 |
| =====        |                                       | =                 | =                 | =                 | =                 |
| -2525        | Financial Accounting Services         | 2                 | 0                 | 0                 | 0                 |
| -----        |                                       | -                 | -                 | -                 | -                 |
| 12-2529-6398 | Other Expenses                        | 0                 | 0                 | 0                 | 0                 |
| =====        |                                       | =                 | =                 | =                 | =                 |
| -2529        | Other Fiscal Services                 | 0                 | 0                 | 0                 | 0                 |



INDEPENDENCE SCHOOL DISTRICT  
9.BUDGET - HIGH SCHOOL DIVISION  
Report dates 27\*P9 - thru - 27\*P9

| ACCOUNT      | DESCRIPTION                         | FY 2024<br>ACTUAL | FY 2025<br>ACTUAL | FY 2026<br>BUDGET | FY 2027<br>BUDGET |
|--------------|-------------------------------------|-------------------|-------------------|-------------------|-------------------|
| 12-2542-6151 | Classified Regular Salaries         | 953,223           | 957,495           | 1,268,359         | 1,158,660         |
| 12-2542-6161 | Classified Part-Time Salaries       | 0                 | 0                 | 0                 | 15,159            |
| 12-2542-6162 | Classified Extra Pay                | 108,488           | 109,558           | 0                 | 0                 |
| 12-2542-6171 | Classified Leave Payouts            | 6,166             | 0                 | 0                 | 0                 |
| 12-2542-6221 | Non-Teacher Retirement              | 86,616            | 86,723            | 102,978           | 94,676            |
| 12-2542-6231 | Social Security Retirement          | 64,406            | 64,537            | 76,785            | 71,100            |
| 12-2542-6232 | Medicare                            | 15,063            | 15,093            | 17,958            | 16,629            |
| 12-2542-6241 | Health Insurance                    | 198,186           | 195,537           | 236,544           | 219,648           |
| 12-2542-6242 | District Health Savings Acct        | 24,000            | 23,000            | 22,000            | 20,000            |
| 12-2542-6243 | Life Insurance                      | 1,168             | 1,212             | 1,549             | 1,470             |
| 12-2542-6244 | Dental Insurance                    | 9,272             | 9,373             | 12,149            | 10,631            |
| 12-2542-6245 | Long Term Disability Ins            | 2,131             | 2,931             | 3,894             | 3,708             |
| 12-2542-6319 | Other Professional Services         | 30,428            | 265,277           | 0                 | 0                 |
| 12-2542-6332 | Repairs and Maintenance             | 740,933           | 914,916           | 17,270            | 17,270            |
| 16-2542-6332 | Repairs and Maintenance             | 180               | 0                 | 0                 | 0                 |
| 12-2542-6333 | Rentals-Land and Buildings          | 6,120             | 6,120             | 6,120             | 7,000             |
| 12-2542-6334 | Rentals-Equipment                   | 1,705             | 828               | 0                 | 0                 |
| 12-2542-6335 | Water and Sewer                     | 113,756           | 115,372           | 0                 | 0                 |
| 12-2542-6336 | Trash Removal                       | 38,423            | 42,704            | 0                 | 0                 |
| 12-2542-6411 | General Supplies                    | 283,921           | 471,917           | 19,270            | 19,270            |
| 16-2542-6411 | General Supplies                    | 0                 | 0                 | 0                 | 0                 |
| 12-2542-6412 | Technology Supplies/Licenses        | 19,428            | 13,774            | 0                 | 0                 |
| 12-2542-6481 | Electric                            | 1,398,475         | 1,976,098         | 0                 | 0                 |
| 12-2542-6482 | Natural Gas                         | 225,766           | 213,517           | 0                 | 0                 |
| 42-2542-6521 | Buildings                           | 529,183           | 4,159,997         | 0                 | 0                 |
| 42-2542-6541 | Regular Equipment                   | 188,835           | 43,124            | 0                 | 0                 |
| 46-2542-6541 | Regular Equipment                   | 6,063             | 0                 | 0                 | 0                 |
| 42-2542-6543 | Technology Hardware                 | 17,624            | 0                 | 0                 | 0                 |
| =====        |                                     | =====             | =====             | =====             | =====             |
| -2542        | Care & Upkeep of Buildings Services | 5,069,559         | 9,689,103         | 1,784,876         | 1,655,221         |
| -----        |                                     | -----             | -----             | -----             | -----             |
| 12-2543-6316 | Data Processing/Technology Ser      | 0                 | 0                 | 8,514             | 0                 |
| 12-2543-6319 | Other Professional Services         | 0                 | 9,915             | 0                 | 0                 |
| 12-2543-6332 | Repairs and Maintenance             | 21,689            | 99,012            | 0                 | 0                 |
| 12-2543-6334 | Rentals-Equipment                   | 1,170             | 600               | 0                 | 0                 |
| 12-2543-6411 | General Supplies                    | 25,406            | 16,597            | 0                 | 0                 |
| 42-2543-6521 | Buildings                           | 9,955             | 0                 | 0                 | 0                 |
| 42-2543-6531 | Site Improvements                   | 1,015,474         | 726,965           | 0                 | 0                 |
| 42-2543-6541 | Regular Equipment                   | 22,653            | 28,243            | 0                 | 0                 |
| =====        |                                     | =====             | =====             | =====             | =====             |
| -2543        | Care & Upkeep of Grounds Services   | 1,096,347         | 881,332           | 8,514             | 0                 |



INDEPENDENCE SCHOOL DISTRICT  
9.BUDGET - HIGH SCHOOL DIVISION  
Report dates 27\*P9 - thru - 27\*P9

| ACCOUNT      | DESCRIPTION                           | FY 2024<br>ACTUAL | FY 2025<br>ACTUAL | FY 2026<br>BUDGET | FY 2027<br>BUDGET |
|--------------|---------------------------------------|-------------------|-------------------|-------------------|-------------------|
| 12-2545-6332 | Repairs and Maintenance               | 0                 | 20                | 0                 | 0                 |
| 12-2545-6411 | General Supplies                      | 148               | 0                 | 0                 | 0                 |
| =====        |                                       | =====             | =====             | =====             | =====             |
| -2545        | Vehicle Servicing and Maintenance Ser | 148               | 20                | 0                 | 0                 |
| 12-2546-6162 | Classified Extra Pay                  | 0                 | 1,820             | 0                 | 0                 |
| 16-2546-6162 | Classified Extra Pay                  | 160               | 0                 | 0                 | 0                 |
| 12-2546-6231 | Social Security Retirement            | 0                 | 113               | 0                 | 0                 |
| 16-2546-6231 | Social Security Retirement            | 10                | 0                 | 0                 | 0                 |
| 12-2546-6232 | Medicare                              | 0                 | 26                | 0                 | 0                 |
| 16-2546-6232 | Medicare                              | 2                 | 0                 | 0                 | 0                 |
| =====        |                                       | =====             | =====             | =====             | =====             |
| -2546        | Security Services                     | 172               | 1,959             | 0                 | 0                 |
| 12-2552-6349 | Other Transportation Services         | 228,238           | 245,673           | 262,831           | 262,332           |
| 16-2552-6349 | Other Transportation Services         | 8,549             | 13,436            | 0                 | 0                 |
| 12-2552-6411 | General Supplies                      | 423               | 292               | 0                 | 0                 |
| =====        |                                       | =====             | =====             | =====             | =====             |
| -2552        | District Operated Nondisabled Student | 237,210           | 259,401           | 262,831           | 262,332           |
| 12-2558-6349 | Other Transportation Services         | 9,379             | 11,476            | 10,270            | 10,270            |
| 12-2558-6398 | Other Expenses                        | 0                 | 450               | 0                 | 0                 |
| =====        |                                       | =====             | =====             | =====             | =====             |
| -2558        | Non-allowable Transportation Expenses | 9,379             | 11,926            | 10,270            | 10,270            |
| 15-2562-6151 | Classified Regular Salaries           | 195,838           | 213,269           | 229,175           | 308,258           |
| 15-2562-6161 | Classified Part-Time Salaries         | 414,061           | 455,132           | 541,605           | 557,880           |
| 15-2562-6162 | Classified Extra Pay                  | 12,524            | 16,040            | 0                 | 0                 |
| 15-2562-6171 | Classified Leave Payouts              | 0                 | 0                 | 0                 | 0                 |
| 15-2562-6221 | Non-Teacher Retirement                | 52,223            | 55,561            | 63,742            | 68,235            |
| 15-2562-6231 | Social Security Retirement            | 37,499            | 40,594            | 45,978            | 51,160            |
| 15-2562-6232 | Medicare                              | 8,771             | 9,494             | 10,753            | 11,965            |
| 15-2562-6241 | Health Insurance                      | 142,825           | 149,676           | 168,960           | 194,304           |
| 15-2562-6242 | District Health Savings Acct          | 8,000             | 11,000            | 7,000             | 5,000             |
| 15-2562-6243 | Life Insurance                        | 758               | 785               | 880               | 864               |
| 15-2562-6244 | Dental Insurance                      | 9,297             | 9,004             | 9,871             | 10,631            |
| 15-2562-6245 | Long Term Disability Ins              | 1,387             | 1,919             | 2,203             | 2,170             |



INDEPENDENCE SCHOOL DISTRICT  
9.BUDGET - HIGH SCHOOL DIVISION  
Report dates 27\*P9 - thru - 27\*P9

| ACCOUNT      | DESCRIPTION                           | FY 2024<br>ACTUAL | FY 2025<br>ACTUAL | FY 2026<br>BUDGET | FY 2027<br>BUDGET |
|--------------|---------------------------------------|-------------------|-------------------|-------------------|-------------------|
| 15-2562-6291 | Other Employer Benefits               | 0                 | 0                 | 0                 | 0                 |
| 15-2562-6319 | Other Professional Services           | 0                 | 2,408             | 0                 | 0                 |
| 15-2562-6332 | Repairs and Maintenance               | 26,496            | 46,510            | 20,885            | 0                 |
| 15-2562-6411 | General Supplies                      | 88,880            | 82,191            | 0                 | 0                 |
| 15-2562-6471 | Food Supplies (NS ONLY)               | 876,297           | 982,239           | 0                 | 0                 |
| 45-2562-6541 | Regular Equipment                     | 23,530            | 0                 | 195,720           | 0                 |
| ===== =      |                                       | ===== =           | ===== =           | ===== =           | ===== =           |
| -2562        | Food Preparation & Dispensing Service | 1,898,386         | 2,075,822         | 1,296,772         | 1,210,467         |
| ----- -      |                                       | ----- -           | ----- -           | ----- -           | ----- -           |
| 15-2569-6151 | Classified Regular Salaries           | <20>              | 0                 | 0                 | 0                 |
| 15-2569-6161 | Classified Part-Time Salaries         | 11,737            | 12,718            | 0                 | 0                 |
| 15-2569-6162 | Classified Extra Pay                  | 33,569            | 18,598            | 0                 | 0                 |
| 15-2569-6221 | Non-Teacher Retirement                | 3,159             | 2,673             | 0                 | 0                 |
| 15-2569-6231 | Social Security Retirement            | 2,522             | 1,872             | 0                 | 0                 |
| 15-2569-6232 | Medicare                              | 588               | 437               | 0                 | 0                 |
| 15-2569-6411 | General Supplies                      | 7,661             | 6,017             | 0                 | 0                 |
| 15-2569-6471 | Food Supplies (NS ONLY)               | 64,148            | 74,071            | 0                 | 0                 |
| ===== =      |                                       | ===== =           | ===== =           | ===== =           | ===== =           |
| -2569        | Other Nutrition Services              | 123,364           | 116,386           | 0                 | 0                 |
| ----- -      |                                       | ----- -           | ----- -           | ----- -           | ----- -           |
| 22-2644-6121 | Certificated Substitute Salari        | 792               | 745               | 0                 | 0                 |
| 22-2644-6221 | Non-Teacher Retirement                | 60                | 28                | 0                 | 0                 |
| 22-2644-6231 | Social Security Retirement            | 49                | 38                | 0                 | 0                 |
| 22-2644-6232 | Medicare                              | 12                | 9                 | 0                 | 0                 |
| 12-2644-6319 | Other Professional Services           | 1,721             | 545               | 4,500             | 2,750             |
| 16-2644-6319 | Other Professional Services           | 130               | 385               | 0                 | 0                 |
| 12-2644-6343 | Travel                                | 2,261             | 1,735             | 2,700             | 1,700             |
| 16-2644-6343 | Travel                                | 2,020             | 222               | 0                 | 0                 |
| 12-2644-6412 | Technology Supplies/Licenses          | 1,120             | 220               | 200               | 500               |
| 16-2644-6412 | Technology Supplies/Licenses          | 135               | 0                 | 0                 | 0                 |
| ===== =      |                                       | ===== =           | ===== =           | ===== =           | ===== =           |
| -2644        | Professional Development Non-Instruct | 8,300             | 3,927             | 7,400             | 4,950             |
| ----- -      |                                       | ----- -           | ----- -           | ----- -           | ----- -           |
| 12-3211-6162 | Classified Extra Pay                  | 2,349             | 729               | 470               | 0                 |
| 12-3211-6211 | Teacher Retirement                    | 0                 | 5                 | 0                 | 0                 |
| 12-3211-6221 | Non-Teacher Retirement                | 29                | 37                | 0                 | 0                 |
| 12-3211-6231 | Social Security Retirement            | 43                | 28                | 0                 | 0                 |
| 12-3211-6232 | Medicare                              | 10                | 7                 | 0                 | 0                 |
| ===== =      |                                       | ===== =           | ===== =           | ===== =           | ===== =           |
| -3211        | Community Recreation Services         | 2,431             | 806               | 470               | 0                 |



INDEPENDENCE SCHOOL DISTRICT  
9.BUDGET - HIGH SCHOOL DIVISION  
Report dates 27\*P9 - thru - 27\*P9

| ACCOUNT      | DESCRIPTION                    | FY 2024<br>ACTUAL | FY 2025<br>ACTUAL | FY 2026<br>BUDGET | FY 2027<br>BUDGET |
|--------------|--------------------------------|-------------------|-------------------|-------------------|-------------------|
| 22-3812-6111 | Certificated Regular Salaries  | 186,500           | 312,902           | 330,000           | 335,000           |
| 22-3812-6131 | Certificated Supplemental Pay  | 0                 | 0                 | 0                 | 0                 |
| 12-3812-6162 | Classified Extra Pay           | 8,811             | 7,567             | 16,400            | 0                 |
| 12-3812-6211 | Teacher Retirement             | 1,388             | 1,251             | 0                 | 0                 |
| 22-3812-6211 | Teacher Retirement             | 26,415            | 44,370            | 50,000            | 50,000            |
| 12-3812-6221 | Non-Teacher Retirement         | 19                | 0                 | 0                 | 0                 |
| 22-3812-6221 | Non-Teacher Retirement         | 103               | 206               | 0                 | 0                 |
| 12-3812-6231 | Social Security Retirement     | 24                | 0                 | 0                 | 0                 |
| 22-3812-6231 | Social Security Retirement     | 279               | 496               | 0                 | 0                 |
| 12-3812-6232 | Medicare                       | 125               | 108               | 0                 | 0                 |
| 22-3812-6232 | Medicare                       | 2,704             | 4,553             | 5,000             | 5,500             |
| ===== =      |                                | ===== =           | ===== =           | ===== =           | ===== =           |
| -3812        | Afterschool Programs           | 226,368           | 371,453           | 401,400           | 390,500           |
| 22-3911-6111 | Certificated Regular Salaries  | 112,294           | 121,912           | 128,338           | 134,212           |
| 22-3911-6121 | Certificated Substitute Salari | 0                 | 0                 | 0                 | 400               |
| 22-3911-6131 | Certificated Supplemental Pay  | 0                 | 0                 | 0                 | 0                 |
| 12-3911-6162 | Classified Extra Pay           | 0                 | 0                 | 0                 | 0                 |
| 22-3911-6211 | Teacher Retirement             | 18,828            | 20,222            | 21,154            | 22,006            |
| 22-3911-6221 | Non-Teacher Retirement         | 0                 | 0                 | 0                 | 0                 |
| 22-3911-6231 | Social Security Retirement     | 0                 | 0                 | 0                 | 0                 |
| 22-3911-6232 | Medicare                       | 1,610             | 1,750             | 1,842             | 1,930             |
| 22-3911-6241 | Health Insurance               | 16,896            | 16,896            | 16,798            | 16,798            |
| 22-3911-6243 | Life Insurance                 | 143               | 156               | 163               | 170               |
| 22-3911-6244 | Dental Insurance               | 759               | 759               | 755               | 755               |
| 22-3911-6245 | Long Term Disability Ins       | 293               | 389               | 411               | 429               |
| 12-3911-6319 | Other Professional Services    | 7,947             | 3,563             | 8,000             | 8,000             |
| 12-3911-6363 | Printing and Binding           | 0                 | 0                 | 0                 | 0                 |
| 16-3911-6371 | Dues and Memberships           | 220               | 110               | 0                 | 0                 |
| 12-3911-6398 | Other Expenses                 | 5,017             | 5,006             | 4,821             | 1,500             |
| 16-3911-6398 | Other Expenses                 | 4,057             | 4,906             | 0                 | 0                 |
| 12-3911-6411 | General Supplies               | 19,865            | 18,879            | 22,260            | 21,210            |
| 16-3911-6411 | General Supplies               | 6,112             | 2,754             | 0                 | 0                 |
| 12-3911-6412 | Technology Supplies/Licenses   | 348               | 3,382             | 400               | 400               |
| 12-3911-6491 | Other Supplies and Materials   | 1,693             | 0                 | 0                 | 0                 |
| 16-3911-6491 | Other Supplies and Materials   | 3,423             | 5,440             | 0                 | 0                 |
| ===== =      |                                | ===== =           | ===== =           | ===== =           | ===== =           |
| -3911        | Other Community Services       | 199,505           | 206,124           | 204,942           | 207,810           |
| ----- -      |                                | ----- -           | ----- -           | ----- -           | ----- -           |



INDEPENDENCE SCHOOL DISTRICT  
9.BUDGET - HIGH SCHOOL DIVISION  
Report dates 27\*P9 - thru - 27\*P9

| ACCOUNT      | DESCRIPTION                           | FY 2024<br>ACTUAL | FY 2025<br>ACTUAL | FY 2026<br>BUDGET | FY 2027<br>BUDGET |
|--------------|---------------------------------------|-------------------|-------------------|-------------------|-------------------|
| 12-3912-6319 | Other Professional Services           | 1,439             | 0                 | 1,324             | 286               |
| 12-3912-6361 | Communication                         | 0                 | 59                | 50                | 50                |
| 12-3912-6363 | Printing and Binding                  | 0                 | 48                | 100               | 50                |
| 12-3912-6411 | General Supplies                      | 16,208            | 11,045            | 8,844             | 7,037             |
| 12-3912-6412 | Technology Supplies/Licenses          | 3,890             | 8,223             | 4,118             | 4,318             |
| 12-3912-6491 | Other Supplies and Materials          | 5,440             | 5,058             | 6,529             | 6,054             |
| 42-3912-6543 | Technology Hardware                   | 2,700             | 0                 | 0                 | 0                 |
|              |                                       | =====             | =====             | =====             | =====             |
| -3912        | Parental Involvement                  | 29,677            | 24,433            | 20,965            | 17,795            |
|              |                                       | -----             | -----             | -----             | -----             |
| 12-3913-6411 | General Supplies                      | 118               | 0                 | 1,200             | 1,250             |
|              |                                       | =====             | =====             | =====             | =====             |
| -3913        | Service Learning                      | 118               | 0                 | 1,200             | 1,250             |
|              |                                       | -----             | -----             | -----             | -----             |
| 41-4051-6521 | Buildings                             | 0                 | 0                 | 0                 | 0                 |
| 42-4051-6521 | Buildings                             | 119,895           | 0                 | 0                 | 0                 |
| 41-4051-6541 | Regular Equipment                     | 0                 | 0                 | 0                 | 0                 |
| 41-4051-6543 | Technology Hardware                   | 0                 | 0                 | 0                 | 0                 |
|              |                                       | =====             | =====             | =====             | =====             |
| -4051        | Building Acquisition Construction & I | 119,895           | 0                 | 0                 | 0                 |
|              |                                       | -----             | -----             | -----             | -----             |
| 41-4091-6531 | Site Improvements                     | 0                 | 0                 | 0                 | 0                 |
| 42-4091-6531 | Site Improvements                     | 843,256           | 0                 | 9,015             | 0                 |
|              |                                       | =====             | =====             | =====             | =====             |
| -4091        | Other Facilities Acquisition & Constr | 843,256           | 0                 | 9,015             | 0                 |
|              |                                       | -----             | -----             | -----             | -----             |
|              |                                       | =====             | =====             | =====             | =====             |
| GRAND TOTAL  |                                       | 46,677,979        | 51,887,052        | 45,488,916        | 43,985,201        |
|              |                                       | =====             | =====             | =====             | =====             |



INDEPENDENCE SCHOOL DISTRICT  
10.BUDGET - DISTRICT WIDE  
Report dates 27\*P9 - thru - 27\*P9

| ACCOUNT                       | DESCRIPTION                   | FY 2024<br>ACTUAL | FY 2025<br>ACTUAL | FY 2026<br>BUDGET | FY 2027<br>BUDGET |
|-------------------------------|-------------------------------|-------------------|-------------------|-------------------|-------------------|
| 22-1191-6131                  | Certificated Supplemental Pay | 12,200            | 8,240             | 973,100           | 1,148,100         |
| 12-1191-6151                  | Classified Regular Salaries   | 33,707            | 33,574            | 34,802            | 35,766            |
| 12-1191-6153                  | Classified Substitute Salarie | 4,546             | 4,654             | 8,500             | 8,500             |
| 12-1191-6162                  | Classified Extra Pay          | 54,202            | 0                 | 42,000            | 135,000           |
| 12-1191-6211                  | Teacher Retirement            | 2,555             | 2,718             | 2,837             | 2,930             |
| 22-1191-6211                  | Teacher Retirement            | 0                 | <295>             | 130,000           | 149,500           |
| 12-1191-6221                  | Non-Teacher Retirement        | 4,321             | 1,013             | 5,700             | 2,000             |
| 22-1191-6221                  | Non-Teacher Retirement        | 0                 | 0                 | 0                 | 0                 |
| 12-1191-6231                  | Social Security Retirement    | 5,682             | 2,315             | 1,547             | 1,601             |
| 22-1191-6231                  | Social Security Retirement    | 756               | 511               | 4,432             | 2,932             |
| 12-1191-6232                  | Medicare                      | 1,329             | 541               | 2,792             | 374               |
| 22-1191-6232                  | Medicare                      | 177               | 120               | 18,135            | 17,835            |
| 12-1191-6241                  | Health Insurance              | 3,553             | 4,011             | 3,379             | 3,379             |
| 12-1191-6242                  | District Health Savings Acct  | 400               | 400               | 400               | 400               |
| 12-1191-6243                  | Life Insurance                | 30                | 36                | 33                | 34                |
| 12-1191-6244                  | Dental Insurance              | 185               | 235               | 152               | 152               |
| 12-1191-6245                  | Long Term Disability Ins      | 63                | 88                | 83                | 86                |
| 12-1191-6311                  | Purchased Instructional Servi | 3,086             | 4,719             | 4,501             | 4,500             |
| 12-1191-6319                  | Other Professional Services   | 17,114            | 6,786             | 20,699            | 20,000            |
| 12-1191-6361                  | Communication                 | 1,269             | 997               | 1,420             | 1,420             |
| 12-1191-6363                  | Printing and Binding          | 9,829             | 8,586             | 10,000            | 10,000            |
| 12-1191-6371                  | Dues and Memberships          | 0                 | 16                | 0                 | 0                 |
| 12-1191-6398                  | Other Expenses                | 13,523            | 26,102            | 8,000             | 8,000             |
| 12-1191-6411                  | General Supplies              | 32,210            | 37,552            | 35,500            | 36,500            |
| 12-1191-6412                  | Technology Supplies/Licenses  | 453               | 112               | 500               | 500               |
| 12-1191-6431                  | Textbooks                     | 461               | 0                 | 0                 | 0                 |
| 12-1191-6491                  | Other Supplies and Materials  | 4,705             | 1,463             | 5,300             | 5,300             |
| =====                         |                               | ==                | =====             | =====             | =====             |
| -1191 Summer School (Regular) |                               | 206,356           | 144,494           | 1,313,812         | 1,594,809         |
| -----                         |                               | --                | -----             | -----             | -----             |
| 22-1193-6111                  | Certificated Regular Salaries | 0                 | 0                 | 0                 | 0                 |
| 22-1193-6121                  | Certificated Substitute Salar | 0                 | 0                 | 0                 | 0                 |
| 22-1193-6131                  | Certificated Supplemental Pay | 0                 | 0                 | 0                 | 0                 |
| 12-1193-6151                  | Classified Regular Salaries   | 0                 | 0                 | 0                 | 0                 |
| 12-1193-6153                  | Classified Substitute Salarie | 0                 | 0                 | 0                 | 0                 |
| 22-1193-6221                  | Non-Teacher Retirement        | 0                 | 0                 | 0                 | 0                 |
| 22-1193-6231                  | Social Security Retirement    | 0                 | 0                 | 0                 | 0                 |
| 22-1193-6232                  | Medicare                      | 0                 | 0                 | 0                 | 0                 |
| 22-1193-6241                  | Health Insurance              | 0                 | 0                 | 0                 | 0                 |
| 22-1193-6242                  | District Health Savings Acct  | 0                 | 0                 | 0                 | 0                 |
| 22-1193-6243                  | Life Insurance                | 0                 | 0                 | 0                 | 0                 |
| 22-1193-6244                  | Dental Insurance              | 0                 | 0                 | 0                 | 0                 |



INDEPENDENCE SCHOOL DISTRICT  
10.BUDGET - DISTRICT WIDE  
Report dates 27\*P9 - thru - 27\*P9

| ACCOUNT      | DESCRIPTION                   | FY 2024<br>ACTUAL | FY 2025<br>ACTUAL | FY 2026<br>BUDGET | FY 2027<br>BUDGET |
|--------------|-------------------------------|-------------------|-------------------|-------------------|-------------------|
| 22-1193-6245 | Long Term Disability Ins      | 0                 | 0                 | 0                 | 0                 |
| 12-1193-6271 | Unemployment Compensation     | 0                 | 0                 | 1,000             | 0                 |
| 12-1193-6431 | Textbooks                     | 0                 | 0                 | 50,000            | 50,000            |
| 42-1193-6542 | Instructional Equipment       | 0                 | 0                 | 500,000           | 250,000           |
| =====        |                               | ==                | =====             | ==                | =====             |
| -1193        | Alternative Programs          | 0                 | 0                 | 551,000           | 300,000           |
| -----        |                               | --                | -----             | --                | -----             |
| 22-1195-6131 | Certificated Supplemental Pay | 0                 | 0                 | 0                 | 0                 |
| 22-1195-6211 | Teacher Retirement            | 0                 | 0                 | 0                 | 0                 |
| 22-1195-6232 | Medicare                      | 0                 | 0                 | 0                 | 0                 |
| 12-1195-6361 | Communication                 | 0                 | 0                 | 0                 | 0                 |
| 12-1195-6412 | Technology Supplies/Licenses  | 26,366            | 0                 | 0                 | 0                 |
| =====        |                               | ==                | =====             | ==                | =====             |
| -1195        | Virtual Instruction           | 26,366            | 0                 | 0                 | 0                 |
| -----        |                               | --                | -----             | --                | -----             |
| 22-1211-6232 | Medicare                      | 0                 | 0                 | 0                 | 1,000             |
| 22-1211-6291 | Other Employer Benefits       | 0                 | 0                 | 0                 | 342               |
| =====        |                               | ==                | =====             | ==                | =====             |
| -1211        | Gifted and Talented           | 0                 | 0                 | 0                 | 1,342             |
| -----        |                               | --                | -----             | --                | -----             |
| 22-1221-6111 | Certificated Regular Salaries | 0                 | 0                 | 98,694            | 0                 |
| 22-1221-6121 | Certificated Substitute Salar | 1,997             | 1,247             | 56,900            | 1,900             |
| 22-1221-6131 | Certificated Supplemental Pay | 1,872             | 379               | 92,500            | 90,000            |
| 12-1221-6153 | Classified Substitute Salarie | 0                 | 0                 | 15,000            | 0                 |
| 12-1221-6162 | Classified Extra Pay          | 0                 | 0                 | 53,781            | 81,784            |
| 12-1221-6211 | Teacher Retirement            | 0                 | 0                 | 0                 | 0                 |
| 22-1221-6211 | Teacher Retirement            | 164               | 61                | 17,406            | 350               |
| 12-1221-6221 | Non-Teacher Retirement        | 0                 | 0                 | 0                 | 0                 |
| 22-1221-6221 | Non-Teacher Retirement        | 90                | 51                | 0                 | 0                 |
| 12-1221-6231 | Social Security Retirement    | 0                 | 0                 | 0                 | 0                 |
| 22-1221-6231 | Social Security Retirement    | 178               | 77                | 200               | 0                 |
| 12-1221-6232 | Medicare                      | 0                 | 0                 | 9,100             | 9,000             |
| 22-1221-6232 | Medicare                      | 56                | 23                | 19,986            | 14,000            |
| 22-1221-6241 | Health Insurance              | 0                 | 0                 | 16,798            | 0                 |
| 22-1221-6243 | Life Insurance                | 0                 | 0                 | 125               | 0                 |
| 22-1221-6244 | Dental Insurance              | 0                 | 0                 | 755               | 0                 |
| 22-1221-6245 | Long Term Disability Ins      | 0                 | 0                 | 316               | 0                 |
| 12-1221-6271 | Unemployment Compensation     | 367               | 291               | 1,000             | 500               |
| 12-1221-6291 | Other Employer Benefits       | 0                 | 0                 | 0                 | 0                 |
| 22-1221-6291 | Other Employer Benefits       | 0                 | 0                 | 1,245             | 1,245             |



INDEPENDENCE SCHOOL DISTRICT  
10.BUDGET - DISTRICT WIDE  
Report dates 27\*P9 - thru - 27\*P9

| ACCOUNT      | DESCRIPTION                         | FY 2024<br>ACTUAL | FY 2025<br>ACTUAL | FY 2026<br>BUDGET | FY 2027<br>BUDGET |
|--------------|-------------------------------------|-------------------|-------------------|-------------------|-------------------|
| 12-1221-6311 | Purchased Instructional Servi       | 0                 | 0                 | 223,200           | 376,040           |
| 22-1221-6311 | Purchased Instructional Servi       | 0                 | 0                 | 0                 | 83,300            |
| 12-1221-6319 | Other Professional Services         | 284               | 0                 | 0                 | 0                 |
| 12-1221-6332 | Repairs and Maintenance             | 0                 | 0                 | 0                 | 0                 |
| 12-1221-6333 | Rentals-Land and Buildings          | 0                 | 0                 | 0                 | 100               |
| 12-1221-6337 | Technology Repairs & Maintena       | 0                 | 0                 | 0                 | 0                 |
| 12-1221-6343 | Travel                              | 992               | 1,127             | 3,100             | 1,550             |
| 12-1221-6363 | Printing and Binding                | 275               | 122               | 200               | 250               |
| 12-1221-6398 | Other Expenses                      | 0                 | 0                 | 100               | 300               |
| 12-1221-6411 | General Supplies                    | 9,933             | 46,496            | 36,000            | 33,500            |
| 12-1221-6412 | Technology Supplies/Licenses        | 407               | 795               | 5,500             | 3,900             |
| 12-1221-6491 | Other Supplies and Materials        | 760               | 1,751             | 1,350             | 2,500             |
| 42-1221-6541 | Regular Equipment                   | 13,137            | 0                 | 0                 | 0                 |
| 42-1221-6542 | Instructional Equipment             | 0                 | 0                 | 10,000            | 10,000            |
| ===== ==     |                                     | ===== ==          | ===== ==          | ===== ==          | ===== ==          |
| -1221        | Special Education Instruction       | 30,512            | 52,420            | 663,256           | 710,219           |
| ----- --     |                                     | ----- --          | ----- --          | ----- --          | ----- --          |
| 22-1224-6111 | Certificated Regular Salaries       | 1,887             | 1,216             | 0                 | 0                 |
| 22-1224-6211 | Teacher Retirement                  | 309               | 177               | 0                 | 0                 |
| 22-1224-6232 | Medicare                            | 26                | 18                | 0                 | 0                 |
| ===== ==     |                                     | ===== ==          | ===== ==          | ===== ==          | ===== ==          |
| -1224        | Proportionate Share Services        | 2,222             | 1,411             | 0                 | 0                 |
| ----- --     |                                     | ----- --          | ----- --          | ----- --          | ----- --          |
| 12-1251-6411 | General Supplies                    | 0                 | 0                 | 0                 | 0                 |
| ===== ==     |                                     | ===== ==          | ===== ==          | ===== ==          | ===== ==          |
| -1251        | Supplemental Instruction            | 0                 | 0                 | 0                 | 0                 |
| ----- --     |                                     | ----- --          | ----- --          | ----- --          | ----- --          |
| 22-1254-6131 | Certificated Supplemental Pay       | 44,825            | 38,725            | 56,900            | 100,100           |
| 22-1254-6211 | Teacher Retirement                  | 1,432             | 165               | 0                 | 0                 |
| 22-1254-6221 | Non-Teacher Retirement              | 1,585             | 1,838             | 5,712             | 6,867             |
| 22-1254-6231 | Social Security Retirement          | 2,207             | 2,339             | 5,008             | 5,320             |
| 22-1254-6232 | Medicare                            | 650               | 560               | 579               | 1,451             |
| 12-1254-6411 | General Supplies                    | 1,711             | 179               | 1,788             | 1,800             |
| 12-1254-6412 | Technology Supplies/Licenses        | 5,912             | 7,960             | 4,000             | 6,000             |
| 42-1254-6543 | Technology Hardware                 | 0                 | 0                 | 0                 | 0                 |
| ===== ==     |                                     | ===== ==          | ===== ==          | ===== ==          | ===== ==          |
| -1254        | Institutions for Neglected Students | 58,322            | 51,766            | 73,987            | 121,538           |
| ----- --     |                                     | ----- --          | ----- --          | ----- --          | ----- --          |
| 22-1271-6121 | Certificated Substitute Salar       | 0                 | 0                 | 0                 | 7,492             |



INDEPENDENCE SCHOOL DISTRICT  
10.BUDGET - DISTRICT WIDE  
Report dates 27\*P9 - thru - 27\*P9

| ACCOUNT      | DESCRIPTION                     | FY 2024<br>ACTUAL | FY 2025<br>ACTUAL | FY 2026<br>BUDGET | FY 2027<br>BUDGET |
|--------------|---------------------------------|-------------------|-------------------|-------------------|-------------------|
| 22-1271-6131 | Certificated Supplemental Pay   | 6,681             | 5,094             | 0                 | 0                 |
| 22-1271-6211 | Teacher Retirement              | 1,028             | 754               | 0                 | 0                 |
| 22-1271-6232 | Medicare                        | 96                | 73                | 0                 | 0                 |
| 22-1271-6291 | Other Employer Benefits         | 0                 | 0                 | 0                 | 1,182             |
| 12-1271-6363 | Printing and Binding            | 0                 | 0                 | 500               | 0                 |
| 12-1271-6411 | General Supplies                | 0                 | 0                 | 0                 | 0                 |
| 12-1271-6412 | Technology Supplies/Licenses    | 0                 | 0                 | 42,548            | 41,932            |
| 12-1271-6431 | Textbooks                       | 0                 | 0                 | 0                 | 0                 |
| =====        |                                 | =====             | =====             | =====             | =====             |
| -1271        | Bilingual Instruction           | 7,805             | 5,921             | 43,048            | 50,606            |
| -----        |                                 | -----             | -----             | -----             | -----             |
| 12-1411-6398 | Other Expenses                  | 0                 | 4,260             | 0                 | 0                 |
| 16-1411-6398 | Other Expenses                  | 0                 | 130,000           | 0                 | 0                 |
| 12-1411-6411 | General Supplies                | 0                 | 100               | 0                 | 0                 |
| 16-1411-6411 | General Supplies                | 454               | 0                 | 0                 | 0                 |
| =====        |                                 | =====             | =====             | =====             | =====             |
| -1411        | Student Activities (Curricular) | 454               | 134,360           | 0                 | 0                 |
| -----        |                                 | -----             | -----             | -----             | -----             |
| 12-1421-6319 | Other Professional Services     | 3,120             | 11,529            | 12,700            | 13,200            |
| 12-1421-6352 | Liability Insurance             | 0                 | 0                 | 0                 | 0                 |
| 12-1421-6361 | Communication                   | 400               | 0                 | 400               | 400               |
| 12-1421-6363 | Printing and Binding            | 0                 | 306               | 200               | 0                 |
| 12-1421-6371 | Dues and Memberships            | 21,995            | 27,471            | 35,000            | 38,000            |
| 12-1421-6398 | Other Expenses                  | 0                 | 350               | 400               | 0                 |
| 12-1421-6411 | General Supplies                | 96,566            | 195,330           | 180,000           | 105,000           |
| 12-1421-6412 | Technology Supplies/Licenses    | 46,976            | 35,758            | 33,000            | 33,000            |
| 12-1421-6491 | Other Supplies and Materials    | 3,861             | 4,322             | 4,500             | 4,500             |
| 42-1421-6543 | Technology Hardware             | 1,389             | 0                 | 0                 | 0                 |
| =====        |                                 | =====             | =====             | =====             | =====             |
| -1421        | Student Activities (Athletics)  | 174,307           | 275,066           | 266,200           | 194,100           |
| -----        |                                 | -----             | -----             | -----             | -----             |
| 12-1491-6352 | Liability Insurance             | 33,600            | 39,500            | 45,000            | 55,000            |
| 16-1491-6411 | General Supplies                | 0                 | 0                 | 1,600,000         | 1,600,000         |
| =====        |                                 | =====             | =====             | =====             | =====             |
| -1491        | Student Activities (Other)      | 33,600            | 39,500            | 1,645,000         | 1,655,000         |
| -----        |                                 | -----             | -----             | -----             | -----             |
| 22-1611-6111 | Certificated Regular Salaries   | 67,171            | 66,346            | 94,080            | 70,073            |
| 12-1611-6131 | Certificated Supplemental Pay   | 0                 | 0                 | 0                 | 0                 |
| 22-1611-6131 | Certificated Supplemental Pay   | 150,083           | 142,499           | 124,739           | 114,660           |



INDEPENDENCE SCHOOL DISTRICT  
10.BUDGET - DISTRICT WIDE  
Report dates 27\*P9 - thru - 27\*P9

| ACCOUNT                        | DESCRIPTION                   | FY 2024<br>ACTUAL | FY 2025<br>ACTUAL | FY 2026<br>BUDGET | FY 2027<br>BUDGET |
|--------------------------------|-------------------------------|-------------------|-------------------|-------------------|-------------------|
| 22-1611-6211                   | Teacher Retirement            | 12,482            | 14,241            | 20,051            | 17,620            |
| 22-1611-6221                   | Non-Teacher Retirement        | 3,119             | 1,936             | 946               | 3,487             |
| 12-1611-6231                   | Social Security Retirement    | 0                 | 0                 | 0                 | 0                 |
| 22-1611-6231                   | Social Security Retirement    | 11,532            | 11,275            | 11,097            | 8,748             |
| 12-1611-6232                   | Medicare                      | 0                 | 0                 | 0                 | 0                 |
| 22-1611-6232                   | Medicare                      | 3,101             | 2,954             | 3,013             | 2,436             |
| 22-1611-6241                   | Health Insurance              | 17,600            | 18,187            | 17,992            | 30,272            |
| 22-1611-6242                   | District Health Savings Acct  | 2,000             | 3,000             | 4,000             | 2,000             |
| 22-1611-6243                   | Life Insurance                | 130               | 158               | 205               | 204               |
| 22-1611-6244                   | Dental Insurance              | 791               | 1,028             | 1,321             | 1,362             |
| 22-1611-6245                   | Long Term Disability Ins      | 241               | 391               | 521               | 520               |
| 12-1611-6311                   | Purchased Instructional Servi | 1,017             | 5,873             | 1,000             | 0                 |
| 12-1611-6319                   | Other Professional Services   | 2,750             | 4,725             | 1,000             | 3,500             |
| 12-1611-6343                   | Travel                        | 2,404             | 7,418             | 2,500             | 2,500             |
| 12-1611-6361                   | Communication                 | 193               | 210               | 300               | 350               |
| 12-1611-6363                   | Printing and Binding          | 0                 | 0                 | 250               | 250               |
| 12-1611-6371                   | Dues and Memberships          | 70                | 420               | 0                 | 0                 |
| 12-1611-6411                   | General Supplies              | 3,832             | 10,543            | 16,707            | 6,707             |
| 12-1611-6412                   | Technology Supplies/Licenses  | 7,554             | 44,655            | 7,175             | 7,175             |
| 12-1611-6431                   | Textbooks                     | 7,746             | 6,122             | 3,115             | 3,115             |
| 42-1611-6541                   | Regular Equipment             | 3,828             | 0                 | 0                 | 0                 |
| =====                          |                               | ==                | =====             | ==                | =====             |
| -1611 AE-Basic Adult Education |                               | 297,644           | 341,981           | 310,012           | 274,979           |
| -----                          |                               | ---               | -----             | ---               | -----             |
| 12-1671-6151                   | Classified Regular Salaries   | 37,841            | 40,061            | 43,765            | 44,358            |
| 12-1671-6162                   | Classified Extra Pay          | 370               | 231               | 200               | 200               |
| 12-1671-6211                   | Teacher Retirement            | 3,709             | 3,991             | 4,169             | 4,309             |
| 12-1671-6221                   | Non-Teacher Retirement        | 348               | 278               | 418               | 360               |
| 12-1671-6231                   | Social Security Retirement    | 2,364             | 2,497             | 2,713             | 2,764             |
| 12-1671-6232                   | Medicare                      | 553               | 584               | 637               | 649               |
| 12-1671-6241                   | Health Insurance              | 4,986             | 4,965             | 5,069             | 5,069             |
| 12-1671-6242                   | District Health Savings Acct  | 100               | 100               | 100               | 100               |
| 12-1671-6243                   | Life Insurance                | 49                | 52                | 56                | 56                |
| 12-1671-6244                   | Dental Insurance              | 224               | 223               | 228               | 228               |
| 12-1671-6245                   | Long Term Disability Ins      | 98                | 127               | 140               | 142               |
| 12-1671-6319                   | Other Professional Services   | 5,190             | 5,321             | 7,500             | 6,000             |
| 12-1671-6331                   | Cleaning Services             | 1,150             | 1,194             | 1,500             | 1,500             |
| 12-1671-6361                   | Communication                 | 10,012            | 12,441            | 9,710             | 12,210            |
| 12-1671-6363                   | Printing and Binding          | 11,296            | 13,033            | 13,000            | 13,000            |
| 12-1671-6371                   | Dues and Memberships          | 192               | 140               | 0                 | 0                 |
| 12-1671-6411                   | General Supplies              | 182               | 529               | 200               | 500               |
| 12-1671-6491                   | Other Supplies and Materials  | 25                | 383               | 300               | 300               |



INDEPENDENCE SCHOOL DISTRICT  
10.BUDGET - DISTRICT WIDE  
Report dates 27\*P9 - thru - 27\*P9

| ACCOUNT                                    | DESCRIPTION | FY 2024<br>ACTUAL | FY 2025<br>ACTUAL | FY 2026<br>BUDGET | FY 2027<br>BUDGET |
|--------------------------------------------|-------------|-------------------|-------------------|-------------------|-------------------|
| -1671 AE-Community Education/Life Enrichme |             | 78,689            | 86,150            | 89,705            | 91,745            |
| 22-1691-6111 Certificated Regular Salaries |             | 16,971            | 18,429            | 19,351            | 20,073            |
| 12-1691-6131 Certificated Supplemental Pay |             | 0                 | 0                 | 0                 | 0                 |
| 12-1691-6151 Classified Regular Salaries   |             | 11,624            | 9,302             | 15,192            | 12,636            |
| 12-1691-6162 Classified Extra Pay          |             | 432               | 330               | 200               | 200               |
| 12-1691-6211 Teacher Retirement            |             | 0                 | 0                 | 0                 | 0                 |
| 22-1691-6211 Teacher Retirement            |             | 1,855             | 1,995             | 2,085             | 2,154             |
| 12-1691-6221 Non-Teacher Retirement        |             | 972               | 782               | 1,244             | 1,069             |
| 12-1691-6231 Social Security Retirement    |             | 727               | 581               | 921               | 806               |
| 22-1691-6231 Social Security Retirement    |             | 1,053             | 1,145             | 1,203             | 1,246             |
| 12-1691-6232 Medicare                      |             | 170               | 136               | 216               | 189               |
| 22-1691-6232 Medicare                      |             | 246               | 268               | 281               | 291               |
| 12-1691-6241 Health Insurance              |             | 2,287             | 2,222             | 2,534             | 2,534             |
| 22-1691-6241 Health Insurance              |             | 2,112             | 2,112             | 2,112             | 2,112             |
| 12-1691-6242 District Health Savings Acct  |             | 300               | 300               | 300               | 300               |
| 12-1691-6243 Life Insurance                |             | 16                | 15                | 19                | 16                |
| 22-1691-6243 Life Insurance                |             | 22                | 24                | 24                | 25                |
| 12-1691-6244 Dental Insurance              |             | 103               | 100               | 114               | 114               |
| 22-1691-6244 Dental Insurance              |             | 95                | 95                | 95                | 95                |
| 12-1691-6245 Long Term Disability Ins      |             | 28                | 36                | 49                | 40                |
| 22-1691-6245 Long Term Disability Ins      |             | 44                | 57                | 62                | 64                |
| 12-1691-6331 Cleaning Services             |             | 550               | 953               | 1,110             | 1,000             |
| 12-1691-6343 Travel                        |             | 217               | 0                 | 0                 | 0                 |
| 12-1691-6361 Communication                 |             | 1,957             | 1,907             | 2,102             | 1,355             |
| 12-1691-6363 Printing and Binding          |             | 373               | 232               | 321               | 500               |
| 12-1691-6371 Dues and Memberships          |             | 75                | 75                | 150               | 150               |
| 12-1691-6411 General Supplies              |             | 177               | 1,603             | 668               | 1,000             |
| 12-1691-6412 Technology Supplies/Licenses  |             | 2,469             | 554               | 1,318             | 2,100             |
| -1691 AE-Other Adult Continuing Education  |             | 44,875            | 43,253            | 51,671            | 50,069            |
| 22-1911-6311 Purchased Instructional Servi |             | 0                 | 0                 | 250,000           | 240,000           |
| -1911 Tuition to Other Districts Within th |             | 0                 | 0                 | 250,000           | 240,000           |
| 22-1933-6311 Purchased Instructional Servi |             | 0                 | 0                 | 1,850,000         | 1,850,000         |
| -1933 Tuition for Sped Services in Private |             | 0                 | 0                 | 1,850,000         | 1,850,000         |



INDEPENDENCE SCHOOL DISTRICT  
10.BUDGET - DISTRICT WIDE  
Report dates 27\*P9 - thru - 27\*P9

| ACCOUNT      | DESCRIPTION                          | FY 2024<br>ACTUAL | FY 2025<br>ACTUAL | FY 2026<br>BUDGET | FY 2027<br>BUDGET |
|--------------|--------------------------------------|-------------------|-------------------|-------------------|-------------------|
| 12-2111-6151 | Classified Regular Salaries          | 324,311           | 352,540           | 370,920           | 353,759           |
| 12-2111-6162 | Classified Extra Pay                 | 224               | 918               | 0                 | 0                 |
| 12-2111-6171 | Classified Leave Payouts             | 200               | 750               | 0                 | 0                 |
| 12-2111-6221 | Non-Teacher Retirement               | 24,282            | 25,687            | 26,870            | 26,261            |
| 12-2111-6231 | Social Security Retirement           | 19,541            | 21,508            | 22,480            | 20,865            |
| 12-2111-6232 | Medicare                             | 4,569             | 5,031             | 5,258             | 4,880             |
| 12-2111-6241 | Health Insurance                     | 27,808            | 19,008            | 18,989            | 27,437            |
| 12-2111-6242 | District Health Savings Acct         | 2,000             | 2,000             | 2,000             | 2,000             |
| 12-2111-6243 | Life Insurance                       | 407               | 447               | 469               | 448               |
| 12-2111-6244 | Dental Insurance                     | 1,677             | 1,768             | 1,781             | 1,611             |
| 12-2111-6245 | Long Term Disability Ins             | 819               | 1,097             | 1,187             | 1,132             |
| 12-2111-6291 | Other Employer Benefits              | 7,368             | 7,368             | 7,368             | 7,368             |
| 12-2111-6319 | Other Professional Services          | 50                | 0                 | 0                 | 0                 |
| 12-2111-6343 | Travel                               | 9,262             | 10,838            | 17,000            | 12,000            |
| 12-2111-6361 | Communication                        | 1,470             | 1,554             | 1,550             | 1,362             |
| 12-2111-6363 | Printing and Binding                 | 270               | 70                | 100               | 100               |
| 12-2111-6371 | Dues and Memberships                 | 50                | 0                 | 0                 | 0                 |
| 12-2111-6411 | General Supplies                     | 1,686             | 2,698             | 3,500             | 3,500             |
| 12-2111-6412 | Technology Supplies/Licenses         | 1,145             | 218               | 0                 | 0                 |
| 12-2111-6491 | Other Supplies and Materials         | 164               | 276               | 500               | 500               |
| =====        |                                      | =====             | =====             | =====             | =====             |
| -2111        | Direction-Attendance and Social Work | 427,303           | 453,776           | 479,972           | 463,223           |
| 12-2113-6151 | Classified Regular Salaries          | 114,879           | 97,376            | 100,207           | 133,962           |
| 12-2113-6162 | Classified Extra Pay                 | 2,713             | 8,025             | 15,720            | 44,064            |
| 12-2113-6171 | Classified Leave Payouts             | 0                 | 300               | 0                 | 0                 |
| 12-2113-6221 | Non-Teacher Retirement               | 8,516             | 6,721             | 6,914             | 9,241             |
| 12-2113-6231 | Social Security Retirement           | 6,696             | 6,310             | 5,941             | 8,005             |
| 12-2113-6232 | Medicare                             | 1,566             | 1,475             | 2,647             | 1,872             |
| 12-2113-6241 | Health Insurance                     | 5,632             | 0                 | 0                 | 0                 |
| 12-2113-6243 | Life Insurance                       | 148               | 122               | 127               | 170               |
| 12-2113-6244 | Dental Insurance                     | 759               | 588               | 586               | 756               |
| 12-2113-6245 | Long Term Disability Ins             | 303               | 302               | 321               | 429               |
| 12-2113-6312 | Instructional Program Improve        | 0                 | 0                 | 0                 | 0                 |
| 12-2113-6343 | Travel                               | 2,162             | 1,926             | 13,673            | 4,500             |
| 12-2113-6361 | Communication                        | 840               | 651               | 648               | 1,041             |
| 12-2113-6363 | Printing and Binding                 | 0                 | 22                | 50                | 50                |
| 12-2113-6411 | General Supplies                     | 2,801             | 688               | 15,886            | 2,820             |
| 12-2113-6412 | Technology Supplies/Licenses         | 44,499            | 28,061            | 500               | 150               |
| 12-2113-6491 | Other Supplies and Materials         | 0                 | 0                 | 0                 | 0                 |



INDEPENDENCE SCHOOL DISTRICT  
10.BUDGET - DISTRICT WIDE  
Report dates 27\*P9 - thru - 27\*P9

| ACCOUNT                                    | DESCRIPTION | FY 2024<br>ACTUAL | FY 2025<br>ACTUAL | FY 2026<br>BUDGET | FY 2027<br>BUDGET |
|--------------------------------------------|-------------|-------------------|-------------------|-------------------|-------------------|
| -2113 Social Work Services                 |             | 191,514           | 152,567           | 163,220           | 207,060           |
| 12-2114-6151 Classified Regular Salaries   |             | 276,946           | 281,961           | 317,759           | 326,805           |
| 12-2114-6153 Classified Substitute Salarie |             | 14,094            | 20,385            | 0                 | 0                 |
| 12-2114-6162 Classified Extra Pay          |             | 35,530            | 33,967            | 0                 | 0                 |
| 12-2114-6171 Classified Leave Payouts      |             | 0                 | 500               | 0                 | 0                 |
| 12-2114-6211 Teacher Retirement            |             | 111               | 36                | 0                 | 0                 |
| 12-2114-6221 Non-Teacher Retirement        |             | 24,581            | 24,924            | 25,155            | 25,776            |
| 12-2114-6231 Social Security Retirement    |             | 19,760            | 20,439            | 19,258            | 20,063            |
| 12-2114-6232 Medicare                      |             | 4,632             | 4,784             | 4,504             | 4,692             |
| 12-2114-6241 Health Insurance              |             | 46,464            | 44,225            | 46,464            | 46,464            |
| 12-2114-6242 District Health Savings Acct  |             | 2,000             | 3,000             | 0                 | 2,000             |
| 12-2114-6243 Life Insurance                |             | 353               | 352               | 404               | 415               |
| 12-2114-6244 Dental Insurance              |             | 2,468             | 2,320             | 2,468             | 2,468             |
| 12-2114-6245 Long Term Disability Ins      |             | 666               | 851               | 1,017             | 1,046             |
| 12-2114-6319 Other Professional Services   |             | 0                 | 400               | 0                 | 0                 |
| 12-2114-6332 Repairs and Maintenance       |             | 0                 | 0                 | 1,500             | 1,500             |
| 12-2114-6337 Technology Repairs & Maintena |             | 0                 | 0                 | 5,200             | 5,200             |
| 12-2114-6343 Travel                        |             | 0                 | 0                 | 0                 | 0                 |
| 12-2114-6361 Communication                 |             | 1,233             | 1,047             | 1,420             | 1,120             |
| 12-2114-6363 Printing and Binding          |             | 3,013             | 579               | 1,750             | 700               |
| 12-2114-6411 General Supplies              |             | 1,435             | 735               | 1,000             | 1,000             |
| 12-2114-6412 Technology Supplies/Licenses  |             | 108               | 235               | 500               | 500               |
| 12-2114-6491 Other Supplies and Materials  |             | 194               | 218               | 550               | 550               |
| -2114 Pupil Accounting Services            |             | 433,588           | 440,958           | 428,949           | 440,299           |
| 12-2122-6411 General Supplies              |             | 144               | 210               | 300               | 300               |
| 12-2122-6491 Other Supplies and Materials  |             | 751               | 851               | 750               | 750               |
| -2122 Guidance Counseling Services         |             | 895               | 1,061             | 1,050             | 1,050             |
| 12-2131-6151 Classified Regular Salaries   |             | 152,511           | 162,892           | 171,109           | 177,272           |
| 12-2131-6153 Classified Substitute Salarie |             | 0                 | 0                 | 30,000            | 30,000            |
| 12-2131-6162 Classified Extra Pay          |             | 4,169             | 4,099             | 55,000            | 55,000            |
| 12-2131-6221 Non-Teacher Retirement        |             | 11,960            | 12,666            | 18,949            | 20,372            |
| 12-2131-6231 Social Security Retirement    |             | 9,724             | 10,381            | 10,610            | 10,961            |
| 12-2131-6232 Medicare                      |             | 2,274             | 2,428             | 2,481             | 2,563             |
| 12-2131-6241 Health Insurance              |             | 16,896            | 16,896            | 16,896            | 16,896            |



INDEPENDENCE SCHOOL DISTRICT  
10.BUDGET - DISTRICT WIDE  
Report dates 27\*P9 - thru - 27\*P9

| ACCOUNT      | DESCRIPTION                   | FY 2024<br>ACTUAL | FY 2025<br>ACTUAL | FY 2026<br>BUDGET | FY 2027<br>BUDGET |
|--------------|-------------------------------|-------------------|-------------------|-------------------|-------------------|
| 12-2131-6242 | District Health Savings Acct  | 1,000             | 1,000             | 1,000             | 1,000             |
| 12-2131-6243 | Life Insurance                | 193               | 207               | 216               | 224               |
| 12-2131-6244 | Dental Insurance              | 759               | 759               | 759               | 759               |
| 12-2131-6245 | Long Term Disability Ins      | 384               | 506               | 548               | 567               |
| 12-2131-6271 | Unemployment Compensation     | 0                 | 0                 | 500               | 500               |
| 12-2131-6291 | Other Employer Benefits       | 3,684             | 3,684             | 3,684             | 3,684             |
| 12-2131-6319 | Other Professional Services   | 395               | 290               | 1,500             | 1,500             |
| 12-2131-6332 | Repairs and Maintenance       | 0                 | 0                 | 500               | 500               |
| 12-2131-6343 | Travel                        | 3,498             | 3,603             | 4,750             | 5,250             |
| 12-2131-6361 | Communication                 | 0                 | 0                 | 150               | 150               |
| 12-2131-6363 | Printing and Binding          | 0                 | 24                | 75                | 75                |
| 12-2131-6411 | General Supplies              | 29,889            | 30,471            | 81,368            | 55,000            |
| 12-2131-6412 | Technology Supplies/Licenses  | 354               | 627               | 1,700             | 1,700             |
| 12-2131-6491 | Other Supplies and Materials  | 983               | 1,079             | 1,000             | 1,000             |
| ===== ==     |                               | ===== ==          | ===== ==          | ===== ==          | ===== ==          |
| -2131        | Direction-Health Services     | 238,673           | 251,612           | 402,795           | 384,973           |
| ----- --     |                               | ----- --          | ----- --          | ----- --          | ----- --          |
| 12-2134-6153 | Classified Substitute Salarie | 0                 | 570               | 0                 | 0                 |
| 12-2134-6162 | Classified Extra Pay          | 0                 | 0                 | 60,000            | 0                 |
| 12-2134-6221 | Non-Teacher Retirement        | 0                 | 0                 | 1,150             | 1,150             |
| 12-2134-6231 | Social Security Retirement    | 0                 | 35                | 1,150             | 1,500             |
| 12-2134-6232 | Medicare                      | 0                 | 8                 | 260               | 260               |
| 12-2134-6371 | Dues and Memberships          | 298               | 315               | 300               | 300               |
| 12-2134-6411 | General Supplies              | 25,038            | 25,500            | 5,931             | 20,000            |
| 12-2134-6491 | Other Supplies and Materials  | 534               | 15                | 0                 | 0                 |
| 42-2134-6541 | Regular Equipment             | 0                 | 0                 | 19,069            | 5,000             |
| ===== ==     |                               | ===== ==          | ===== ==          | ===== ==          | ===== ==          |
| -2134        | Nursing Services              | 25,870            | 26,443            | 87,860            | 28,210            |
| ----- --     |                               | ----- --          | ----- --          | ----- --          | ----- --          |
| 22-2142-6111 | Certificated Regular Salaries | 353,595           | 433,825           | 456,005           | 503,838           |
| 22-2142-6211 | Teacher Retirement            | 56,989            | 68,528            | 71,850            | 74,191            |
| 22-2142-6221 | Non-Teacher Retirement        | 0                 | 0                 | 0                 | 2,223             |
| 22-2142-6231 | Social Security Retirement    | 0                 | 0                 | 0                 | 1,963             |
| 22-2142-6232 | Medicare                      | 5,025             | 6,169             | 6,497             | 7,034             |
| 22-2142-6241 | Health Insurance              | 38,016            | 37,312            | 37,032            | 37,032            |
| 22-2142-6242 | District Health Savings Acct  | 3,500             | 5,500             | 4,384             | 2,435             |
| 22-2142-6243 | Life Insurance                | 452               | 550               | 572               | 593               |
| 22-2142-6244 | Dental Insurance              | 1,867             | 2,057             | 2,034             | 2,774             |
| 22-2142-6245 | Long Term Disability Ins      | 910               | 1,364             | 1,448             | 1,500             |
| 22-2142-6291 | Other Employer Benefits       | 4,804             | 5,240             | 5,240             | 5,240             |
| 12-2142-6319 | Other Professional Services   | 222,740           | 34,995            | 4,600             | 6,100             |



INDEPENDENCE SCHOOL DISTRICT  
10.BUDGET - DISTRICT WIDE  
Report dates 27\*P9 - thru - 27\*P9

| ACCOUNT      | DESCRIPTION                          | FY 2024<br>ACTUAL | FY 2025<br>ACTUAL | FY 2026<br>BUDGET | FY 2027<br>BUDGET |
|--------------|--------------------------------------|-------------------|-------------------|-------------------|-------------------|
| 12-2142-6343 | Travel                               | 0                 | 0                 | 0                 | 600               |
| 12-2142-6361 | Communication                        | 2,065             | 2,310             | 2,250             | 2,250             |
| 12-2142-6411 | General Supplies                     | 0                 | 1,119             | 0                 | 0                 |
| 12-2142-6412 | Technology Supplies/Licenses         | 9,619             | 5,000             | 0                 | 0                 |
| =====        |                                      | =====             | =====             | =====             | =====             |
| -2142        | Psychological Services               | 699,582           | 603,969           | 591,912           | 647,773           |
| -----        |                                      | -----             | -----             | -----             | -----             |
| 22-2152-6111 | Certificated Regular Salaries        | 0                 | 0                 | 0                 | 56,316            |
| 12-2152-6162 | Classified Extra Pay                 | 1,869             | 7,398             | 7,500             | 13,000            |
| 22-2152-6211 | Teacher Retirement                   | 0                 | 0                 | 0                 | 9,439             |
| 12-2152-6221 | Non-Teacher Retirement               | 151               | 572               | 450               | 600               |
| 22-2152-6221 | Non-Teacher Retirement               | 0                 | 0                 | 0                 | 0                 |
| 12-2152-6231 | Social Security Retirement           | 110               | 441               | 350               | 375               |
| 12-2152-6232 | Medicare                             | 26                | 103               | 125               | 125               |
| 22-2152-6232 | Medicare                             | 0                 | 0                 | 0                 | 819               |
| 22-2152-6241 | Health Insurance                     | 0                 | 0                 | 0                 | 8,399             |
| 22-2152-6243 | Life Insurance                       | 0                 | 0                 | 0                 | 71                |
| 22-2152-6244 | Dental Insurance                     | 0                 | 0                 | 0                 | 377               |
| 22-2152-6245 | Long Term Disability Ins             | 0                 | 0                 | 0                 | 180               |
| 12-2152-6311 | Purchased Instructional Servi        | 24,738            | 166,018           | 300,000           | 300,000           |
| 12-2152-6334 | Rentals-Equipment                    | 0                 | 0                 | 2,500             | 2,500             |
| 12-2152-6343 | Travel                               | 459               | 297               | 1,000             | 2,000             |
| 12-2152-6411 | General Supplies                     | 6,973             | 9,026             | 2,000             | 2,000             |
| 12-2152-6412 | Technology Supplies/Licenses         | 1,483             | 918               | 2,000             | 2,000             |
| =====        |                                      | =====             | =====             | =====             | =====             |
| -2152        | Speech Pathology and Audiology Servi | 35,809            | 184,773           | 315,925           | 398,201           |
| -----        |                                      | -----             | -----             | -----             | -----             |
| 12-2162-6151 | Classified Regular Salaries          | 295,281           | 312,397           | 366,269           | 325,733           |
| 12-2162-6162 | Classified Extra Pay                 | 0                 | 0                 | 0                 | 3,800             |
| 12-2162-6221 | Non-Teacher Retirement               | 22,827            | 22,913            | 28,450            | 25,668            |
| 12-2162-6231 | Social Security Retirement           | 17,260            | 18,911            | 21,980            | 19,385            |
| 12-2162-6232 | Medicare                             | 4,037             | 4,423             | 5,140             | 4,534             |
| 12-2162-6241 | Health Insurance                     | 35,904            | 34,496            | 46,195            | 37,796            |
| 12-2162-6242 | District Health Savings Acct         | 3,000             | 3,000             | 2,983             | 2,983             |
| 12-2162-6243 | Life Insurance                       | 363               | 348               | 464               | 413               |
| 12-2162-6244 | Dental Insurance                     | 1,803             | 1,740             | 2,265             | 1,887             |
| 12-2162-6245 | Long Term Disability Ins             | 739               | 881               | 1,172             | 1,042             |
| 12-2162-6311 | Purchased Instructional Servi        | 0                 | 0                 | 22,000            | 50,000            |
| 12-2162-6343 | Travel                               | 2,241             | 1,971             | 2,500             | 3,000             |
| 12-2162-6411 | General Supplies                     | 4,732             | 2,685             | 1,500             | 1,500             |
| 12-2162-6412 | Technology Supplies/Licenses         | 1,139             | 0                 | 0                 | 0                 |



INDEPENDENCE SCHOOL DISTRICT  
10.BUDGET - DISTRICT WIDE  
Report dates 27\*P9 - thru - 27\*P9

| ACCOUNT                                    | DESCRIPTION | FY 2024<br>ACTUAL | FY 2025<br>ACTUAL | FY 2026<br>BUDGET | FY 2027<br>BUDGET |
|--------------------------------------------|-------------|-------------------|-------------------|-------------------|-------------------|
| -2162 Occupational Therapy Services        |             | 389,326           | 403,765           | 500,918           | 477,741           |
| 12-2172-6151 Classified Regular Salaries   |             | 179,966           | 192,937           | 205,963           | 213,786           |
| 12-2172-6162 Classified Extra Pay          |             | 9,872             | 0                 | 0                 | 3,800             |
| 12-2172-6221 Non-Teacher Retirement        |             | 14,206            | 14,465            | 15,359            | 16,496            |
| 12-2172-6231 Social Security Retirement    |             | 11,681            | 11,776            | 12,513            | 12,983            |
| 12-2172-6232 Medicare                      |             | 2,732             | 2,754             | 2,926             | 3,036             |
| 12-2172-6241 Health Insurance              |             | 16,192            | 16,896            | 16,798            | 16,798            |
| 12-2172-6242 District Health Savings Acct  |             | 2,000             | 2,000             | 1,988             | 1,988             |
| 12-2172-6243 Life Insurance                |             | 222               | 246               | 261               | 271               |
| 12-2172-6244 Dental Insurance              |             | 1,107             | 1,139             | 1,132             | 1,132             |
| 12-2172-6245 Long Term Disability Ins      |             | 455               | 615               | 659               | 684               |
| 12-2172-6311 Purchased Instructional Servi |             | 0                 | 0                 | 500               | 500               |
| 12-2172-6343 Travel                        |             | 1,421             | 1,802             | 1,800             | 3,250             |
| 12-2172-6411 General Supplies              |             | 0                 | 0                 | 1,260             | 1,300             |
| -2172 Physical Therapy Services            |             | 239,854           | 244,630           | 261,159           | 276,024           |
| 12-2182-6311 Purchased Instructional Servi |             | 0                 | 0                 | 0                 | 0                 |
| 12-2182-6411 General Supplies              |             | 562               | 765               | 900               | 900               |
| -2182 Visually Impaired Services           |             | 562               | 765               | 900               | 900               |
| 22-2191-6111 Certificated Regular Salaries |             | 0                 | 67,442            | 70,350            | 73,046            |
| 22-2191-6211 Teacher Retirement            |             | 0                 | 10,952            | 11,473            | 11,864            |
| 22-2191-6232 Medicare                      |             | 0                 | 982               | 1,023             | 1,063             |
| 22-2191-6241 Health Insurance              |             | 0                 | 7,744             | 8,399             | 8,399             |
| 22-2191-6242 District Health Savings Acct  |             | 0                 | 1,000             | 994               | 994               |
| 22-2191-6243 Life Insurance                |             | 0                 | 79                | 89                | 93                |
| 22-2191-6244 Dental Insurance              |             | 0                 | 348               | 377               | 377               |
| 22-2191-6245 Long Term Disability Ins      |             | 0                 | 199               | 225               | 234               |
| 12-2191-6311 Purchased Instructional Servi |             | 0                 | 17,852            | 50,000            | 20,000            |
| 12-2191-6361 Communication                 |             | 0                 | 0                 | 0                 | 418               |
| -2191 Other Student Support Services       |             | 0                 | 106,598           | 142,930           | 116,488           |
| 22-2211-6112 Certificated Administrator Sa |             | 935,178           | 1,004,146         | 1,063,645         | 903,290           |
| 22-2211-6141 Certificated Leave Payouts    |             | 9,370             | 700               | 0                 | 0                 |



INDEPENDENCE SCHOOL DISTRICT  
10.BUDGET - DISTRICT WIDE  
Report dates 27\*P9 - thru - 27\*P9

| ACCOUNT      | DESCRIPTION                          | FY 2024<br>ACTUAL | FY 2025<br>ACTUAL | FY 2026<br>BUDGET | FY 2027<br>BUDGET |
|--------------|--------------------------------------|-------------------|-------------------|-------------------|-------------------|
| 12-2211-6151 | Classified Regular Salaries          | 258,827           | 263,347           | 288,420           | 242,710           |
| 12-2211-6153 | Classified Substitute Salarie        | 3,791             | 4,227             | 0                 | 0                 |
| 12-2211-6162 | Classified Extra Pay                 | 18,268            | 19,156            | 0                 | 0                 |
| 12-2211-6171 | Classified Leave Payouts             | 173               | 0                 | 0                 | 0                 |
| 22-2211-6211 | Teacher Retirement                   | 137,900           | 147,689           | 151,920           | 126,880           |
| 12-2211-6221 | Non-Teacher Retirement               | 21,726            | 21,986            | 22,511            | 18,769            |
| 12-2211-6231 | Social Security Retirement           | 15,766            | 16,242            | 16,240            | 14,216            |
| 22-2211-6231 | Social Security Retirement           | 641               | 731               | 0                 | 0                 |
| 12-2211-6232 | Medicare                             | 3,688             | 3,799             | 3,798             | 3,325             |
| 22-2211-6232 | Medicare                             | 13,295            | 14,178            | 14,968            | 12,795            |
| 12-2211-6241 | Health Insurance                     | 38,016            | 36,432            | 46,464            | 38,016            |
| 22-2211-6241 | Health Insurance                     | 93,451            | 90,973            | 105,325           | 54,679            |
| 12-2211-6242 | District Health Savings Acct         | 3,000             | 3,000             | 3,000             | 2,000             |
| 22-2211-6242 | District Health Savings Acct         | 0                 | 0                 | 0                 | 1,000             |
| 12-2211-6243 | Life Insurance                       | 330               | 336               | 366               | 308               |
| 22-2211-6243 | Life Insurance                       | 1,146             | 1,231             | 1,267             | 1,018             |
| 12-2211-6244 | Dental Insurance                     | 1,709             | 1,637             | 2,088             | 1,709             |
| 22-2211-6244 | Dental Insurance                     | 3,243             | 3,243             | 3,623             | 2,381             |
| 12-2211-6245 | Long Term Disability Ins             | 609               | 815               | 923               | 777               |
| 22-2211-6245 | Long Term Disability Ins             | 2,349             | 3,021             | 3,212             | 2,583             |
| 22-2211-6291 | Other Employer Benefits              | 26,773            | 26,773            | 26,773            | 26,773            |
| 12-2211-6319 | Other Professional Services          | 0                 | 1,310             | 1,500             | 1,500             |
| 12-2211-6343 | Travel                               | 2,611             | 2,459             | 2,600             | 2,500             |
| 12-2211-6361 | Communication                        | 2,108             | 2,100             | 2,100             | 1,680             |
| 12-2211-6363 | Printing and Binding                 | 539               | 1,588             | 0                 | 0                 |
| 12-2211-6371 | Dues and Memberships                 | 4,020             | 3,395             | 3,900             | 2,400             |
| 12-2211-6411 | General Supplies                     | 921               | 2,964             | 1,500             | 1,500             |
| 12-2211-6412 | Technology Supplies/Licenses         | 830               | 1,048             | 1,500             | 1,500             |
| 12-2211-6491 | Other Supplies and Materials         | 5,494             | 4,587             | 5,500             | 5,500             |
| =====        |                                      | =====             | =====             | =====             | =====             |
| -2211        | Direction-Improvement of Instruction | 1,605,772         | 1,683,113         | 1,773,143         | 1,469,809         |
| -----        |                                      | -----             | -----             | -----             | -----             |
| 22-2212-6131 | Certificated Supplemental Pay        | 204               | 139               | 0                 | 0                 |
| 22-2212-6211 | Teacher Retirement                   | 34                | 23                | 0                 | 0                 |
| 22-2212-6232 | Medicare                             | 3                 | 2                 | 0                 | 0                 |
| 12-2212-6363 | Printing and Binding                 | 1,082             | 1,269             | 1,200             | 1,500             |
| 12-2212-6411 | General Supplies                     | 1,965             | 4,737             | 5,400             | 5,400             |
| 12-2212-6491 | Other Supplies and Materials         | 0                 | 591               | 700               | 700               |
| =====        |                                      | =====             | =====             | =====             | =====             |
| -2212        | Instruction & Curriculum Development | 3,288             | 6,761             | 7,300             | 7,600             |
| -----        |                                      | -----             | -----             | -----             | -----             |



INDEPENDENCE SCHOOL DISTRICT  
10.BUDGET - DISTRICT WIDE  
Report dates 27\*P9 - thru - 27\*P9

| ACCOUNT      | DESCRIPTION                          | FY 2024<br>ACTUAL | FY 2025<br>ACTUAL | FY 2026<br>BUDGET | FY 2027<br>BUDGET |
|--------------|--------------------------------------|-------------------|-------------------|-------------------|-------------------|
| 22-2213-6111 | Certificated Regular Salaries        | 92,700            | 98,633            | 104,485           | 106,033           |
| 22-2213-6121 | Certificated Substitute Salar        | 1,087             | 697               | 2,000             | 2,000             |
| 22-2213-6131 | Certificated Supplemental Pay        | 48,153            | 28,702            | 133,000           | 170,000           |
| 22-2213-6141 | Certificated Leave Payouts           | 0                 | 0                 | 0                 | 0                 |
| 12-2213-6153 | Classified Substitute Salarie        | 0                 | 89                | 0                 | 0                 |
| 12-2213-6162 | Classified Extra Pay                 | 181               | 292               | 500               | 13,000            |
| 22-2213-6162 | Classified Extra Pay                 | 0                 | 3,700             | 0                 | 0                 |
| 12-2213-6211 | Teacher Retirement                   | 16                | 0                 | 150               | 2,500             |
| 22-2213-6211 | Teacher Retirement                   | 21,506            | 19,427            | 25,227            | 28,626            |
| 12-2213-6221 | Non-Teacher Retirement               | 7                 | 8                 | 0                 | 80                |
| 22-2213-6221 | Non-Teacher Retirement               | 59                | 41                | 100               | 0                 |
| 12-2213-6231 | Social Security Retirement           | 5                 | 23                | 0                 | 270               |
| 22-2213-6231 | Social Security Retirement           | 129               | 467               | 3,300             | 3,250             |
| 12-2213-6232 | Medicare                             | 2                 | 5                 | 0                 | 20                |
| 22-2213-6232 | Medicare                             | 2,050             | 1,899             | 5,613             | 5,531             |
| 22-2213-6241 | Health Insurance                     | 7,744             | 8,448             | 8,251             | 8,251             |
| 22-2213-6242 | District Health Savings Acct         | 1,000             | 1,000             | 977               | 977               |
| 22-2213-6243 | Life Insurance                       | 110               | 128               | 132               | 134               |
| 22-2213-6244 | Dental Insurance                     | 348               | 380               | 371               | 371               |
| 22-2213-6245 | Long Term Disability Ins             | 223               | 316               | 334               | 339               |
| 22-2213-6291 | Other Employer Benefits              | 1,787             | 1,787             | 1,787             | 1,787             |
| 12-2213-6319 | Other Professional Services          | 23,002            | 5,650             | 9,500             | 7,000             |
| 12-2213-6337 | Technology Repairs & Maintena        | 1,766             | 0                 | 0                 | 0                 |
| 12-2213-6343 | Travel                               | 4,034             | 1,722             | 9,000             | 6,500             |
| 12-2213-6361 | Communication                        | 385               | 420               | 410               | 410               |
| 12-2213-6371 | Dues and Memberships                 | 400               | 0                 | 1,600             | 1,600             |
| 12-2213-6411 | General Supplies                     | 1,410             | 1,491             | 6,800             | 3,500             |
| 12-2213-6412 | Technology Supplies/Licenses         | 52,029            | 57,150            | 56,834            | 63,834            |
| 12-2213-6486 | Gasoline/Diesel                      | 0                 | 0                 | 0                 | 0                 |
| 12-2213-6491 | Other Supplies and Materials         | 1,863             | 2,362             | 2,850             | 2,850             |
| =====        |                                      | =====             | =====             | =====             | =====             |
| -2213        | Instructional Staff Training Service | 261,996           | 234,837           | 373,221           | 428,863           |
| -----        |                                      | -----             | -----             | -----             | -----             |
| 22-2214-6121 | Certificated Substitute Salar        | 1,070             | 1,620             | 1,968             | 1,468             |
| 22-2214-6131 | Certificated Supplemental Pay        | 55,893            | 48,027            | 56,600            | 55,200            |
| 22-2214-6211 | Teacher Retirement                   | 7,192             | 6,667             | 8,316             | 8,216             |
| 22-2214-6221 | Non-Teacher Retirement               | 490               | 173               | 525               | 500               |
| 22-2214-6231 | Social Security Retirement           | 478               | 265               | 460               | 425               |
| 22-2214-6232 | Medicare                             | 826               | 713               | 1,007             | 982               |
| 12-2214-6312 | Instructional Program Improve        | 0                 | 250               | 145,000           | 0                 |
| 12-2214-6319 | Other Professional Services          | 69,071            | 29,472            | 54,926            | 21,476            |
| 12-2214-6343 | Travel                               | 6,655             | 1,932             | 24,450            | 28,450            |



INDEPENDENCE SCHOOL DISTRICT  
10.BUDGET - DISTRICT WIDE  
Report dates 27\*P9 - thru - 27\*P9

| ACCOUNT      | DESCRIPTION                          | FY 2024<br>ACTUAL | FY 2025<br>ACTUAL | FY 2026<br>BUDGET | FY 2027<br>BUDGET |
|--------------|--------------------------------------|-------------------|-------------------|-------------------|-------------------|
| 12-2214-6363 | Printing and Binding                 | 0                 | 0                 | 172               | 172               |
| 12-2214-6371 | Dues and Memberships                 | 42,400            | 42,400            | 45,000            | 47,000            |
| 12-2214-6411 | General Supplies                     | 21,369            | 16,271            | 19,050            | 19,850            |
| 12-2214-6412 | Technology Supplies/Licenses         | 27,121            | 28,151            | 27,500            | 27,500            |
| 12-2214-6491 | Other Supplies and Materials         | 11,662            | 13,430            | 20,850            | 22,000            |
| =====        |                                      | =====             | =====             | =====             | =====             |
| -2214        | State Professional Development       | 244,227           | 189,371           | 405,824           | 233,239           |
| -----        |                                      | -----             | -----             | -----             | -----             |
| 22-2219-6121 | Certificated Substitute Salar        | 3,729             | 390               | 1,560             | 2,500             |
| 22-2219-6131 | Certificated Supplemental Pay        | 0                 | 0                 | 8,580             | 7,640             |
| 22-2219-6211 | Teacher Retirement                   | 19                | 0                 | 1,328             | 1,328             |
| 22-2219-6221 | Non-Teacher Retirement               | 87                | 0                 | 0                 | 0                 |
| 22-2219-6231 | Social Security Retirement           | 223               | 24                | 860               | 860               |
| 22-2219-6232 | Medicare                             | 54                | 6                 | 368               | 368               |
| 12-2219-6312 | Instructional Program Improve        | 0                 | 0                 | 2,000             | 2,000             |
| 12-2219-6319 | Other Professional Services          | 9,214             | 20,765            | 8,200             | 10,795            |
| 12-2219-6343 | Travel                               | 281               | 535               | 8,800             | 8,800             |
| 12-2219-6371 | Dues and Memberships                 | 0                 | 100               | 100               | 100               |
| 12-2219-6411 | General Supplies                     | 0                 | 0                 | 4,050             | 4,050             |
| 12-2219-6412 | Technology Supplies/Licenses         | 0                 | 0                 | 0                 | 0                 |
| 12-2219-6491 | Other Supplies and Materials         | 0                 | 0                 | 1,820             | 1,820             |
| =====        |                                      | =====             | =====             | =====             | =====             |
| -2219        | Other Improvement of Instruction Ser | 13,607            | 21,820            | 37,666            | 40,261            |
| -----        |                                      | -----             | -----             | -----             | -----             |
| 22-2222-6211 | Teacher Retirement                   | 1,502             | 0                 | 0                 | 0                 |
| 12-2222-6337 | Technology Repairs & Maintena        | 686               | 0                 | 0                 | 0                 |
| 12-2222-6412 | Technology Supplies/Licenses         | 0                 | 0                 | 0                 | 0                 |
| 12-2222-6441 | Library Books                        | 0                 | 0                 | 0                 | 0                 |
| =====        |                                      | =====             | =====             | =====             | =====             |
| -2222        | School Library Services              | 2,188             | 0                 | 0                 | 0                 |
| -----        |                                      | -----             | -----             | -----             | -----             |
| 12-2225-6412 | Technology Supplies/Licenses         | 1,004,327         | 52,133            | 123,000           | 35,000            |
| =====        |                                      | =====             | =====             | =====             | =====             |
| -2225        | Instruction Related Technology       | 1,004,327         | 52,133            | 123,000           | 35,000            |
| -----        |                                      | -----             | -----             | -----             | -----             |
| 12-2311-6315 | Audit Services                       | 46,650            | 47,963            | 50,000            | 50,000            |
| 12-2311-6317 | Legal Services                       | 464,118           | 511,309           | 575,000           | 550,000           |
| 12-2311-6318 | Election Services                    | 178,036           | 0                 | 180,000           | 0                 |
| 12-2311-6319 | Other Professional Services          | 9,519             | 9,795             | 12,000            | 35,000            |



INDEPENDENCE SCHOOL DISTRICT  
10.BUDGET - DISTRICT WIDE  
Report dates 27\*P9 - thru - 27\*P9

| ACCOUNT      | DESCRIPTION                   | FY 2024<br>ACTUAL | FY 2025<br>ACTUAL | FY 2026<br>BUDGET | FY 2027<br>BUDGET |
|--------------|-------------------------------|-------------------|-------------------|-------------------|-------------------|
| 12-2311-6332 | Repairs and Maintenance       | 0                 | 175               | 0                 | 0                 |
| 12-2311-6333 | Rentals-Land and Buildings    | 1,240             | 300               | 7,500             | 8,500             |
| 12-2311-6343 | Travel                        | 1,594             | 1,843             | 1,500             | 2,000             |
| 12-2311-6352 | Liability Insurance           | 387,141           | 401,424           | 490,600           | 475,000           |
| 12-2311-6353 | Fidelity Bond Premiums        | 222               | 0                 | 222               | 250               |
| 12-2311-6359 | Judgements Against the LEA/Se | 412,062           | 139,302           | 500,000           | 300,000           |
| 12-2311-6362 | Advertising                   | 264               | 569               | 1,000             | 1,000             |
| 12-2311-6363 | Printing and Binding          | 597               | 560               | 500               | 500               |
| 12-2311-6371 | Dues and Memberships          | 84,910            | 34,170            | 85,000            | 35,000            |
| 12-2311-6398 | Other Expenses                | 17,500            | 2,000             | 17,500            | 10,000            |
| 12-2311-6411 | General Supplies              | 11,701            | 12,112            | 12,000            | 12,000            |
| 12-2311-6412 | Technology Supplies/Licenses  | 0                 | 0                 | 0                 | 12,000            |
| 12-2311-6486 | Gasoline/Diesel               | 0                 | 0                 | 0                 | 50                |
| 12-2311-6491 | Other Supplies and Materials  | 25,826            | 16,992            | 12,000            | 12,000            |
| =====        |                               | =====             | =====             | =====             | =====             |
| -2311        | Board of Education Services   | 1,641,380         | 1,178,514         | 1,944,822         | 1,503,300         |
| -----        |                               | -----             | -----             | -----             | -----             |
| 22-2321-6111 | Certificated Regular Salaries | 304,303           | 296,780           | 355,641           | 0                 |
| 22-2321-6112 | Certificated Administrator Sa | 0                 | 0                 | 0                 | 233,853           |
| 22-2321-6141 | Certificated Leave Payouts    | 10,757            | 62,205            | 0                 | 402,000           |
| 12-2321-6151 | Classified Regular Salaries   | 192,278           | 183,762           | 213,410           | 135,736           |
| 12-2321-6162 | Classified Extra Pay          | 35,059            | 37,804            | 0                 | 0                 |
| 12-2321-6171 | Classified Leave Payouts      | 6,417             | 1,000             | 0                 | 0                 |
| 22-2321-6211 | Teacher Retirement            | 40,430            | 42,750            | 45,344            | 35,040            |
| 12-2321-6221 | Non-Teacher Retirement        | 12,338            | 12,600            | 11,066            | 5,671             |
| 12-2321-6231 | Social Security Retirement    | 12,748            | 12,035            | 11,092            | 7,853             |
| 22-2321-6231 | Social Security Retirement    | 825               | 358               | 2,899             | 0                 |
| 12-2321-6232 | Medicare                      | 3,197             | 3,048             | 2,847             | 1,836             |
| 22-2321-6232 | Medicare                      | 4,732             | 5,747             | 5,098             | 9,229             |
| 12-2321-6241 | Health Insurance              | 8,448             | 8,096             | 8,448             | 8,448             |
| 22-2321-6241 | Health Insurance              | 29,830            | 31,255            | 39,991            | 39,991            |
| 12-2321-6242 | District Health Savings Acct  | 1,000             | 1,000             | 1,000             | 1,000             |
| 12-2321-6243 | Life Insurance                | 171               | 176               | 192               | 93                |
| 22-2321-6243 | Life Insurance                | 340               | 360               | 383               | 295               |
| 12-2321-6244 | Dental Insurance              | 380               | 364               | 380               | 380               |
| 22-2321-6244 | Dental Insurance              | 862               | 862               | 1,242             | 1,242             |
| 12-2321-6245 | Long Term Disability Ins      | 319               | 429               | 488               | 236               |
| 22-2321-6245 | Long Term Disability Ins      | 699               | 887               | 972               | 748               |
| 12-2321-6291 | Other Employer Benefits       | 1,748             | 1,675             | 1,748             | 1,893             |
| 22-2321-6291 | Other Employer Benefits       | 29,342            | 39,134            | 0                 | 0                 |
| 12-2321-6319 | Other Professional Services   | 6,468             | 7,165             | 8,000             | 8,000             |
| 12-2321-6343 | Travel                        | 4,921             | 5,797             | 5,500             | 8,500             |



INDEPENDENCE SCHOOL DISTRICT  
10.BUDGET - DISTRICT WIDE  
Report dates 27\*P9 - thru - 27\*P9

| ACCOUNT      | DESCRIPTION                   | FY 2024<br>ACTUAL | FY 2025<br>ACTUAL | FY 2026<br>BUDGET | FY 2027<br>BUDGET |
|--------------|-------------------------------|-------------------|-------------------|-------------------|-------------------|
| 12-2321-6361 | Communication                 | 840               | 823               | 840               | 473               |
| 12-2321-6363 | Printing and Binding          | 0                 | 0                 | 0                 | 50                |
| 12-2321-6371 | Dues and Memberships          | 8,127             | 8,343             | 9,000             | 9,000             |
| 12-2321-6411 | General Supplies              | 63                | 72                | 500               | 1,250             |
| 12-2321-6412 | Technology Supplies/Licenses  | 580               | 364               | 500               | 500               |
| 12-2321-6491 | Other Supplies and Materials  | 528               | 1,626             | 1,500             | 2,000             |
| =====        |                               | =====             | =====             | =====             | =====             |
| -2321        | Superintendent Office         | 717,750           | 766,517           | 728,081           | 915,317           |
| -----        |                               | -----             | -----             | -----             | -----             |
| 22-2329-6111 | Certificated Regular Salaries | 1,360,573         | 1,459,946         | 1,461,653         | 1,491,663         |
| 22-2329-6112 | Certificated Administrator Sa | 119,581           | 128,358           | 134,777           | 139,809           |
| 22-2329-6131 | Certificated Supplemental Pay | 83,169            | 76,458            | 70,000            | 70,000            |
| 22-2329-6141 | Certificated Leave Payouts    | 3,313             | 325               | 0                 | 0                 |
| 12-2329-6151 | Classified Regular Salaries   | 141,402           | 144,351           | 158,340           | 162,620           |
| 12-2329-6153 | Classified Substitute Salarie | 0                 | 0                 | 0                 | 0                 |
| 12-2329-6162 | Classified Extra Pay          | 2,305             | 5,191             | 4,215             | 4,200             |
| 22-2329-6211 | Teacher Retirement            | 234,490           | 250,651           | 251,934           | 251,602           |
| 12-2329-6221 | Non-Teacher Retirement        | 11,674            | 11,999            | 12,980            | 13,273            |
| 22-2329-6221 | Non-Teacher Retirement        | 0                 | 0                 | 0                 | 0                 |
| 12-2329-6231 | Social Security Retirement    | 8,673             | 9,086             | 9,807             | 10,027            |
| 22-2329-6231 | Social Security Retirement    | 5,157             | 4,740             | 4,000             | 5,500             |
| 12-2329-6232 | Medicare                      | 2,029             | 2,125             | 2,561             | 2,611             |
| 22-2329-6232 | Medicare                      | 21,995            | 23,601            | 24,008            | 22,876            |
| 12-2329-6241 | Health Insurance              | 25,344            | 24,288            | 25,344            | 25,344            |
| 22-2329-6241 | Health Insurance              | 130,944           | 134,464           | 134,531           | 134,531           |
| 12-2329-6242 | District Health Savings Acct  | 2,000             | 2,000             | 2,000             | 2,000             |
| 22-2329-6242 | District Health Savings Acct  | 5,500             | 7,000             | 6,959             | 5,971             |
| 12-2329-6243 | Life Insurance                | 179               | 185               | 201               | 205               |
| 22-2329-6243 | Life Insurance                | 1,875             | 2,010             | 2,018             | 2,016             |
| 12-2329-6244 | Dental Insurance              | 1,139             | 1,092             | 1,139             | 1,139             |
| 22-2329-6244 | Dental Insurance              | 6,265             | 6,423             | 6,424             | 6,424             |
| 12-2329-6245 | Long Term Disability Ins      | 329               | 447               | 506               | 520               |
| 22-2329-6245 | Long Term Disability Ins      | 3,843             | 5,008             | 5,106             | 5,099             |
| 22-2329-6291 | Other Employer Benefits       | 6,544             | 6,544             | 6,544             | 6,544             |
| 12-2329-6319 | Other Professional Services   | 8,340             | 3,571             | 9,000             | 9,000             |
| 12-2329-6343 | Travel                        | 9,021             | 7,193             | 8,700             | 10,000            |
| 12-2329-6361 | Communication                 | 5,355             | 5,460             | 5,016             | 6,271             |
| 12-2329-6363 | Printing and Binding          | 26                | 37                | 100               | 100               |
| 12-2329-6371 | Dues and Memberships          | 162               | 110               | 400               | 400               |
| 12-2329-6411 | General Supplies              | 14,076            | 15,341            | 6,050             | 4,550             |
| 12-2329-6412 | Technology Supplies/Licenses  | 2,279             | 6,799             | 38,350            | 38,350            |
| 12-2329-6491 | Other Supplies and Materials  | 0                 | 0                 | 100               | 100               |



INDEPENDENCE SCHOOL DISTRICT  
10.BUDGET - DISTRICT WIDE  
Report dates 27\*P9 - thru - 27\*P9

| ACCOUNT                                    | DESCRIPTION | FY 2024<br>ACTUAL | FY 2025<br>ACTUAL | FY 2026<br>BUDGET | FY 2027<br>BUDGET |
|--------------------------------------------|-------------|-------------------|-------------------|-------------------|-------------------|
| -2329 Other Executive Administration Servi |             | 2,217,582         | 2,344,803         | 2,392,763         | 2,432,745         |
| 12-2331-6151 Classified Regular Salaries   |             | 916,348           | 920,213           | 997,531           | 1,017,895         |
| 12-2331-6162 Classified Extra Pay          |             | 47,444            | 32,927            | 50,000            | 65,000            |
| 12-2331-6171 Classified Leave Payouts      |             | 13,453            | 1,900             | 10,000            | 0                 |
| 12-2331-6211 Teacher Retirement            |             | 8,258             | 8,801             | 9,199             | 9,510             |
| 12-2331-6221 Non-Teacher Retirement        |             | 67,590            | 66,567            | 73,009            | 74,185            |
| 12-2331-6231 Social Security Retirement    |             | 56,731            | 56,347            | 61,181            | 63,201            |
| 12-2331-6232 Medicare                      |             | 13,268            | 13,178            | 14,349            | 14,958            |
| 12-2331-6241 Health Insurance              |             | 116,512           | 112,640           | 126,720           | 126,720           |
| 12-2331-6242 District Health Savings Acct  |             | 5,000             | 5,000             | 6,000             | 5,000             |
| 12-2331-6243 Life Insurance                |             | 1,119             | 1,143             | 1,263             | 1,235             |
| 12-2331-6244 Dental Insurance              |             | 5,316             | 5,426             | 6,075             | 6,075             |
| 12-2331-6245 Long Term Disability Ins      |             | 2,211             | 2,795             | 3,192             | 3,125             |
| 12-2331-6291 Other Employer Benefits       |             | 16,856            | 12,425            | 13,684            | 13,684            |
| 12-2331-6316 Data Processing/Technology Se |             | 127,739           | 25,193            | 28,000            | 7,800             |
| 12-2331-6319 Other Professional Services   |             | 16,511            | 27,498            | 115,000           | 38,000            |
| 12-2331-6332 Repairs and Maintenance       |             | 0                 | 1,069             | 0                 | 0                 |
| 12-2331-6337 Technology Repairs & Maintena |             | 200,041           | 100,509           | 169,000           | 75,800            |
| 12-2331-6343 Travel                        |             | 9,722             | 11,477            | 23,000            | 16,000            |
| 12-2331-6352 Liability Insurance           |             | 43,239            | 41,816            | 46,500            | 46,500            |
| 12-2331-6361 Communication                 |             | 12,351            | 12,773            | 35,780            | 29,200            |
| 12-2331-6363 Printing and Binding          |             | 51                | 43                | 100               | 100               |
| 12-2331-6371 Dues and Memberships          |             | 0                 | 0                 | 2,000             | 1,500             |
| 12-2331-6411 General Supplies              |             | 17,583            | 77,988            | 10,000            | 5,000             |
| 12-2331-6412 Technology Supplies/Licenses  |             | 2,885,365         | 2,304,685         | 3,152,547         | 2,880,809         |
| 16-2331-6412 Technology Supplies/Licenses  |             | 0                 | 0                 | 0                 | 0                 |
| 12-2331-6491 Other Supplies and Materials  |             | 1,143             | 1,013             | 2,000             | 1,500             |
| 42-2331-6543 Technology Hardware           |             | 66,612            | 612,677           | 94,885            | 130,000           |
| -2331 Administrative Technology Services   |             | 4,650,463         | 4,456,103         | 5,051,015         | 4,632,797         |
| 22-2411-6131 Certificated Supplemental Pay |             | 14,080            | 15,910            | 16,500            | 11,500            |
| 12-2411-6153 Classified Substitute Salarie |             | 0                 | 240               | 0                 | 10,000            |
| 12-2411-6171 Classified Leave Payouts      |             | 1,738             | 450               | 0                 | 0                 |
| 12-2411-6231 Social Security Retirement    |             | 108               | 43                | 0                 | 0                 |
| 22-2411-6231 Social Security Retirement    |             | 873               | 986               | 0                 | 0                 |
| 12-2411-6232 Medicare                      |             | 26                | 10                | 0                 | 0                 |
| 22-2411-6232 Medicare                      |             | 204               | 231               | 0                 | 0                 |
| 12-2411-6271 Unemployment Compensation     |             | 0                 | 0                 | 1,000             | 1,000             |



INDEPENDENCE SCHOOL DISTRICT  
10.BUDGET - DISTRICT WIDE  
Report dates 27\*P9 - thru - 27\*P9

| ACCOUNT      | DESCRIPTION                          | FY 2024<br>ACTUAL | FY 2025<br>ACTUAL | FY 2026<br>BUDGET | FY 2027<br>BUDGET |
|--------------|--------------------------------------|-------------------|-------------------|-------------------|-------------------|
| 12-2411-6343 | Travel                               | 0                 | 0                 | 3,000             | 0                 |
| 16-2411-6411 | General Supplies                     | 0                 | 458               | 0                 | 0                 |
| =====        |                                      | ==                | =====             | =====             | =====             |
| -2411        | Office of the Principal Services     | 17,029            | 18,328            | 20,500            | 22,500            |
| -----        |                                      | --                | -----             | -----             | -----             |
| 12-2521-6151 | Classified Regular Salaries          | 228,349           | 250,988           | 268,202           | 599,158           |
| 12-2521-6162 | Classified Extra Pay                 | 12,428            | 2,572             | 0                 | 0                 |
| 12-2521-6171 | Classified Leave Payouts             | 0                 | 0                 | 0                 | 0                 |
| 12-2521-6221 | Non-Teacher Retirement               | 18,299            | 19,113            | 20,215            | 21,294            |
| 12-2521-6231 | Social Security Retirement           | 14,272            | 15,104            | 15,667            | 16,300            |
| 12-2521-6232 | Medicare                             | 3,338             | 3,532             | 3,747             | 8,498             |
| 12-2521-6241 | Health Insurance                     | 24,992            | 24,147            | 33,792            | 65,335            |
| 12-2521-6242 | District Health Savings Acct         | 3,000             | 3,000             | 3,000             | 2,000             |
| 12-2521-6243 | Life Insurance                       | 271               | 317               | 339               | 756               |
| 12-2521-6244 | Dental Insurance                     | 1,123             | 1,085             | 1,519             | 2,381             |
| 12-2521-6245 | Long Term Disability Ins             | 539               | 777               | 858               | 1,917             |
| 12-2521-6361 | Communication                        | 0                 | 0                 | 0                 | 420               |
| =====        |                                      | ==                | =====             | =====             | =====             |
| -2521        | Direction-Fiscal Services            | 306,611           | 320,635           | 347,339           | 718,059           |
| -----        |                                      | --                | -----             | -----             | -----             |
| 12-2523-6151 | Classified Regular Salaries          | 317,873           | 318,527           | 363,602           | 378,435           |
| 12-2523-6162 | Classified Extra Pay                 | 7,814             | 4,465             | 0                 | 0                 |
| 12-2523-6171 | Classified Leave Payouts             | 165               | 0                 | 0                 | 0                 |
| 12-2523-6221 | Non-Teacher Retirement               | 26,334            | 25,984            | 29,182            | 29,594            |
| 12-2523-6231 | Social Security Retirement           | 19,690            | 19,035            | 21,824            | 22,613            |
| 12-2523-6232 | Medicare                             | 4,605             | 4,452             | 5,105             | 5,289             |
| 12-2523-6241 | Health Insurance                     | 53,184            | 50,941            | 59,136            | 50,688            |
| 12-2523-6242 | District Health Savings Acct         | 6,500             | 5,500             | 5,500             | 4,000             |
| 12-2523-6243 | Life Insurance                       | 391               | 386               | 463               | 425               |
| 12-2523-6244 | Dental Insurance                     | 2,453             | 2,290             | 2,657             | 2,657             |
| 12-2523-6245 | Long Term Disability Ins             | 735               | 934               | 1,163             | 1,074             |
| 12-2523-6343 | Travel                               | 0                 | 0                 | 0                 | 0                 |
| 12-2523-6363 | Printing and Binding                 | 32                | 172               | 120               | 100               |
| 12-2523-6398 | Other Expenses                       | 0                 | 0                 | 500               | 500               |
| 12-2523-6411 | General Supplies                     | 738               | 411               | 1,331             | 1,500             |
| 12-2523-6412 | Technology Supplies/Licenses         | 0                 | 0                 | 0                 | 300               |
| =====        |                                      | ==                | =====             | =====             | =====             |
| -2523        | Receiving & Disbursing Funds Service | 440,514           | 433,097           | 490,583           | 497,175           |
| -----        |                                      | --                | -----             | -----             | -----             |
| 12-2524-6151 | Classified Regular Salaries          | 474,073           | 547,777           | 524,123           | 592,756           |



INDEPENDENCE SCHOOL DISTRICT  
10.BUDGET - DISTRICT WIDE  
Report dates 27\*P9 - thru - 27\*P9

| ACCOUNT      | DESCRIPTION                   | FY 2024<br>ACTUAL | FY 2025<br>ACTUAL | FY 2026<br>BUDGET | FY 2027<br>BUDGET |
|--------------|-------------------------------|-------------------|-------------------|-------------------|-------------------|
| 12-2524-6153 | Classified Substitute Salarie | 0                 | 0                 | 0                 | 0                 |
| 12-2524-6162 | Classified Extra Pay          | 27,811            | 11,087            | 0                 | 0                 |
| 12-2524-6171 | Classified Leave Payouts      | 2,354             | 11,320            | 0                 | 0                 |
| 12-2524-6221 | Non-Teacher Retirement        | 38,699            | 42,678            | 40,220            | 44,928            |
| 12-2524-6231 | Social Security Retirement    | 30,079            | 33,848            | 31,234            | 35,765            |
| 12-2524-6232 | Medicare                      | 7,034             | 7,915             | 7,305             | 8,364             |
| 12-2524-6241 | Health Insurance              | 59,136            | 60,192            | 59,136            | 59,136            |
| 12-2524-6242 | District Health Savings Acct  | 7,000             | 8,000             | 6,000             | 4,000             |
| 12-2524-6243 | Life Insurance                | 597               | 683               | 663               | 749               |
| 12-2524-6244 | Dental Insurance              | 3,037             | 3,069             | 3,037             | 3,037             |
| 12-2524-6245 | Long Term Disability Ins      | 1,150             | 1,671             | 1,677             | 1,897             |
| 12-2524-6343 | Travel                        | 0                 | 11                | 0                 | 0                 |
| 12-2524-6363 | Printing and Binding          | 149               | 1,607             | 1,764             | 1,800             |
| 12-2524-6398 | Other Expenses                | 3,532             | 2,233             | 910               | 6,000             |
| 12-2524-6411 | General Supplies              | 510               | 448               | 798               | 800               |
| 12-2524-6412 | Technology Supplies/Licenses  | 0                 | 0                 | 0                 | 1,000             |
| =====        |                               | =====             | =====             | =====             | =====             |
| -2524        | Payroll Services              | 655,161           | 732,539           | 676,867           | 760,232           |
| -----        |                               | -----             | -----             | -----             | -----             |
| 12-2525-6151 | Classified Regular Salaries   | 207,028           | 249,385           | 347,378           | 371,215           |
| 12-2525-6153 | Classified Substitute Salarie | 1,881             | 0                 | 0                 | 0                 |
| 12-2525-6161 | Classified Part-Time Salaries | 9,985             | 8,493             | 0                 | 0                 |
| 12-2525-6162 | Classified Extra Pay          | 7,848             | 6,475             | 0                 | 0                 |
| 12-2525-6171 | Classified Leave Payouts      | 0                 | 0                 | 0                 | 0                 |
| 12-2525-6221 | Non-Teacher Retirement        | 16,705            | 19,721            | 26,252            | 28,190            |
| 12-2525-6231 | Social Security Retirement    | 13,505            | 15,701            | 20,585            | 22,004            |
| 12-2525-6232 | Medicare                      | 3,159             | 3,672             | 4,814             | 5,146             |
| 12-2525-6241 | Health Insurance              | 27,456            | 29,920            | 33,792            | 38,016            |
| 12-2525-6242 | District Health Savings Acct  | 2,000             | 2,000             | 1,000             | 1,000             |
| 12-2525-6243 | Life Insurance                | 256               | 304               | 361               | 422               |
| 12-2525-6244 | Dental Insurance              | 1,234             | 1,345             | 1,519             | 1,709             |
| 12-2525-6245 | Long Term Disability Ins      | 499               | 747               | 911               | 1,188             |
| 12-2525-6316 | Data Processing/Technology Se | 40,300            | 98,188            | 61,000            | 75,000            |
| 12-2525-6319 | Other Professional Services   | 240,470           | 85,064            | 273,000           | 115,000           |
| 12-2525-6332 | Repairs and Maintenance       | 0                 | 1,728             | 2,405             | 2,500             |
| 12-2525-6334 | Rentals-Equipment             | 14,165            | 12,745            | 21,296            | 21,465            |
| 12-2525-6337 | Technology Repairs & Maintena | 1,750             | 0                 | 148,500           | 200,000           |
| 12-2525-6338 | Rentals-Technology            | 14,106            | 2,728             | 24,200            | 0                 |
| 12-2525-6343 | Travel                        | 7,412             | 5,759             | 24,000            | 24,500            |
| 12-2525-6361 | Communication                 | 33,778            | 34,498            | 38,000            | 40,000            |
| 12-2525-6362 | Advertising                   | 246               | 96                | 1,200             | 1,200             |
| 12-2525-6363 | Printing and Binding          | 8,689             | 7,789             | 13,310            | 14,000            |



INDEPENDENCE SCHOOL DISTRICT  
10.BUDGET - DISTRICT WIDE  
Report dates 27\*P9 - thru - 27\*P9

| ACCOUNT      | DESCRIPTION                          | FY 2024<br>ACTUAL | FY 2025<br>ACTUAL | FY 2026<br>BUDGET | FY 2027<br>BUDGET |
|--------------|--------------------------------------|-------------------|-------------------|-------------------|-------------------|
| 12-2525-6371 | Dues and Memberships                 | 2,023             | 4,832             | 6,200             | 6,500             |
| 12-2525-6398 | Other Expenses                       | 25,449            | 0                 | 1,000             | 1,000             |
| 12-2525-6411 | General Supplies                     | 18,671            | 12,484            | 18,535            | 18,550            |
| 12-2525-6412 | Technology Supplies/Licenses         | 171,406           | 105,018           | 313,645           | 313,600           |
| 12-2525-6491 | Other Supplies and Materials         | 766               | 642               | 2,420             | 2,500             |
| =====        |                                      | =====             | =====             | =====             | =====             |
| -2525        | Financial Accounting Services        | 870,787           | 709,334           | 1,385,323         | 1,304,705         |
| -----        |                                      | -----             | -----             | -----             | -----             |
| 12-2529-6319 | Other Professional Services          | 87,358            | 98,881            | 113,500           | 253,500           |
| 12-2529-6398 | Other Expenses                       | 0                 | 0                 | 0                 | 0                 |
| 12-2529-6411 | General Supplies                     | 0                 | 0                 | 0                 | 0                 |
| =====        |                                      | =====             | =====             | =====             | =====             |
| -2529        | Other Fiscal Services                | 87,358            | 98,881            | 113,500           | 253,500           |
| -----        |                                      | -----             | -----             | -----             | -----             |
| 12-2541-6151 | Classified Regular Salaries          | 349,213           | 367,654           | 393,648           | 408,122           |
| 12-2541-6162 | Classified Extra Pay                 | 621               | 1,263             | 0                 | 0                 |
| 12-2541-6171 | Classified Leave Payouts             | 975               | 0                 | 0                 | 0                 |
| 12-2541-6211 | Teacher Retirement                   | 12,939            | 13,821            | 14,477            | 14,986            |
| 12-2541-6221 | Non-Teacher Retirement               | 17,835            | 18,430            | 19,762            | 20,394            |
| 12-2541-6231 | Social Security Retirement           | 20,996            | 22,411            | 23,188            | 24,081            |
| 12-2541-6232 | Medicare                             | 4,910             | 5,241             | 5,534             | 5,820             |
| 12-2541-6241 | Health Insurance                     | 42,240            | 41,184            | 42,240            | 42,240            |
| 12-2541-6242 | District Health Savings Acct         | 5,000             | 5,000             | 5,000             | 4,000             |
| 12-2541-6243 | Life Insurance                       | 442               | 466               | 497               | 516               |
| 12-2541-6244 | Dental Insurance                     | 1,898             | 1,851             | 1,898             | 1,898             |
| 12-2541-6245 | Long Term Disability Ins             | 873               | 1,138             | 1,260             | 1,306             |
| 12-2541-6261 | Workers' Compensation                | 152,411           | 96,579            | 0                 | 0                 |
| 12-2541-6291 | Other Employer Benefits              | <1,344>           | <1,344>           | 0                 | 0                 |
| 12-2541-6319 | Other Professional Services          | <3,695>           | 138,316           | 2,200             | 2,700             |
| 12-2541-6334 | Rentals-Equipment                    | 8,951             | 1,868             | 2,000             | 2,800             |
| 12-2541-6343 | Travel                               | 3,065             | 4,250             | 3,500             | 6,000             |
| 12-2541-6361 | Communication                        | 420               | 420               | 420               | 420               |
| 12-2541-6363 | Printing and Binding                 | 2,369             | 1,370             | 3,000             | 2,000             |
| 12-2541-6371 | Dues and Memberships                 | 210               | 0                 | 0                 | 500               |
| 12-2541-6411 | General Supplies                     | 1,879             | 22,596            | 2,000             | 4,500             |
| 12-2541-6412 | Technology Supplies/Licenses         | 132               | 0                 | 0                 | 0                 |
| 12-2541-6491 | Other Supplies and Materials         | 1,886             | 4,460             | 3,750             | 5,000             |
| =====        |                                      | =====             | =====             | =====             | =====             |
| -2541        | Direction-Operation Maintenance Plan | 624,226           | 746,974           | 524,374           | 547,283           |
| -----        |                                      | -----             | -----             | -----             | -----             |



INDEPENDENCE SCHOOL DISTRICT  
10.BUDGET - DISTRICT WIDE  
Report dates 27\*P9 - thru - 27\*P9

| ACCOUNT      | DESCRIPTION                         | FY 2024<br>ACTUAL | FY 2025<br>ACTUAL | FY 2026<br>BUDGET | FY 2027<br>BUDGET |
|--------------|-------------------------------------|-------------------|-------------------|-------------------|-------------------|
| 12-2542-6151 | Classified Regular Salaries         | 286,707           | 284,509           | 311,073           | 309,183           |
| 12-2542-6153 | Classified Substitute Salarie       | 206,515           | 228,741           | 251,820           | 340,020           |
| 12-2542-6161 | Classified Part-Time Salaries       | 0                 | 0                 | 0                 | 0                 |
| 12-2542-6162 | Classified Extra Pay                | 199,597           | 100,349           | 450,000           | 595,000           |
| 12-2542-6171 | Classified Leave Payouts            | 0                 | 0                 | 36,000            | 15,000            |
| 12-2542-6211 | Teacher Retirement                  | 329               | 0                 | 0                 | 0                 |
| 12-2542-6221 | Non-Teacher Retirement              | 32,281            | 30,613            | 51,683            | 57,336            |
| 12-2542-6231 | Social Security Retirement          | 36,704            | 34,815            | 49,920            | 52,365            |
| 12-2542-6232 | Medicare                            | 8,617             | 8,143             | 37,594            | 13,698            |
| 12-2542-6241 | Health Insurance                    | 60,031            | 55,723            | 67,584            | 84,480            |
| 12-2542-6242 | District Health Savings Acct        | 5,000             | 5,000             | 4,000             | 5,000             |
| 12-2542-6243 | Life Insurance                      | 446               | 439               | 435               | 519               |
| 12-2542-6244 | Dental Insurance                    | 2,777             | 2,536             | 3,037             | 3,797             |
| 12-2542-6245 | Long Term Disability Ins            | 849               | 1,068             | 1,096             | 1,309             |
| 12-2542-6261 | Workers' Compensation               | 11,764            | 15,725            | 369,354           | 385,500           |
| 12-2542-6271 | Unemployment Compensation           | 0                 | 2,587             | 3,000             | 3,000             |
| 12-2542-6291 | Other Employer Benefits             | <1,344>           | <1,344>           | 0                 | 0                 |
| 12-2542-6319 | Other Professional Services         | 480,209           | 262,924           | 1,240,375         | 1,500,375         |
| 12-2542-6331 | Cleaning Services                   | 550               | 953               | 11,270            | 11,000            |
| 12-2542-6332 | Repairs and Maintenance             | 425,673           | 537,626           | 6,620,000         | 5,600,000         |
| 12-2542-6333 | Rentals-Land and Buildings          | 6,000             | 12,000            | 12,000            | 12,000            |
| 12-2542-6334 | Rentals-Equipment                   | 1,833             | 1,981             | 0                 | 0                 |
| 12-2542-6335 | Water and Sewer                     | 95,569            | 143,495           | 620,000           | 550,000           |
| 12-2542-6336 | Trash Removal                       | 31,444            | 37,352            | 251,777           | 260,500           |
| 12-2542-6343 | Travel                              | 0                 | 0                 | 0                 | 0                 |
| 12-2542-6351 | Property Insurance                  | 0                 | 0                 | 0                 | 1,450,000         |
| 17-2542-6351 | Property Insurance                  | 0                 | 0                 | 0                 | 0                 |
| 12-2542-6361 | Communication                       | 40,576            | 14,509            | 30,417            | 23,750            |
| 12-2542-6362 | Advertising                         | 1,416             | 1,552             | 1,500             | 1,200             |
| 12-2542-6363 | Printing and Binding                | 1,742             | 357               | 0                 | 0                 |
| 12-2542-6371 | Dues and Memberships                | 0                 | 100               | 110               | 110               |
| 12-2542-6411 | General Supplies                    | 1,045,619         | 1,423,178         | 4,575,550         | 3,000,550         |
| 12-2542-6412 | Technology Supplies/Licenses        | 518,608           | 491,381           | 575,000           | 575,000           |
| 12-2542-6481 | Electric                            | 343,259           | 276,715           | 5,250,000         | 5,000,000         |
| 12-2542-6482 | Natural Gas                         | 82,436            | 90,093            | 785,000           | 960,000           |
| 12-2542-6491 | Other Supplies and Materials        | 1,032             | 1,060             | 3,500             | 4,500             |
| 42-2542-6521 | Buildings                           | 595,932           | 3,708,745         | 17,608,000        | 8,785,481         |
| 47-2542-6521 | Buildings                           | 0                 | 0                 | 1,000,000         | 1,000,000         |
| 42-2542-6531 | Site Improvements                   | 0                 | 27,911            | 0                 | 0                 |
| 42-2542-6541 | Regular Equipment                   | 88,802            | 92,347            | 100,000           | 200,000           |
| 42-2542-6551 | Vehicles (Non-Buses)                | 40,696            | 0                 | 0                 | 0                 |
| =====        |                                     | =====             | =====             | =====             | =====             |
| -2542        | Care & Upkeep of Buildings Services | 4,651,669         | 7,893,183         | 40,321,095        | 30,800,673        |



INDEPENDENCE SCHOOL DISTRICT  
10.BUDGET - DISTRICT WIDE  
Report dates 27\*P9 - thru - 27\*P9

| ACCOUNT      | DESCRIPTION                       | FY 2024<br>ACTUAL | FY 2025<br>ACTUAL | FY 2026<br>BUDGET | FY 2027<br>BUDGET |
|--------------|-----------------------------------|-------------------|-------------------|-------------------|-------------------|
| 12-2543-6151 | Classified Regular Salaries       | 292,543           | 334,033           | 365,300           | 387,251           |
| 12-2543-6162 | Classified Extra Pay              | 10,786            | 17,491            | 15,000            | 41,000            |
| 12-2543-6171 | Classified Leave Payouts          | 133               | 0                 | 0                 | 0                 |
| 12-2543-6221 | Non-Teacher Retirement            | 24,566            | 28,704            | 29,904            | 31,410            |
| 12-2543-6231 | Social Security Retirement        | 18,651            | 21,620            | 22,486            | 23,762            |
| 12-2543-6232 | Medicare                          | 4,362             | 5,056             | 5,259             | 5,557             |
| 12-2543-6241 | Health Insurance                  | 54,462            | 64,105            | 67,584            | 67,584            |
| 12-2543-6242 | District Health Savings Acct      | 6,000             | 7,000             | 6,000             | 6,000             |
| 12-2543-6243 | Life Insurance                    | 356               | 414               | 465               | 492               |
| 12-2543-6244 | Dental Insurance                  | 2,448             | 2,881             | 3,037             | 3,417             |
| 12-2543-6245 | Long Term Disability Ins          | 695               | 1,005             | 1,168             | 1,240             |
| 12-2543-6319 | Other Professional Services       | 17                | 82,607            | 0                 | 0                 |
| 12-2543-6332 | Repairs and Maintenance           | 89,759            | 104,612           | 200,000           | 0                 |
| 12-2543-6334 | Rentals-Equipment                 | 344               | 4,570             | 0                 | 0                 |
| 12-2543-6336 | Trash Removal                     | 555               | 8,183             | 0                 | 0                 |
| 12-2543-6361 | Communication                     | 1,162             | 945               | 840               | 840               |
| 12-2543-6362 | Advertising                       | 129               | 0                 | 0                 | 0                 |
| 12-2543-6411 | General Supplies                  | 56,532            | 193,419           | 175,000           | 180,500           |
| 12-2543-6412 | Technology Supplies/Licenses      | 0                 | 0                 | 0                 | 1,700             |
| 12-2543-6486 | Gasoline/Diesel                   | 6,321             | 3,772             | 0                 | 0                 |
| 42-2543-6521 | Buildings                         | 11,800            | 0                 | 0                 | 0                 |
| 42-2543-6531 | Site Improvements                 | 83,000            | 1,045,348         | 200,000           | 0                 |
| 42-2543-6541 | Regular Equipment                 | 0                 | 102,095           | 0                 | 200,000           |
| =====        |                                   | =====             | =====             | =====             | =====             |
| -2543        | Care & Upkeep of Grounds Services | 664,621           | 2,027,860         | 1,092,043         | 950,753           |
| -----        |                                   | -----             | -----             | -----             | -----             |
| 12-2544-6151 | Classified Regular Salaries       | 496,978           | 571,628           | 643,006           | 774,662           |
| 12-2544-6153 | Classified Substitute Salarie     | 795               | 646               | 16,462            | 15,499            |
| 12-2544-6162 | Classified Extra Pay              | 21,259            | 11,989            | 20,000            | 15,000            |
| 12-2544-6171 | Classified Leave Payouts          | 541               | 0                 | 0                 | 0                 |
| 12-2544-6221 | Non-Teacher Retirement            | 41,151            | 45,593            | 49,613            | 59,872            |
| 12-2544-6231 | Social Security Retirement        | 31,112            | 35,035            | 39,791            | 47,135            |
| 12-2544-6232 | Medicare                          | 7,276             | 8,194             | 9,306             | 11,023            |
| 12-2544-6241 | Health Insurance                  | 77,993            | 77,088            | 92,928            | 109,824           |
| 12-2544-6242 | District Health Savings Acct      | 6,000             | 6,000             | 7,000             | 8,000             |
| 12-2544-6243 | Life Insurance                    | 615               | 718               | 815               | 977               |
| 12-2544-6244 | Dental Insurance                  | 3,584             | 3,923             | 4,936             | 5,316             |
| 12-2544-6245 | Long Term Disability Ins          | 1,170             | 1,749             | 2,058             | 2,466             |
| 12-2544-6291 | Other Employer Benefits           | <672>             | <672>             | 0                 | 0                 |
| 12-2544-6361 | Communication                     | 4,245             | 4,760             | 5,040             | 5,040             |



INDEPENDENCE SCHOOL DISTRICT  
10.BUDGET - DISTRICT WIDE  
Report dates 27\*P9 - thru - 27\*P9

| ACCOUNT      | DESCRIPTION                          | FY 2024<br>ACTUAL | FY 2025<br>ACTUAL | FY 2026<br>BUDGET | FY 2027<br>BUDGET |
|--------------|--------------------------------------|-------------------|-------------------|-------------------|-------------------|
| 12-2544-6411 | General Supplies                     | 0                 | 0                 | 0                 | 0                 |
| -2544        | Care & Upkeep of Equipment Services  | 692,047           | 766,651           | 890,955           | 1,054,814         |
| 12-2545-6151 | Classified Regular Salaries          | 1,366             | 0                 | 0                 | 0                 |
| 12-2545-6221 | Non-Teacher Retirement               | 106               | 0                 | 0                 | 0                 |
| 12-2545-6231 | Social Security Retirement           | 85                | 0                 | 0                 | 0                 |
| 12-2545-6232 | Medicare                             | 20                | 0                 | 0                 | 0                 |
| 12-2545-6241 | Health Insurance                     | 172               | 0                 | 0                 | 0                 |
| 12-2545-6243 | Life Insurance                       | 2                 | 0                 | 0                 | 0                 |
| 12-2545-6244 | Dental Insurance                     | 8                 | 0                 | 0                 | 0                 |
| 12-2545-6245 | Long Term Disability Ins             | 4                 | 0                 | 0                 | 0                 |
| 12-2545-6319 | Other Professional Services          | 2,531             | 3,408             | 0                 | 0                 |
| 12-2545-6332 | Repairs and Maintenance              | 63,441            | 38,259            | 121,400           | 116,040           |
| 12-2545-6336 | Trash Removal                        | 110               | 0                 | 0                 | 0                 |
| 12-2545-6349 | Other Transportation Services        | 524               | 611               | 500               | 650               |
| 12-2545-6351 | Property Insurance                   | 265,945           | 157,845           | 330,000           | 25,000            |
| 12-2545-6411 | General Supplies                     | 18,849            | 17,805            | 58,200            | 30,300            |
| 12-2545-6486 | Gasoline/Diesel                      | 106,767           | 93,383            | 93,300            | 111,430           |
| 42-2545-6551 | Vehicles (Non-Buses)                 | 108,862           | 440,244           | 194,500           | 325,000           |
| -2545        | Vehicle Servicing and Maintenance Se | 568,792           | 751,555           | 797,900           | 608,420           |
| 12-2546-6151 | Classified Regular Salaries          | 68,124            | 73,178            | 77,125            | 93,133            |
| 12-2546-6153 | Classified Substitute Salarie        | 0                 | 0                 | 500               | 500               |
| 12-2546-6162 | Classified Extra Pay                 | 35,293            | 26,156            | 63,476            | 65,890            |
| 12-2546-6171 | Classified Leave Payouts             | 191               | 0                 | 12                | 500               |
| 12-2546-6221 | Non-Teacher Retirement               | 4,451             | 4,747             | 5,086             | 6,195             |
| 12-2546-6231 | Social Security Retirement           | 6,449             | 6,190             | 8,049             | 9,402             |
| 12-2546-6232 | Medicare                             | 1,508             | 1,447             | 1,851             | 2,170             |
| 12-2546-6241 | Health Insurance                     | 0                 | 0                 | 0                 | 0                 |
| 12-2546-6243 | Life Insurance                       | 81                | 87                | 92                | 112               |
| 12-2546-6244 | Dental Insurance                     | 380               | 380               | 380               | 380               |
| 12-2546-6245 | Long Term Disability Ins             | 166               | 213               | 231               | 282               |
| 12-2546-6291 | Other Employer Benefits              | 0                 | 0                 | 0                 | 0                 |
| 12-2546-6319 | Other Professional Services          | 685,864           | 858,551           | 1,086,846         | 1,246,489         |
| 12-2546-6332 | Repairs and Maintenance              | 1,650             | 0                 | 4,500             | 2,600             |
| 12-2546-6343 | Travel                               | 5,793             | 5,430             | 5,870             | 6,800             |
| 12-2546-6349 | Other Transportation Services        | 104               | 60                | 0                 | 0                 |
| 12-2546-6351 | Property Insurance                   | 6,842             | 0                 | 8,500             | 6,000             |
| 12-2546-6361 | Communication                        | 2,394             | 2,430             | 2,820             | 3,360             |



INDEPENDENCE SCHOOL DISTRICT  
10.BUDGET - DISTRICT WIDE  
Report dates 27\*P9 - thru - 27\*P9

| ACCOUNT      | DESCRIPTION                          | FY 2024<br>ACTUAL | FY 2025<br>ACTUAL | FY 2026<br>BUDGET | FY 2027<br>BUDGET |
|--------------|--------------------------------------|-------------------|-------------------|-------------------|-------------------|
| 12-2546-6363 | Printing and Binding                 | 4                 | 26                | 200               | 600               |
| 12-2546-6411 | General Supplies                     | 65,849            | 49,401            | 7,750             | 7,425             |
| 42-2546-6411 | General Supplies                     | 0                 | 0                 | 0                 | 0                 |
| 12-2546-6412 | Technology Supplies/Licenses         | 53,522            | 375               | 85,770            | 1,000             |
| 12-2546-6491 | Other Supplies and Materials         | 59                | 142               | 250               | 410               |
| 42-2546-6521 | Buildings                            | 0                 | 0                 | 0                 | 0                 |
| 42-2546-6541 | Regular Equipment                    | 51,893            | 0                 | 1,500             | 1,575             |
| 42-2546-6543 | Technology Hardware                  | 1,740             | 0                 | 0                 | 0                 |
| 42-2546-6551 | Vehicles (Non-Buses)                 | 36,601            | 0                 | 0                 | 0                 |
| =====        |                                      | =====             | =====             | =====             | =====             |
| -2546        | Security Services                    | 1,028,958         | 1,028,813         | 1,360,808         | 1,454,823         |
| -----        |                                      | -----             | -----             | -----             | -----             |
| 12-2551-6341 | Contracted Transportation To/        | 617,345           | 459,805           | 677,500           | 617,500           |
| =====        |                                      | =====             | =====             | =====             | =====             |
| -2551        | Contract Transportation Services for | 617,345           | 459,805           | 677,500           | 617,500           |
| -----        |                                      | -----             | -----             | -----             | -----             |
| 12-2552-6151 | Classified Regular Salaries          | 787,172           | 965,242           | 1,274,567         | 1,321,749         |
| 12-2552-6153 | Classified Substitute Salarie        | 97,952            | 86,110            | 211,625           | 114,535           |
| 12-2552-6161 | Classified Part-Time Salaries        | 1,111,708         | 1,345,407         | 1,517,286         | 1,678,878         |
| 12-2552-6162 | Classified Extra Pay                 | 998,942           | 986,662           | 1,088,700         | 1,190,219         |
| 12-2552-6171 | Classified Leave Payouts             | 9,075             | 75                | 10,500            | 9,500             |
| 12-2552-6211 | Teacher Retirement                   | 3,831             | 2,403             | 2,200             | 3,009             |
| 12-2552-6221 | Non-Teacher Retirement               | 214,015           | 244,131           | 313,842           | 316,743           |
| 12-2552-6231 | Social Security Retirement           | 176,794           | 203,449           | 253,821           | 256,178           |
| 12-2552-6232 | Medicare                             | 41,702            | 47,802            | 59,637            | 61,590            |
| 12-2552-6241 | Health Insurance                     | 446,188           | 463,835           | 547,969           | 561,795           |
| 12-2552-6242 | District Health Savings Acct         | 33,897            | 43,638            | 38,804            | 40,465            |
| 12-2552-6243 | Life Insurance                       | 2,600             | 3,026             | 3,818             | 3,693             |
| 12-2552-6244 | Dental Insurance                     | 26,961            | 28,595            | 32,750            | 32,057            |
| 12-2552-6245 | Long Term Disability Ins             | 4,897             | 7,401             | 9,345             | 9,268             |
| 12-2552-6261 | Workers' Compensation                | 104,317           | 63,331            | 277,860           | 286,196           |
| 12-2552-6271 | Unemployment Compensation            | 0                 | 2,088             | 2,000             | 2,000             |
| 12-2552-6291 | Other Employer Benefits              | <540>             | <600>             | 0                 | 0                 |
| 12-2552-6316 | Data Processing/Technology Se        | 2,413             | 0                 | 0                 | 0                 |
| 12-2552-6319 | Other Professional Services          | 27,713            | 22,820            | 51,950            | 46,700            |
| 12-2552-6332 | Repairs and Maintenance              | 25,549            | 20,088            | 62,500            | 36,500            |
| 12-2552-6333 | Rentals-Land and Buildings           | 848               | 0                 | 0                 | 1,750             |
| 12-2552-6334 | Rentals-Equipment                    | 1,031             | 2,062             | 2,125             | 1,000             |
| 12-2552-6337 | Technology Repairs & Maintena        | 23,060            | 34,935            | 29,500            | 53,000            |
| 12-2552-6341 | Contracted Transportation To/        | 0                 | 3,100             | 0                 | 0                 |
| 12-2552-6349 | Other Transportation Services        | <352,884>         | <406,023>         | <369,775>         | <373,400>         |



INDEPENDENCE SCHOOL DISTRICT  
10.BUDGET - DISTRICT WIDE  
Report dates 27\*P9 - thru - 27\*P9

| ACCOUNT      | DESCRIPTION                          | FY 2024<br>ACTUAL | FY 2025<br>ACTUAL | FY 2026<br>BUDGET | FY 2027<br>BUDGET |
|--------------|--------------------------------------|-------------------|-------------------|-------------------|-------------------|
| 12-2552-6351 | Property Insurance                   | 1,366,673         | 1,656,280         | 1,870,000         | 185,000           |
| 12-2552-6361 | Communication                        | 2,989             | 2,873             | 3,720             | 3,320             |
| 12-2552-6362 | Advertising                          | 0                 | 115               | 2,500             | 1,500             |
| 12-2552-6363 | Printing and Binding                 | 530               | 867               | 1,000             | 1,000             |
| 12-2552-6371 | Dues and Memberships                 | 0                 | 0                 | 0                 | 0                 |
| 12-2552-6398 | Other Expenses                       | 0                 | 5,145             | 0                 | 0                 |
| 12-2552-6411 | General Supplies                     | 244,105           | 249,544           | 306,500           | 258,000           |
| 12-2552-6412 | Technology Supplies/Licenses         | 91,268            | 65,070            | 60,000            | 104,500           |
| 12-2552-6486 | Gasoline/Diesel                      | 323,520           | 355,554           | 388,000           | 396,000           |
| 42-2552-6541 | Regular Equipment                    | 0                 | 0                 | 45,000            | 0                 |
| 42-2552-6543 | Technology Hardware                  | 0                 | 0                 | 25,000            | 0                 |
| 42-2552-6552 | School Buses                         | 0                 | 2,802,923         | 2,194,175         | 1,800,000         |
| =====        |                                      | =====             | =====             | =====             | =====             |
| -2552        | District Operated Nondisabled Studen | 5,816,326         | 9,307,948         | 10,316,919        | 8,402,745         |
| -----        |                                      | -----             | -----             | -----             | -----             |
| 12-2553-6341 | Contracted Transportation To/        | 421,359           | 441,171           | 515,000           | 630,000           |
| =====        |                                      | =====             | =====             | =====             | =====             |
| -2553        | Contracted Transportation Services f | 421,359           | 441,171           | 515,000           | 630,000           |
| -----        |                                      | -----             | -----             | -----             | -----             |
| 12-2554-6151 | Classified Regular Salaries          | 164,150           | 115,626           | 0                 | 0                 |
| 12-2554-6153 | Classified Substitute Salarie        | 7,154             | 10,316            | 22,500            | 1,200             |
| 12-2554-6161 | Classified Part-Time Salaries        | 549,472           | 598,055           | 697,351           | 631,544           |
| 12-2554-6162 | Classified Extra Pay                 | 158,052           | 82,650            | 175,500           | 130,250           |
| 12-2554-6211 | Teacher Retirement                   | 203               | 146               | 350               | 0                 |
| 12-2554-6221 | Non-Teacher Retirement               | 75,194            | 66,311            | 73,554            | 61,123            |
| 12-2554-6231 | Social Security Retirement           | 54,724            | 48,888            | 55,948            | 46,075            |
| 12-2554-6232 | Medicare                             | 12,809            | 11,445            | 13,181            | 11,278            |
| 12-2554-6241 | Health Insurance                     | 230,773           | 180,318           | 182,992           | 128,891           |
| 12-2554-6242 | District Health Savings Acct         | 19,045            | 12,436            | 10,984            | 7,373             |
| 12-2554-6243 | Life Insurance                       | 941               | 925               | 873               | 773               |
| 12-2554-6244 | Dental Insurance                     | 11,291            | 11,248            | 10,821            | 8,887             |
| 12-2554-6245 | Long Term Disability Ins             | 1,719             | 2,265             | 2,187             | 1,930             |
| 12-2554-6261 | Workers' Compensation                | 22,238            | 16,294            | 60,206            | 62,012            |
| 12-2554-6271 | Unemployment Compensation            | 0                 | 0                 | 1,500             | 0                 |
| 12-2554-6291 | Other Employer Benefits              | <113>             | <72>              | 0                 | 0                 |
| 12-2554-6316 | Data Processing/Technology Se        | 503               | 0                 | 0                 | 0                 |
| 12-2554-6319 | Other Professional Services          | 5,779             | 583               | 13,000            | 525               |
| 12-2554-6332 | Repairs and Maintenance              | 5,328             | 2,444             | 5,500             | 2,500             |
| 12-2554-6333 | Rentals-Land and Buildings           | 177               | 0                 | 0                 | 0                 |
| 12-2554-6334 | Rentals-Equipment                    | 216               | 247               | 0                 | 200               |
| 12-2554-6337 | Technology Repairs & Maintena        | 4,809             | 3,007             | 5,000             | 3,200             |



INDEPENDENCE SCHOOL DISTRICT  
10.BUDGET - DISTRICT WIDE  
Report dates 27\*P9 - thru - 27\*P9

| ACCOUNT      | DESCRIPTION                          | FY 2024<br>ACTUAL | FY 2025<br>ACTUAL | FY 2026<br>BUDGET | FY 2027<br>BUDGET |
|--------------|--------------------------------------|-------------------|-------------------|-------------------|-------------------|
| 12-2554-6349 | Other Transportation Services        | 2,635             | 1,221             | 7,000             | 5,000             |
| 12-2554-6351 | Property Insurance                   | 22,857            | 10,941            | 25,000            | 0                 |
| 12-2554-6361 | Communication                        | 623               | 283               | 150               | 25                |
| 12-2554-6362 | Advertising                          | 0                 | 0                 | 0                 | 0                 |
| 12-2554-6363 | Printing and Binding                 | 111               | 72                | 150               | 0                 |
| 12-2554-6411 | General Supplies                     | 50,904            | 28,343            | 55,200            | 28,650            |
| 12-2554-6412 | Technology Supplies/Licenses         | 19,033            | 7,373             | 17,500            | 8,050             |
| 12-2554-6486 | Gasoline/Diesel                      | 67,464            | 42,596            | 83,000            | 44,000            |
| =====        |                                      | =====             | =====             | =====             | =====             |
| -2554        | District Operated Transportation Ser | 1,488,091         | 1,253,961         | 1,519,447         | 1,183,486         |
| -----        |                                      | -----             | -----             | -----             | -----             |
| 12-2555-6341 | Contracted Transportation To/        | 179,609           | 194,627           | 207,500           | 225,000           |
| =====        |                                      | =====             | =====             | =====             | =====             |
| -2555        | Payments to Other Districts for Nond | 179,609           | 194,627           | 207,500           | 225,000           |
| -----        |                                      | -----             | -----             | -----             | -----             |
| 12-2558-6151 | Classified Regular Salaries          | 14,953            | 2,003             | 17,000            | 2,500             |
| 12-2558-6162 | Classified Extra Pay                 | 161,807           | 0                 | 0                 | 0                 |
| 12-2558-6221 | Non-Teacher Retirement               | 12,204            | 155               | 1,500             | 200               |
| 12-2558-6231 | Social Security Retirement           | 10,958            | 124               | 1,000             | 150               |
| 12-2558-6232 | Medicare                             | 2,563             | 29                | 250               | 30                |
| 12-2558-6241 | Health Insurance                     | 1,887             | 253               | 0                 | 250               |
| 12-2558-6243 | Life Insurance                       | 27                | 4                 | 0                 | 0                 |
| 12-2558-6244 | Dental Insurance                     | 85                | 11                | 0                 | 0                 |
| 12-2558-6245 | Long Term Disability Ins             | 40                | 6                 | 0                 | 0                 |
| 12-2558-6319 | Other Professional Services          | 0                 | 120               | 0                 | 0                 |
| 12-2558-6332 | Repairs and Maintenance              | 765               | 6,769             | 1,500             | 1,500             |
| 12-2558-6341 | Contracted Transportation To/        | 888,758           | 947,693           | 1,150,000         | 697,000           |
| 12-2558-6343 | Travel                               | 1,189             | 1,369             | 5,000             | 2,850             |
| 12-2558-6349 | Other Transportation Services        | 694               | 2,242             | 867               | 500               |
| 12-2558-6351 | Property Insurance                   | 44,801            | 0                 | 55,000            | 5,000             |
| 12-2558-6411 | General Supplies                     | 12,876            | 13,945            | 19,197            | 13,500            |
| 12-2558-6412 | Technology Supplies/Licenses         | 0                 | 0                 | 0                 | 0                 |
| 12-2558-6486 | Gasoline/Diesel                      | 9,003             | 56                | 8,000             | 110               |
| 12-2558-6491 | Other Supplies and Materials         | 6,928             | 11,546            | 10,500            | 10,000            |
| 42-2558-6541 | Regular Equipment                    | 0                 | 7,960             | 16,000            | 0                 |
| 42-2558-6551 | Vehicles (Non-Buses)                 | 24,028            | 55,710            | 65,000            | 0                 |
| =====        |                                      | =====             | =====             | =====             | =====             |
| -2558        | Non-allowable Transportation Expense | 1,193,566         | 1,049,995         | 1,350,814         | 733,590           |
| -----        |                                      | -----             | -----             | -----             | -----             |
| 15-2561-6151 | Classified Regular Salaries          | 407,168           | 421,481           | 479,597           | 497,107           |



INDEPENDENCE SCHOOL DISTRICT  
10.BUDGET - DISTRICT WIDE  
Report dates 27\*P9 - thru - 27\*P9

| ACCOUNT      | DESCRIPTION                   | FY 2024<br>ACTUAL | FY 2025<br>ACTUAL | FY 2026<br>BUDGET | FY 2027<br>BUDGET |
|--------------|-------------------------------|-------------------|-------------------|-------------------|-------------------|
| 15-2561-6153 | Classified Substitute Salarie | 0                 | 7,089             | 15,000            | 12,000            |
| 15-2561-6162 | Classified Extra Pay          | 2,158             | 727               | 1,500             | 1,500             |
| 15-2561-6221 | Non-Teacher Retirement        | 31,660            | 32,341            | 36,560            | 37,761            |
| 15-2561-6231 | Social Security Retirement    | 24,255            | 25,183            | 28,301            | 28,612            |
| 15-2561-6232 | Medicare                      | 5,673             | 5,890             | 6,669             | 6,742             |
| 15-2561-6241 | Health Insurance              | 48,281            | 46,464            | 50,688            | 50,688            |
| 15-2561-6242 | District Health Savings Acct  | 2,000             | 4,000             | 4,000             | 4,000             |
| 15-2561-6243 | Life Insurance                | 507               | 529               | 607               | 629               |
| 15-2561-6244 | Dental Insurance              | 2,502             | 2,436             | 2,658             | 2,658             |
| 15-2561-6245 | Long Term Disability Ins      | 977               | 1,302             | 1,535             | 1,591             |
| 15-2561-6261 | Workers' Compensation         | 81,833            | 49,218            | 250,000           | 257,500           |
| 15-2561-6271 | Unemployment Compensation     | 6,462             | 0                 | 5,000             | 1,000             |
| 15-2561-6291 | Other Employer Benefits       | 6,754             | 6,754             | 7,368             | 7,368             |
| 15-2561-6316 | Data Processing/Technology Se | 0                 | 0                 | 3,500             | 3,500             |
| 15-2561-6319 | Other Professional Services   | 330               | 170               | 550               | 1,250             |
| 15-2561-6334 | Rentals-Equipment             | 898               | 1,106             | 1,250             | 1,250             |
| 15-2561-6343 | Travel                        | 1,102             | 843               | 850               | 2,200             |
| 15-2561-6351 | Property Insurance            | 12,629            | 11,846            | 15,600            | 5,000             |
| 15-2561-6361 | Communication                 | 1,163             | 1,370             | 1,090             | 1,090             |
| 15-2561-6362 | Advertising                   | 123               | 96                | 500               | 500               |
| 15-2561-6363 | Printing and Binding          | 2,577             | 450               | 1,500             | 1,000             |
| 15-2561-6371 | Dues and Memberships          | 166               | 0                 | 200               | 200               |
| 15-2561-6411 | General Supplies              | 9,927             | 7,333             | 14,500            | 17,000            |
| 15-2561-6412 | Technology Supplies/Licenses  | 82,477            | 84,377            | 152,500           | 86,000            |
| 15-2561-6491 | Other Supplies and Materials  | 0                 | 291               | 0                 | 0                 |
| 15-2561-6543 | Technology Hardware           | 0                 | 0                 | 0                 | 0                 |
| 45-2561-6543 | Technology Hardware           | 5,250             | 7,967             | 0                 | 0                 |
| =====        |                               | =====             | =====             | =====             | =====             |
| -2561        | Direction-Nutrition Services  | 736,872           | 719,263           | 1,081,523         | 1,028,146         |
| -----        |                               | -----             | -----             | -----             | -----             |
| 15-2562-6151 | Classified Regular Salaries   | 160,062           | 172,471           | 199,600           | 206,760           |
| 15-2562-6153 | Classified Substitute Salarie | 279               | 0                 | 0                 | 0                 |
| 15-2562-6162 | Classified Extra Pay          | 402               | 709               | 40,000            | 47,000            |
| 15-2562-6171 | Classified Leave Payouts      | 1,526             | 0                 | 4,500             | 4,500             |
| 15-2562-6221 | Non-Teacher Retirement        | 13,178            | 14,107            | 16,265            | 16,756            |
| 15-2562-6231 | Social Security Retirement    | 9,067             | 9,731             | 14,125            | 15,206            |
| 15-2562-6232 | Medicare                      | 2,120             | 2,275             | 3,319             | 3,638             |
| 15-2562-6241 | Health Insurance              | 29,775            | 30,976            | 33,792            | 33,792            |
| 15-2562-6242 | District Health Savings Acct  | 2,000             | 2,000             | 1,000             | 0                 |
| 15-2562-6243 | Life Insurance                | 195               | 218               | 252               | 263               |
| 15-2562-6244 | Dental Insurance              | 1,338             | 1,392             | 1,519             | 1,519             |
| 15-2562-6245 | Long Term Disability Ins      | 365               | 531               | 639               | 661               |



INDEPENDENCE SCHOOL DISTRICT  
10.BUDGET - DISTRICT WIDE  
Report dates 27\*P9 - thru - 27\*P9

| ACCOUNT      | DESCRIPTION                          | FY 2024<br>ACTUAL | FY 2025<br>ACTUAL | FY 2026<br>BUDGET | FY 2027<br>BUDGET |
|--------------|--------------------------------------|-------------------|-------------------|-------------------|-------------------|
| 15-2562-6261 | Workers' Compensation                | 12,507            | 14,667            | 0                 | 20,000            |
| 15-2562-6319 | Other Professional Services          | 965               | 640               | 13,600            | 14,000            |
| 15-2562-6332 | Repairs and Maintenance              | 22,347            | 19,044            | 272,000           | 237,000           |
| 15-2562-6343 | Travel                               | 0                 | 0                 | 750               | 750               |
| 15-2562-6361 | Communication                        | 438               | 403               | 420               | 420               |
| 15-2562-6363 | Printing and Binding                 | 363               | 2                 | 0                 | 0                 |
| 15-2562-6411 | General Supplies                     | 41,380            | 60,664            | 375,000           | 390,000           |
| 15-2562-6412 | Technology Supplies/Licenses         | 0                 | 50                | 0                 | 0                 |
| 15-2562-6471 | Food Supplies (NS ONLY)              | <5,116>           | 31,751            | 6,281,000         | 6,800,000         |
| 15-2562-6486 | Gasoline/Diesel                      | 0                 | 0                 | 7,500             | 8,250             |
| 15-2562-6491 | Other Supplies and Materials         | 3,783             | 4,164             | 0                 | 0                 |
| 45-2562-6541 | Regular Equipment                    | 0                 | 0                 | 135,000           | 135,000           |
| =====        |                                      | =====             | =====             | =====             | =====             |
| -2562        | Food Preparation & Dispensing Servic | 296,974           | 365,795           | 7,400,281         | 7,935,515         |
| -----        |                                      | -----             | -----             | -----             | -----             |
| 15-2563-6349 | Other Transportation Services        | 0                 | 15                | 0                 | 0                 |
| 45-2563-6551 | Vehicles (Non-Buses)                 | 0                 | 52,145            | 0                 | 0                 |
| =====        |                                      | =====             | =====             | =====             | =====             |
| -2563        | Food Delivery Services               | 0                 | 52,160            | 0                 | 0                 |
| -----        |                                      | -----             | -----             | -----             | -----             |
| 15-2569-6151 | Classified Regular Salaries          | 36,986            | 36,642            | 0                 | 0                 |
| 15-2569-6162 | Classified Extra Pay                 | 14                | 0                 | 190,000           | 251,000           |
| 15-2569-6221 | Non-Teacher Retirement               | 2,843             | 2,823             | 13,000            | 17,200            |
| 15-2569-6231 | Social Security Retirement           | 2,231             | 2,210             | 11,800            | 15,800            |
| 15-2569-6232 | Medicare                             | 521               | 517               | 2,900             | 3,700             |
| 15-2569-6241 | Health Insurance                     | 4,224             | 4,234             | 0                 | 0                 |
| 15-2569-6243 | Life Insurance                       | 43                | 35                | 0                 | 0                 |
| 15-2569-6244 | Dental Insurance                     | 205               | 205               | 0                 | 0                 |
| 15-2569-6245 | Long Term Disability Ins             | 95                | 100               | 0                 | 0                 |
| 15-2569-6291 | Other Employer Benefits              | 614               | 614               | 0                 | 0                 |
| 15-2569-6319 | Other Professional Services          | 0                 | 75                | 0                 | 0                 |
| 15-2569-6332 | Repairs and Maintenance              | 1,977             | 3,258             | 0                 | 0                 |
| 15-2569-6343 | Travel                               | 0                 | 425               | 0                 | 0                 |
| 15-2569-6361 | Communication                        | 0                 | 0                 | 0                 | 0                 |
| 15-2569-6411 | General Supplies                     | 14,947            | 5,639             | 47,000            | 57,000            |
| 15-2569-6412 | Technology Supplies/Licenses         | 881               | 4                 | 0                 | 0                 |
| 15-2569-6471 | Food Supplies (NS ONLY)              | <1,765>           | 10,175            | 250,000           | 415,000           |
| 15-2569-6491 | Other Supplies and Materials         | 4,509             | 9,103             | 13,000            | 13,000            |
| =====        |                                      | =====             | =====             | =====             | =====             |
| -2569        | Other Nutrition Services             | 68,325            | 76,059            | 527,700           | 772,700           |



INDEPENDENCE SCHOOL DISTRICT  
10.BUDGET - DISTRICT WIDE  
Report dates 27\*P9 - thru - 27\*P9

| ACCOUNT      | DESCRIPTION                          | FY 2024<br>ACTUAL | FY 2025<br>ACTUAL | FY 2026<br>BUDGET | FY 2027<br>BUDGET |
|--------------|--------------------------------------|-------------------|-------------------|-------------------|-------------------|
| 12-2572-6151 | Classified Regular Salaries          | 112,842           | 118,819           | 126,702           | 131,564           |
| 12-2572-6162 | Classified Extra Pay                 | 11,406            | 12,530            | 0                 | 0                 |
| 12-2572-6221 | Non-Teacher Retirement               | 9,734             | 10,197            | 9,903             | 10,236            |
| 12-2572-6231 | Social Security Retirement           | 7,689             | 8,113             | 7,804             | 8,090             |
| 12-2572-6232 | Medicare                             | 1,798             | 1,898             | 1,825             | 1,892             |
| 12-2572-6241 | Health Insurance                     | 16,896            | 16,544            | 16,896            | 16,896            |
| 12-2572-6242 | District Health Savings Acct         | 1,000             | 1,000             | 1,000             | 1,000             |
| 12-2572-6243 | Life Insurance                       | 143               | 151               | 161               | 167               |
| 12-2572-6244 | Dental Insurance                     | 759               | 744               | 759               | 759               |
| 12-2572-6245 | Long Term Disability Ins             | 282               | 367               | 405               | 421               |
| 12-2572-6291 | Other Employer Benefits              | 1,685             | 1,685             | 1,685             | 1,685             |
| 12-2572-6361 | Communication                        | 420               | 420               | 420               | 420               |
| =====        |                                      | =====             | =====             | =====             | =====             |
| -2572        | Purchasing Services                  | 164,654           | 172,468           | 167,560           | 173,130           |
| -----        |                                      | -----             | -----             | -----             | -----             |
| 12-2574-6151 | Classified Regular Salaries          | 38,187            | 38,322            | 41,960            | 43,520            |
| 12-2574-6162 | Classified Extra Pay                 | 1,308             | 5,696             | 0                 | 0                 |
| 12-2574-6221 | Non-Teacher Retirement               | 3,259             | 3,600             | 3,484             | 3,591             |
| 12-2574-6231 | Social Security Retirement           | 2,400             | 2,670             | 2,535             | 2,632             |
| 12-2574-6232 | Medicare                             | 562               | 625               | 593               | 616               |
| 12-2574-6241 | Health Insurance                     | 8,448             | 8,096             | 8,448             | 8,448             |
| 12-2574-6242 | District Health Savings Acct         | 1,000             | 1,000             | 1,000             | 1,000             |
| 12-2574-6243 | Life Insurance                       | 48                | 49                | 53                | 55                |
| 12-2574-6244 | Dental Insurance                     | 380               | 364               | 380               | 380               |
| 12-2574-6245 | Long Term Disability Ins             | 88                | 118               | 134               | 139               |
| 12-2574-6332 | Repairs and Maintenance              | 0                 | 330               | 0                 | 0                 |
| 12-2574-6334 | Rentals-Equipment                    | 0                 | 64,711            | 70,000            | 70,000            |
| 12-2574-6363 | Printing and Binding                 | 16                | 0                 | 15,000            | 15,000            |
| 12-2574-6411 | General Supplies                     | 41                | 2,400             | 50,000            | 70,000            |
| 12-2574-6412 | Technology Supplies/Licenses         | 0                 | 7,097             | 0                 | 9,000             |
| 42-2574-6541 | Regular Equipment                    | 15,596            | 0                 | 0                 | 0                 |
| =====        |                                      | =====             | =====             | =====             | =====             |
| -2574        | Printing Publishing & Duplicating Se | 71,333            | 135,078           | 193,587           | 224,381           |
| -----        |                                      | -----             | -----             | -----             | -----             |
| 12-2633-6151 | Classified Regular Salaries          | 144,411           | 140,579           | 169,192           | 189,035           |
| 12-2633-6162 | Classified Extra Pay                 | 0                 | 592               | 0                 | 0                 |
| 12-2633-6171 | Classified Leave Payouts             | 0                 | 0                 | 0                 | 0                 |
| 12-2633-6221 | Non-Teacher Retirement               | 11,118            | 10,309            | 12,239            | 13,600            |
| 12-2633-6231 | Social Security Retirement           | 7,616             | 7,634             | 9,343             | 10,643            |
| 12-2633-6232 | Medicare                             | 1,781             | 1,786             | 2,185             | 2,489             |



INDEPENDENCE SCHOOL DISTRICT  
10.BUDGET - DISTRICT WIDE  
Report dates 27\*P9 - thru - 27\*P9

| ACCOUNT      | DESCRIPTION                        | FY 2024<br>ACTUAL | FY 2025<br>ACTUAL | FY 2026<br>BUDGET | FY 2027<br>BUDGET |
|--------------|------------------------------------|-------------------|-------------------|-------------------|-------------------|
| 12-2633-6241 | Health Insurance                   | 16,896            | 8,448             | 8,448             | 8,448             |
| 12-2633-6242 | District Health Savings Acct       | 1,000             | 0                 | 0                 | 0                 |
| 12-2633-6243 | Life Insurance                     | 214               | 189               | 215               | 239               |
| 12-2633-6244 | Dental Insurance                   | 759               | 665               | 760               | 760               |
| 12-2633-6245 | Long Term Disability Ins           | 439               | 465               | 541               | 605               |
| 12-2633-6291 | Other Employer Benefits            | 3,575             | 1,880             | 1,787             | 3,574             |
| 12-2633-6319 | Other Professional Services        | 45,692            | 40,117            | 48,000            | 43,000            |
| 12-2633-6332 | Repairs and Maintenance            | 416               | 0                 | 1,000             | 1,000             |
| 12-2633-6343 | Travel                             | 5,345             | 421               | 9,000             | 6,000             |
| 12-2633-6361 | Communication                      | 590               | 420               | 3,420             | 3,420             |
| 12-2633-6362 | Advertising                        | 534               | 8,719             | 12,000            | 10,000            |
| 12-2633-6363 | Printing and Binding               | 4,134             | 4,659             | 4,000             | 7,000             |
| 12-2633-6371 | Dues and Memberships               | 545               | 412               | 1,000             | 1,000             |
| 12-2633-6411 | General Supplies                   | 16,499            | 20,124            | 21,000            | 21,000            |
| 12-2633-6412 | Technology Supplies/Licenses       | 14,964            | 10,700            | 8,200             | 8,200             |
| 12-2633-6491 | Other Supplies and Materials       | 4,706             | 7,218             | 10,000            | 10,000            |
| =====        |                                    | =====             | =====             | =====             | =====             |
| -2633        | Public Information Services        | 281,234           | 265,337           | 322,330           | 340,013           |
| -----        |                                    | -----             | -----             | -----             | -----             |
| 12-2642-6162 | Classified Extra Pay               | 0                 | 5,500             | 5,000             | 0                 |
| 12-2642-6231 | Social Security Retirement         | 0                 | 279               | 1,500             | 0                 |
| 12-2642-6232 | Medicare                           | 0                 | 79                | 0                 | 0                 |
| 12-2642-6319 | Other Professional Services        | 2,225             | 3,083             | 4,500             | 4,500             |
| 12-2642-6332 | Repairs and Maintenance            | 0                 | 180               | 0                 | 0                 |
| 12-2642-6343 | Travel                             | 770               | 1,620             | 2,000             | 2,000             |
| 12-2642-6362 | Advertising                        | 295               | 929               | 1,500             | 1,500             |
| 12-2642-6363 | Printing and Binding               | 756               | 480               | 1,500             | 1,000             |
| 12-2642-6411 | General Supplies                   | 6,311             | 3,657             | 7,000             | 3,500             |
| 12-2642-6412 | Technology Supplies/Licenses       | 546               | 0                 | 0                 | 0                 |
| 12-2642-6486 | Gasoline/Diesel                    | 0                 | 0                 | 0                 | 550               |
| 12-2642-6491 | Other Supplies and Materials       | 0                 | 19                | 0                 | 100               |
| =====        |                                    | =====             | =====             | =====             | =====             |
| -2642        | Recruitment and Placement Services | 10,903            | 15,826            | 23,000            | 13,150            |
| -----        |                                    | -----             | -----             | -----             | -----             |
| 22-2643-6112 | Certificated Administrator Sa      | 445,313           | 452,960           | 430,202           | 446,262           |
| 22-2643-6141 | Certificated Leave Payouts         | 3,025             | 338               | 27,000            | 30,500            |
| 12-2643-6151 | Classified Regular Salaries        | 300,781           | 317,209           | 356,116           | 370,160           |
| 12-2643-6153 | Classified Substitute Salarie      | 1,894             | 2,092             | 33,100            | 35,100            |
| 12-2643-6162 | Classified Extra Pay               | 27,520            | 23,862            | 200,000           | 175,000           |
| 12-2643-6171 | Classified Leave Payouts           | 1,573             | 0                 | 5,000             | 26,382            |
| 22-2643-6211 | Teacher Retirement                 | 67,079            | 68,188            | 64,994            | 67,323            |



INDEPENDENCE SCHOOL DISTRICT  
10.BUDGET - DISTRICT WIDE  
Report dates 27\*P9 - thru - 27\*P9

| ACCOUNT      | DESCRIPTION                          | FY 2024<br>ACTUAL | FY 2025<br>ACTUAL | FY 2026<br>BUDGET | FY 2027<br>BUDGET |
|--------------|--------------------------------------|-------------------|-------------------|-------------------|-------------------|
| 12-2643-6221 | Non-Teacher Retirement               | 26,165            | 26,789            | 28,063            | 29,026            |
| 12-2643-6231 | Social Security Retirement           | 18,366            | 19,078            | 19,739            | 19,177            |
| 12-2643-6232 | Medicare                             | 4,296             | 4,462             | 39,747            | 19,485            |
| 22-2643-6232 | Medicare                             | 6,514             | 6,582             | 6,214             | 6,377             |
| 12-2643-6241 | Health Insurance                     | 50,688            | 48,096            | 50,688            | 50,688            |
| 22-2643-6241 | Health Insurance                     | 16,192            | 16,192            | 16,896            | 16,896            |
| 12-2643-6242 | District Health Savings Acct         | 3,000             | 3,000             | 2,000             | 3,000             |
| 22-2643-6242 | District Health Savings Acct         | 1,000             | 2,000             | 2,000             | 2,000             |
| 12-2643-6243 | Life Insurance                       | 381               | 387               | 426               | 443               |
| 22-2643-6243 | Life Insurance                       | 550               | 558               | 543               | 564               |
| 12-2643-6244 | Dental Insurance                     | 2,278             | 2,162             | 2,278             | 2,278             |
| 22-2643-6244 | Dental Insurance                     | 1,107             | 1,107             | 1,519             | 1,519             |
| 12-2643-6245 | Long Term Disability Ins             | 704               | 941               | 1,076             | 1,119             |
| 22-2643-6245 | Long Term Disability Ins             | 1,126             | 1,374             | 1,377             | 1,428             |
| 22-2643-6291 | Other Employer Benefits              | 12,497            | 12,497            | 12,497            | 12,496            |
| 12-2643-6319 | Other Professional Services          | 14,996            | 17,414            | 26,000            | 21,000            |
| 12-2643-6343 | Travel                               | 4,351             | 1,402             | 5,000             | 4,000             |
| 12-2643-6361 | Communication                        | 1,225             | 1,225             | 1,260             | 1,260             |
| 12-2643-6363 | Printing and Binding                 | 1,113             | 449               | 3,000             | 2,000             |
| 12-2643-6371 | Dues and Memberships                 | 2,118             | 574               | 2,000             | 2,000             |
| 12-2643-6411 | General Supplies                     | 2,000             | 5,855             | 4,000             | 4,000             |
| 12-2643-6412 | Technology Supplies/Licenses         | 100,535           | 107,217           | 108,800           | 105,561           |
| 12-2643-6491 | Other Supplies and Materials         | 2,399             | 3,240             | 3,000             | 3,000             |
| =====        |                                      | =====             | =====             | =====             | =====             |
| -2643        | Human Resource Services              | 1,120,786         | 1,147,250         | 1,454,535         | 1,460,044         |
| -----        |                                      | -----             | -----             | -----             | -----             |
| 12-2644-6319 | Other Professional Services          | 398               | 129               | 16,300            | 31,300            |
| 12-2644-6333 | Rentals-Land and Buildings           | 60                | 610               | 300               | 800               |
| 12-2644-6343 | Travel                               | 3,033             | 2,409             | 4,500             | 6,000             |
| 12-2644-6363 | Printing and Binding                 | 0                 | 0                 | 0                 | 25                |
| 12-2644-6411 | General Supplies                     | 3,934             | 3,609             | 4,500             | 4,500             |
| 12-2644-6491 | Other Supplies and Materials         | 7,375             | 7,372             | 8,400             | 9,000             |
| =====        |                                      | =====             | =====             | =====             | =====             |
| -2644        | Professional Development Non-Instruc | 14,800            | 14,129            | 34,000            | 51,625            |
| -----        |                                      | -----             | -----             | -----             | -----             |
| 12-2645-6151 | Classified Regular Salaries          | 28,836            | 0                 | 0                 | 0                 |
| 17-2645-6151 | Classified Regular Salaries          | 0                 | 0                 | 60,628            | 62,891            |
| 12-2645-6153 | Classified Substitute Salarie        | 1,423             | 0                 | 0                 | 0                 |
| 12-2645-6162 | Classified Extra Pay                 | 3,250             | 2,057             | 2,500             | 2,500             |
| 17-2645-6162 | Classified Extra Pay                 | 0                 | 0                 | 0                 | 0                 |
| 17-2645-6171 | Classified Leave Payouts             | 0                 | 0                 | 0                 | 0                 |



INDEPENDENCE SCHOOL DISTRICT  
10.BUDGET - DISTRICT WIDE  
Report dates 27\*P9 - thru - 27\*P9

| ACCOUNT      | DESCRIPTION                   | FY 2024<br>ACTUAL | FY 2025<br>ACTUAL | FY 2026<br>BUDGET | FY 2027<br>BUDGET |
|--------------|-------------------------------|-------------------|-------------------|-------------------|-------------------|
| 12-2645-6221 | Non-Teacher Retirement        | 2,807             | 0                 | 0                 | 0                 |
| 17-2645-6221 | Non-Teacher Retirement        | 0                 | 0                 | 4,765             | 4,920             |
| 12-2645-6231 | Social Security Retirement    | 2,082             | 128               | 0                 | 0                 |
| 17-2645-6231 | Social Security Retirement    | 0                 | 0                 | 3,551             | 3,743             |
| 12-2645-6232 | Medicare                      | 487               | 30                | 0                 | 0                 |
| 17-2645-6232 | Medicare                      | 0                 | 0                 | 830               | 875               |
| 12-2645-6241 | Health Insurance              | 59,670            | 45,205            | 51,222            | 45,205            |
| 17-2645-6241 | Health Insurance              | 0                 | 0                 | 8,448             | 8,448             |
| 17-2645-6242 | District Health Savings Acct  | 0                 | 0                 | 1,000             | 0                 |
| 12-2645-6243 | Life Insurance                | 38                | 0                 | 0                 | 0                 |
| 17-2645-6243 | Life Insurance                | 0                 | 0                 | 76                | 80                |
| 12-2645-6244 | Dental Insurance              | 380               | 0                 | 0                 | 0                 |
| 17-2645-6244 | Dental Insurance              | 0                 | 0                 | 380               | 380               |
| 12-2645-6245 | Long Term Disability Ins      | 70                | 0                 | 0                 | 0                 |
| 17-2645-6245 | Long Term Disability Ins      | 0                 | 0                 | 105               | 201               |
| 17-2645-6261 | Workers' Compensation         | 0                 | 0                 | 0                 | 0                 |
| 12-2645-6291 | Other Employer Benefits       | 31,920            | 31,920            | 32,000            | 32,000            |
| 12-2645-6319 | Other Professional Services   | 752,129           | 972,553           | 953,300           | 1,203,399         |
| 17-2645-6319 | Other Professional Services   | 0                 | 0                 | 0                 | 0                 |
| 12-2645-6334 | Rentals-Equipment             | 1,041             | 1,118             | 1,500             | 1,500             |
| 12-2645-6343 | Travel                        | 0                 | 1,425             | 2,200             | 2,266             |
| 12-2645-6361 | Communication                 | 2                 | 0                 | 0                 | 0                 |
| 12-2645-6363 | Printing and Binding          | 474               | 425               | 1,000             | 1,000             |
| 12-2645-6371 | Dues and Memberships          | 0                 | 264               | 330               | 340               |
| 12-2645-6411 | General Supplies              | 17,810            | 54,121            | 79,550            | 72,567            |
| 12-2645-6412 | Technology Supplies/Licenses  | 0                 | 173               | 1,100             | 1,133             |
| 12-2645-6491 | Other Supplies and Materials  | 0                 | 0                 | 0                 | 0                 |
| ===== ==     |                               | ===== ==          | ===== ==          | ===== ==          | ===== ==          |
| -2645        | Employee Health Services      | 902,419           | 1,109,419         | 1,204,485         | 1,443,448         |
| ----- --     |                               | ----- --          | ----- --          | ----- --          | ----- --          |
| 22-2649-6131 | Certificated Supplemental Pay | 0                 | 1,535,500         | 0                 | 0                 |
| 12-2649-6161 | Classified Part-Time Salaries | 0                 | 0                 | 1,245,000         | 0                 |
| 12-2649-6162 | Classified Extra Pay          | 3,379             | 25,500            | 0                 | 0                 |
| 12-2649-6221 | Non-Teacher Retirement        | 0                 | 0                 | 0                 | 0                 |
| 12-2649-6231 | Social Security Retirement    | 170               | 1,500             | 38,500            | 0                 |
| 22-2649-6231 | Social Security Retirement    | 0                 | 1,304             | 0                 | 0                 |
| 12-2649-6232 | Medicare                      | 40                | 351               | 10,000            | 0                 |
| 22-2649-6232 | Medicare                      | 0                 | 21,611            | 0                 | 0                 |
| 12-2649-6241 | Health Insurance              | 0                 | 0                 | 0                 | 0                 |
| 12-2649-6291 | Other Employer Benefits       | 407,751           | 424,391           | 425,000           | 425,000           |
| 12-2649-6411 | General Supplies              | 3,256             | 2,982             | 4,000             | 4,000             |
| ===== ==     |                               | ===== ==          | ===== ==          | ===== ==          | ===== ==          |



INDEPENDENCE SCHOOL DISTRICT  
10.BUDGET - DISTRICT WIDE  
Report dates 27\*P9 - thru - 27\*P9

| ACCOUNT                                    | DESCRIPTION | FY 2024<br>ACTUAL | FY 2025<br>ACTUAL | FY 2026<br>BUDGET | FY 2027<br>BUDGET |
|--------------------------------------------|-------------|-------------------|-------------------|-------------------|-------------------|
| -2649 Other Staff Services                 |             | 414,596           | 2,013,139         | 1,722,500         | 429,000           |
| -----                                      |             |                   |                   |                   |                   |
| 12-2662-6151 Classified Regular Salaries   |             | 271,793           | 262,710           | 262,053           | 315,785           |
| 12-2662-6162 Classified Extra Pay          |             | 1,900             | 2,079             | 0                 | 0                 |
| 12-2662-6221 Non-Teacher Retirement        |             | 21,679            | 20,813            | 20,399            | 24,691            |
| 12-2662-6231 Social Security Retirement    |             | 16,580            | 16,027            | 15,796            | 19,103            |
| 12-2662-6232 Medicare                      |             | 3,878             | 3,748             | 3,694             | 4,468             |
| 12-2662-6241 Health Insurance              |             | 40,480            | 36,960            | 33,792            | 42,240            |
| 12-2662-6242 District Health Savings Acct  |             | 3,000             | 3,000             | 2,000             | 2,000             |
| 12-2662-6243 Life Insurance                |             | 339               | 336               | 331               | 401               |
| 12-2662-6244 Dental Insurance              |             | 1,851             | 1,661             | 1,519             | 1,898             |
| 12-2662-6245 Long Term Disability Ins      |             | 659               | 819               | 839               | 1,010             |
| 12-2662-6361 Communication                 |             | 1,260             | 928               | 840               | 840               |
| =====                                      |             | ==                | =====             | ==                | =====             |
| -2662 Systems Analysis Services            |             | 363,419           | 349,081           | 341,263           | 412,436           |
| -----                                      |             |                   |                   |                   |                   |
| 12-3111-6151 Classified Regular Salaries   |             | 110,088           | 115,477           | 121,478           | 134,460           |
| 12-3111-6162 Classified Extra Pay          |             | 769               | 2,030             | 0                 | 0                 |
| 12-3111-6221 Non-Teacher Retirement        |             | 8,816             | 9,246             | 9,545             | 10,435            |
| 12-3111-6231 Social Security Retirement    |             | 6,880             | 7,291             | 7,521             | 8,423             |
| 12-3111-6232 Medicare                      |             | 1,609             | 1,705             | 1,759             | 1,970             |
| 12-3111-6241 Health Insurance              |             | 16,896            | 16,544            | 16,896            | 16,896            |
| 12-3111-6242 District Health Savings Acct  |             | 2,000             | 2,000             | 2,000             | 2,000             |
| 12-3111-6243 Life Insurance                |             | 139               | 147               | 154               | 170               |
| 12-3111-6244 Dental Insurance              |             | 759               | 744               | 759               | 759               |
| 12-3111-6245 Long Term Disability Ins      |             | 273               | 359               | 389               | 430               |
| 12-3111-6291 Other Employer Benefits       |             | 1,787             | 1,787             | 1,787             | 3,575             |
| 12-3111-6315 Audit Services                |             | 0                 | 0                 | 0                 | 0                 |
| 12-3111-6319 Other Professional Services   |             | 24,030            | 12,775            | 25,000            | 25,000            |
| 12-3111-6361 Communication                 |             | 1,304             | 1,105             | 2,000             | 2,000             |
| 12-3111-6363 Printing and Binding          |             | 77                | 261               | 500               | 500               |
| 12-3111-6391 Other Purchased Services      |             | 1                 | 0                 | 0                 | 0                 |
| 12-3111-6411 General Supplies              |             | 140               | 0                 | 1,000             | 1,000             |
| 12-3111-6412 Technology Supplies/Licenses  |             | 0                 | 0                 | 1,000             | 1,000             |
| 12-3111-6491 Other Supplies and Materials  |             | 0                 | 0                 | 500               | 500               |
| =====                                      |             | ==                | =====             | ==                | =====             |
| -3111 Direction-Community Services         |             | 175,568           | 171,471           | 192,288           | 209,118           |
| -----                                      |             |                   |                   |                   |                   |
| 12-3211-6151 Classified Regular Salaries   |             | 135,467           | 145,410           | 152,682           | 158,383           |
| 12-3211-6153 Classified Substitute Salarie |             | 3,147             | 1,761             | 0                 | 0                 |



INDEPENDENCE SCHOOL DISTRICT  
10.BUDGET - DISTRICT WIDE  
Report dates 27\*P9 - thru - 27\*P9

| ACCOUNT      | DESCRIPTION                   | FY 2024<br>ACTUAL | FY 2025<br>ACTUAL | FY 2026<br>BUDGET | FY 2027<br>BUDGET |
|--------------|-------------------------------|-------------------|-------------------|-------------------|-------------------|
| 12-3211-6161 | Classified Part-Time Salaries | 0                 | 0                 | 0                 | 0                 |
| 12-3211-6162 | Classified Extra Pay          | 176,944           | 169,906           | 196,674           | 202,500           |
| 12-3211-6171 | Classified Leave Payouts      | 500               | 500               | 0                 | 0                 |
| 12-3211-6211 | Teacher Retirement            | 87                | 425               | 0                 | 0                 |
| 12-3211-6221 | Non-Teacher Retirement        | 11,587            | 12,062            | 11,502            | 11,895            |
| 12-3211-6231 | Social Security Retirement    | 15,462            | 15,704            | 8,997             | 9,350             |
| 12-3211-6232 | Medicare                      | 3,623             | 3,710             | 2,104             | 2,186             |
| 12-3211-6241 | Health Insurance              | 16,896            | 16,896            | 16,896            | 16,896            |
| 12-3211-6242 | District Health Savings Acct  | 2,000             | 2,000             | 2,000             | 1,000             |
| 12-3211-6243 | Life Insurance                | 172               | 185               | 194               | 201               |
| 12-3211-6244 | Dental Insurance              | 760               | 760               | 760               | 760               |
| 12-3211-6245 | Long Term Disability Ins      | 352               | 451               | 489               | 507               |
| 12-3211-6291 | Other Employer Benefits       | 873               | 873               | 873               | 873               |
| 12-3211-6319 | Other Professional Services   | 3,125             | 16,120            | 1,940             | 8,200             |
| 12-3211-6332 | Repairs and Maintenance       | 2,490             | 1,259             | 1,100             | 1,100             |
| 12-3211-6334 | Rentals-Equipment             | 558               | 735               | 615               | 751               |
| 12-3211-6361 | Communication                 | 420               | 420               | 420               | 420               |
| 12-3211-6363 | Printing and Binding          | 253               | 176               | 200               | 200               |
| 12-3211-6411 | General Supplies              | 38,876            | 67,974            | 70,061            | 41,950            |
| 12-3211-6412 | Technology Supplies/Licenses  | 219               | 3,884             | 6,550             | 5,150             |
| 12-3211-6491 | Other Supplies and Materials  | 1,674             | 1,999             | 4,500             | 1,800             |
| 42-3211-6541 | Regular Equipment             | 36,300            | 0                 | 21,000            | 13,290            |
| ===== ==     |                               | ===== ==          | ===== ==          | ===== ==          | ===== ==          |
| -3211        | Community Recreation Services | 451,785           | 463,210           | 499,557           | 477,412           |
| ----- --     |                               | ----- --          | ----- --          | ----- --          | ----- --          |
| 12-3512-6151 | Classified Regular Salaries   | 5,022             | 4,020             | 0                 | 0                 |
| 12-3512-6162 | Classified Extra Pay          | 1,153             | 381               | 0                 | 0                 |
| 12-3512-6221 | Non-Teacher Retirement        | 527               | 380               | 0                 | 0                 |
| 12-3512-6231 | Social Security Retirement    | 384               | 274               | 0                 | 0                 |
| 12-3512-6232 | Medicare                      | 90                | 64                | 0                 | 0                 |
| ===== ==     |                               | ===== ==          | ===== ==          | ===== ==          | ===== ==          |
| -3512        | Early Childhood Instruction   | 7,176             | 5,119             | 0                 | 0                 |
| ----- --     |                               | ----- --          | ----- --          | ----- --          | ----- --          |
| 22-3611-6131 | Certificated Supplemental Pay | 275               | 425               | 0                 | 500               |
| 22-3611-6211 | Teacher Retirement            | 0                 | 0                 | 0                 | 0                 |
| 22-3611-6231 | Social Security Retirement    | 17                | 26                | 0                 | 35                |
| 22-3611-6232 | Medicare                      | 4                 | 6                 | 0                 | 7                 |
| 12-3611-6319 | Other Professional Services   | 64,284            | 45,017            | 45,000            | 40,000            |
| 12-3611-6398 | Other Expenses                | 12,029            | 19,762            | 0                 | 10,000            |
| 12-3611-6411 | General Supplies              | 8,950             | 3,975             | 0                 | 9,000             |
| 12-3611-6412 | Technology Supplies/Licenses  | 1,495             | 0                 | 50                | 0                 |



INDEPENDENCE SCHOOL DISTRICT  
10.BUDGET - DISTRICT WIDE  
Report dates 27\*P9 - thru - 27\*P9

| ACCOUNT                                    | DESCRIPTION | FY 2024<br>ACTUAL | FY 2025<br>ACTUAL | FY 2026<br>BUDGET | FY 2027<br>BUDGET |
|--------------------------------------------|-------------|-------------------|-------------------|-------------------|-------------------|
| -3611 Welfare Activities Services          |             | 87,054            | 69,211            | 45,050            | 59,542            |
| 22-3711-6131 Certificated Supplemental Pay |             | 11,513            | 9,781             | 28,600            | 28,600            |
| 22-3711-6231 Social Security Retirement    |             | 714               | 606               | 1,774             | 1,774             |
| 22-3711-6232 Medicare                      |             | 167               | 142               | 414               | 414               |
| 12-3711-6312 Instructional Program Improve |             | 0                 | 0                 | 0                 | 0                 |
| 12-3711-6319 Other Professional Services   |             | 0                 | 0                 | 0                 | 0                 |
| 12-3711-6411 General Supplies              |             | 405               | 0                 | 100               | 0                 |
| 22-3711-6411 General Supplies              |             | 0                 | 0                 | 0                 | 0                 |
| -3711 Non-Public School Student Services   |             | 12,799            | 10,529            | 30,888            | 30,788            |
| 22-3812-6111 Certificated Regular Salaries |             | 362,407           | 531,762           | 559,292           | 899,640           |
| 22-3812-6112 Certificated Administrator Sa |             | 0                 | 22,841            | 289,524           | 219,443           |
| 22-3812-6131 Certificated Supplemental Pay |             | 2,016             | 0                 | 0                 | 0                 |
| 12-3812-6151 Classified Regular Salaries   |             | 274,527           | 270,373           | 207,034           | 214,618           |
| 12-3812-6152 Instructional Aide Salaries   |             | 13,663            | 16,105            | 177,908           | 174,690           |
| 12-3812-6153 Classified Substitute Salarie |             | 81,966            | 63,476            | 75,000            | 58,000            |
| 12-3812-6161 Classified Part-Time Salaries |             | 36,948            | 41,290            | 0                 | 0                 |
| 12-3812-6162 Classified Extra Pay          |             | 204,787           | 130,548           | 209,514           | 243,000           |
| 12-3812-6171 Classified Leave Payouts      |             | 1,621             | 2,587             | 2,600             | 2,600             |
| 12-3812-6211 Teacher Retirement            |             | 4,389             | 4,655             | 10,733            | 10,967            |
| 22-3812-6211 Teacher Retirement            |             | 56,377            | 86,910            | 135,186           | 172,703           |
| 12-3812-6221 Non-Teacher Retirement        |             | 36,250            | 31,800            | 27,309            | 27,495            |
| 22-3812-6221 Non-Teacher Retirement        |             | 683               | 472               | 575               | 1,943             |
| 12-3812-6231 Social Security Retirement    |             | 35,481            | 30,447            | 23,609            | 23,806            |
| 22-3812-6231 Social Security Retirement    |             | 714               | 627               | 628               | 2,047             |
| 12-3812-6232 Medicare                      |             | 8,326             | 7,142             | 15,915            | 8,976             |
| 22-3812-6232 Medicare                      |             | 5,082             | 7,731             | 11,738            | 15,672            |
| 12-3812-6241 Health Insurance              |             | 41,861            | 32,679            | 79,675            | 66,178            |
| 22-3812-6241 Health Insurance              |             | 0                 | 0                 | 94,924            | 122,521           |
| 12-3812-6242 District Health Savings Acct  |             | 2,401             | 3,208             | 3,737             | 4,267             |
| 22-3812-6242 District Health Savings Acct  |             | 0                 | 0                 | 6,004             | 7,437             |
| 12-3812-6243 Life Insurance                |             | 325               | 299               | 485               | 489               |
| 22-3812-6243 Life Insurance                |             | 0                 | 0                 | 1,094             | 1,378             |
| 12-3812-6244 Dental Insurance              |             | 2,592             | 2,211             | 3,993             | 2,837             |
| 22-3812-6244 Dental Insurance              |             | 0                 | 0                 | 4,509             | 5,716             |
| 12-3812-6245 Long Term Disability Ins      |             | 663               | 738               | 1,149             | 1,236             |
| 22-3812-6245 Long Term Disability Ins      |             | 0                 | 0                 | 2,764             | 3,486             |
| 12-3812-6261 Workers' Compensation         |             | 5,085             | 3,968             | 11,318            | 11,657            |



INDEPENDENCE SCHOOL DISTRICT  
10.BUDGET - DISTRICT WIDE  
Report dates 27\*P9 - thru - 27\*P9

| ACCOUNT      | DESCRIPTION                   | FY 2024<br>ACTUAL | FY 2025<br>ACTUAL | FY 2026<br>BUDGET | FY 2027<br>BUDGET |
|--------------|-------------------------------|-------------------|-------------------|-------------------|-------------------|
| 12-3812-6271 | Unemployment Compensation     | 530               | 76                | 1,000             | 500               |
| 12-3812-6291 | Other Employer Benefits       | 4,757             | 4,757             | 4,757             | 4,757             |
| 12-3812-6319 | Other Professional Services   | 36,972            | 37,029            | 47,000            | 41,000            |
| 12-3812-6343 | Travel                        | 0                 | 432               | 1,000             | 1,000             |
| 12-3812-6361 | Communication                 | 420               | 420               | 1,427             | 1,255             |
| 12-3812-6363 | Printing and Binding          | 1,146             | 564               | 500               | 500               |
| 12-3812-6391 | Other Purchased Services      | 93                | 0                 | 0                 | 0                 |
| 12-3812-6398 | Other Expenses                | 17,124            | 15,501            | 19,600            | 19,600            |
| 12-3812-6411 | General Supplies              | 30,840            | 14,459            | 19,900            | 17,600            |
| 12-3812-6412 | Technology Supplies/Licenses  | 7,530             | 300               | 120               | 120               |
| 12-3812-6491 | Other Supplies and Materials  | 12,006            | 10,988            | 18,700            | 13,700            |
| =====        |                               | =====             | =====             | =====             | =====             |
| -3812        | Afterschool Programs          | 1,289,582         | 1,376,395         | 2,070,221         | 2,402,834         |
| -----        |                               | -----             | -----             | -----             | -----             |
| 12-3911-6151 | Classified Regular Salaries   | 34,164            | 56,813            | 60,959            | 101,804           |
| 15-3911-6151 | Classified Regular Salaries   | 2,993             | 0                 | 0                 | 0                 |
| 12-3911-6161 | Classified Part-Time Salaries | 63,836            | 38,614            | 37,031            | 0                 |
| 12-3911-6162 | Classified Extra Pay          | 7,339             | 3,424             | 9,000             | 3,500             |
| 12-3911-6171 | Classified Leave Payouts      | 0                 | 214               | 0                 | 0                 |
| 12-3911-6221 | Non-Teacher Retirement        | 8,636             | 8,225             | 8,933             | 8,495             |
| 15-3911-6221 | Non-Teacher Retirement        | 68                | 0                 | 0                 | 0                 |
| 12-3911-6231 | Social Security Retirement    | 6,326             | 5,966             | 6,812             | 6,368             |
| 15-3911-6231 | Social Security Retirement    | 62                | 0                 | 0                 | 0                 |
| 12-3911-6232 | Medicare                      | 1,479             | 1,395             | 1,633             | 1,531             |
| 15-3911-6232 | Medicare                      | 14                | 0                 | 0                 | 0                 |
| 12-3911-6241 | Health Insurance              | 17,175            | 16,544            | 16,896            | 16,896            |
| 12-3911-6242 | District Health Savings Acct  | 2,000             | 2,000             | 2,000             | 0                 |
| 12-3911-6243 | Life Insurance                | 100               | 114               | 124               | 129               |
| 12-3911-6244 | Dental Insurance              | 772               | 744               | 759               | 759               |
| 12-3911-6245 | Long Term Disability Ins      | 190               | 264               | 314               | 326               |
| 12-3911-6319 | Other Professional Services   | 4,581             | 4,371             | 6,000             | 6,000             |
| 12-3911-6332 | Repairs and Maintenance       | 2,169             | 1,616             | 4,000             | 4,000             |
| 12-3911-6362 | Advertising                   | 0                 | 0                 | 250               | 250               |
| 12-3911-6363 | Printing and Binding          | 4                 | 0                 | 250               | 250               |
| 11-3911-6398 | Other Expenses                | 85,500            | 70,500            | 100,000           | 100,000           |
| 12-3911-6398 | Other Expenses                | 4,188             | 75                | 0                 | 0                 |
| 12-3911-6411 | General Supplies              | 12,122            | 10,179            | 15,150            | 16,400            |
| 16-3911-6411 | General Supplies              | 646               | 451               | 0                 | 0                 |
| 12-3911-6412 | Technology Supplies/Licenses  | 2,560             | 2,748             | 3,500             | 3,500             |
| 16-3911-6412 | Technology Supplies/Licenses  | 0                 | 0                 | 0                 | 0                 |
| 12-3911-6491 | Other Supplies and Materials  | 40,418            | 46,080            | 65,000            | 65,000            |
| 15-3911-6491 | Other Supplies and Materials  | 0                 | 0                 | 120,128           | 0                 |



INDEPENDENCE SCHOOL DISTRICT  
10.BUDGET - DISTRICT WIDE  
Report dates 27\*P9 - thru - 27\*P9

| ACCOUNT      | DESCRIPTION                          | FY 2024<br>ACTUAL | FY 2025<br>ACTUAL | FY 2026<br>BUDGET | FY 2027<br>BUDGET |
|--------------|--------------------------------------|-------------------|-------------------|-------------------|-------------------|
| 16-3911-6491 | Other Supplies and Materials         | 80                | 0                 | 0                 | 0                 |
| 42-3911-6541 | Regular Equipment                    | 0                 | 0                 | 4,000             | 4,500             |
|              |                                      | =====             | =====             | =====             | =====             |
| -3911        | Other Community Services             | 297,422           | 270,337           | 462,739           | 339,708           |
|              |                                      | -----             | -----             | -----             | -----             |
| 22-3912-6111 | Certificated Regular Salaries        | 101,053           | 107,679           | 113,965           | 120,566           |
| 22-3912-6131 | Certificated Supplemental Pay        | 0                 | 0                 | 2,000             | 2,000             |
| 12-3912-6151 | Classified Regular Salaries          | 201,457           | 216,402           | 237,248           | 308,430           |
| 12-3912-6153 | Classified Substitute Salarie        | 2,029             | 0                 | 0                 | 0                 |
| 12-3912-6162 | Classified Extra Pay                 | 9,133             | 10,227            | 13,000            | 15,000            |
| 12-3912-6211 | Teacher Retirement                   | 0                 | 57                | 0                 | 0                 |
| 22-3912-6211 | Teacher Retirement                   | 10,625            | 11,266            | 11,874            | 12,512            |
| 12-3912-6221 | Non-Teacher Retirement               | 17,427            | 18,258            | 18,698            | 24,792            |
| 12-3912-6231 | Social Security Retirement           | 12,419            | 13,328            | 14,046            | 18,175            |
| 22-3912-6231 | Social Security Retirement           | 5,094             | 5,591             | 5,931             | 6,297             |
| 12-3912-6232 | Medicare                             | 2,904             | 3,121             | 3,285             | 4,251             |
| 22-3912-6232 | Medicare                             | 1,191             | 1,308             | 1,387             | 1,473             |
| 12-3912-6241 | Health Insurance                     | 41,536            | 38,816            | 33,792            | 50,688            |
| 22-3912-6241 | Health Insurance                     | 8,448             | 8,448             | 8,448             | 8,448             |
| 12-3912-6242 | District Health Savings Acct         | 4,000             | 1,000             | 1,000             | 2,000             |
| 12-3912-6243 | Life Insurance                       | 260               | 262               | 249               | 390               |
| 22-3912-6243 | Life Insurance                       | 128               | 136               | 144               | 152               |
| 12-3912-6244 | Dental Insurance                     | 1,867             | 1,745             | 1,519             | 2,278             |
| 22-3912-6244 | Dental Insurance                     | 380               | 380               | 380               | 380               |
| 12-3912-6245 | Long Term Disability Ins             | 478               | 643               | 628               | 987               |
| 22-3912-6245 | Long Term Disability Ins             | 262               | 337               | 365               | 386               |
| 12-3912-6319 | Other Professional Services          | 1,467             | 6,030             | 3,500             | 15,000            |
| 12-3912-6343 | Travel                               | 102               | 452               | 1,500             | 1,500             |
| 12-3912-6361 | Communication                        | 840               | 700               | 1,340             | 1,520             |
| 12-3912-6363 | Printing and Binding                 | 0                 | 0                 | 500               | 500               |
| 12-3912-6411 | General Supplies                     | 0                 | 2,345             | 3,000             | 3,000             |
| 12-3912-6412 | Technology Supplies/Licenses         | 19,800            | 19                | 74,700            | 500               |
| 12-3912-6491 | Other Supplies and Materials         | 251               | 238               | 1,800             | 1,800             |
|              |                                      | =====             | =====             | =====             | =====             |
| -3912        | Parental Involvement                 | 443,151           | 448,788           | 554,299           | 603,025           |
|              |                                      | -----             | -----             | -----             | -----             |
| 42-4021-6511 | Land                                 | 0                 | 176,497           | 0                 | 1,500,000         |
|              |                                      | =====             | =====             | =====             | =====             |
| -4021        | Land Acquisition & Development Servi | 0                 | 176,497           | 0                 | 1,500,000         |
|              |                                      | -----             | -----             | -----             | -----             |



INDEPENDENCE SCHOOL DISTRICT  
10.BUDGET - DISTRICT WIDE  
Report dates 27\*P9 - thru - 27\*P9

| ACCOUNT      | DESCRIPTION                          | FY 2024<br>ACTUAL | FY 2025<br>ACTUAL | FY 2026<br>BUDGET | FY 2027<br>BUDGET |
|--------------|--------------------------------------|-------------------|-------------------|-------------------|-------------------|
| 41-4051-6521 | Buildings                            | 0                 | 0                 | 15,000,000        | 60,000,000        |
| 42-4051-6521 | Buildings                            | 1,605,001         | 1,650,000         | 1,415,000         | 1,475,000         |
| 42-4051-6531 | Site Improvements                    | 133,067           | 0                 | 0                 | 0                 |
|              |                                      | =====             | =====             | =====             | =====             |
| -4051        | Building Acquisition Construction &  | 1,738,068         | 1,650,000         | 16,415,000        | 61,475,000        |
|              |                                      | -----             | -----             | -----             | -----             |
| 42-4091-6521 | Buildings                            | 0                 | 0                 | 0                 | 0                 |
| 42-4091-6531 | Site Improvements                    | 137,309           | 985,722           | 0                 | 1,000,000         |
|              |                                      | =====             | =====             | =====             | =====             |
| -4091        | Other Facilities Acquisition & Const | 137,309           | 985,722           | 0                 | 1,000,000         |
|              |                                      | -----             | -----             | -----             | -----             |
| 31-5111-6611 | Principal-Bonds                      | 7,390,000         | 7,865,000         | 8,320,000         | 8,020,000         |
|              |                                      | =====             | =====             | =====             | =====             |
| -5111        | Principal-Bonded Indebtedness        | 7,390,000         | 7,865,000         | 8,320,000         | 8,020,000         |
|              |                                      | -----             | -----             | -----             | -----             |
| 31-5211-6621 | Interest-Bonds                       | 7,082,687         | 6,787,087         | 6,462,487         | 6,118,437         |
|              |                                      | =====             | =====             | =====             | =====             |
| -5211        | Interest-Bonded Indebtedness         | 7,082,687         | 6,787,087         | 6,462,487         | 6,118,437         |
|              |                                      | -----             | -----             | -----             | -----             |
| 42-5231-6623 | Interest-Lease Purchase Agree        | 303,500           | 254,550           | 202,350           | 159,900           |
|              |                                      | =====             | =====             | =====             | =====             |
| -5231        | Interest-Lease Purchase Agreement    | 303,500           | 254,550           | 202,350           | 159,900           |
|              |                                      | -----             | -----             | -----             | -----             |
| 31-5311-6631 | Fees-Bonds                           | 2,418             | 2,736             | 6,000             | 6,000             |
|              |                                      | =====             | =====             | =====             | =====             |
| -5311        | Fees-Bonded Indebtedness             | 2,418             | 2,736             | 6,000             | 6,000             |
|              |                                      | -----             | -----             | -----             | -----             |
| 42-5331-6633 | Fees-Lease Purchase Agreement        | 9,700             | 9,217             | 17,200            | 17,200            |
|              |                                      | =====             | =====             | =====             | =====             |
| -5331        | Fees-Lease Purchase Agreements       | 9,700             | 9,217             | 17,200            | 17,200            |
|              |                                      | -----             | -----             | -----             | -----             |
|              |                                      | =====             | =====             | =====             | =====             |
| GRAND TOTAL  |                                      | 60,205,311        | 70,197,441        | 135,681,426       | 169,743,090       |
|              |                                      | =====             | =====             | =====             | =====             |



INDEPENDENCE SCHOOL DISTRICT  
11.BUDGET - EARLY EDUCATION  
Report dates 27\*P9 - thru - 27\*P9

| ACCOUNT                                 | DESCRIPTION                    | FY 2024<br>ACTUAL | FY 2025<br>ACTUAL | FY 2026<br>BUDGET | FY 2027<br>BUDGET |
|-----------------------------------------|--------------------------------|-------------------|-------------------|-------------------|-------------------|
| 22-1281-6111                            | Certificated Regular Salaries  | 480,749           | 567,274           | 620,252           | 648,757           |
| 22-1281-6121                            | Certificated Substitute Salari | 715               | 17,633            | 21,108            | 6,000             |
| 22-1281-6131                            | Certificated Supplemental Pay  | 0                 | 0                 | 500               | 500               |
| 12-1281-6152                            | Instructional Aide Salaries    | 149,444           | 234,659           | 290,195           | 264,799           |
| 12-1281-6153                            | Classified Substitute Salaries | 16,185            | 10,014            | 17,000            | 0                 |
| 12-1281-6162                            | Classified Extra Pay           | 8,978             | 24,316            | 0                 | 0                 |
| 12-1281-6211                            | Teacher Retirement             | 3,725             | 5,154             | 6,732             | 4,216             |
| 22-1281-6211                            | Teacher Retirement             | 80,627            | 94,927            | 102,823           | 108,174           |
| 12-1281-6221                            | Non-Teacher Retirement         | 12,443            | 19,373            | 20,542            | 20,530            |
| 22-1281-6221                            | Non-Teacher Retirement         | 22                | 0                 | 0                 | 0                 |
| 12-1281-6231                            | Social Security Retirement     | 10,220            | 15,889            | 17,065            | 15,661            |
| 22-1281-6231                            | Social Security Retirement     | 64                | 1,093             | 1,232             | 700               |
| 12-1281-6232                            | Medicare                       | 2,390             | 3,716             | 5,991             | 3,663             |
| 22-1281-6232                            | Medicare                       | 6,517             | 8,171             | 8,735             | 8,967             |
| 12-1281-6241                            | Health Insurance               | 53,469            | 70,596            | 74,504            | 74,504            |
| 22-1281-6241                            | Health Insurance               | 72,512            | 83,776            | 84,015            | 92,414            |
| 12-1281-6242                            | District Health Savings Acct   | 3,000             | 5,000             | 4,900             | 2,940             |
| 22-1281-6242                            | District Health Savings Acct   | 5,000             | 4,000             | 3,980             | 4,974             |
| 12-1281-6243                            | Life Insurance                 | 197               | 307               | 368               | 309               |
| 22-1281-6243                            | Life Insurance                 | 622               | 749               | 786               | 823               |
| 12-1281-6244                            | Dental Insurance               | 2,593             | 3,656             | 4,093             | 3,348             |
| 22-1281-6244                            | Dental Insurance               | 3,607             | 4,145             | 4,153             | 4,153             |
| 12-1281-6245                            | Long Term Disability Ins       | 367               | 754               | 926               | 773               |
| 22-1281-6245                            | Long Term Disability Ins       | 1,256             | 1,871             | 1,985             | 2,076             |
| 12-1281-6311                            | Purchased Instructional Servic | 0                 | 0                 | 0                 | 46,800            |
| 22-1281-6311                            | Purchased Instructional Servic | 0                 | 0                 | 0                 | 7,000             |
| 12-1281-6343                            | Travel                         | 1,142             | 858               | 1,500             | 1,500             |
| 12-1281-6363                            | Printing and Binding           | 0                 | 0                 | 100               | 250               |
| 12-1281-6411                            | General Supplies               | 7,415             | 5,723             | 15,000            | 15,000            |
| 12-1281-6412                            | Technology Supplies/Licenses   | 698               | 160               | 0                 | 0                 |
| ===== =                                 |                                | ===== =           | ===== =           | ===== =           | ===== =           |
| -1281 Early Childhood Special Education |                                | 923,957           | 1,183,814         | 1,308,485         | 1,338,831         |
| ----- -                                 |                                | ----- -           | ----- -           | ----- -           | ----- -           |
| 12-2113-6151                            | Classified Regular Salaries    | 519,521           | 569,863           | 557,658           | 635,524           |
| 12-2113-6162                            | Classified Extra Pay           | 1,904             | 24                | 175               | 0                 |
| 12-2113-6211                            | Teacher Retirement             | 1,190             | 1,233             | 0                 | 0                 |
| 12-2113-6221                            | Non-Teacher Retirement         | 40,937            | 43,850            | 46,301            | 49,060            |
| 12-2113-6231                            | Social Security Retirement     | 30,802            | 33,505            | 34,949            | 37,599            |
| 12-2113-6232                            | Medicare                       | 7,203             | 7,889             | 9,348             | 8,793             |
| 12-2113-6241                            | Health Insurance               | 83,559            | 72,934            | 73,212            | 75,484            |
| 12-2113-6242                            | District Health Savings Acct   | 5,600             | 5,800             | 5,307             | 3,961             |
| 12-2113-6243                            | Life Insurance                 | 651               | 701               | 861               | 806               |



INDEPENDENCE SCHOOL DISTRICT  
11.BUDGET - EARLY EDUCATION  
Report dates 27\*P9 - thru - 27\*P9

| ACCOUNT      | DESCRIPTION                    | FY 2024<br>ACTUAL | FY 2025<br>ACTUAL | FY 2026<br>BUDGET | FY 2027<br>BUDGET |
|--------------|--------------------------------|-------------------|-------------------|-------------------|-------------------|
| 12-2113-6244 | Dental Insurance               | 4,112             | 4,036             | 4,641             | 4,148             |
| 12-2113-6245 | Long Term Disability Ins       | 1,321             | 1,734             | 2,173             | 2,034             |
| 12-2113-6361 | Communication                  | 350               | 0                 | 0                 | 0                 |
|              |                                | =====             | =====             | =====             | =====             |
| -2113        | Social Work Services           | 697,150           | 741,569           | 734,625           | 817,409           |
|              |                                | -----             | -----             | -----             | -----             |
| 12-2134-6151 | Classified Regular Salaries    | 116,867           | 210,524           | 296,695           | 205,146           |
| 12-2134-6153 | Classified Substitute Salaries | 3,576             | 1,513             | 200               | 0                 |
| 12-2134-6162 | Classified Extra Pay           | 2,002             | 4,083             | 4,089             | 4,380             |
| 12-2134-6171 | Classified Leave Payouts       | 274               | 0                 | 0                 | 0                 |
| 12-2134-6221 | Non-Teacher Retirement         | 9,239             | 16,494            | 24,524            | 16,225            |
| 12-2134-6231 | Social Security Retirement     | 7,027             | 12,859            | 18,905            | 12,208            |
| 12-2134-6232 | Medicare                       | 1,642             | 3,006             | 4,440             | 2,855             |
| 12-2134-6241 | Health Insurance               | 14,784            | 24,287            | 38,915            | 25,148            |
| 12-2134-6242 | District Health Savings Acct   | 1,000             | 1,500             | 1,510             | 0                 |
| 12-2134-6243 | Life Insurance                 | 143               | 269               | 398               | 262               |
| 12-2134-6244 | Dental Insurance               | 886               | 1,544             | 2,207             | 1,849             |
| 12-2134-6245 | Long Term Disability Ins       | 280               | 658               | 1,008             | 656               |
|              |                                | =====             | =====             | =====             | =====             |
| -2134        | Nursing Services               | 157,720           | 276,737           | 392,891           | 268,729           |
|              |                                | -----             | -----             | -----             | -----             |
| 22-2142-6111 | Certificated Regular Salaries  | 70,023            | 28,635            | 29,725            | 31,072            |
| 22-2142-6211 | Teacher Retirement             | 10,838            | 4,727             | 4,887             | 5,084             |
| 22-2142-6232 | Medicare                       | 1,014             | 415               | 430               | 450               |
| 22-2142-6241 | Health Insurance               | 4,928             | 4,224             | 4,115             | 4,115             |
| 22-2142-6242 | District Health Savings Acct   | 500               | 500               | 487               | 487               |
| 22-2142-6243 | Life Insurance                 | 94                | 40                | 41                | 43                |
| 22-2142-6244 | Dental Insurance               | 380               | 190               | 185               | 185               |
| 22-2142-6245 | Long Term Disability Ins       | 192               | 100               | 103               | 107               |
| 22-2142-6291 | Other Employer Benefits        | 437               | 0                 | 0                 | 0                 |
| 12-2142-6361 | Communication                  | 420               | 210               | 205               | 205               |
|              |                                | =====             | =====             | =====             | =====             |
| -2142        | Psychological Services         | 88,826            | 39,041            | 40,178            | 41,748            |
|              |                                | -----             | -----             | -----             | -----             |
| 22-2152-6111 | Certificated Regular Salaries  | 180,779           | 205,050           | 334,162           | 306,805           |
| 22-2152-6211 | Teacher Retirement             | 21,879            | 23,033            | 43,906            | 38,298            |
| 22-2152-6221 | Non-Teacher Retirement         | 3,857             | 4,976             | 5,163             | 5,337             |
| 22-2152-6231 | Social Security Retirement     | 1,812             | 2,777             | 2,920             | 3,034             |
| 22-2152-6232 | Medicare                       | 2,342             | 2,686             | 4,549             | 4,137             |
| 22-2152-6241 | Health Insurance               | 25,344            | 25,344            | 41,995            | 33,596            |



INDEPENDENCE SCHOOL DISTRICT  
11.BUDGET - EARLY EDUCATION  
Report dates 27\*P9 - thru - 27\*P9

| ACCOUNT      | DESCRIPTION                           | FY 2024<br>ACTUAL | FY 2025<br>ACTUAL | FY 2026<br>BUDGET | FY 2027<br>BUDGET |
|--------------|---------------------------------------|-------------------|-------------------|-------------------|-------------------|
| 22-2152-6242 | District Health Savings Acct          | 0                 | 0                 | 0                 | 0                 |
| 22-2152-6243 | Life Insurance                        | 244               | 262               | 423               | 389               |
| 22-2152-6244 | Dental Insurance                      | 1,139             | 1,139             | 1,887             | 1,510             |
| 22-2152-6245 | Long Term Disability Ins              | 498               | 656               | 1,069             | 981               |
| 12-2152-6311 | Purchased Instructional Servic        | 109,548           | 60,330            | 130,000           | 100,000           |
| 12-2152-6343 | Travel                                | 104               | 0                 | 200               | 200               |
| 12-2152-6411 | General Supplies                      | 703               | 0                 | 0                 | 0                 |
| ===== =      |                                       | ===== =           | ===== =           | ===== =           | ===== =           |
| -2152        | Speech Pathology and Audiology Servic | 348,249           | 326,253           | 566,274           | 494,287           |
| ----- -      |                                       | ----- -           | ----- -           | ----- -           | ----- -           |
| 12-2162-6151 | Classified Regular Salaries           | 62,289            | 66,722            | 69,892            | 72,519            |
| 12-2162-6221 | Non-Teacher Retirement                | 4,587             | 4,891             | 5,109             | 5,289             |
| 12-2162-6231 | Social Security Retirement            | 3,785             | 4,055             | 4,235             | 4,390             |
| 12-2162-6232 | Medicare                              | 885               | 948               | 990               | 1,027             |
| 12-2162-6241 | Health Insurance                      | 4,224             | 4,224             | 4,200             | 4,200             |
| 12-2162-6243 | Life Insurance                        | 79                | 85                | 89                | 92                |
| 12-2162-6244 | Dental Insurance                      | 380               | 380               | 377               | 377               |
| 12-2162-6245 | Long Term Disability Ins              | 162               | 213               | 224               | 232               |
| 12-2162-6343 | Travel                                | 362               | 281               | 350               | 0                 |
| ===== =      |                                       | ===== =           | ===== =           | ===== =           | ===== =           |
| -2162        | Occupational Therapy Services         | 76,753            | 81,799            | 85,466            | 88,126            |
| ----- -      |                                       | ----- -           | ----- -           | ----- -           | ----- -           |
| 12-2172-6343 | Travel                                | 255               | 254               | 400               | 400               |
| ===== =      |                                       | ===== =           | ===== =           | ===== =           | ===== =           |
| -2172        | Physical Therapy Services             | 255               | 254               | 400               | 400               |
| ----- -      |                                       | ----- -           | ----- -           | ----- -           | ----- -           |
| 22-2182-6111 | Certificated Regular Salaries         | 0                 | 0                 | 0                 | 0                 |
| 22-2182-6211 | Teacher Retirement                    | 0                 | 0                 | 0                 | 0                 |
| 22-2182-6232 | Medicare                              | 0                 | 0                 | 0                 | 0                 |
| 12-2182-6311 | Purchased Instructional Servic        | 0                 | 0                 | 0                 | 0                 |
| ===== =      |                                       | ===== =           | ===== =           | ===== =           | ===== =           |
| -2182        | Visually Impaired Services            | 0                 | 0                 | 0                 | 0                 |
| ----- -      |                                       | ----- -           | ----- -           | ----- -           | ----- -           |
| 22-2191-6111 | Certificated Regular Salaries         | 77,288            | 82,484            | 85,689            | 88,624            |
| 22-2191-6131 | Certificated Supplemental Pay         | 0                 | 0                 | 0                 | 0                 |
| 22-2191-6211 | Teacher Retirement                    | 12,380            | 13,233            | 13,698            | 14,123            |
| 22-2191-6232 | Medicare                              | 1,023             | 1,120             | 1,205             | 1,182             |
| 22-2191-6241 | Health Insurance                      | 7,744             | 8,448             | 8,399             | 8,399             |
| 22-2191-6242 | District Health Savings Acct          | 1,000             | 1,000             | 994               | 0                 |



INDEPENDENCE SCHOOL DISTRICT  
11.BUDGET - EARLY EDUCATION  
Report dates 27\*P9 - thru - 27\*P9

| ACCOUNT      | DESCRIPTION                           | FY 2024<br>ACTUAL | FY 2025<br>ACTUAL | FY 2026<br>BUDGET | FY 2027<br>BUDGET |
|--------------|---------------------------------------|-------------------|-------------------|-------------------|-------------------|
| 22-2191-6243 | Life Insurance                        | 91                | 105               | 109               | 112               |
| 22-2191-6244 | Dental Insurance                      | 348               | 380               | 377               | 377               |
| 22-2191-6245 | Long Term Disability Ins              | 184               | 263               | 274               | 284               |
| 12-2191-6311 | Purchased Instructional Serv          | 0                 | 0                 | 0                 | 0                 |
| =====        |                                       | =====             | =====             | =====             | =====             |
| -2191        | Other Student Support Services        | 100,058           | 107,033           | 110,745           | 113,101           |
| -----        |                                       | -----             | -----             | -----             | -----             |
| 12-2212-6162 | Classified Extra Pay                  | 162               | 0                 | 0                 | 0                 |
| 12-2212-6211 | Teacher Retirement                    | 22                | 0                 | 0                 | 0                 |
| 12-2212-6231 | Social Security Retirement            | 10                | 0                 | 0                 | 0                 |
| 12-2212-6232 | Medicare                              | 2                 | 0                 | 0                 | 0                 |
| =====        |                                       | =====             | =====             | =====             | =====             |
| -2212        | Instruction & Curriculum Development  | 196               | 0                 | 0                 | 0                 |
| -----        |                                       | -----             | -----             | -----             | -----             |
| 22-2213-6131 | Certificated Supplemental Pay         | 2,044             | 288               | 500               | 500               |
| 12-2213-6151 | Classified Regular Salaries           | 309,211           | 321,743           | 469,680           | 415,499           |
| 12-2213-6162 | Classified Extra Pay                  | 12,231            | 22,005            | 27,128            | 24,300            |
| 12-2213-6211 | Teacher Retirement                    | 3,317             | 5,429             | 7,982             | 5,594             |
| 22-2213-6211 | Teacher Retirement                    | 0                 | 0                 | 0                 | 0                 |
| 12-2213-6221 | Non-Teacher Retirement                | 22,620            | 23,004            | 38,517            | 29,819            |
| 22-2213-6221 | Non-Teacher Retirement                | 0                 | 0                 | 0                 | 0                 |
| 12-2213-6231 | Social Security Retirement            | 18,925            | 20,125            | 33,721            | 25,839            |
| 22-2213-6231 | Social Security Retirement            | 127               | 18                | 0                 | 0                 |
| 12-2213-6232 | Medicare                              | 4,423             | 4,706             | 8,484             | 6,044             |
| 22-2213-6232 | Medicare                              | 30                | 4                 | 0                 | 0                 |
| 12-2213-6241 | Health Insurance                      | 40,539            | 46,051            | 70,255            | 50,574            |
| 12-2213-6242 | District Health Savings Acct          | 2,400             | 2,200             | 1,000             | 2,992             |
| 12-2213-6243 | Life Insurance                        | 370               | 408               | 690               | 526               |
| 12-2213-6244 | Dental Insurance                      | 2,116             | 2,180             | 3,655             | 2,652             |
| 12-2213-6245 | Long Term Disability Ins              | 700               | 997               | 1,732             | 1,330             |
| 12-2213-6312 | Instructional Program Improvem        | 0                 | 0                 | 0                 | 0                 |
| 12-2213-6319 | Other Professional Services           | 1,050             | 856               | 2,700             | 2,700             |
| 12-2213-6343 | Travel                                | 448               | 318               | 800               | 800               |
| 12-2213-6361 | Communication                         | 420               | 422               | 539               | 420               |
| 12-2213-6371 | Dues and Memberships                  | 0                 | 0                 | 100               | 100               |
| 12-2213-6411 | General Supplies                      | 0                 | 143               | 0                 | 0                 |
| 12-2213-6491 | Other Supplies and Materials          | 3,701             | 3,353             | 4,000             | 4,500             |
| =====        |                                       | =====             | =====             | =====             | =====             |
| -2213        | Instructional Staff Training Services | 424,672           | 454,250           | 671,483           | 574,189           |
| -----        |                                       | -----             | -----             | -----             | -----             |



INDEPENDENCE SCHOOL DISTRICT  
11.BUDGET - EARLY EDUCATION  
Report dates 27\*P9 - thru - 27\*P9

| ACCOUNT      | DESCRIPTION                           | FY 2024<br>ACTUAL | FY 2025<br>ACTUAL | FY 2026<br>BUDGET | FY 2027<br>BUDGET |
|--------------|---------------------------------------|-------------------|-------------------|-------------------|-------------------|
| 22-2214-6121 | Certificated Substitute Salari        | 0                 | 780               | 0                 | 0                 |
| 22-2214-6231 | Social Security Retirement            | 0                 | 48                | 0                 | 0                 |
| 22-2214-6232 | Medicare                              | 0                 | 11                | 0                 | 0                 |
| 12-2214-6319 | Other Professional Services           | 735               | 500               | 0                 | 0                 |
| 12-2214-6343 | Travel                                | 1,195             | 1,237             | 2,376             | 2,376             |
| 12-2214-6411 | General Supplies                      | 0                 | 0                 | 458               | 0                 |
| ===== =      |                                       |                   |                   |                   |                   |
| -2214        | State Professional Development        | 1,930             | 2,576             | 2,834             | 2,376             |
| ----- -      |                                       |                   |                   |                   |                   |
| 12-2219-6153 | Classified Substitute Salaries        | 828               | 0                 | 1,000             | 1,000             |
| 12-2219-6162 | Classified Extra Pay                  | 0                 | 259               | 2,423             | 0                 |
| 12-2219-6221 | Non-Teacher Retirement                | 58                | 20                | 213               | 188               |
| 12-2219-6231 | Social Security Retirement            | 51                | 15                | 205               | 180               |
| 12-2219-6232 | Medicare                              | 12                | 4                 | 52                | 42                |
| 12-2219-6312 | Instructional Program Improvem        | 0                 | 0                 | 4,500             | 15,000            |
| 12-2219-6319 | Other Professional Services           | 34,242            | 32,033            | 67,552            | 44,654            |
| 12-2219-6343 | Travel                                | 25,040            | 30,252            | 41,868            | 37,338            |
| 12-2219-6411 | General Supplies                      | 3,358             | 2,986             | 7,617             | 6,000             |
| 12-2219-6412 | Technology Supplies/Licenses          | 0                 | 0                 | 0                 | 0                 |
| 12-2219-6491 | Other Supplies and Materials          | 3,682             | 4,123             | 6,033             | 5,301             |
| ===== =      |                                       |                   |                   |                   |                   |
| -2219        | Other Improvement of Instruction Serv | 67,271            | 69,692            | 131,463           | 109,703           |
| ----- -      |                                       |                   |                   |                   |                   |
| 12-2222-6337 | Technology Repairs & Maintenan        | 1,080             | 0                 | 0                 | 0                 |
| 16-2222-6411 | General Supplies                      | 0                 | 0                 | 0                 | 0                 |
| ===== =      |                                       |                   |                   |                   |                   |
| -2222        | School Library Services               | 1,080             | 0                 | 0                 | 0                 |
| ----- -      |                                       |                   |                   |                   |                   |
| 22-2329-6111 | Certificated Regular Salaries         | 84,562            | 89,910            | 94,830            | 96,230            |
| 12-2329-6162 | Classified Extra Pay                  | 0                 | 0                 | 9,000             | 9,000             |
| 22-2329-6211 | Teacher Retirement                    | 13,535            | 14,310            | 15,024            | 15,227            |
| 22-2329-6232 | Medicare                              | 1,143             | 1,230             | 1,294             | 1,311             |
| 22-2329-6241 | Health Insurance                      | 8,448             | 8,448             | 8,399             | 8,399             |
| 22-2329-6242 | District Health Savings Acct          | 1,000             | 1,000             | 994               | 994               |
| 22-2329-6243 | Life Insurance                        | 108               | 114               | 120               | 122               |
| 22-2329-6244 | Dental Insurance                      | 380               | 380               | 377               | 377               |
| 22-2329-6245 | Long Term Disability Ins              | 220               | 286               | 303               | 308               |
| 12-2329-6343 | Travel                                | 0                 | 0                 | 100               | 100               |
| 12-2329-6361 | Communication                         | 0                 | 0                 | 418               | 418               |
| 12-2329-6412 | Technology Supplies/Licenses          | 0                 | 0                 | 0                 | 0                 |



INDEPENDENCE SCHOOL DISTRICT  
11.BUDGET - EARLY EDUCATION  
Report dates 27\*P9 - thru - 27\*P9

| ACCOUNT                                     | DESCRIPTION | FY 2024<br>ACTUAL | FY 2025<br>ACTUAL | FY 2026<br>BUDGET | FY 2027<br>BUDGET |
|---------------------------------------------|-------------|-------------------|-------------------|-------------------|-------------------|
| -2329 Other Executive Administration Servic |             | 109,396           | 115,678           | 130,859           | 132,486           |
| 22-2411-6112 Certificated Administrator Sal |             | 171,296           | 212,148           | 331,193           | 220,248           |
| 22-2411-6141 Certificated Leave Payouts     |             | 0                 | 750               | 0                 | 0                 |
| 12-2411-6151 Classified Regular Salaries    |             | 94,088            | 92,843            | 119,127           | 133,795           |
| 12-2411-6162 Classified Extra Pay           |             | 5,252             | 3,871             | 4,004             | 7,007             |
| 22-2411-6211 Teacher Retirement             |             | 27,370            | 33,233            | 51,776            | 34,411            |
| 12-2411-6221 Non-Teacher Retirement         |             | 7,776             | 7,468             | 10,956            | 10,906            |
| 12-2411-6231 Social Security Retirement     |             | 5,884             | 5,997             | 8,554             | 8,439             |
| 12-2411-6232 Medicare                       |             | 1,374             | 1,400             | 2,409             | 2,368             |
| 22-2411-6232 Medicare                       |             | 2,408             | 3,035             | 4,597             | 3,135             |
| 12-2411-6241 Health Insurance               |             | 12,983            | 11,294            | 16,938            | 16,896            |
| 22-2411-6241 Health Insurance               |             | 16,896            | 16,895            | 24,704            | 16,502            |
| 12-2411-6242 District Health Savings Acct   |             | 0                 | 0                 | 1,340             | 2,000             |
| 22-2411-6242 District Health Savings Acct   |             | 2,000             | 1,000             | 1,427             | 977               |
| 12-2411-6243 Life Insurance                 |             | 116               | 112               | 127               | 170               |
| 22-2411-6243 Life Insurance                 |             | 220               | 274               | 411               | 278               |
| 12-2411-6244 Dental Insurance               |             | 963               | 887               | 1,305             | 1,130             |
| 22-2411-6244 Dental Insurance               |             | 759               | 759               | 1,110             | 742               |
| 12-2411-6245 Long Term Disability Ins       |             | 207               | 275               | 317               | 429               |
| 22-2411-6245 Long Term Disability Ins       |             | 451               | 681               | 1,042             | 704               |
| 22-2411-6291 Other Employer Benefits        |             | 899               | 901               | 1,338             | 900               |
| 12-2411-6332 Repairs and Maintenance        |             | 70                | 0                 | 0                 | 0                 |
| 12-2411-6333 Rentals-Land and Buildings     |             | 70                | 0                 | 0                 | 0                 |
| 12-2411-6334 Rentals-Equipment              |             | 4,047             | 4,918             | 5,950             | 7,533             |
| 12-2411-6361 Communication                  |             | 841               | 840               | 1,297             | 820               |
| 12-2411-6363 Printing and Binding           |             | 2,023             | 1,726             | 3,483             | 3,909             |
| 12-2411-6371 Dues and Memberships           |             | 689               | 0                 | 600               | 0                 |
| 12-2411-6411 General Supplies               |             | 33                | 21,065            | 2,481             | 2,750             |
| 16-2411-6411 General Supplies               |             | 0                 | 15                | 0                 | 0                 |
| 12-2411-6491 Other Supplies and Materials   |             | 0                 | 2,049             | 2,400             | 2,200             |
| 16-2411-6491 Other Supplies and Materials   |             | 314               | 338               | 0                 | 0                 |
| -2411 Office of the Principal Services      |             | 359,029           | 424,774           | 598,886           | 478,249           |
| 12-2523-6151 Classified Regular Salaries    |             | 67,923            | 74,891            | 97,170            | 103,000           |
| 12-2523-6162 Classified Extra Pay           |             | 1,377             | 983               | 0                 | 0                 |
| 12-2523-6221 Non-Teacher Retirement         |             | 5,715             | 6,192             | 7,877             | 8,277             |
| 12-2523-6231 Social Security Retirement     |             | 4,216             | 4,383             | 5,877             | 6,303             |
| 12-2523-6232 Medicare                       |             | 985               | 1,025             | 1,375             | 1,474             |



INDEPENDENCE SCHOOL DISTRICT  
11.BUDGET - EARLY EDUCATION  
Report dates 27\*P9 - thru - 27\*P9

| ACCOUNT      | DESCRIPTION                           | FY 2024<br>ACTUAL | FY 2025<br>ACTUAL | FY 2026<br>BUDGET | FY 2027<br>BUDGET |
|--------------|---------------------------------------|-------------------|-------------------|-------------------|-------------------|
| 12-2523-6241 | Health Insurance                      | 15,872            | 16,192            | 16,896            | 16,896            |
| 12-2523-6242 | District Health Savings Acct          | 2,500             | 1,500             | 1,500             | 1,000             |
| 12-2523-6243 | Life Insurance                        | 104               | 113               | 124               | 131               |
| 12-2523-6244 | Dental Insurance                      | 713               | 728               | 759               | 759               |
| 12-2523-6245 | Long Term Disability Ins              | 195               | 274               | 311               | 330               |
| 12-2523-6398 | Other Expenses                        | 0                 | 0                 | 500               | 500               |
| ===== =      |                                       |                   |                   |                   |                   |
| -2523        | Receiving & Disbursing Funds Services | 99,600            | 106,281           | 132,389           | 138,670           |
| ----- -      |                                       |                   |                   |                   |                   |
| 12-2542-6151 | Classified Regular Salaries           | 153,584           | 131,430           | 167,880           | 228,480           |
| 12-2542-6162 | Classified Extra Pay                  | 4,457             | 9,593             | 0                 | 0                 |
| 12-2542-6171 | Classified Leave Payouts              | 0                 | 675               | 0                 | 0                 |
| 12-2542-6221 | Non-Teacher Retirement                | 12,676            | 10,846            | 13,346            | 18,702            |
| 12-2542-6231 | Social Security Retirement            | 9,813             | 8,789             | 10,428            | 13,695            |
| 12-2542-6232 | Medicare                              | 2,296             | 2,056             | 2,438             | 3,203             |
| 12-2542-6241 | Health Insurance                      | 25,344            | 17,572            | 25,344            | 42,240            |
| 12-2542-6242 | District Health Savings Acct          | 1,000             | 2,000             | 1,000             | 1,000             |
| 12-2542-6243 | Life Insurance                        | 189               | 154               | 213               | 290               |
| 12-2542-6244 | Dental Insurance                      | 1,391             | 1,060             | 1,322             | 1,898             |
| 12-2542-6245 | Long Term Disability Ins              | 343               | 370               | 537               | 731               |
| 12-2542-6319 | Other Professional Services           | 616               | 432,745           | 0                 | 0                 |
| 12-2542-6332 | Repairs and Maintenance               | 69,958            | 159,212           | 0                 | 0                 |
| 12-2542-6334 | Rentals-Equipment                     | 0                 | 0                 | 0                 | 0                 |
| 12-2542-6335 | Water and Sewer                       | 8,964             | 10,055            | 0                 | 0                 |
| 12-2542-6336 | Trash Removal                         | 7,993             | 8,454             | 0                 | 0                 |
| 12-2542-6411 | General Supplies                      | 25,612            | 33,842            | 0                 | 0                 |
| 12-2542-6481 | Electric                              | 80,096            | 86,178            | 0                 | 0                 |
| 12-2542-6482 | Natural Gas                           | 17,687            | 19,232            | 0                 | 0                 |
| 42-2542-6521 | Buildings                             | 584,549           | 136,225           | 0                 | 0                 |
| 42-2542-6531 | Site Improvements                     | 0                 | 141,395           | 0                 | 0                 |
| ===== =      |                                       |                   |                   |                   |                   |
| -2542        | Care & Upkeep of Buildings Services   | 1,006,568         | 1,211,883         | 222,508           | 310,239           |
| ----- -      |                                       |                   |                   |                   |                   |
| 12-2543-6319 | Other Professional Services           | 0                 | 9,412             | 0                 | 0                 |
| 12-2543-6332 | Repairs and Maintenance               | 2,299             | 16,615            | 0                 | 0                 |
| 12-2543-6411 | General Supplies                      | 4,945             | 230               | 0                 | 0                 |
| ===== =      |                                       |                   |                   |                   |                   |
| -2543        | Care & Upkeep of Grounds Services     | 7,244             | 26,257            | 0                 | 0                 |
| ----- -      |                                       |                   |                   |                   |                   |
| 12-2552-6349 | Other Transportation Services         | 779               | 0                 | 253               | 253               |



INDEPENDENCE SCHOOL DISTRICT  
11.BUDGET - EARLY EDUCATION  
Report dates 27\*P9 - thru - 27\*P9

| ACCOUNT                                      | DESCRIPTION | FY 2024<br>ACTUAL | FY 2025<br>ACTUAL | FY 2026<br>BUDGET | FY 2027<br>BUDGET |
|----------------------------------------------|-------------|-------------------|-------------------|-------------------|-------------------|
| -2552 District Operated Nondisabled Student  |             | 779               | 0                 | 253               | 253               |
| 12-2558-6349 Other Transportation Services   |             | 676               | 150               | 150               | 0                 |
| -2558 Non-allowable Transportation Expenses  |             | 676               | 150               | 150               | 0                 |
| 12-2559-6151 Classified Regular Salaries     |             | 27,506            | 46,026            | 0                 | 0                 |
| 12-2559-6153 Classified Substitute Salaries  |             | 1,198             | 4,713             | 10,500            | 550               |
| 12-2559-6161 Classified Part-Time Salaries   |             | 20,630            | 84,460            | 96,498            | 97,922            |
| 12-2559-6162 Classified Extra Pay            |             | 24,043            | 25,375            | 26,900            | 25,900            |
| 12-2559-6211 Teacher Retirement              |             | 31                | 66                | 0                 | 100               |
| 12-2559-6221 Non-Teacher Retirement          |             | 5,485             | 12,435            | 9,881             | 9,883             |
| 12-2559-6231 Social Security Retirement      |             | 4,639             | 9,629             | 7,905             | 7,821             |
| 12-2559-6232 Medicare                        |             | 1,086             | 2,259             | 1,519             | 1,802             |
| 12-2559-6241 Health Insurance                |             | 9,423             | 29,778            | 24,963            | 20,196            |
| 12-2559-6242 District Health Savings Acct    |             | 224               | 2,927             | 1,413             | 1,162             |
| 12-2559-6243 Life Insurance                  |             | 73                | 167               | 124               | 105               |
| 12-2559-6244 Dental Insurance                |             | 759               | 1,693             | 1,491             | 1,200             |
| 12-2559-6245 Long Term Disability Ins        |             | 142               | 408               | 310               | 264               |
| 12-2559-6291 Other Employer Benefits         |             | <19>              | 0                 | 0                 | 0                 |
| 12-2559-6316 Data Processing/Technology Ser  |             | 84                | 0                 | 0                 | 1,300             |
| 12-2559-6319 Other Professional Services     |             | 969               | 142               | 0                 | 0                 |
| 12-2559-6332 Repairs and Maintenance         |             | 892               | 1,117             | 0                 | 0                 |
| 12-2559-6333 Rentals-Land and Buildings      |             | 30                | 0                 | 0                 | 0                 |
| 12-2559-6334 Rentals-Equipment               |             | 36                | 59                | 0                 | 0                 |
| 12-2559-6337 Technology Repairs & Maintenanc |             | 806               | 1,208             | 1,000             | 0                 |
| 12-2559-6349 Other Transportation Services   |             | 264               | 247               | 0                 | 0                 |
| 12-2559-6351 Property Insurance              |             | 49,813            | 55,151            | 61,000            | 6,000             |
| 12-2559-6361 Communication                   |             | 104               | 57                | 0                 | 0                 |
| 12-2559-6362 Advertising                     |             | 0                 | 0                 | 0                 | 0                 |
| 12-2559-6363 Printing and Binding            |             | 19                | 0                 | 0                 | 0                 |
| 12-2559-6411 General Supplies                |             | 8,529             | 12,900            | 8,000             | 13,000            |
| 12-2559-6412 Technology Supplies/Licenses    |             | 3,190             | 2,860             | 2,000             | 2,500             |
| 12-2559-6486 Gasoline/Diesel                 |             | 11,304            | 19,461            | 15,000            | 18,700            |
| -2559 Early Childhood Special Education Tra  |             | 171,260           | 313,138           | 268,504           | 208,405           |
| 15-2562-6151 Classified Regular Salaries     |             | 27,934            | 30,819            | 36,450            | 37,706            |
| 15-2562-6161 Classified Part-Time Salaries   |             | 26,713            | 28,973            | 33,035            | 35,007            |



INDEPENDENCE SCHOOL DISTRICT  
11.BUDGET - EARLY EDUCATION  
Report dates 27\*P9 - thru - 27\*P9

| ACCOUNT      | DESCRIPTION                           | FY 2024<br>ACTUAL | FY 2025<br>ACTUAL | FY 2026<br>BUDGET | FY 2027<br>BUDGET |
|--------------|---------------------------------------|-------------------|-------------------|-------------------|-------------------|
| 15-2562-6162 | Classified Extra Pay                  | 214               | 463               | 0                 | 0                 |
| 15-2562-6221 | Non-Teacher Retirement                | 4,269             | 4,651             | 8,050             | 8,713             |
| 15-2562-6231 | Social Security Retirement            | 3,030             | 3,319             | 3,855             | 4,014             |
| 15-2562-6232 | Medicare                              | 709               | 776               | 902               | 939               |
| 15-2562-6241 | Health Insurance                      | 16,896            | 16,896            | 16,896            | 16,896            |
| 15-2562-6243 | Life Insurance                        | 65                | 69                | 75                | 78                |
| 15-2562-6244 | Dental Insurance                      | 759               | 760               | 759               | 759               |
| 15-2562-6245 | Long Term Disability Ins              | 120               | 171               | 188               | 196               |
| 15-2562-6319 | Other Professional Services           | 0                 | 900               | 0                 | 0                 |
| 15-2562-6332 | Repairs and Maintenance               | 13,709            | 9,594             | 0                 | 0                 |
| 15-2562-6411 | General Supplies                      | 5,866             | 4,147             | 0                 | 0                 |
| 15-2562-6471 | Food Supplies (NS ONLY)               | 74,397            | 76,469            | 0                 | 0                 |
| =====        |                                       | =                 | =                 | =                 | =                 |
| -2562        | Food Preparation & Dispensing Service | 174,681           | 178,007           | 100,210           | 104,308           |
| -----        |                                       | -                 | -                 | -                 | -                 |
| 15-2569-6151 | Classified Regular Salaries           | 41,592            | 46,806            | 44,348            | 70,497            |
| 15-2569-6161 | Classified Part-Time Salaries         | 51,346            | 43,198            | 43,243            | 45,785            |
| 15-2569-6162 | Classified Extra Pay                  | 5,324             | 2,525             | 0                 | 0                 |
| 15-2569-6221 | Non-Teacher Retirement                | 8,065             | 7,233             | 7,220             | 8,911             |
| 15-2569-6231 | Social Security Retirement            | 5,716             | 5,466             | 5,119             | 7,081             |
| 15-2569-6232 | Medicare                              | 1,338             | 1,279             | 1,197             | 1,656             |
| 15-2569-6241 | Health Insurance                      | 16,896            | 11,264            | 16,896            | 12,672            |
| 15-2569-6243 | Life Insurance                        | 80                | 86                | 94                | 128               |
| 15-2569-6244 | Dental Insurance                      | 759               | 759               | 759               | 949               |
| 15-2569-6245 | Long Term Disability Ins              | 148               | 211               | 236               | 325               |
| 15-2569-6411 | General Supplies                      | 4,597             | 7,054             | 0                 | 0                 |
| 15-2569-6471 | Food Supplies (NS ONLY)               | 58,465            | 82,315            | 0                 | 0                 |
| =====        |                                       | =                 | =                 | =                 | =                 |
| -2569        | Other Nutrition Services              | 194,326           | 208,196           | 119,112           | 148,004           |
| -----        |                                       | -                 | -                 | -                 | -                 |
| 12-3411-6398 | Other Expenses                        | 19,138            | 0                 | 0                 | 0                 |
| =====        |                                       | =                 | =                 | =                 | =                 |
| -3411        | Public Library Services               | 19,138            | 0                 | 0                 | 0                 |
| -----        |                                       | -                 | -                 | -                 | -                 |
| 22-3511-6111 | Certificated Regular Salaries         | 175,577           | 190,079           | 196,087           | 210,768           |
| 22-3511-6131 | Certificated Supplemental Pay         | 5,490             | 6,256             | 3,000             | 5,250             |
| 22-3511-6141 | Certificated Leave Payouts            | 3,600             | 0                 | 250               | 0                 |
| 22-3511-6211 | Teacher Retirement                    | 10,314            | 11,146            | 11,501            | 12,214            |
| 22-3511-6221 | Non-Teacher Retirement                | 6,794             | 7,353             | 7,527             | 8,029             |
| 22-3511-6231 | Social Security Retirement            | 11,071            | 11,916            | 12,173            | 13,053            |



INDEPENDENCE SCHOOL DISTRICT  
11.BUDGET - EARLY EDUCATION  
Report dates 27\*P9 - thru - 27\*P9

| ACCOUNT      | DESCRIPTION                    | FY 2024<br>ACTUAL | FY 2025<br>ACTUAL | FY 2026<br>BUDGET | FY 2027<br>BUDGET |
|--------------|--------------------------------|-------------------|-------------------|-------------------|-------------------|
| 22-3511-6232 | Medicare                       | 2,589             | 2,786             | 2,827             | 3,033             |
| 22-3511-6241 | Health Insurance               | 23,232            | 24,640            | 25,344            | 25,344            |
| 22-3511-6243 | Life Insurance                 | 211               | 237               | 249               | 267               |
| 22-3511-6244 | Dental Insurance               | 1,424             | 1,487             | 1,519             | 1,519             |
| 22-3511-6245 | Long Term Disability Ins       | 385               | 588               | 627               | 675               |
| 12-3511-6319 | Other Professional Services    | 1,950             | 0                 | 2,000             | 0                 |
| 12-3511-6343 | Travel                         | 3,016             | 3,573             | 3,200             | 3,600             |
| 12-3511-6363 | Printing and Binding           | 0                 | 9                 | 50                | 50                |
| 12-3511-6371 | Dues and Memberships           | 120               | 120               | 250               | 250               |
| 12-3511-6411 | General Supplies               | 815               | 2,572             | 2,500             | 2,500             |
| 12-3511-6412 | Technology Supplies/Licenses   | 2,130             | 4,106             | 5,500             | 4,750             |
| 12-3511-6491 | Other Supplies and Materials   | 0                 | 0                 | 0                 | 0                 |
| =====        |                                | =====             | =====             | =====             | =====             |
| -3511        | Early Childhood Programs       | 248,718           | 266,868           | 274,604           | 291,302           |
| -----        |                                | -----             | -----             | -----             | -----             |
| 22-3512-6111 | Certificated Regular Salaries  | 1,094,346         | 1,104,511         | 1,199,755         | 933,524           |
| 22-3512-6121 | Certificated Substitute Salari | 38,518            | 39,826            | 38,000            | 0                 |
| 12-3512-6151 | Classified Regular Salaries    | 1,612,748         | 2,115,252         | 2,869,759         | 2,843,621         |
| 12-3512-6152 | Instructional Aide Salaries    | 1,509,925         | 1,518,962         | 2,176,283         | 2,221,428         |
| 12-3512-6153 | Classified Substitute Salaries | 176,828           | 143,825           | 177,825           | 157,029           |
| 12-3512-6161 | Classified Part-Time Salaries  | 9,197             | 16,870            | 29,948            | 47,777            |
| 12-3512-6162 | Classified Extra Pay           | 944,516           | 294,220           | 758,833           | 541,464           |
| 12-3512-6171 | Classified Leave Payouts       | 6,732             | 9,952             | 5,000             | 9,500             |
| 12-3512-6211 | Teacher Retirement             | 58,001            | 51,557            | 65,130            | 51,784            |
| 22-3512-6211 | Teacher Retirement             | 183,035           | 183,088           | 197,113           | 155,785           |
| 12-3512-6221 | Non-Teacher Retirement         | 262,222           | 286,963           | 413,811           | 415,856           |
| 22-3512-6221 | Non-Teacher Retirement         | 1,031             | 2,214             | 0                 | 0                 |
| 12-3512-6231 | Social Security Retirement     | 249,573           | 244,571           | 346,548           | 344,775           |
| 22-3512-6231 | Social Security Retirement     | 2,384             | 2,435             | 0                 | 0                 |
| 12-3512-6232 | Medicare                       | 59,345            | 57,197            | 94,583            | 91,437            |
| 22-3512-6232 | Medicare                       | 16,071            | 16,271            | 21,103            | 13,272            |
| 12-3512-6241 | Health Insurance               | 713,342           | 721,581           | 980,449           | 902,804           |
| 22-3512-6241 | Health Insurance               | 159,808           | 150,656           | 156,777           | 134,433           |
| 12-3512-6242 | District Health Savings Acct   | 54,600            | 50,600            | 53,362            | 43,467            |
| 22-3512-6242 | District Health Savings Acct   | 9,000             | 10,000            | 10,301            | 9,946             |
| 12-3512-6243 | Life Insurance                 | 4,189             | 4,787             | 6,621             | 6,361             |
| 22-3512-6243 | Life Insurance                 | 1,429             | 1,451             | 1,525             | 1,182             |
| 12-3512-6244 | Dental Insurance               | 35,024            | 36,501            | 49,463            | 44,627            |
| 22-3512-6244 | Dental Insurance               | 8,669             | 8,289             | 8,364             | 6,417             |
| 12-3512-6245 | Long Term Disability Ins       | 7,722             | 11,689            | 16,522            | 16,084            |
| 22-3512-6245 | Long Term Disability Ins       | 2,919             | 3,622             | 3,847             | 2,987             |
| 22-3512-6291 | Other Employer Benefits        | 1,788             | 1,788             | 1,578             | 1,787             |



INDEPENDENCE SCHOOL DISTRICT  
11.BUDGET - EARLY EDUCATION  
Report dates 27\*P9 - thru - 27\*P9

| ACCOUNT      | DESCRIPTION                         | FY 2024<br>ACTUAL | FY 2025<br>ACTUAL | FY 2026<br>BUDGET | FY 2027<br>BUDGET |
|--------------|-------------------------------------|-------------------|-------------------|-------------------|-------------------|
| 12-3512-6311 | Purchased Instructional Servic      | 0                 | 0                 | 0                 | 8,334             |
| 22-3512-6311 | Purchased Instructional Servic      | 0                 | 0                 | 0                 | 58,800            |
| 12-3512-6319 | Other Professional Services         | 50,913            | 43,577            | 39,537            | 48,107            |
| 12-3512-6331 | Cleaning Services                   | 0                 | 0                 | 0                 | 0                 |
| 12-3512-6332 | Repairs and Maintenance             | 1,146             | 965               | 1,097             | 2,450             |
| 12-3512-6336 | Trash Removal                       | 1,870             | 381               | 920               | 200               |
| 12-3512-6343 | Travel                              | 14,078            | 15,106            | 19,555            | 18,436            |
| 12-3512-6361 | Communication                       | 828               | 954               | 1,280             | 1,388             |
| 12-3512-6363 | Printing and Binding                | 1,362             | 1,714             | 3,119             | 3,250             |
| 12-3512-6371 | Dues and Memberships                | 1,596             | 110               | 7,325             | 2,720             |
| 12-3512-6391 | Other Purchased Services            | 1,800             | 0                 | 72                | 0                 |
| 12-3512-6398 | Other Expenses                      | 154               | 0                 | 0                 | 0                 |
| 12-3512-6411 | General Supplies                    | 187,838           | 354,270           | 420,698           | 195,871           |
| 12-3512-6412 | Technology Supplies/Licenses        | 18,214            | 13,522            | 73,027            | 8,960             |
| 12-3512-6431 | Textbooks                           | 0                 | 0                 | 5,000             | 5,000             |
| 12-3512-6441 | Library Books                       | 414               | 173               | 0                 | 0                 |
| 12-3512-6491 | Other Supplies and Materials        | 175,019           | 164,507           | 190,361           | 227,552           |
| 42-3512-6541 | Regular Equipment                   | 93,892            | 70,013            | 5,000             | 5,000             |
| ===== =      |                                     | ===== =           | ===== =           | ===== =           | ===== =           |
| -3512        | Early Childhood Instruction         | 7,772,086         | 7,753,970         | 10,449,491        | 9,583,415         |
| ----- -      |                                     | ----- -           | ----- -           | ----- -           | ----- -           |
| 12-3811-6244 | Dental Insurance                    | 0                 | 0                 | 0                 | 0                 |
| 12-3811-6261 | Workers' Compensation               | 30,984            | 20,683            | 40,465            | 41,679            |
| 12-3811-6271 | Unemployment Compensation           | 0                 | 0                 | 3,500             | 1,000             |
| ===== =      |                                     | ===== =           | ===== =           | ===== =           | ===== =           |
| -3811        | Custody & Care of Children Services | 30,984            | 20,683            | 43,965            | 42,679            |
| ----- -      |                                     | ----- -           | ----- -           | ----- -           | ----- -           |
| 22-3812-6111 | Certificated Regular Salaries       | 0                 | 25,500            | 0                 | 0                 |
| 12-3812-6151 | Classified Regular Salaries         | 0                 | 11,578            | 0                 | 38,720            |
| 12-3812-6162 | Classified Extra Pay                | 0                 | 426               | 0                 | 0                 |
| 12-3812-6171 | Classified Leave Payouts            | 0                 | 0                 | 0                 | 0                 |
| 22-3812-6211 | Teacher Retirement                  | 0                 | 3,698             | 0                 | 0                 |
| 12-3812-6221 | Non-Teacher Retirement              | 0                 | 922               | 0                 | 3,262             |
| 12-3812-6231 | Social Security Retirement          | 0                 | 728               | 0                 | 2,209             |
| 12-3812-6232 | Medicare                            | 0                 | 170               | 0                 | 517               |
| 22-3812-6232 | Medicare                            | 0                 | 370               | 0                 | 0                 |
| 12-3812-6241 | Health Insurance                    | 0                 | 1,408             | 0                 | 8,448             |
| 12-3812-6242 | District Health Savings Acct        | 0                 | 1,000             | 0                 | 1,000             |
| 12-3812-6243 | Life Insurance                      | 0                 | 9                 | 0                 | 50                |
| 12-3812-6244 | Dental Insurance                    | 0                 | 63                | 0                 | 380               |
| 12-3812-6245 | Long Term Disability Ins            | 0                 | 22                | 0                 | 124               |



INDEPENDENCE SCHOOL DISTRICT  
11.BUDGET - EARLY EDUCATION  
Report dates 27\*P9 - thru - 27\*P9

| ACCOUNT                                     | DESCRIPTION | FY 2024<br>ACTUAL | FY 2025<br>ACTUAL | FY 2026<br>BUDGET | FY 2027<br>BUDGET |
|---------------------------------------------|-------------|-------------------|-------------------|-------------------|-------------------|
| -3812 Afterschool Programs                  |             | 0                 | 45,894            | 0                 | 54,710            |
| 12-3911-6411 General Supplies               |             | 465               | 0                 | 0                 | 0                 |
| 16-3911-6411 General Supplies               |             | 1,131             | 835               | 0                 | 0                 |
| 16-3911-6491 Other Supplies and Materials   |             | 1,169             | 477               | 0                 | 0                 |
| -3911 Other Community Services              |             | 2,765             | 1,312             | 0                 | 0                 |
| 12-3912-6151 Classified Regular Salaries    |             | 33,253            | 12,660            | 27,029            | 0                 |
| 12-3912-6162 Classified Extra Pay           |             | 1,605             | 450               | 1,270             | 1,950             |
| 12-3912-6221 Non-Teacher Retirement         |             | 2,417             | 1,005             | 2,457             | 134               |
| 12-3912-6231 Social Security Retirement     |             | 2,165             | 815               | 1,979             | 121               |
| 12-3912-6232 Medicare                       |             | 505               | 189               | 470               | 29                |
| 12-3912-6241 Health Insurance               |             | 0                 | 1,409             | 3,872             | 0                 |
| 12-3912-6242 District Health Savings Acct   |             | 0                 | 0                 | 0                 | 0                 |
| 12-3912-6243 Life Insurance                 |             | 42                | 18                | 40                | 0                 |
| 12-3912-6244 Dental Insurance               |             | 381               | 126               | 281               | 0                 |
| 12-3912-6245 Long Term Disability Ins       |             | 79                | 37                | 97                | 0                 |
| 12-3912-6333 Rentals-Land and Buildings     |             | 0                 | 20                | 0                 | 0                 |
| 12-3912-6361 Communication                  |             | 315               | 245               | 264               | 0                 |
| 12-3912-6411 General Supplies               |             | 2,986             | 3,690             | 14,265            | 9,900             |
| 12-3912-6491 Other Supplies and Materials   |             | 11,685            | 14,035            | 21,847            | 19,150            |
| -3912 Parental Involvement                  |             | 55,433            | 34,699            | 73,871            | 31,284            |
| 41-4051-6521 Buildings                      |             | 0                 | 0                 | 0                 | 0                 |
| -4051 Building Acquisition Construction & I |             | 0                 | 0                 | 0                 | 0                 |
| 41-4091-6531 Site Improvements              |             | 0                 | 0                 | 0                 | 0                 |
| -4091 Other Facilities Acquisition & Constr |             | 0                 | 0                 | 0                 | 0                 |
| GRAND TOTAL                                 |             | 13,140,800        | 13,990,808        | 16,459,646        | 15,372,903        |

**INDEPENDENCE PUBLIC SCHOOLS**  
**SALARY SCHEDULE - CLASSROOM TEACHERS**  
**2026-2027**

| STEP | B S        | BS+16 (a) | MS(F) (b) | MS(F)+16 (c) | MS(F)+30 (c) | Doctorate |
|------|------------|-----------|-----------|--------------|--------------|-----------|
|      | \$48,120 * |           |           |              |              |           |
| 1    | \$47,770   | \$49,258  | \$52,593  | \$53,670     | \$54,808     | \$57,571  |
| 2    | \$47,795   | \$49,282  | \$52,617  | \$53,695     | \$54,832     | \$57,596  |
| 3    | \$47,819   | \$49,307  | \$52,642  | \$53,719     | \$54,857     | \$57,621  |
| 4    | \$48,879   | \$50,176  | \$53,291  | \$54,429     | \$55,766     | \$59,230  |
| 5    | \$49,749   | \$50,826  | \$54,001  | \$55,339     | \$57,376     | \$60,840  |
| 6    | \$50,398   | \$51,536  | \$54,911  | \$56,948     | \$58,986     | \$62,449  |
| 7    | \$51,108   | \$52,445  | \$56,520  | \$58,558     | \$60,595     | \$64,059  |
| 8    | \$52,017   | \$54,055  | \$58,130  | \$60,167     | \$62,205     | \$65,669  |
| 9    | \$53,627   | \$55,665  | \$59,740  | \$61,777     | \$63,815     | \$67,278  |
| 10   | \$55,237   | \$57,274  | \$61,349  | \$63,387     | \$65,424     | \$68,888  |
| 11   | \$56,846   | \$58,884  | \$62,959  | \$64,996     | \$67,034     | \$70,498  |
| 12   | \$58,456   | \$60,493  | \$64,568  | \$66,606     | \$68,643     | \$72,107  |
| 13   | \$60,066   | \$62,103  | \$66,178  | \$68,216     | \$70,253     | \$73,717  |
| 14   | \$61,675   | \$63,713  | \$67,788  | \$69,825     | \$71,863     | \$75,326  |
| 15   | \$63,285   | \$65,322  | \$69,397  | \$71,435     | \$73,472     | \$76,936  |
| 16   | \$64,894   | \$66,932  | \$71,007  | \$73,044     | \$75,082     | \$78,546  |
| 17   |            | \$68,542  | \$72,617  | \$74,654     | \$76,692     | \$80,155  |
| 18   |            |           | \$74,226  | \$76,264     | \$78,301     | \$81,765  |
| 19   |            |           | \$75,836  | \$77,873     | \$79,911     | \$83,375  |
| 20   |            |           | \$77,445  | \$79,483     | \$81,520     | \$84,984  |
| 21   |            |           | \$79,055  | \$81,093     | \$83,130     | \$86,594  |
| 22   |            |           | \$80,665  | \$82,702     | \$84,740     | \$88,203  |
| 23   |            |           | \$82,274  | \$84,312     | \$86,349     | \$89,813  |
| 24   |            |           |           | \$85,921     | \$87,959     | \$91,423  |
| 25   |            |           |           | \$87,531     | \$89,569     | \$93,032  |
| 26   |            |           |           | \$89,141     | \$91,178     | \$94,642  |
| 27   |            |           |           |              | \$92,788     | \$96,252  |

- (a) The indexed base is \$40,750. Step 1 includes a salary overlay of: BS \$7,020, BS+16 \$6,470, MA \$5,730, MA+16 \$4,770, MA+30 \$3,870, DOC \$3,170  
Step 2 includes a salary overlay of: BS \$5,435, BS+16 \$4,885, MA \$4,145, MA+16 \$3,185, MA+30 \$2,285, DOC \$1,585  
Step 3 BS includes a salary overlay of \$3,850  
Step 4 BS and Step 3 BS+16 include a salary overlay of \$3,300.  
Step 5 BS, Step 4 BS+16, and Step 3 MA include a salary overlay of \$2,560  
Step 6 BS, Step 5 BS+16, Step 4 MA, and Step 3 MA + 16 include a salary overlay of \$1,600  
Step 7 BS, Step 6 BS+16, Step 5 MA, Step 4 MA + 16, and Step 3 MA +30 include a salary overlay of \$700

- (b) Graduate hours applicable to a Graduate Degree - granted after qualifying for Missouri Certificate.

- (c) MS(F) requires a Master's Degree in Education, a Master's Degree in the teacher's content area or a Master's Degree, above, other than those defined plus a minimum of 18 graduate hours related to the teacher's assignment.

- (d) One-half hours must be graduate for all hours earned after Master's in Field.

- (e) National Board Certification will receive a \$3,000 annual stipend.

- (f) Master plus hours apply to those hours earned beyond the Master's Degree being conferred.

- (g) CTE certification placement in master's column based on number of years in applicable industry.

- (h) Speech Language Pathologists will receive a \$3,000 stipend.

- (i) Counselors will receive a \$1,500 stipend.

- (\*) Reflects \$350 Stipend for additional training required of entry level teachers.

# The Salary Schedule...Explained

## UNDERSTANDING THE SCHEDULE

The Independence School District uses an **indexed salary schedule** to determine certificated salaries. The index is the number you will find in the salary schedule (to your right) directly under the salary for each step and column. The salary for each step and column is determined by multiplying the index number by the base salary – or the salary found at Bachelors Step 1. For example, if you are have a Masters in field and are at step 5, you would take 1.308 and multiply it by \$40,125. This would give you the salary you see in the schedule of \$52,484.

The genius of our salary schedule is that it treats everyone equitably. If the base is raised 2%, all employees on the schedule regardless of step, receive the same percentage raise. Also by allowing employees to get to the top of the schedule in 27 years, our District helps increase your **lifetime earnings potential**. Many districts drag out the number of years to get to the top of the schedule, keeping employees from reaching the highest earning potential and thereby cutting their lifetime earnings.

## SCHEDULE MOVEMENT

Step movement typically occurs for every year of experience. Movement for professional improvement occurs when you have submitted transcripts to Human Resources documenting credit hours and/or degrees earned that are related to your field. In order to have your pay adjusted for all 12 paychecks you must submit your transcripts by August 10th. To receive the full movement increase, transcripts must be submitted no later than October 10th.

## WHAT ARE THE TAN BOXES?

Our schedule is highly competitive with other metro districts in terms of lifetime earnings potential. However there was a clear problem with our beginning teacher's schedule. In order to make the schedule competitive one of two things would need to have occurred. One – adding \$7,020 to the base, an action that would have cost over \$14,000,000. Or by adding a **salary overlay** to the steps in question, at a cost of \$661,000 we could make the entire salary schedule competitive. Option 2 was the only option that made sense both from a financial standpoint and a recruiting standpoint.

## AND THE YELLOW BOX ON STEP ONE?

This is the base salary plus a \$350 **stipend** that new teachers get regardless of placement on the schedule. The stipend is compensation for the week of extra time new teachers give in for **professional development** at the beginning and throughout the school year.

## NATIONAL BOARD STIPEND

As an added incentive to the schedule, any teacher that receives National Board Certification receives a \$3,000 stipend for each year he/she continues to be certified under the program.

## SPEECH LANGUAGE PATHOLOGIST STIPEND

As an added incentive to the schedule, any teacher that receives Speech Language Pathologist Certification and hired in that position receives a \$3,000 stipend for each year he/she continues to be certified and hired under the program.

## SCHOOL COUNSELOR STIPEND

As an added incentive to the schedule, any teacher that receives School Counselor Certification and hired in that position receives a \$1,500 stipend for each year he/she continues to be certified and hired under the program.

## 2026-2027 Certificated Salary Schedule

| Step | Bachelors | B+16   | Masters | M+16   | M+30   | Doctorate |
|------|-----------|--------|---------|--------|--------|-----------|
| 1    | 40,750    | 42,788 | 46,863  | 48,900 | 50,938 | 54,401    |
|      | 1         | 1.05   | 1.15    | 1.2    | 1.25   | 1.335     |
|      | +7,020    | +6,470 | +5,730  | +4,770 | +3,870 | +3,170    |
|      | 48,120    |        |         |        |        |           |
| 2    | 42,360    | 44,397 | 48,472  | 50,510 | 52,547 | 56,011    |
|      | 1.0395    | 1.0895 | 1.1895  | 1.2395 | 1.2895 | 1.3745    |
|      | +5,435    | +4,885 | +4,145  | +3,185 | +2,285 | +1,585    |
| 3    | 43,969    | 46,007 | 50,082  | 52,119 | 54,157 | 57,621    |
|      | 1.0790    | 1.1290 | 1.2290  | 1.2790 | 1.3290 | 1.4140    |
|      | +3,850    | +3,300 | +2,560  | +1,600 | +700   |           |
| 4    | 45,579    | 47,616 | 51,691  | 53,729 | 55,766 | 59,230    |
|      | 1.1185    | 1.1685 | 1.2685  | 1.3185 | 1.3685 | 1.4535    |
|      | +3,300    | +2,560 | +1,600  | +700   |        |           |
| 5    | 47,189    | 49,226 | 53,301  | 55,339 | 57,376 | 60,840    |
|      | 1.1580    | 1.2080 | 1.3080  | 1.3580 | 1.4080 | 1.4930    |
|      | +2,560    | +1,600 | +700    |        |        |           |
| 6    | 48,798    | 50,836 | 54,911  | 56,948 | 58,986 | 62,449    |
|      | 1.1975    | 1.2475 | 1.3475  | 1.3975 | 1.4475 | 1.5325    |
|      | +1,600    | +700   |         |        |        |           |
| 7    | 50,408    | 52,445 | 56,520  | 58,558 | 60,595 | 64,059    |
|      | 1.2370    | 1.2870 | 1.3870  | 1.4370 | 1.4870 | 1.5720    |
|      | +700      |        |         |        |        |           |
| 8    | 52,017    | 54,055 | 58,130  | 60,167 | 62,205 | 65,669    |
|      | 1.2765    | 1.3265 | 1.4265  | 1.4765 | 1.5265 | 1.6115    |
| 9    | 53,627    | 55,665 | 59,740  | 61,777 | 63,815 | 67,278    |
|      | 1.3160    | 1.3660 | 1.4660  | 1.5160 | 1.5660 | 1.6510    |
| 10   | 55,237    | 57,274 | 61,349  | 63,387 | 65,424 | 68,888    |
|      | 1.3555    | 1.4055 | 1.5055  | 1.5555 | 1.6055 | 1.6905    |
| 11   | 56,846    | 58,884 | 62,959  | 64,996 | 67,034 | 70,498    |
|      | 1.3950    | 1.4450 | 1.5450  | 1.5950 | 1.6450 | 1.7300    |
| 12   | 58,456    | 60,493 | 64,568  | 66,606 | 68,643 | 72,107    |
|      | 1.4345    | 1.4845 | 1.5845  | 1.6345 | 1.6845 | 1.7695    |
| 13   | 60,066    | 62,103 | 66,178  | 68,216 | 70,253 | 73,717    |
|      | 1.4740    | 1.5240 | 1.6240  | 1.6740 | 1.7240 | 1.8090    |
| 14   | 61,675    | 63,713 | 67,788  | 69,825 | 71,863 | 75,326    |
|      | 1.5135    | 1.5635 | 1.6635  | 1.7135 | 1.7635 | 1.8485    |
| 15   | 63,285    | 65,322 | 69,397  | 71,435 | 73,472 | 76,936    |
|      | 1.5530    | 1.6030 | 1.7030  | 1.7530 | 1.8030 | 1.8880    |
| 16   | 64,894    | 66,932 | 71,007  | 73,044 | 75,082 | 78,546    |
|      | 1.5925    | 1.6425 | 1.7425  | 1.7925 | 1.8425 | 1.9275    |
| 17   |           | 68,542 | 72,617  | 74,654 | 76,692 | 80,155    |
|      |           | 1.6820 | 1.7820  | 1.8320 | 1.8820 | 1.9670    |
| 18   |           |        | 74,226  | 76,264 | 78,301 | 81,765    |
|      |           |        | 1.8215  | 1.8715 | 1.9215 | 2.0065    |
| 19   |           |        | 75,836  | 77,873 | 79,911 | 83,375    |
|      |           |        | 1.8610  | 1.9110 | 1.9610 | 2.0460    |
| 20   |           |        | 77,445  | 79,483 | 81,520 | 84,984    |
|      |           |        | 1.9005  | 1.9505 | 2.0005 | 2.0855    |
| 21   |           |        | 79,055  | 81,093 | 83,130 | 86,594    |
|      |           |        | 1.9400  | 1.9900 | 2.0400 | 2.1250    |
| 22   |           |        | 80,665  | 82,702 | 84,740 | 88,203    |
|      |           |        | 1.9795  | 2.0295 | 2.0795 | 2.1645    |
| 23   |           |        | 82,274  | 84,312 | 86,349 | 89,813    |
|      |           |        | 2.0190  | 2.0690 | 2.1190 | 2.2040    |
| 24   |           |        |         | 85,921 | 87,959 | 91,423    |
|      |           |        |         | 2.1085 | 2.1585 | 2.2435    |
| 25   |           |        |         | 87,531 | 89,569 | 93,032    |
|      |           |        |         | 2.1480 | 2.1980 | 2.2830    |
| 26   |           |        |         | 89,141 | 91,178 | 94,642    |
|      |           |        |         | 2.1875 | 2.2375 | 2.3225    |
| 27   |           |        |         |        | 92,788 | 96,252    |
|      |           |        |         |        | 2.2770 | 2.3620    |

INDEPENDENCE SCHOOL DISTRICT  
ROBERT H. HENLEY AQUATIC CENTER  
SALARY SCHEDULE  
2026-2027

| POSITION                | HOURLY WAGE |
|-------------------------|-------------|
| Lifeguard               | 15.00       |
| Water Safety Instructor | 15.25       |
| Aqua Fitness Instructor | 15.25       |
| Meet Manager            | 15.25       |
| Supervisor              | 17.25       |

**INDEPENDENCE SCHOOL DISTRICT  
CERTIFICATED EXTRA DUTY STIPENDS  
SALARY SCHEDULE  
2026-2027**

| <b>Position</b>                                                                                                                                                                                                            | <b>Stipend</b>                                            |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------|
| Marketing Teacher                                                                                                                                                                                                          | 4 extra days                                              |
| Process Coordinator Teacher                                                                                                                                                                                                | 5 extra days                                              |
| District Mentor, Instructional Coach, Literacy Specialist/Technology Integrationist, Technology Integrationist Specialist, Middle School Counselor, Middle School Library Media Teacher, Middle School Activities Director | 10 extra days                                             |
| Secondary School Counselor                                                                                                                                                                                                 | 15 extra days                                             |
| Administrator Intern, JROTC Instructor                                                                                                                                                                                     | extra days to equal 10-month or 11-month position         |
| At Risk Coordinator, School Psychologist                                                                                                                                                                                   | extra days to equal 10-month position                     |
| District Spanish Translator (grandfathered)                                                                                                                                                                                | extra days to equal 10-month position, plus 20 extra days |
| Summer School Coordinators                                                                                                                                                                                                 | \$9,000.00                                                |
| Instructional Coach, Technology Integrationist Specialist, Process Coordinator, School Psychologist, Night School Supervisor, District Dual Credit Coordinator                                                             | \$5,000.00                                                |
| Student Teacher                                                                                                                                                                                                            | \$4,000.00                                                |
| High School Activity Season Supervisor, LIM Facilitator, AVID Facilitator                                                                                                                                                  | \$3,000.00                                                |
| Travel During Plan                                                                                                                                                                                                         | \$2,000.00                                                |
| Coordinating Counselor Groups, Library/Destiny Coordinator                                                                                                                                                                 | \$2,000.00                                                |
| Academy Team Leader                                                                                                                                                                                                        | \$1,500.00                                                |
| Special Education Program Teacher - CBSS, Functional Skills, Life Skills                                                                                                                                                   | \$1,500.00                                                |
| Zero Hour Assignment                                                                                                                                                                                                       | \$1,000.00                                                |
| New Teacher Academy                                                                                                                                                                                                        | \$350.00                                                  |
| Specialized Professional Development                                                                                                                                                                                       | \$200 per day                                             |
| CEC Professional Development                                                                                                                                                                                               | \$175 per day                                             |
| Dual Credit Extra Assignment                                                                                                                                                                                               | \$30.00<br>per qualifying student                         |

**INDEPENDENCE SCHOOL DISTRICT  
CERTIFICATED SUPPORT STAFF  
SALARY SCHEDULE  
2026-2027**

| <b>Education</b>                                                    | <b>Rate</b> |
|---------------------------------------------------------------------|-------------|
| Full-time Substitute<br><i>Teaching Certificate required</i>        | 47,770.00   |
| School Psychologist Intern                                          | 33,500.00   |
| ISS/Recovery Room Instructor<br><i>Middle School or High School</i> | 32,000.00   |

**INDEPENDENCE SCHOOL DISTRICT  
COMMUNITY EDUCATION  
SALARY SCHEDULE  
2026-2027**

| POSITION                   | HOURLY RATE |
|----------------------------|-------------|
| Instructor                 | 28.00       |
| Test Proctor               | 25.00       |
| Adult Ed Substitute        | 20.00       |
| College & Career Readiness | 25.00       |

**INDEPENDENCE SCHOOL DISTRICT  
EARLY EDUCATION COORDINATOR  
SALARY SCHEDULE  
2026-2027**

| <b>Step</b> | <b>BA/BS IN<br/>Related<br/>Field</b> | <b>BA/BS<br/>in ECE</b> | <b>BA/BS<br/>in ECE<br/>+16<br/>HOURS</b> | <b>MA/MS<br/>in ECE</b> |
|-------------|---------------------------------------|-------------------------|-------------------------------------------|-------------------------|
| 1           | 55,839                                | 57,503                  | 59,216                                    | 60,982                  |
| 2           | 57,503                                | 59,216                  | 60,982                                    | 62,802                  |
| 3           | 59,216                                | 60,982                  | 62,802                                    | 64,672                  |
| 4           | 60,982                                | 62,802                  | 64,672                                    | 66,603                  |
| 5           | 62,802                                | 64,672                  | 66,603                                    | 68,590                  |
| 6           | 64,672                                | 66,603                  | 68,590                                    | 70,636                  |
| 7           | 66,603                                | 68,590                  | 70,636                                    | 72,744                  |
| 8           | 68,590                                | 70,636                  | 72,744                                    | 74,860                  |
| 9           | 70,636                                | 72,744                  | 74,860                                    | 77,104                  |
| 10          | 72,741                                | 74,913                  | 77,089                                    | 79,402                  |
| 11          | 74,924                                | 77,160                  | 79,402                                    | 81,785                  |
| 12          | 77,171                                | 79,475                  | 81,783                                    | 84,239                  |

New employees may enter the scale from Step 1-5 based on previous experience.

For schedule placements, college hours must be from a college or university with accreditation recognized by the Missouri Department of Elementary and secondary Education

**INDEPENDENCE SCHOOL DISTRICT  
EARLY EDUCATION PROGRAM SUPPORT SPECIALIST  
SALARY SCHEDULE  
2026-2027**

| <b>Step</b> | <b>BA/BS<br/>in Related<br/>Field</b> | <b>BA/BS<br/>in Preferred<br/>Field</b> | <b>BA/BS<br/>in Preferred<br/>or Related<br/>Field<br/>+16 Hours</b> | <b>MA/MS<br/>in Preferred<br/>or Related<br/>Field</b> |
|-------------|---------------------------------------|-----------------------------------------|----------------------------------------------------------------------|--------------------------------------------------------|
| 1           | 20.31                                 | 20.92                                   | 21.53                                                                | 22.14                                                  |
| 2           | 20.92                                 | 21.53                                   | 22.14                                                                | 22.75                                                  |
| 3           | 21.53                                 | 22.14                                   | 22.75                                                                | 23.36                                                  |
| 4           | 22.14                                 | 22.75                                   | 23.36                                                                | 23.97                                                  |
| 5           | 22.75                                 | 23.36                                   | 23.97                                                                | 24.58                                                  |
| 6           | 23.36                                 | 23.97                                   | 24.58                                                                | 25.19                                                  |
| 7           | 23.97                                 | 24.58                                   | 25.19                                                                | 25.80                                                  |
| 8           | 24.58                                 | 25.19                                   | 25.80                                                                | 26.41                                                  |
| 9           | 25.19                                 | 25.80                                   | 26.41                                                                | 27.02                                                  |
| 10          | 25.80                                 | 26.41                                   | 27.02                                                                | 27.62                                                  |
| 11          | 26.41                                 | 27.02                                   | 27.62                                                                | 28.23                                                  |
| 12          | 27.02                                 | 27.62                                   | 28.23                                                                | 28.84                                                  |
| 13          | 27.62                                 | 28.23                                   | 28.84                                                                | 29.45                                                  |
| 14          | 28.23                                 | 28.84                                   | 29.45                                                                | 30.06                                                  |
| 15          | 28.84                                 | 29.45                                   | 30.06                                                                | 30.67                                                  |

New employees may enter the scale from Step 1-7 based on previous experience.

For schedule placements, college hours must be from a college or university with accreditation recognized by the Missouri Department of Elementary and secondary Education

**INDEPENDENCE SCHOOL DISTRICT  
EARLY EDUCATION TEACHING ASSISTANT  
SALARY SCHEDULE  
2026-2027**

| <b>Step</b> | <b>**Diploma/GED</b> | <b>CDA</b> | <b>60 HRS<br/>or AA</b> | <b>(CDA + 60 HRS)<br/>or (CDA + AA)<br/>or (Degree in ECE<br/>or related field)</b> |
|-------------|----------------------|------------|-------------------------|-------------------------------------------------------------------------------------|
| 1           | 15.23                | 15.62      | 16.14                   | 16.76                                                                               |
| 2           | 15.49                | 15.92      | 16.44                   | 17.06                                                                               |
| 3           | 15.74                | 16.24      | 16.76                   | 17.38                                                                               |
| 4           | 16.00                | 16.54      | 17.06                   | 17.70                                                                               |
| 5           | 16.25                | 16.86      | 17.38                   | 18.01                                                                               |
| 6           | 16.50                | 17.17      | 17.75                   | 18.37                                                                               |
| 7           | 16.76                | 17.48      | 18.11                   | 18.74                                                                               |
| 8           | 17.01                | 17.80      | 18.47                   | 19.09                                                                               |
| 9           | 17.27                | 18.17      | 18.84                   | 19.46                                                                               |
| 10          | 17.52                | 18.52      | 19.21                   | 19.83                                                                               |
| 11          | 17.77                | 18.89      | 19.56                   | 20.19                                                                               |
| 12          | 18.03                | 19.26      | 19.94                   | 20.56                                                                               |
| 13          | 18.28                | 19.61      | 20.30                   | 20.92                                                                               |
| 14          | 18.53                | 19.99      | 20.66                   | 21.28                                                                               |
| 15          | 18.79                | 20.35      | 21.02                   | 21.64                                                                               |
| 16          | 19.04                | 20.71      | 21.39                   | 22.02                                                                               |
| 17          | 19.30                | 21.07      | 21.74                   | 22.38                                                                               |
| 18          |                      | 21.44      | 22.12                   | 22.74                                                                               |
| 19          |                      | 21.79      | 22.49                   | 23.10                                                                               |
| 20          |                      | 21.79      | 22.49                   | 23.10                                                                               |

New employees may enter the scale from Step 1-10 based on previous experience.

For schedule placements, college hours must be from a college or university with accreditation recognized by the Missouri Department of Elementary and secondary Education.

\*\*Diploma/GED column: Staff must be working toward their CDA and have a maximum of 2 years to complete certification and must complete an Early Education Credential Plan & Timeline form upon starting their new position.

**INDEPENDENCE PUBLIC SCHOOLS  
EARLY EDUCATION TEACHER FOUNDATION FORMULA CLASSROOM  
SALARY SCHEDULE  
2026-2027**

| <b>STEP</b> | <b>BS</b>       |          | <b>BS+16 (a)</b> | <b>MS(F) (b)</b> | <b>MS(F)+16 (c)</b> |
|-------------|-----------------|----------|------------------|------------------|---------------------|
|             | <b>\$42,129</b> | <b>*</b> |                  |                  |                     |
| <b>1</b>    | <b>\$41,779</b> |          | <b>\$42,879</b>  | <b>\$43,979</b>  | <b>\$45,076</b>     |
| <b>2</b>    | <b>\$42,879</b> |          | <b>\$43,979</b>  | <b>\$45,352</b>  | <b>\$46,506</b>     |
| <b>3</b>    | <b>\$43,979</b> |          | <b>\$45,076</b>  | <b>\$46,727</b>  | <b>\$47,935</b>     |
| <b>4</b>    | <b>\$45,076</b> |          | <b>\$46,175</b>  | <b>\$48,101</b>  | <b>\$49,364</b>     |
| <b>5</b>    | <b>\$46,175</b> |          | <b>\$47,276</b>  | <b>\$49,475</b>  | <b>\$50,793</b>     |
| <b>6</b>    | <b>\$47,276</b> |          | <b>\$48,375</b>  | <b>\$50,848</b>  | <b>\$52,222</b>     |
| <b>7</b>    | <b>\$48,375</b> |          | <b>\$49,475</b>  | <b>\$52,222</b>  | <b>\$53,652</b>     |
| <b>8</b>    | <b>\$49,475</b> |          | <b>\$50,574</b>  | <b>\$53,597</b>  | <b>\$55,081</b>     |
| <b>9</b>    | <b>\$50,574</b> |          | <b>\$51,675</b>  | <b>\$54,972</b>  | <b>\$56,511</b>     |
| <b>10</b>   | <b>\$51,675</b> |          | <b>\$52,773</b>  | <b>\$56,345</b>  | <b>\$57,939</b>     |
| <b>11</b>   | <b>\$52,773</b> |          | <b>\$53,874</b>  | <b>\$57,721</b>  | <b>\$59,369</b>     |
| <b>12</b>   | <b>\$53,874</b> |          | <b>\$54,972</b>  | <b>\$59,096</b>  | <b>\$60,799</b>     |
| <b>13</b>   | <b>\$54,972</b> |          | <b>\$56,071</b>  | <b>\$60,469</b>  | <b>\$62,228</b>     |
| <b>14</b>   | <b>\$56,071</b> |          | <b>\$57,171</b>  | <b>\$61,843</b>  | <b>\$63,657</b>     |
| <b>15</b>   | <b>\$57,171</b> |          | <b>\$58,270</b>  | <b>\$63,217</b>  | <b>\$65,086</b>     |
| <b>16</b>   | <b>\$58,270</b> |          | <b>\$59,369</b>  | <b>\$64,592</b>  | <b>\$66,516</b>     |
| <b>17</b>   | <b>\$59,370</b> |          | <b>\$60,469</b>  | <b>\$65,966</b>  | <b>\$67,944</b>     |
| <b>18</b>   |                 |          | <b>\$61,570</b>  | <b>\$67,340</b>  | <b>\$69,375</b>     |
| <b>19</b>   |                 |          |                  | <b>\$68,714</b>  | <b>\$70,803</b>     |
| <b>20</b>   |                 |          |                  | <b>\$70,089</b>  | <b>\$72,233</b>     |
| <b>21</b>   |                 |          |                  | <b>\$71,464</b>  | <b>\$73,661</b>     |
| <b>22</b>   |                 |          |                  | <b>\$72,839</b>  | <b>\$75,090</b>     |
| <b>23</b>   |                 |          |                  | <b>\$74,213</b>  | <b>\$76,521</b>     |
| <b>24</b>   |                 |          |                  |                  | <b>\$77,950</b>     |
| <b>25</b>   |                 |          |                  |                  | <b>\$79,379</b>     |
| <b>26</b>   |                 |          |                  |                  | <b>\$80,808</b>     |

**(\*)** Reflects \$350 Stipend for additional training required of entry level teachers.

**INDEPENDENCE SCHOOL DISTRICT  
EARLY EDUCATION TEACHER  
SALARY SCHEDULE  
2026-2027**

| <b>Step</b> | <b>AA or AS<br/>in ECE or<br/>*Related<br/>Field</b> | <b>BA/BS<br/>*Related<br/>Field</b> | <b>MA/MS ECE or<br/>related field</b> |
|-------------|------------------------------------------------------|-------------------------------------|---------------------------------------|
| 1           | 19.78                                                | 26.03                               | 26.54                                 |
| 2           | 20.40                                                | 26.65                               | 27.17                                 |
| 3           | 21.02                                                | 27.27                               | 27.79                                 |
| 4           | 21.64                                                | 27.89                               | 28.42                                 |
| 5           | 22.27                                                | 28.52                               | 29.04                                 |
| 6           | 22.90                                                | 29.14                               | 29.66                                 |
| 7           | 23.52                                                | 29.77                               | 30.30                                 |
| 8           | 24.15                                                | 30.40                               | 30.91                                 |
| 9           | 24.77                                                | 31.02                               | 31.53                                 |
| 10          | 25.39                                                | 31.64                               | 32.15                                 |
| 11          | 26.03                                                | 32.27                               | 32.78                                 |
| 12          | 26.65                                                | 32.90                               | 33.41                                 |
| 13          | 27.27                                                | 33.51                               | 34.03                                 |
| 14          | 27.89                                                | 34.13                               | 34.66                                 |
| 15          | 28.52                                                | 34.76                               | 35.28                                 |
| 16          | 29.14                                                | 35.38                               | 35.90                                 |
| 17          | 29.76                                                | 36.00                               | 36.52                                 |

New employees may enter the scale from Step 1 to 10 based on previous experience in Early Childhood Education

\$1.50 will be added to the hourly salary of Early Education Teachers who currently work in noted classroom settings:  
Early Head Start Teacher

A degree is considered related field if there are 18 ECE or related hours that meet the Head Start requirements.

For schedule placements, college hours must be from a college or university with accreditation recognized by the Missouri Department of Elementary and Secondary Education.

**INDEPENDENCE SCHOOL DISTRICT  
EXTRA DUTY  
SALARY SCHEDULE  
2026-2027**

| (values are a factor of the Teacher Schedule base \$40750) |         |         |         |         |         |         |         |         |
|------------------------------------------------------------|---------|---------|---------|---------|---------|---------|---------|---------|
| Position/Experience                                        | A       | B       | C       | D       | E       | F       | G       | H       |
| <b>High School Head</b>                                    |         |         |         |         |         |         |         |         |
| Years 1-5                                                  | \$9,373 | \$7,946 | \$6,316 | \$5,094 | \$4,075 | \$3,056 | \$1,834 | \$1,019 |
| Years 6+                                                   | \$9,841 | \$8,346 | \$6,634 | \$5,350 | \$4,279 | \$3,211 |         | \$1,072 |
| <b>High School Coordinator</b>                             |         |         |         |         |         |         |         |         |
| Years 1-5                                                  | \$6,561 | \$5,562 |         |         |         |         |         |         |
| Years 6+                                                   | \$6,891 | \$5,839 |         |         |         |         |         |         |
| <b>High School Assistant</b>                               |         |         |         |         |         |         |         |         |
| Years 1-5                                                  | \$5,624 | \$4,768 | \$3,790 | \$3,056 | \$2,445 | \$1,834 |         |         |
| Years 6+                                                   | \$5,905 | \$5,008 | \$3,981 | \$3,211 | \$2,567 | \$1,927 |         |         |
| <b>Middle School Head</b>                                  |         |         |         |         |         |         |         |         |
| Years 1-5                                                  | \$5,624 | \$4,768 | \$3,790 | \$3,056 | \$2,445 | \$1,834 |         |         |
| Years 6+                                                   | \$5,905 | \$5,008 | \$3,981 | \$3,211 | \$2,567 | \$1,927 |         |         |
| <b>Middle School Assistant</b>                             |         |         |         |         |         |         |         |         |
| Years 1-5                                                  | \$3,280 | \$2,783 | \$2,213 | \$1,785 | \$1,426 | \$1,072 |         |         |
| Years 6+                                                   | \$3,443 | \$2,922 | \$2,323 | \$1,870 | \$1,500 | \$1,125 |         |         |

| Athletic Group by Season                          | Full Year                                                                      | Fall Events                                           | Winter Events                                                                                                 | Spring Events                                             |
|---------------------------------------------------|--------------------------------------------------------------------------------|-------------------------------------------------------|---------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------|
| A                                                 | Weight Room                                                                    | Football                                              | Basketball (Boys)<br>Basketball (Girls)                                                                       |                                                           |
| B                                                 |                                                                                | Soccer (Boys)<br>Softball<br>Volleyball               | Wrestling(B&G)                                                                                                | Baseball<br>Soccer (Girls)<br>Track (B&G)*<br>Soccer (MS) |
| C                                                 | Cheerleading<br>Drill Team                                                     | Swimming (HS Boys)                                    | Swimming (HS Girl)                                                                                            | Swimming (MS)                                             |
| D                                                 |                                                                                | Golf (Girls)<br>Tennis (Girls)<br>Cross County (B&G)* |                                                                                                               | Golf (Boys)<br>Tennis (Boys)                              |
| E                                                 |                                                                                |                                                       |                                                                                                               | Flag Football (Girls)                                     |
| * multiple-partial teams with prorated head coach |                                                                                |                                                       |                                                                                                               |                                                           |
| Curricular Group                                  | High School                                                                    |                                                       | Middle School                                                                                                 |                                                           |
| A                                                 |                                                                                |                                                       |                                                                                                               |                                                           |
| B                                                 | Band<br>JROTC<br>NFL<br>Theatre<br>Vocal Music<br>Orchestra                    |                                                       |                                                                                                               |                                                           |
| C                                                 | Robotics                                                                       |                                                       |                                                                                                               |                                                           |
| D                                                 | Broadcast Production<br>Media Communications<br>Student Council<br>Extra Class |                                                       |                                                                                                               |                                                           |
| E                                                 | Scholar Bowl<br>HOSA<br>DECA / FBLA<br>CCCLA / FFA                             |                                                       | Robotics                                                                                                      |                                                           |
| F                                                 |                                                                                |                                                       | Band<br>NFL<br>Theatre<br>Vocal Music<br>Orchestra<br>Media Communications<br>Student Council<br>Scholar Bowl |                                                           |
| G                                                 | e-Sports (per semester)<br>Musical Stipend (Vocal/Band/Orchestra)              |                                                       | Musical Stipend                                                                                               |                                                           |
| H                                                 | Jazz Band                                                                      |                                                       |                                                                                                               |                                                           |

**INDEPENDENCE SCHOOL DISTRICT  
EXTRA WORK  
SALARY SCHEDULE  
2026-2027**

| <b>Position</b>                                                                                                      | <b>Hourly Wage</b> |
|----------------------------------------------------------------------------------------------------------------------|--------------------|
| <b>Certificated Work Rate *</b><br><i>(Current Teaching Certificate Required for Certificated Work)</i>              | 26.00              |
| Teacher Mentor / Title I Teacher                                                                                     | 29.75              |
| Curriculum Work Rate (incl. Certificated Prof Dev Participation)<br><i>(Minimum Substitute Certificate Required)</i> | 20.00              |
| Homebound Instruction<br><i>(Minimum Substitute Certificate Required)</i>                                            | 23.00              |
| Inspiring Greatness Club/Detention                                                                                   | 18.50              |
| Credit Recovery<br><i>(Minimum Substitute Certificate Required)</i>                                                  | 28.00              |
| Seasonal General Work                                                                                                | 15.00              |
| Seasonal Technical Work<br><i>(Technology Intern, Academy Entrepreneurship)</i>                                      | 15.00              |
| Language Translation                                                                                                 | 23.00              |
| Accompanist                                                                                                          | 24.00              |
| <b>Classified Work Rate **</b>                                                                                       | 15.00              |
| Athletic / Activities<br><i>(Minimum of two (2) hours for athletic games; Lighting/Sound Technician)</i>             | 15.00              |
| Crossing Guard<br><i>(primary position)</i>                                                                          | 15.00              |
| Safety Officer                                                                                                       | 16.00              |
| Wellness Center Attendant or Champion                                                                                | 16.50              |
| Group Instructor / Supervisor / Graduation Coach                                                                     | 25.00              |
| Special Education Tester / SLP Interventionist                                                                       | 36.00              |
| Hearing Officer / Certified Administrative Assistant, LIM Coordinator                                                | 42.00              |
| Off Duty Police Officer                                                                                              | 45.00              |
| Off Duty Police Supervisor                                                                                           | 50.00              |

**\* Certificated Work Includes:**

- Tutoring / Instruction (Teacher Cert)
- Grant-Related Professional Duties
- Professional Development Facilitator
- Substitute Teaching in Planning Period
- Miscellaneous Professional Duties

**\*\* Classified Work Includes:**

- Tutoring / Instruction (Substitute Certificate required)
- Grant-Related Duties
- Optional Professional Development
- Kids Safari After School Club

**INDEPENDENCE SCHOOL DISTRICT  
FACILITIES  
SALARY SCHEDULE  
2026-2027**

| Step | Custodian | Full Time Sub Custodian | Small Elem | Large Elem | Middle Schools & Academy | High Schools | MS / HS Night Custodian | Wrhse/ Grounds | Grds/Maint | Maint* |
|------|-----------|-------------------------|------------|------------|--------------------------|--------------|-------------------------|----------------|------------|--------|
| 1    | 17.17     | 17.28                   | 18.01      | 18.47      | 18.99                    | 19.56        | 17.68                   | 18.06          | 19.31      | 22.07  |
| 2    | 17.75     | 17.85                   | 18.58      | 19.04      | 19.56                    | 20.14        | 18.26                   | 18.63          | 19.89      | 22.64  |
| 3    | 18.32     | 18.42                   | 19.14      | 19.61      | 20.14                    | 20.71        | 18.83                   | 19.21          | 20.45      | 23.21  |
| 4    | 18.89     | 18.99                   | 19.72      | 20.19      | 20.71                    | 21.28        | 19.40                   | 19.78          | 21.02      | 23.78  |
| 5    | 19.46     | 19.56                   | 20.30      | 20.77      | 21.28                    | 21.87        | 19.97                   | 20.35          | 21.59      | 24.35  |
| 6    | 20.04     | 20.14                   | 20.87      | 21.34      | 21.87                    | 22.43        | 20.55                   | 20.92          | 22.17      | 24.92  |
| 7    | 20.61     | 20.71                   | 21.44      | 21.92      | 22.43                    | 23.00        | 21.11                   | 21.49          | 22.74      | 25.50  |
| 8    | 21.18     | 21.28                   | 22.02      | 22.49      | 23.00                    | 23.57        | 21.68                   | 22.07          | 23.31      | 26.08  |
| 9    | 21.74     | 21.87                   | 22.59      | 23.05      | 23.57                    | 24.15        | 22.25                   | 22.64          | 23.88      | 26.65  |
| 10   | 22.32     | 22.43                   | 23.16      | 23.62      | 24.15                    | 24.72        | 22.83                   | 23.21          | 24.47      | 27.22  |
| 11   | 22.90     | 23.00                   | 23.72      | 24.20      | 24.72                    | 25.29        | 23.41                   | 23.78          | 25.03      | 27.79  |
| 12   | 23.47     | 23.57                   | 24.30      | 24.77      | 25.29                    | 25.86        | 23.98                   | 24.35          | 25.60      | 28.37  |
| 13   | 24.05     | 24.15                   | 24.87      | 25.34      | 25.86                    | 26.44        | 24.56                   | 24.92          | 26.18      | 28.93  |
| 14   | 24.62     | 24.72                   | 25.44      | 25.91      | 26.44                    | 27.00        | 25.13                   | 25.50          | 26.75      | 29.50  |
| 15   | 25.19     | 25.29                   | 26.03      | 26.49      | 27.00                    | 27.57        | 25.69                   | 26.08          | 27.32      | 30.07  |
| 16   | 25.76     | 25.86                   | 26.60      | 27.06      | 27.63                    | 28.16        | 26.26                   | 26.65          | 27.89      | 30.65  |
| 17   | 26.33     | 26.44                   | 27.17      | 27.63      | 28.21                    | 28.73        | 26.84                   | 27.22          | 28.47      | 31.22  |
| 18   | 26.90     | 27.00                   | 27.74      | 28.21      | 28.78                    | 29.30        | 27.41                   | 27.79          | 29.04      | 31.79  |
| 19   | 27.47     | 27.57                   | 28.31      | 28.78      | 29.35                    | 29.87        | 27.98                   | 28.37          | 29.60      | 32.38  |
| 20   | 28.04     | 28.14                   | 28.88      | 29.35      | 29.92                    | 30.44        | 28.55                   | 28.93          | 29.97      | 32.74  |

Small Elem: Elementary Head Custodians with buildings of less than 55,000 square feet and MS Asst. Head Custodian

Large Elem: Elementary Head Custodians with buildings larger than 55,000 square feet and HS Asst. Head Custodian

\*Facilities Employees completing advanced training in requested areas of maintenance will receive \$2.00 more per hour for initial certification and \$2.50 more per hour for multiple certifications.

New employees may enter the scale from Step 1 to 7 based on previous experience or specialized skills.

|                           |          |
|---------------------------|----------|
| Part Time Custodian       | \$ 16.50 |
| Part Time Sub Custodian   | \$ 16.50 |
| Sub Maintenance/Grounds   | \$ 16.50 |
| Custodial Trainer Stipend | \$ 1.00  |

**INDEPENDENCE SCHOOL DISTRICT  
FACILITIES SUMMER CREW  
SALARY SCHEDULE  
SUMMER 2026 (July)**

| POSITION             | HOURLY WAGE |
|----------------------|-------------|
| Crew Member          | 15.00       |
| Crew Lead            | 15.50       |
| Assistant Supervisor | 16.00       |
| Supervisor           | 20.00       |

**INDEPENDENCE SCHOOL DISTRICT  
FAMILY SCHOOL LIAISON  
10 MONTH  
SALARY SCHEDULE  
2026-2027**

| <b>STEP</b> | <b>BS</b> | <b>BS + 16</b> | <b>MS/MA</b> |
|-------------|-----------|----------------|--------------|
| 1           | 42,351    | 43,253         | 44,779       |
| 2           | 43,480    | 44,498         | 46,135       |
| 3           | 44,610    | 45,739         | 47,488       |
| 4           | 45,739    | 46,981         | 48,845       |
| 5           | 46,868    | 48,224         | 50,199       |
| 6           | 47,997    | 49,465         | 51,556       |
| 7           | 49,127    | 50,709         | 52,911       |
| 8           | 50,255    | 51,951         | 54,266       |
| 9           | 51,387    | 53,193         | 55,620       |
| 10          | 52,516    | 54,434         | 56,976       |
| 11          | 53,644    | 55,677         | 58,331       |
| 12          | 54,773    | 56,918         | 59,686       |
| 13          | 55,903    | 58,161         | 61,042       |
| 14          | 57,032    | 59,403         | 62,396       |
| 15          | 58,161    | 60,647         | 63,752       |
| 16          | 59,297    | 61,888         | 65,107       |
| 17          | 60,432    | 63,131         | 66,462       |
| 18          | 61,568    | 64,374         | 67,818       |
| 19          | 62,703    | 65,617         | 69,174       |
| 20          |           | 66,860         | 70,528       |
| 21          |           |                | 71,883       |
| 22          |           |                | 73,238       |

Social Work Board Licensure will receive a \$750 stipend for a LBSW, \$1,000 for LMSW and \$1,500 for LCSW or LAMSW.

**INDEPENDENCE SCHOOL DISTRICT  
FAMILY SCHOOL LIAISON  
11 MONTH  
SALARY SCHEDULE  
2026-2027**

| <b>STEP</b> | <b>BS</b> | <b>BS + 16</b> | <b>MS/MA</b> |
|-------------|-----------|----------------|--------------|
| 1           | 47,433    | 48,561         | 50,255       |
| 2           | 48,561    | 49,832         | 51,640       |
| 3           | 49,691    | 51,103         | 53,024       |
| 4           | 50,822    | 52,374         | 54,407       |
| 5           | 51,951    | 53,644         | 55,790       |
| 6           | 53,081    | 54,916         | 57,174       |
| 7           | 54,208    | 56,184         | 58,556       |
| 8           | 55,338    | 57,456         | 59,940       |
| 9           | 56,467    | 58,726         | 61,324       |
| 10          | 57,598    | 59,997         | 62,707       |
| 11          | 58,726    | 61,267         | 64,090       |
| 12          | 59,856    | 62,538         | 65,474       |
| 13          | 60,985    | 63,809         | 66,858       |
| 14          | 62,115    | 65,080         | 68,241       |
| 15          | 63,244    | 66,349         | 69,623       |
| 16          | 64,374    | 67,620         | 71,009       |
| 17          | 65,503    | 68,890         | 72,391       |
| 18          | 66,633    | 70,163         | 73,774       |
| 19          | 67,762    | 71,435         | 75,159       |
| 20          |           | 72,708         | 76,544       |
| 21          |           |                | 77,928       |
| 22          |           |                | 79,312       |

Social Work Board Licensure will receive a \$750 stipend for a LBSW, \$1,000 for LMSW and \$1,500 for LCSW or LAMSW.

**INDEPENDENCE SCHOOL DISTRICT  
HEALTH SERVICES STAFF  
SALARY SCHEDULE  
2026-2027**

| <b>Step</b> | <b>LPN<br/>Hourly</b> | <b>RN<br/>Hourly</b> | <b>BSN<br/>Hourly</b> |
|-------------|-----------------------|----------------------|-----------------------|
| <b>1</b>    | 22.90                 | 29.14                | 32.53                 |
| <b>2</b>    | 23.47                 | 29.92                | 33.30                 |
| <b>3</b>    | 24.05                 | 30.70                | 34.08                 |
| <b>4</b>    | 24.62                 | 31.48                | 34.87                 |
| <b>5</b>    | 25.19                 | 32.27                | 35.65                 |
| <b>6</b>    | 25.76                 | 33.05                | 36.43                 |
| <b>7</b>    | 26.33                 | 33.82                | 37.21                 |
| <b>8</b>    | 26.90                 | 34.61                | 37.98                 |
| <b>9</b>    | 27.47                 | 35.38                | 38.78                 |
| <b>10</b>   | 28.04                 | 36.17                | 39.55                 |
| <b>11</b>   | 28.62                 | 36.95                | 40.33                 |
| <b>12</b>   | 29.20                 | 37.73                | 41.11                 |
| <b>13</b>   | 29.77                 | 38.51                | 41.89                 |
| <b>14</b>   | 30.35                 | 39.29                | 42.68                 |
| <b>15</b>   | 30.91                 | 40.07                | 43.46                 |
| <b>16</b>   | 31.48                 | 40.86                | 44.23                 |
| <b>17</b>   | 32.05                 | 41.63                | 45.02                 |
| <b>18</b>   | 32.63                 | 42.41                | 45.79                 |
| <b>19</b>   | 33.20                 | 43.19                | 46.58                 |
| <b>20</b>   | 33.77                 | 43.98                | 47.36                 |
| <b>21</b>   | 34.34                 | 44.76                | 48.14                 |

New employees may be placed on the schedule based on previous experience.

Daily Rate

LPN Substitute            \$194.65

RN/BSN Substitute       \$247.69

**INDEPENDENCE SCHOOL DISTRICT  
INTERPRETER  
SALARY SCHEDULE  
2026-2027**

| <b>Step</b> | <b>Level III,<br/>Missouri<br/>Intermediate<br/>Certificate</b> | <b>Level IV,<br/>Missouri<br/>Advanced<br/>Certificate</b> | <b>Level V,<br/>Missouri<br/>Comprehensive<br/>Certificate</b> |
|-------------|-----------------------------------------------------------------|------------------------------------------------------------|----------------------------------------------------------------|
| 1           | 24.72                                                           | 25.76                                                      | 26.80                                                          |
| 2           | 25.50                                                           | 26.54                                                      | 27.57                                                          |
| 3           | 26.28                                                           | 27.32                                                      | 28.37                                                          |
| 4           | 27.06                                                           | 28.10                                                      | 29.14                                                          |
| 5           | 27.84                                                           | 28.88                                                      | 29.92                                                          |
| 6           | 28.62                                                           | 29.66                                                      | 30.70                                                          |
| 7           | 29.40                                                           | 30.45                                                      | 31.48                                                          |
| 8           | 30.18                                                           | 31.22                                                      | 32.27                                                          |
| 9           | 30.97                                                           | 32.00                                                      | 33.05                                                          |
| 10          | 31.74                                                           | 32.78                                                      | 33.82                                                          |
| 11          | 32.53                                                           | 33.57                                                      | 34.61                                                          |
| 12          | 33.30                                                           | 34.35                                                      | 35.38                                                          |
| 13          | 34.08                                                           | 35.13                                                      | 36.17                                                          |
| 14          | 34.87                                                           | 35.90                                                      | 36.95                                                          |
| 15          | 35.65                                                           | 36.69                                                      | 37.73                                                          |
| 16          | 36.43                                                           | 37.47                                                      | 38.51                                                          |
| 17          | 37.21                                                           | 38.25                                                      | 39.29                                                          |
| 18          | 37.98                                                           | 39.03                                                      | 40.07                                                          |
| 19          | 38.78                                                           | 39.81                                                      | 40.86                                                          |
| 20          | 39.55                                                           | 40.59                                                      | 41.63                                                          |
| 21          | 40.33                                                           | 41.38                                                      | 42.41                                                          |

Interpreters may enter the scale on Step 1-16 based on prior experience as an interpreter.  
Language Interpreters Fall Under Level III of Salary Schedule

**INDEPENDENCE SCHOOL DISTRICT**  
**JUNIOR RESERVE OFFICERS' TRAINING CORPS STANDARDIZED INSTRUCTOR PAY SCALE (JSIPS)**  
**For the Locality Pay Area of Kansas City-Overland Park-Kansas City, MO-KS**  
**SALARY SCHEDULE**  
**2026-2027**

| Step | Grade 1 | Grade 2 | Grade 3 | Grade 4 | Grade 5 | Grade 6 | Grade 7 | Grade 8 | Grade 9 | Grade 10 | Grade 11 | Grade 12 | Grade 13 | Grade 14 | Grade 15 |
|------|---------|---------|---------|---------|---------|---------|---------|---------|---------|----------|----------|----------|----------|----------|----------|
| 1    | 26,868  | 30,210  | 32,964  | 37,003  | 41,400  | 46,150  | 51,283  | 56,794  | 62,729  | 69,079   | 75,897   | 90,968   | 108,173  | 127,829  | 150,359  |
| 2    | 27,769  | 30,929  | 34,063  | 38,237  | 42,780  | 47,688  | 52,993  | 58,687  | 64,821  | 71,381   | 78,427   | 94,001   | 111,779  | 132,090  | 155,371  |
| 3    | 28,662  | 31,930  | 35,163  | 39,471  | 44,160  | 49,226  | 54,702  | 60,580  | 66,912  | 73,683   | 80,958   | 97,033   | 115,385  | 136,352  | 160,383  |
| 4    | 29,552  | 32,776  | 36,262  | 40,704  | 45,541  | 50,764  | 56,412  | 62,472  | 69,004  | 75,985   | 83,488   | 100,066  | 118,991  | 140,613  | 165,396  |
| 5    | 30,443  | 33,143  | 37,361  | 41,938  | 46,921  | 52,303  | 58,122  | 64,365  | 71,095  | 78,287   | 86,019   | 103,098  | 122,597  | 144,875  | 170,408  |
| 6    | 30,966  | 34,117  | 38,461  | 43,172  | 48,301  | 53,841  | 59,831  | 66,258  | 73,187  | 80,589   | 88,549   | 106,131  | 126,203  | 149,136  | 175,420  |
| 7    | 31,849  | 35,091  | 39,560  | 44,406  | 49,681  | 55,379  | 61,541  | 68,151  | 75,278  | 82,891   | 91,080   | 109,163  | 129,809  | 153,398  | 180,432  |
| 8    | 32,739  | 36,066  | 40,659  | 45,639  | 51,061  | 56,918  | 63,250  | 70,044  | 77,370  | 85,193   | 93,610   | 112,196  | 133,415  | 157,659  | 185,444  |
| 9    | 32,776  | 37,040  | 41,758  | 46,873  | 52,441  | 58,456  | 64,960  | 71,936  | 79,461  | 87,495   | 96,141   | 115,228  | 137,021  | 161,921  | 190,457  |
| 10   | 33,607  | 38,014  | 42,858  | 48,107  | 53,821  | 59,994  | 66,670  | 73,829  | 81,553  | 89,797   | 98,671   | 118,261  | 140,627  | 166,182  | 195,469  |

JROTC Instructors will be paid the higher of their JSIPS determination or the ISD Teacher scale at 10-month equivalent.

JROTC instructors are paid by the host school, with the sponsoring Military Service reimbursing the school 50 percent of the minimum instructor pay (MIP). JSIPS sets the MIP that the Military Services will reimburse the host school. Any salary negotiations above that are between the employee and the hiring school district.

Applicable locations are shown on the 2026 Locality Pay Area Definitions page:

<https://www.opm.gov/policy-data-oversight/pay-leave/salaries-wages/2026/locality-pay-area-definitions/>

1. JSIPS Minimum Pay Scale Determination. The employing school's physical address should determine which GS locality table must be used. Based on that, use these tables to determine an instructor's minimum pay for equivalency purposes only.

All Enlisted Instructors:

|      |                                       |                           |
|------|---------------------------------------|---------------------------|
| JS-1 | Less than an Associate Degree         | Equivalency GS-10, Step 2 |
| JS-2 | Associate Degree                      | Equivalency GS-10, Step 3 |
| JS-3 | Bachelor's Degree                     | Equivalency GS-10, Step 4 |
| JS-4 | Master's Degree                       | Equivalency GS-10, Step 5 |
| JS-5 | Juris Doctor Degree, Doctorate Degree | Equivalency GS-10, Step 6 |

All Officer Instructors:

|      |                                       |                           |
|------|---------------------------------------|---------------------------|
| JS-6 | Bachelor's Degree                     | Equivalency GS-11, Step 6 |
| JS-7 | Master's Degree                       | Equivalency GS-11, Step 7 |
| JS-8 | Juris Doctor Degree, Doctorate Degree | Equivalency GS-11, Step 8 |

2. Enlisted Instructors filling Senior Instructor Roles. Enlisted instructors granted a Military Service Headquarters waiver to fill a senior instructor role shall merit a two step-level JSIPS pay scale increase, which will continue during the time that the enlisted instructor remains at the same school either as an enlisted instructor or a senior instructor. At the conclusion of the enlisted instructor's service at the same school, the waiver and increase shall not be transferred to a new school. The two step-level increase will remain in effect if the enlisted instructor remains at the same school, even if the enlisted instructor is no longer filling the senior instructor role.

3. Warrant Officers (WOs) and Chief Warrant Officers (CWOs). These officers may or may not have degrees. They would enter the appropriate JSIPS scale, depending on the degree they possess and the instructor position. The determination of the appropriate JSIPS scale for WOs and CWOs certified as a JROTC instructor is solely within the discretion of the respective Secretary of the Military Department or their designee.

4. Attaining Additional Degrees. Achievement of a higher academic degree shall merit a JSIPS pay grade increase. Pay increases will be effective at the beginning of the next instructor contract year. JSIPS pay scale increases shall not be awarded for the attainment of additional degrees at the same level (e.g., a second master's degree), or any certifications. Degrees must be attained from an accredited institution and verified by the Military Service Headquarters.

5. Relocations/Transfers. Instructors relocating/transferring to a different JROTC unit will fall under the JSIPS locality table for the new school. Enlisted instructors who earned a two step-level pay increase for filling the senior instructor role will not carry the two step-level increase to the new location. The pay scale used for relocations/transfers will be based solely on grade and highest academic degree held. Relocation assistance allowance may be available for JROTC instructors who relocate to fill hard-to-fill locations pursuant to 10 U.S.C. § 2031(f)(l).

6. JSIPS Adjustments. Whenever the Federal GS pay scale is adjusted based on nationwide changes in the cost of living and/or wages and salaries of private industry workers, JROTC instructors' minimum pay will be increased by the same percentage at the beginning of the next school year. There will be no other adjustments.

**INDEPENDENCE SCHOOL DISTRICT  
KIDS SAFARI SITE COORDINATOR  
SALARY SCHEDULE  
2026-2027**

| <b>STEP</b> | <b>A.A. or 60<br/>hours</b> | <b>B.A. in<br/>Related<br/>Field</b> | <b>M.A. in<br/>Related<br/>Field</b> |
|-------------|-----------------------------|--------------------------------------|--------------------------------------|
| 1           | 17.17                       | 19.04                                | 21.12                                |
| 2           | 17.48                       | 19.36                                | 21.44                                |
| 3           | 17.80                       | 19.66                                | 21.74                                |
| 4           | 18.11                       | 19.99                                | 22.07                                |
| 5           | 18.42                       | 20.30                                | 22.38                                |
| 6           | 18.74                       | 20.61                                | 22.69                                |
| 7           | 19.04                       | 20.92                                | 23.00                                |
| 8           | 19.36                       | 21.23                                | 23.31                                |
| 9           | 19.66                       | 21.54                                | 23.62                                |
| 10          | 19.99                       | 21.87                                | 23.95                                |
| 11          | 20.30                       | 22.17                                | 24.25                                |
| 12          | 20.61                       | 22.49                                | 24.57                                |
| 13          | 20.92                       | 22.79                                | 24.87                                |
| 14          | 21.23                       | 23.10                                | 25.19                                |
| 15          | 21.53                       | 23.42                                | 25.50                                |
| 16          |                             | 23.72                                | 25.81                                |
| 17          |                             | 24.05                                | 26.13                                |
| 18          |                             | 24.35                                | 26.44                                |
| 19          |                             | 24.66                                | 26.74                                |

New employees may enter the scale from Step 1-8 based on previous related experience.

Kids Safari Site Coordinator Substitute Rate: \$ 17.17 AA or 60+ hours  
\$ 19.04 BA in related field

For schedule placements, college hours must be from a college or university with accreditation recognized by the Missouri Department of Elementary and Secondary Education.

**INDEPENDENCE SCHOOL DISTRICT  
KIDS SAFARI STAFF  
SALARY SCHEDULE  
2026-2027**

| <b>Step</b> | <b>Student,<br/>Diploma,<br/>GED</b> | <b>30 + College<br/>Hours</b> | <b>60 + College<br/>Hours, A.A., or<br/>A.S. Degree</b> |
|-------------|--------------------------------------|-------------------------------|---------------------------------------------------------|
| 1           | 15.23                                | 15.82                         | 16.44                                                   |
| 2           | 15.49                                | 16.14                         | 16.76                                                   |
| 3           | 15.74                                | 16.44                         | 17.06                                                   |
| 4           | 16.00                                | 16.76                         | 17.38                                                   |
| 5           | 16.25                                | 17.06                         | 17.70                                                   |
| 6           | 16.50                                | 17.38                         | 18.01                                                   |
| 7           | 16.76                                | 17.70                         | 18.32                                                   |
| 8           | 17.01                                | 18.01                         | 18.63                                                   |
| 9           | 17.27                                | 18.32                         | 18.94                                                   |
| 10          | 17.52                                | 18.63                         | 19.26                                                   |
| 11          | 17.77                                | 18.94                         | 19.56                                                   |
| 12          | 18.03                                | 19.26                         | 19.89                                                   |
| 13          | 18.28                                | 19.56                         | 20.19                                                   |
| 14          | 18.53                                | 19.89                         | 20.51                                                   |
| 15          | 18.79                                | 20.19                         | 20.82                                                   |
| 16          | 19.04                                | 20.51                         | 21.12                                                   |
| 17          | 19.30                                | 20.81                         | 21.43                                                   |

New employees may enter the scale from Step 1-8 based on previous related experience.

Substitute Rate:               \$15.23   Diploma/GED  
                                       \$16.44   60 + College Hours, A.A., or A.S. Degree

Lead Kids Safari Staff Stipend:               \$1.50   per hour  
 Lead Kids Safari Staff with Director's Certificate:       \$2.00   per hour

For schedule placements, college hours must be from a college or university with accreditation recognized by the Missouri Department of Elementary and Secondary Education.

**INDEPENDENCE SCHOOL DISTRICT  
LANGUAGE TRANSLATOR  
SALARY SCHEDULE  
2026-2027**

| STEP | RATE  |
|------|-------|
| 1    | 23.95 |
| 2    | 24.67 |
| 3    | 25.39 |
| 4    | 26.13 |
| 5    | 26.85 |
| 6    | 27.57 |
| 7    | 28.31 |
| 8    | 29.04 |
| 9    | 29.77 |
| 10   | 30.50 |
| 11   | 31.22 |
| 12   | 31.95 |
| 13   | 32.68 |
| 14   | 33.41 |
| 15   | 34.13 |
| 16   | 34.87 |
| 17   | 35.60 |
| 18   | 36.32 |
| 19   | 37.05 |
| 20   | 37.78 |
| 21   | 38.51 |

New employees may be placed on the schedule from Step 1-10 based on previous experience.

**INDEPENDENCE SCHOOL DISTRICT  
LIBRARY MEDIA CLERKS  
SALARY SCHEDULE  
2026-2027**

| <b>Step</b> | <b>A.A. or<br/>+60 hrs.</b> | <b>B.S. or<br/>+120 hrs</b> |
|-------------|-----------------------------|-----------------------------|
| 1           | 15.23                       | 16.00                       |
| 2           | 15.64                       | 16.38                       |
| 3           | 16.05                       | 16.82                       |
| 4           | 16.45                       | 17.22                       |
| 5           | 16.86                       | 17.59                       |
| 6           | 17.27                       | 18.03                       |
| 7           | 17.67                       | 18.45                       |
| 8           | 18.08                       | 18.84                       |
| 9           | 18.48                       | 19.25                       |
| 10          | 18.89                       | 19.64                       |
| 11          | 19.30                       | 20.06                       |
| 12          | 19.70                       | 20.47                       |
| 13          | 20.11                       | 20.86                       |
| 14          | 20.52                       | 21.26                       |
| 15          | 20.92                       | 21.66                       |
| 16          | 21.33                       | 22.10                       |
| 17          | 21.73                       | 22.50                       |
| 18          | 22.14                       | 22.91                       |
| 19          | 22.55                       | 23.30                       |
| 20          | 22.95                       | 23.71                       |
| 21          | 23.36                       | 24.13                       |
| 22          | 23.77                       | 24.55                       |

New employees may enter the scale from Step 1 to 12 based on related previous experience.

All college hours must be from a college or university accredited by the Missouri  
Department of Elementary and Secondary Education.

**INDEPENDENCE SCHOOL DISTRICT  
NUTRITION SERVICES  
SALARY SCHEDULE  
2026-2027**

| Step | Cashier,<br>Sanitation,<br>Part-Time | Food<br>Prep | Cook  | Asst.<br>Manager | Elem.<br>Manager | Second.<br>Manager | Wrhse/<br>Del | Wrhse/<br>Del Mgr | Dietician |
|------|--------------------------------------|--------------|-------|------------------|------------------|--------------------|---------------|-------------------|-----------|
| 1    | 15.23                                | 15.34        | 16.50 | 18.03            | 19.30            | 21.84              | 19.80         | 21.33             | 25.14     |
| 2    | 15.54                                | 15.74        | 17.01 | 18.53            | 19.80            | 22.34              | 20.31         | 21.89             | 25.69     |
| 3    | 15.84                                | 16.15        | 17.52 | 19.04            | 20.31            | 22.85              | 20.82         | 22.44             | 26.25     |
| 4    | 16.15                                | 16.55        | 18.03 | 19.55            | 20.82            | 23.36              | 21.33         | 23.00             | 26.81     |
| 5    | 16.45                                | 16.96        | 18.53 | 20.06            | 21.33            | 23.87              | 21.84         | 23.56             | 27.37     |
| 6    | 16.76                                | 17.37        | 19.04 | 20.57            | 21.84            | 24.37              | 22.34         | 24.12             | 27.93     |
| 7    | 17.06                                | 17.77        | 19.55 | 21.07            | 22.34            | 24.88              | 22.85         | 24.68             | 28.49     |
| 8    | 17.37                                | 18.18        | 20.06 | 21.58            | 22.85            | 25.39              | 23.36         | 25.24             | 29.05     |
| 9    | 17.67                                | 18.59        | 20.57 | 22.09            | 23.36            | 25.90              | 23.87         | 25.80             | 29.60     |
| 10   | 17.98                                | 18.99        | 21.07 | 22.60            | 23.87            | 26.41              | 24.37         | 26.35             | 30.16     |
| 11   | 18.28                                | 19.40        | 21.58 | 23.10            | 24.37            | 26.91              | 24.88         | 26.91             | 30.72     |
| 12   | 18.59                                | 19.80        | 22.09 | 23.61            | 24.88            | 27.42              | 25.39         | 27.47             | 31.28     |
| 13   | 18.89                                | 20.21        | 22.60 | 24.12            | 25.39            | 27.93              | 25.90         | 28.03             | 31.84     |
| 14   | 19.19                                | 20.62        | 23.10 | 24.63            | 25.90            | 28.44              | 26.41         | 28.59             | 32.40     |
| 15   | 19.50                                | 21.02        | 23.61 | 25.14            | 26.41            | 28.94              | 26.91         | 29.15             | 32.96     |
| 16   | 19.80                                | 21.43        | 24.12 | 25.64            | 26.91            | 29.45              | 27.42         | 29.71             | 33.51     |
| 17   | 20.11                                | 21.84        | 24.63 | 26.15            | 27.42            | 29.96              | 27.93         | 30.26             | 34.07     |
| 18   | 20.41                                | 22.24        | 25.14 | 26.66            | 27.93            | 30.47              | 28.44         | 30.77             | 34.63     |

**Cashier / Sanitation** - cashier responsibilities w/ sanitation duties

**Food Prep** - cashier and sanitation training, cold food prep, and additional duties as directed by the Manager

**Cook** - cashier, sanitation, and cold food prep training, w/ Cook responsibilities, and additional duties as directed by the Manager

**Asst. / Elem. / Second. Manager** - cashier, sanitation, cold food prep, w/ Cook responsibilities, Assistant Manager and/or Manager responsibilities and additional duties as directed by Nutrition Service Director

**\* Career Path Advancement:**

Employees are encouraged to follow a career path. Qualified internal candidates are given equal opportunity for career advancement based on job description.

New employees may enter the scale from step 1 to 10 based on previous experience or specialized skills.

**NS Sub Warehouse**      \$19.80

**NS Sub Workers**        \$15.23

**INDEPENDENCE SCHOOL DISTRICT  
OCCUPATIONAL/PHYSICAL THERAPIST  
SALARY SCHEDULE  
2026-2027**

| <b>STEP</b> | <b>Assistant</b> | <b>Registered</b> | <b>Doctorate</b> |
|-------------|------------------|-------------------|------------------|
| 1           | 41,497           | 44,978            | 48,752           |
| 2           | 41,849           | 46,523            | 50,297           |
| 3           | 42,201           | 48,067            | 51,842           |
| 4           | 43,746           | 49,612            | 53,387           |
| 5           | 45,291           | 51,157            | 54,931           |
| 6           | 46,835           | 52,702            | 56,476           |
| 7           | 48,380           | 54,247            | 58,021           |
| 8           | 49,925           | 55,792            | 59,566           |
| 9           | 51,470           | 57,337            | 61,111           |
| 10          | 53,015           | 58,882            | 62,656           |
| 11          | 54,560           | 60,427            | 64,201           |
| 12          | 56,105           | 61,971            | 65,746           |
| 13          | 57,650           | 63,516            | 67,290           |
| 14          | 59,195           | 65,061            | 68,835           |
| 15          | 60,739           | 66,606            | 70,380           |
| 16          | 62,284           | 68,151            | 71,925           |
| 17          | 63,829           | 69,696            | 73,470           |
| 18          | 65,374           | 71,241            | 75,015           |
| 19          | 66,919           | 72,786            | 76,560           |
| 20          | 68,464           | 74,330            | 78,105           |
| 21          | 70,009           | 75,875            | 79,650           |

Occupational/Physical Therapists may enter the scale on Step 1 to 16

**INDEPENDENCE SCHOOL DISTRICT  
OFFICE PERSONNEL  
SALARY SCHEDULE  
2026-2027**

| Step | Level 1 | Level 2 | Level 3 | Level 4 | Level 5 | Level 6 | Level 7 | Level 8 |
|------|---------|---------|---------|---------|---------|---------|---------|---------|
| 1    | 15.36   | 16.54   | 17.06   | 17.72   | 19.19   | 20.52   | 21.84   | 23.15   |
| 2    | 15.76   | 17.01   | 17.54   | 18.20   | 19.64   | 21.05   | 22.45   | 23.85   |
| 3    | 16.18   | 17.47   | 18.03   | 18.64   | 20.12   | 21.57   | 23.04   | 24.53   |
| 4    | 16.57   | 17.98   | 18.49   | 19.12   | 20.58   | 22.12   | 23.66   | 25.21   |
| 5    | 16.97   | 18.42   | 18.97   | 19.59   | 21.06   | 22.67   | 24.26   | 25.88   |
| 6    | 17.38   | 18.90   | 19.44   | 20.06   | 21.51   | 23.19   | 24.87   | 26.56   |
| 7    | 17.78   | 19.36   | 19.91   | 20.54   | 21.98   | 23.73   | 25.48   | 27.23   |
| 8    | 18.19   | 19.86   | 20.38   | 21.02   | 22.48   | 24.29   | 26.09   | 27.89   |
| 9    | 18.58   | 20.31   | 20.84   | 21.47   | 22.94   | 24.81   | 26.71   | 28.58   |
| 10   | 19.00   | 20.78   | 21.31   | 21.94   | 23.42   | 25.37   | 27.30   | 29.26   |
| 11   | 19.41   | 21.24   | 21.76   | 22.41   | 23.87   | 25.90   | 27.92   | 29.96   |
| 12   | 19.79   | 21.69   | 22.24   | 22.89   | 24.35   | 26.44   | 28.53   | 30.60   |
| 13   | 20.18   | 22.16   | 22.71   | 23.36   | 24.81   | 26.96   | 29.13   | 31.27   |
| 14   | 20.59   | 22.64   | 23.16   | 23.82   | 25.27   | 27.51   | 29.75   | 31.97   |
| 15   | 21.02   | 23.09   | 23.65   | 24.30   | 25.72   | 28.04   | 30.36   | 32.67   |
| 16   | 21.40   | 23.58   | 24.15   | 24.74   | 26.20   | 28.59   | 30.97   | 33.32   |
| 17   | 21.83   | 24.06   | 24.62   | 25.21   | 26.68   | 29.12   | 31.58   | 34.03   |
| 18   | 22.22   | 24.54   | 25.10   | 25.66   | 27.13   | 29.66   | 32.16   | 34.70   |
| 19   | 22.65   | 25.01   | 25.57   | 26.15   | 27.60   | 30.20   | 32.78   | 35.39   |
| 20   | 23.05   | 25.48   | 26.04   | 26.63   | 28.09   | 30.74   | 33.39   | 36.07   |
| 21   | 23.46   | 25.95   | 26.50   | 27.10   | 28.56   | 31.29   | 33.99   | 36.75   |
| 22   | 23.87   | 26.42   | 26.96   | 27.56   | 29.03   | 31.84   | 34.60   | 37.44   |

- Level 1** - Office Clerk, Transportation Discipline/Billing Clerk  
**Level 2** - Attendance Secretary, Health Clerk, School/Building Secretary  
**Level 3** - Admissions Office Secretary, Building Bookkeeper/Secretary, Publications Clerk, Spanish Support Secretary  
**Level 4** - Admissions Office Specialist, District Program Secretary, District Purchasing Clerk, District Receptionist, Fixed Asset Clerk, Health Screener, Principal's Secretary, Foundation Coordinator Assistant  
**Level 5** - District Accounts Payable Clerk, District Accounts Receivable Clerk, District Department Bookkeeper, District Department Secretary, Spanish Interpreter  
**Level 6** - Administrative Secretary, Benefits Clerk, District Accounts Payable Specialist, District Accounts Receivable Specialist, Payroll Clerk  
**Level 7** - Benefits Specialist, District Accounting Specialist, Human Resource Assistant, Payroll Specialist  
**Level 8** - Administrative Assistant, Senior Accounting Specialist

Levels 1-8: New employees may be placed on the schedule from Step 1-6 based on previous office personnel experience.

Levels 5-8: New employees may be placed on the schedule from Step 1-12 based on previous job related experience.

\*PSP Credits will be added to each person's salary

\*\*Longevity stipends will be given in the following manner:

After 5 years - \$15.00 per month  
After 10 years - \$20.00 per month  
After 15 years - \$25.00 per month  
After 20 years - \$30.00 per month  
After 25 years - \$35.00 per month

Substitute Secretary: \$15.36

**INDEPENDENCE SCHOOL DISTRICT  
PARAEDUCATOR  
SALARY SCHEDULE  
2026-2027**

| <b>Step</b> | <b>Para Praxis</b> | <b>A.A. or +60<br/>hrs. *</b> | <b>B.S. or<br/>+120 hrs *</b> | <b>MS* or<br/>Current<br/>Teach. Cert.</b> |
|-------------|--------------------|-------------------------------|-------------------------------|--------------------------------------------|
| 1           | 16.35              | 17.37                         | 18.38                         | 19.30                                      |
| 2           | 16.66              | 17.67                         | 18.69                         | 19.80                                      |
| 3           | 16.96              | 17.98                         | 18.99                         | 20.31                                      |
| 4           | 17.27              | 18.28                         | 19.30                         | 20.82                                      |
| 5           | 17.57              | 18.59                         | 19.60                         | 21.33                                      |
| 6           | 17.87              | 18.89                         | 19.91                         | 21.84                                      |
| 7           | 18.18              | 19.19                         | 20.21                         | 22.34                                      |
| 8           | 18.48              | 19.50                         | 20.52                         | 22.85                                      |
| 9           | 18.79              | 19.80                         | 20.82                         | 23.36                                      |
| 10          | 19.09              | 20.11                         | 21.12                         | 23.87                                      |
| 11          | 19.40              | 20.41                         | 21.43                         | 24.37                                      |
| 12          | 19.70              | 20.72                         | 21.73                         | 24.88                                      |
| 13          | 20.01              | 21.02                         | 22.04                         | 25.39                                      |
| 14          | 20.31              | 21.33                         | 22.34                         | 25.90                                      |
| 15          | 20.62              | 21.63                         | 22.65                         | 26.41                                      |
| 16          | 20.92              | 21.94                         | 22.95                         | 26.91                                      |
| 17          | 21.23              | 22.24                         | 23.26                         | 27.42                                      |
| 18          | 21.53              | 22.55                         | 23.56                         | 27.93                                      |
| 19          | 21.84              | 22.85                         | 23.87                         | 28.44                                      |
| 20          | 22.14              | 23.16                         | 24.17                         | 28.94                                      |
| 21          | 22.44              | 23.46                         | 24.48                         | 29.45                                      |

Paraeducators may enter the scale on Step 1-15 based on prior experience as a paraeducator or classroom teacher in a public or private school setting.

Specific hourly rates will be added to the salary of Paraeducators who currently work in noted classroom settings:

- \$4.00 Behavior, Academic and Social Skills (BASS) Paraeducator
- \$4.00 Communication, Behavior and Social Skills (CBSS) Paraeducator
- \$3.00 Early Childhood Special Education (ECSE) Paraeducator
- \$4.00 Life Skills Paraeducator
- \$2.50 Paraeducator with Braille Responsibilities
- \$3.00 R.I.S.E. Paraeducator
- \$3.00 Recovery Room Interventionist
- \$3.00 MS / HS Functional Skills
- \$3.50 Independence Academy Paraprofessionals and Recovery Room Interventionists

For schedule placements, college hours must be from a college or university with accreditation recognized by the Missouri Department of Elementary and Secondary Education.

\* Missouri Substitute Teacher Certificate required.

**INDEPENDENCE SCHOOL DISTRICT  
PARENTS AS TEACHERS  
SALARY SCHEDULE  
2026-2027**

| <b>Step</b> | <b>Non<br/>Certified</b> | <b>Current MO<br/>Teaching<br/>Certificate</b> |
|-------------|--------------------------|------------------------------------------------|
| 1           | 25.98                    | 26.84                                          |
| 2           | 26.96                    | 27.85                                          |
| 3           | 28.01                    | 28.81                                          |
| 4           | 29.00                    | 29.84                                          |
| 5           | 29.98                    | 30.88                                          |
| 6           | 31.04                    | 31.86                                          |
| 7           | 32.02                    | 32.86                                          |
| 8           | 33.04                    | 33.86                                          |
| 9           | 34.04                    | 34.87                                          |
| 10          | 35.05                    | 35.87                                          |
| 11          | 36.05                    | 36.88                                          |

**INDEPENDENCE SCHOOL DISTRICT  
SUMMER SCHOOL  
SALARY SCHEDULE  
SUMMER 2026**

| <b>Position</b>                              | <b>Hourly Wage</b> |
|----------------------------------------------|--------------------|
| Paraeducator (non-certificated)              | 15.00              |
| Paraeducator (certificated)                  | 17.50              |
| Office Personnel                             | 17.50              |
| Summer Teacher with Teaching Certification   | 30.00              |
| Summer Teacher with Substitute Certification | 21.00              |
| Summer Teacher Athletic Programs             | 19.50              |

**INDEPENDENCE SCHOOL DISTRICT  
TECHNICAL SUPPORT STAFF  
SALARY SCHEDULE  
2026-2027**

| Step | Level 1 | Level 2 | Level 3 | Level 4 | Level 5 | Level 6 | Level 7 |
|------|---------|---------|---------|---------|---------|---------|---------|
| 1    | 18.67   | 19.11   | 19.69   | 20.18   | 20.99   | 21.50   | 22.29   |
| 2    | 19.12   | 19.62   | 20.20   | 20.67   | 21.49   | 21.99   | 22.77   |
| 3    | 19.63   | 20.13   | 20.68   | 21.17   | 21.98   | 22.49   | 23.27   |
| 4    | 20.14   | 20.61   | 21.19   | 21.65   | 22.48   | 22.98   | 23.77   |
| 5    | 20.62   | 21.10   | 21.66   | 22.16   | 22.97   | 23.48   | 24.26   |
| 6    | 21.11   | 21.60   | 22.17   | 22.66   | 23.47   | 23.99   | 24.74   |
| 7    | 21.61   | 22.11   | 22.67   | 23.15   | 23.98   | 24.48   | 25.25   |
| 8    | 22.12   | 22.61   | 23.16   | 23.64   | 24.47   | 24.97   | 25.74   |
| 9    | 22.62   | 23.09   | 23.65   | 24.15   | 24.95   | 25.45   | 26.23   |
| 10   | 23.10   | 23.58   | 24.16   | 24.63   | 25.44   | 25.95   | 26.75   |
| 11   | 23.59   | 24.09   | 24.64   | 25.15   | 25.94   | 26.44   | 27.23   |
| 12   | 24.10   | 24.58   | 25.16   | 25.62   | 26.43   | 26.93   | 27.72   |
| 13   | 24.59   | 25.09   | 25.63   | 26.13   | 26.94   | 27.43   | 28.21   |
| 14   | 25.10   | 25.57   | 26.14   | 26.63   | 27.42   | 27.92   | 28.72   |
| 15   | 25.58   | 26.07   | 26.66   | 27.12   | 27.91   | 28.45   | 29.21   |
| 16   | 26.08   | 26.54   | 27.13   | 27.61   | 28.44   | 28.92   | 29.71   |
| 17   | 26.58   | 27.04   | 27.61   | 28.11   | 28.90   | 29.52   | 30.20   |
| 18   | 27.08   | 27.53   | 28.11   | 28.61   | 29.40   | 30.02   | 30.69   |
| 19   | 27.56   | 28.03   | 28.61   | 29.11   | 29.90   | 30.52   | 31.19   |
| 20   | 28.07   | 28.53   | 29.11   | 29.60   | 30.41   | 31.03   | 31.69   |
| 21   | 28.58   | 29.03   | 29.60   | 30.10   | 30.91   | 31.53   | 32.18   |
| 22   | 29.09   | 29.52   | 30.10   | 30.60   | 31.42   | 32.04   | 32.68   |

Key:      Level 1 - No Certifications; High School Diploma/GED  
             Level 2 - A+ Certification (Comptia)  
             Level 3 - Associate's Degree in Technology Area OR 2 Certifications\*  
             Level 4 - Associate's Degree AND 2 or More Certifications OR 4 or more Certifications  
             Level 5 - Bachelor's Degree  
             Level 6 - Bachelor's Degree with 4 or More Certifications  
             Level 7 - Bachelor's Degree AND Specialized Training\*\*\* OR Project Leader Responsibilities

\*Certifications: A+, Network +, Server +, Microsoft MCP, MCSE, MOS, Specialized Certifications may apply

\*Note: All Certifications must be renewed within 4 years

Note: \*8 hours of uncertificated training required yearly to maintain level status (i.e. Vendor Training, MoreNet, etc.)

\*\*\*Specialized training for systems specific to ISD (i.e. VOIP Phone System)

Technical Support Staff may enter the scale on Step 1-6 based on previous technological experience.

**INDEPENDENCE SCHOOL DISTRICT  
TRANSPORTATION ATTENDANT  
SALARY SCHEDULE  
2026-2027**

| <b>Step</b> | <b>Hourly Rate</b> |
|-------------|--------------------|
| <b>1</b>    | 15.23              |
| <b>2</b>    | 15.59              |
| <b>3</b>    | 15.94              |
| <b>4</b>    | 16.30              |
| <b>5</b>    | 16.66              |
| <b>6</b>    | 17.01              |
| <b>7</b>    | 17.37              |
| <b>8</b>    | 17.72              |
| <b>9</b>    | 18.08              |
| <b>10</b>   | 18.43              |
| <b>11</b>   | 18.79              |
| <b>12</b>   | 19.14              |
| <b>13</b>   | 19.50              |
| <b>14</b>   | 19.86              |
| <b>15</b>   | 20.21              |
| <b>16</b>   | 20.57              |
| <b>17</b>   | 20.92              |
| <b>18</b>   | 21.28              |
| <b>19</b>   | 21.63              |
| <b>20</b>   | 21.99              |
| <b>21</b>   | 22.34              |
| <b>22</b>   | 22.70              |
| <b>23</b>   | 23.05              |
| <b>24</b>   | 23.41              |

Attendants assigned to work with students identified as Emotionally Disturbed on specialized routes, specifically Independence Academy Day Treatment, will receive an additional \$1.00 per hour.

Attendant Pay for Trips: Same as salary schedule placement

Extra Work:     \$17.50   per hour (bus washing, meeting, trash)

                      \$17.50   per hour (fueler)

**INDEPENDENCE SCHOOL DISTRICT  
TRANSPORTATION DRIVER  
SALARY SCHEDULE  
2026-2027**

| <b>Step</b> | <b>Hourly Rate</b> |
|-------------|--------------------|
| <b>1</b>    | 20.21              |
| <b>2</b>    | 20.62              |
| <b>3</b>    | 21.02              |
| <b>4</b>    | 21.43              |
| <b>5</b>    | 21.84              |
| <b>6</b>    | 22.24              |
| <b>7</b>    | 22.65              |
| <b>8</b>    | 23.05              |
| <b>9</b>    | 23.46              |
| <b>10</b>   | 23.87              |
| <b>11</b>   | 24.27              |
| <b>12</b>   | 24.68              |
| <b>13</b>   | 25.09              |
| <b>14</b>   | 25.49              |
| <b>15</b>   | 25.90              |
| <b>16</b>   | 26.30              |
| <b>17</b>   | 26.71              |
| <b>18</b>   | 27.12              |
| <b>19</b>   | 27.52              |
| <b>20</b>   | 27.93              |
| <b>21</b>   | 28.34              |
| <b>22</b>   | 28.74              |
| <b>23</b>   | 29.15              |
| <b>24</b>   | 29.55              |

**OTHER PAY:**

|                                        |                                                                                                          |
|----------------------------------------|----------------------------------------------------------------------------------------------------------|
| Early Education Mid-day Routes         | 1 - 1/2 hours guaranteed at hourly rate                                                                  |
| Routes Mid-day Route                   | 1 hour guaranteed at hourly rate                                                                         |
| Shuttle Route                          | 1 hour guaranteed at hourly rate                                                                         |
| Late Activity                          | 1 - 1/2 hours guaranteed at hourly rate                                                                  |
| Spare Driver                           | \$7.25 per day in addition to guaranteed 6.25 hours a day at driver's hourly rate                        |
| Driver Mentor                          | \$9.25 per day in addition to driver's hourly rate                                                       |
| Route Driver Trip Rate - full benefits | Same as salary schedule placement                                                                        |
| Trip Driver Rate (Non Route)           | Placed on driver salary schedule at the discretion of the Director of Transportation based on experience |
| Trainees                               | \$17.50 per hour up to 40 hours                                                                          |
| All Extra Non-Driving Work             | \$17.50 per hour (wash buses, meetings, trash)                                                           |
| Bus Fueler                             | \$17.50 per hour                                                                                         |
| Seasonal Bus Washing Crew              | \$15.00 per hour                                                                                         |

**INDEPENDENCE SCHOOL DISTRICT  
TRANSPORTATION MECHANIC  
SALARY SCHEDULE  
2026-2027**

| <b>Step</b> | <b>Mechanics<br/>Helper</b> | <b>Maintenance<br/>Mechanic</b> | <b>Mechanic</b> | <b>Mechanic A</b> |
|-------------|-----------------------------|---------------------------------|-----------------|-------------------|
| 1           | 17.24                       | 21.12                           | 24.67           | 28.69             |
| 2           | 17.56                       | 21.61                           | 25.15           | 29.30             |
| 3           | 17.98                       | 22.11                           | 25.64           | 29.90             |
| 4           | 18.32                       | 22.60                           | 26.13           | 30.51             |
| 5           | 18.71                       | 23.07                           | 26.62           | 31.13             |
| 6           | 19.06                       | 23.57                           | 27.11           | 31.74             |
| 7           | 19.43                       | 24.06                           | 27.60           | 32.35             |
| 8           | 19.82                       | 24.57                           | 28.07           | 32.98             |
| 9           | 20.16                       | 25.02                           | 28.58           | 33.57             |
| 10          | 20.53                       | 25.52                           | 29.19           | 34.17             |
| 11          | 21.12                       | 26.13                           | 29.77           | 34.78             |
| 12          | 21.74                       | 26.73                           | 30.39           | 35.37             |
| 13          | 22.35                       | 27.36                           | 31.03           | 36.01             |
| 14          | 22.96                       | 27.94                           | 31.62           | 36.61             |
| 15          | 23.57                       | 28.58                           | 32.20           | 37.21             |
| 16          | 24.19                       | 29.19                           | 32.82           | 37.82             |
| 17          | 24.79                       | 29.77                           | 33.43           | 38.43             |
| 18          | 25.41                       | 30.36                           | 34.05           | 39.03             |
| 19          | 26.03                       | 30.97                           | 34.66           | 39.64             |
| 20          | 26.64                       | 31.58                           | 35.27           | 40.25             |
| 21          | 27.25                       | 32.18                           | 35.88           | 40.87             |
| 22          | 27.86                       | 32.79                           | 36.51           | 41.48             |

New employees may be placed on the schedule from Step 1-15 based on previous mechanic

**ASE Certification Recognition**

\$ .20 increase for each School Bus ASE certification S1 through S6 (up to a \$1.20/hour)

\$ .30 an hour additional for Mechanics that achieve ASE-Certified Master School Bus Technician including S7 certification

\$ .10 an hour additional for any other District approved ASE certification

Total combined ASE stipends will not exceed \$2.00 hour

Loss of ASE certification will result in loss of that portion of ASE stipend

**Mechanic Lead Stipend**

\$ .50 an hour

**INDEPENDENCE SCHOOL DISTRICT  
TRANSPORTATION SUMMER WORK  
SALARY SCHEDULE  
SUMMER 2026**

| <b>Step</b> | <b>Attendant<br/>Hourly<br/>Rate</b> | <b>Van<br/>Driver<br/>Hourly<br/>Rate</b> | <b>CDL<br/>Driver<br/>Hourly<br/>Rate</b> |
|-------------|--------------------------------------|-------------------------------------------|-------------------------------------------|
| <b>1</b>    | 15.00                                | 17.03                                     | 19.90                                     |
| <b>2</b>    | 15.35                                | 17.47                                     | 20.30                                     |
| <b>3</b>    | 15.70                                | 17.94                                     | 20.70                                     |
| <b>4</b>    | 16.05                                | 18.36                                     | 21.10                                     |
| <b>5</b>    | 16.40                                | 18.80                                     | 21.50                                     |
| <b>6</b>    | 16.75                                | 19.27                                     | 21.90                                     |
| <b>7</b>    | 17.10                                | 19.70                                     | 22.30                                     |
| <b>8</b>    | 17.45                                | 20.14                                     | 22.70                                     |
| <b>9</b>    | 17.80                                | 20.61                                     | 23.10                                     |
| <b>10</b>   | 18.15                                | 21.05                                     | 23.50                                     |
| <b>11</b>   | 18.50                                | 21.49                                     | 23.90                                     |
| <b>12</b>   | 18.85                                | 21.95                                     | 24.30                                     |
| <b>13</b>   | 19.20                                | 22.39                                     | 24.70                                     |
| <b>14</b>   | 19.55                                | 22.83                                     | 25.10                                     |
| <b>15</b>   | 19.90                                | 23.27                                     | 25.50                                     |
| <b>16</b>   | 20.25                                | 23.72                                     | 25.90                                     |
| <b>17</b>   | 20.60                                | 24.16                                     | 26.30                                     |
| <b>18</b>   | 20.95                                | 24.60                                     | 26.70                                     |
| <b>19</b>   | 21.30                                | 25.04                                     | 27.10                                     |
| <b>20</b>   | 21.65                                | 25.48                                     | 27.50                                     |
| <b>21</b>   | 22.00                                | 25.92                                     | 27.90                                     |
| <b>22</b>   | 22.35                                | 26.37                                     | 28.30                                     |
| <b>23</b>   | 22.70                                | 26.82                                     | 28.70                                     |

**DRIVER OTHER PAY:**

|                                |                                                                                                             |
|--------------------------------|-------------------------------------------------------------------------------------------------------------|
| Early Education Mid-day Routes | 1 - 1/2 hours guaranteed at hourly rate                                                                     |
| Routes Mid-day Route           | 1 hour guaranteed at hourly rate                                                                            |
| Shuttle Route                  | 1 hour guaranteed at hourly rate                                                                            |
| Late Activity                  | 1 - 1/2 hours guaranteed at hourly rate                                                                     |
| Spare Driver                   | \$7.25 per day in addition to guaranteed 6.25 hours a day at driver's hourly                                |
| Driver Mentor                  | \$9.25 per day in addition to driver's hourly rate                                                          |
| Trip Driver Rate (Non Route)   | Placed on driver salary schedule at the discretion of the Director of<br>Transportation based on experience |

**ATTENDANT OTHER PAY:**

Attendants assigned to work with students identified as Emotionally Disturbed on specialized routes, specifically Independence Academy Day Treatment, will receive an additional \$1.00 per hour.

**ALL OTHER PAY:**

|                            |                                                         |
|----------------------------|---------------------------------------------------------|
| Trainees                   | \$15.00 per hour up to 40 hours                         |
| All Extra Non-Driving Work | \$15.00 per hour ( <i>wash buses, meetings, trash</i> ) |
| Bus Fueler                 | \$15.00 per hour                                        |
| Seasonal Bus Washing Crew  | \$15.00 per hour                                        |

**INDEPENDENCE SCHOOL DISTRICT  
TRANSPORTATION SUMMER WORK  
SALARY SCHEDULE  
SUMMER 2027**

| <b>Step</b> | <b>Attendant<br/>Hourly<br/>Rate</b> | <b>Van<br/>Driver<br/>Hourly<br/>Rate</b> | <b>CDL<br/>Driver<br/>Hourly<br/>Rate</b> |
|-------------|--------------------------------------|-------------------------------------------|-------------------------------------------|
| <b>1</b>    | 15.23                                | 17.30                                     | 20.21                                     |
| <b>2</b>    | 15.59                                | 17.74                                     | 20.62                                     |
| <b>3</b>    | 15.94                                | 18.22                                     | 21.02                                     |
| <b>4</b>    | 16.30                                | 18.65                                     | 21.43                                     |
| <b>5</b>    | 16.66                                | 19.09                                     | 21.84                                     |
| <b>6</b>    | 17.01                                | 19.57                                     | 22.24                                     |
| <b>7</b>    | 17.37                                | 20.01                                     | 22.65                                     |
| <b>8</b>    | 17.72                                | 20.45                                     | 23.05                                     |
| <b>9</b>    | 18.08                                | 20.93                                     | 23.46                                     |
| <b>10</b>   | 18.43                                | 21.38                                     | 23.87                                     |
| <b>11</b>   | 18.79                                | 21.83                                     | 24.27                                     |
| <b>12</b>   | 19.14                                | 22.29                                     | 24.68                                     |
| <b>13</b>   | 19.50                                | 22.74                                     | 25.09                                     |
| <b>14</b>   | 19.86                                | 23.19                                     | 25.49                                     |
| <b>15</b>   | 20.21                                | 23.63                                     | 25.90                                     |
| <b>16</b>   | 20.57                                | 24.09                                     | 26.30                                     |
| <b>17</b>   | 20.92                                | 24.54                                     | 26.71                                     |
| <b>18</b>   | 21.28                                | 24.98                                     | 27.12                                     |
| <b>19</b>   | 21.63                                | 25.43                                     | 27.52                                     |
| <b>20</b>   | 21.99                                | 25.88                                     | 27.93                                     |
| <b>21</b>   | 22.34                                | 26.32                                     | 28.34                                     |
| <b>22</b>   | 22.70                                | 26.78                                     | 28.74                                     |
| <b>23</b>   | 23.05                                | 27.24                                     | 29.15                                     |
| <b>24</b>   | 23.41                                | 27.70                                     | 29.55                                     |

**DRIVER OTHER PAY:**

|                                |                                                                                                             |
|--------------------------------|-------------------------------------------------------------------------------------------------------------|
| Early Education Mid-day Routes | 1 - 1/2 hours guaranteed at hourly rate                                                                     |
| Routes Mid-day Route           | 1 hour guaranteed at hourly rate                                                                            |
| Shuttle Route                  | 1 hour guaranteed at hourly rate                                                                            |
| Late Activity                  | 1 - 1/2 hours guaranteed at hourly rate                                                                     |
| Spare Driver                   | \$7.25 per day in addition to guaranteed 6.25 hours a day at driver's hourly                                |
| Driver Mentor                  | \$9.25 per day in addition to driver's hourly rate                                                          |
| Route Driver Trip Rate         | Step 1 of salary schedule                                                                                   |
| Trip Driver Rate (Non Route)   | Placed on driver salary schedule at the discretion of the Director of<br>Transportation based on experience |

**ATTENDANT OTHER PAY:**

Attendants assigned to work with students identified as Emotionally Disturbed on specialized routes, specifically Independence Academy Day Treatment, will receive an additional \$1.00 per hour.

**ALL OTHER PAY:**

|                            |                                                       |
|----------------------------|-------------------------------------------------------|
| Trainees                   | \$15.00 per hour up to 40 hours                       |
| All Extra Non-Driving Work | \$15.00 per hour <i>(wash buses, meetings, trash)</i> |
| Bus Fueler                 | \$15.00 per hour                                      |
| Seasonal Bus Washing Crew  | \$15.00 per hour                                      |

**INDEPENDENCE SCHOOL DISTRICT  
TRANSPORTATION SUPPORT STAFF  
SALARY SCHEDULE  
2026-2027**

| <b>Step</b> | <b>DISPATCHER<br/>NO CDL</b> | <b>DISPATCHER<br/>WITH CDL</b> | <b>COORDINATOR</b> |
|-------------|------------------------------|--------------------------------|--------------------|
| 1           | 18.93                        | 19.48                          | 21.65              |
| 2           | 19.36                        | 19.92                          | 22.09              |
| 3           | 19.79                        | 20.33                          | 22.52              |
| 4           | 20.21                        | 20.75                          | 22.94              |
| 5           | 20.64                        | 21.19                          | 23.36              |
| 6           | 21.04                        | 21.58                          | 23.77              |
| 7           | 21.47                        | 22.02                          | 24.20              |
| 8           | 21.91                        | 22.45                          | 24.63              |
| 9           | 22.32                        | 22.87                          | 25.04              |
| 10          | 22.74                        | 23.28                          | 25.46              |
| 11          | 23.15                        | 23.69                          | 25.87              |
| 12          | 23.56                        | 24.12                          | 26.29              |
| 13          | 24.01                        | 24.55                          | 26.73              |
| 14          | 24.42                        | 24.95                          | 27.15              |
| 15          | 24.83                        | 25.38                          | 27.55              |
| 16          | 25.26                        | 25.80                          | 27.97              |
| 17          | 25.68                        | 26.23                          | 28.42              |
| 18          | 26.11                        | 26.66                          | 28.83              |
| 19          | 26.53                        | 27.09                          | 29.26              |
| 20          | 26.96                        | 27.50                          | 29.69              |
| 21          | 27.39                        | 27.93                          | 30.08              |
| 22          | 27.82                        | 28.36                          | 30.54              |
| 23          | 28.24                        | 28.78                          | 30.97              |
| 24          | 28.67                        | 29.21                          | 31.39              |

New employees may be placed on the schedule from Step 1-15 based on previous school bus and/or dispatching experience.

**INDEPENDENCE SCHOOL DISTRICT  
TRANSPORTATION VAN DRIVER  
SALARY SCHEDULE  
2026-2027**

| <b>Step</b> | <b>Hourly Rate</b> |
|-------------|--------------------|
| <b>1</b>    | 17.30              |
| <b>2</b>    | 17.74              |
| <b>3</b>    | 18.22              |
| <b>4</b>    | 18.65              |
| <b>5</b>    | 19.09              |
| <b>6</b>    | 19.57              |
| <b>7</b>    | 20.01              |
| <b>8</b>    | 20.45              |
| <b>9</b>    | 20.93              |
| <b>10</b>   | 21.38              |
| <b>11</b>   | 21.83              |
| <b>12</b>   | 22.29              |
| <b>13</b>   | 22.74              |
| <b>14</b>   | 23.19              |
| <b>15</b>   | 23.63              |
| <b>16</b>   | 24.09              |
| <b>17</b>   | 24.54              |
| <b>18</b>   | 24.98              |
| <b>19</b>   | 25.43              |
| <b>20</b>   | 25.88              |
| <b>21</b>   | 26.32              |
| <b>22</b>   | 26.78              |
| <b>23</b>   | 27.24              |
| <b>24</b>   | 27.70              |

**OTHER PAY:**

|                                        |                                                                                                          |
|----------------------------------------|----------------------------------------------------------------------------------------------------------|
| Early Education Mid-day Routes         | 1 - 1/2 hours guaranteed at hourly rate                                                                  |
| Routes Mid-day Route                   | 1 hour guaranteed at hourly rate                                                                         |
| Shuttle Route                          | 1 hour guaranteed at hourly rate                                                                         |
| Late Activity                          | 1 - 1/2 hours guaranteed at hourly rate                                                                  |
| Spare Driver                           | \$7.25 per day in addition to guaranteed 6.25 hours a day at driver's hourly rate                        |
| Driver Mentor                          | \$9.25 per day in addition to driver's hourly rate                                                       |
| Route Driver Trip Rate - full benefits | Same as salary schedule placement                                                                        |
| Trip Driver Rate (Non Route)           | Placed on driver salary schedule at the discretion of the Director of Transportation based on experience |
| Trainees                               | \$17.50 per hour up to 40 hours                                                                          |
| All Extra Non-Driving Work             | \$17.50 per hour (wash buses, meetings, trash)                                                           |
| Bus Fueler                             | \$17.50 per hour                                                                                         |
| Seasonal Bus Washing Crew              | \$15.00 per hour                                                                                         |

**INDEPENDENCE SCHOOL DISTRICT  
TRAVEL  
SALARY SCHEDULE  
2026-2027**

| <b>Position</b>                                                                                                                                                                                                                                                                         | <b>Rate</b> |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------|
| Superintendent                                                                                                                                                                                                                                                                          | 8,365.00    |
| Deputy Superintendent, Assistant Superintendents, Director of Human Resources                                                                                                                                                                                                           | 5,354.67    |
| Director of Technology, Director of SpEd, Director of Nutrition Services, Director of Family Services, Director of Health Services, Director of Kids Safari, Family Services Coordinator, Nutrition Services Supervisor, Youth Activities Coordinator, High School Activities Directors | 3,684.10    |
| Technology Integrationist Specialist, Director of Title I, Director of Public Relations, Director of Foundation/Volunteer Services, District Compliance Officer, Director of Adult Education, Director of Head Start                                                                    | 1,787.40    |
| Board of Education Secretary                                                                                                                                                                                                                                                            | 1,747.84    |
| Instructional Coach, Facility Purchase Supervisor                                                                                                                                                                                                                                       | 1,685.38    |
| Secondary School - Principal, Associate Principal, Assistant Principal, Administrative Intern; Middle School Principal; Assistant Director of Secondary SpEd; Assistant Director of Kids Safari                                                                                         | 1,073.27    |
| School Psychologist, At-Risk Specialist, Wellness Coordinator, Middle School Assistant Principal                                                                                                                                                                                        | 873.40      |
| Elementary Principal                                                                                                                                                                                                                                                                    | 450.00      |

①

① Travel stipends above includes travel within the metro area.

② Travel rate for off-scale travelling positions:

Paid at federal per mile reimbursement rate for travel between locations

## Employee Benefits

| <i><b>BENEFIT</b></i>                                                                                   | <i><b>NOTES</b></i>                                                                                                                                                                                                                                                                                                                              | <i><b>EMPLOYEES AFFECTED</b></i>                  |
|---------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------|
| <b>Public School Retirement System (PSRS)</b>                                                           | <ul style="list-style-type: none"> <li>State mandated deduction (2026-2027) 14.50% without Social Security or 9.67% with Social Security</li> <li>Matched by the District</li> <li>Vested after 5 years</li> <li>Questions – Contact 800-392-6848 or email <a href="mailto:member_services@psrsmo.org">member_services@psrsmo.org</a></li> </ul> | All certificated staff who work 17 hours per week |
| <b>Public Education Employee Retirement System (PEERS) Formerly Non-Teacher Retirement System (NTR)</b> | <ul style="list-style-type: none"> <li>State mandated deduction (2026-2027) 6.86%</li> <li>Matched by the District</li> <li>Vested after 5 years</li> <li>Questions – Contact 800-392-6848 or email <a href="mailto:member_services@peersmo.org">member_services@peersmo.org</a></li> </ul>                                                      | All classified staff who work 20 hours per week   |
| <b>403B and 457B</b>                                                                                    | <ul style="list-style-type: none"> <li>Voluntary retirement savings accounts</li> <li>Contact The Retirement Manager at 1-800-448-2542 or set up a personal meeting with your building advisor</li> <li><a href="https://cwww.corebridgefinancial.com/rs/csdr">https://cwww.corebridgefinancial.com/rs/csdr</a></li> </ul>                       | All staff                                         |
| <b>MOST</b>                                                                                             | <ul style="list-style-type: none"> <li>Payroll deduction for Children’s Higher Education</li> </ul>                                                                                                                                                                                                                                              | All staff                                         |
| <b>Public Service Forgiveness Program</b>                                                               | <ul style="list-style-type: none"> <li>Forgiveness of Direct student loans for those qualifying after 120 payments and not in default<br/><a href="http://dhe.mo.gov/resources/publicserviceemployees.php">http://dhe.mo.gov/resources/publicserviceemployees.php</a></li> </ul>                                                                 | Full-time staff                                   |
| <b>General Payroll Deductions</b>                                                                       | <ul style="list-style-type: none"> <li>Professional organization dues, Independence Foundation, etc.</li> </ul>                                                                                                                                                                                                                                  | All staff                                         |
| <b>Direct Deposit</b>                                                                                   | <ul style="list-style-type: none"> <li>Available for multiple accounts</li> </ul>                                                                                                                                                                                                                                                                | Required for all staff                            |
| <b>Direct Check Card</b>                                                                                | <ul style="list-style-type: none"> <li>Available for multiple accounts</li> </ul>                                                                                                                                                                                                                                                                | Employees who don’t have a bank account           |
| <b>Credit Union</b>                                                                                     | Located at 201 N. Forest Avenue                                                                                                                                                                                                                                                                                                                  | All staff who work 25 hours                       |
| <b>“Benefits Banking”</b>                                                                               | <p>Additional free, discounted, and premium rate services for customers of Commerce Bank. Services include:</p> <ul style="list-style-type: none"> <li>Free online banking and bill pay</li> <li>Free Commerce ATM and debit card</li> <li>Discount on loans</li> </ul> <p>Contact 816-234-8810 or 816-234-1984</p>                              | All staff and retirees                            |

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| <b><i>BENEFIT</i></b>                   | <b><i>NOTES</i></b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | <b><i>EMPLOYEES<br/>AFFECTED</i></b>                                                                                 |
|-----------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------|
| <b>Professional Liability Insurance</b> | <ul style="list-style-type: none"> <li>Protects employees against damage and injury claims while they are acting within the course and scope of their assigned duties as established by the District.</li> </ul>                                                                                                                                                                                                                                                                                            | All staff                                                                                                            |
| <b>Worker Compensation</b>              | <ul style="list-style-type: none"> <li>State mandated</li> <li>Covers medical care and prescriptions</li> <li>Provides 2/3 of average weekly wage if employee cannot work, effective 3 days after day of injury</li> <li>Day of injury paid by District</li> <li>Care provided in District's Employee Health Clinic at 1516 W. Maple Street</li> <li>Questions – Contact Employee Workers' Compensation Office 816-521-5424</li> </ul>                                                                      | All staff with job related injuries                                                                                  |
| <b>Health Insurance</b>                 | <ul style="list-style-type: none"> <li>Board of Education paid for employees @ \$704 monthly, October 1, 2026-September 30, 2027</li> <li>Optional coverage available at employee expense for spouse and dependent children</li> <li>Retirees may retain membership by paying premiums</li> <li>Plan choices include 6 plans: <ul style="list-style-type: none"> <li>Blue Select Plus Core – QHDHP and PPO</li> <li>PPO BuyUP 1 – QHDHP and PPO</li> <li>PPO BuyUP 2 and HMO BuyUP 2</li> </ul> </li> </ul> | <p>All staff who work 25 hours per week</p> <p>Retirees who elected coverage within one year of their retirement</p> |
| <b>Dental Insurance</b>                 | <ul style="list-style-type: none"> <li>Board of Education paid for employees @ \$30.94 monthly October 1, 2026 -September 30, 2027</li> <li>Optional coverage available at employee expense \$70.28 monthly for family</li> <li>Annual maximum coverage of \$1250.00 in network</li> </ul>                                                                                                                                                                                                                  | <p>All staff who work 25 hours per week</p> <p>Retirees may extend through COBRA for 18 months minimum</p>           |
| <b>Voluntary Insurance<br/>Vision</b>   | <ul style="list-style-type: none"> <li>At employee expense</li> <li>Monthly cost of \$12.60 for employee or \$35.56 for family</li> </ul>                                                                                                                                                                                                                                                                                                                                                                   | All staff who work 25 hours per week                                                                                 |
| <b>Long Term Disability Insurance</b>   | <ul style="list-style-type: none"> <li>Board of Education paid benefit</li> <li>60% of employee salary</li> <li>Effective after 90 day elimination period or expiration of sick leave</li> </ul>                                                                                                                                                                                                                                                                                                            | All staff who work 25 hours per week                                                                                 |
| <b>Life Insurance<br/>Board Paid</b>    | <ul style="list-style-type: none"> <li>Board of Education paid benefit</li> <li>1.5 times salary for qualifying employees</li> <li>Includes AD&amp;D</li> <li>Must have a primary beneficiary to enroll</li> </ul>                                                                                                                                                                                                                                                                                          | All staff who work 25 hours per week                                                                                 |

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| <b><i>BENEFIT</i></b>                                                      | <b><i>NOTES</i></b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | <b><i>EMPLOYEES<br/>AFFECTED</i></b>                                                                                                                                                   |
|----------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Section 125 – Flex Plan<br/>Unreimbursed Medical<br/>Dependent Care</b> | <ul style="list-style-type: none"> <li>Pretax savings account for medical or dependent care</li> <li>Fee \$4.33 per month for 9 months</li> </ul>                                                                                                                                                                                                                                                                                                                                                  | All staff who work 25 hours per week who have a health care premium, a family dental premium, or voluntary vision premium                                                              |
| <b>Section 125 –<br/>Employee Childcare Benefit</b>                        | <ul style="list-style-type: none"> <li>Monthly reimbursement 75% of paid weekly childcare fees in an ISD childcare program October 1, 2026-September 30, 2027.</li> </ul>                                                                                                                                                                                                                                                                                                                          | All staff who work 25 hours per week, own their home in ISD, and have a legal guardianship child in ISD in-person school and attending ISD childcare (Kids Safari or Early Education). |
| <b>Section 125 -<br/>Health Savings Account</b>                            | <ul style="list-style-type: none"> <li>Employee owned pretax savings account for medical expenses</li> <li>District contributes \$1000.00/year</li> </ul>                                                                                                                                                                                                                                                                                                                                          | All staff who are enrolled in the high deductible health care plan and meet other IRS requirements for the account                                                                     |
| <b>Employee Assistance Program<br/>ComPysch</b>                            | <ul style="list-style-type: none"> <li>Cost-free Employee Assistance Program</li> <li>Confidential Services, Referrals</li> <li>Counseling and Resources</li> <li>Financial and legal planning</li> <li>Confidential website access <a href="http://guidanceresources.com">guidanceresources.com</a> (WEBID: ISDEAP)</li> <li>Available 24/7 at 866-483-1487</li> </ul>                                                                                                                            | All staff who work 25 hours per week and their household family members                                                                                                                |
| <b>Employee Health Clinic</b>                                              | <ul style="list-style-type: none"> <li>Medical clinic for well exams, disease management, illness care, routine lab tests</li> <li>Cost-free for those on district health insurance and preventive</li> <li>\$25 per visit fee for those on the HSA eligible Blue Select Plus Core QHDHP and PPO BuyUP 1 QHDHP</li> <li>Call 866-959-9355 or 816-521-5316 or go online to <a href="http://patientportal.yourhealthstat.com">patientportal.yourhealthstat.com</a> to make an appointment</li> </ul> | All staff, retirees, and dependents (age 2+) enrolled on district health insurance                                                                                                     |
| <b>Employee Wellness Center</b>                                            | <ul style="list-style-type: none"> <li>Free gym with exercise equipment and classes</li> <li>Enroll - call 816-521-5315</li> </ul>                                                                                                                                                                                                                                                                                                                                                                 | All regular full and part-time employees, retirees, and their spouses and dependents age 18 and older until they turn 26.                                                              |
| <b>Aquatics Center</b>                                                     | <ul style="list-style-type: none"> <li>Free open and lap swimming</li> <li>25% off swimming lessons, party rentals and private rentals</li> <li>Free aerobics classes</li> <li>Questions – call 816-521-5377</li> </ul>                                                                                                                                                                                                                                                                            | All staff                                                                                                                                                                              |
| <b>Voluntary Insurance<br/>Legal Assistance</b>                            | <ul style="list-style-type: none"> <li>Optional at employee expense</li> <li>Legal advice, forms, will, document review, traffic issues, IRS, defense, discounts</li> <li>24/7 emergency access</li> </ul>                                                                                                                                                                                                                                                                                         | All staff who qualify for PSRS or PEERS<br>Retiree insurance and COBRA participants                                                                                                    |

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| <b><i>BENEFIT</i></b>                                | <b><i>NOTES</i></b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | <b><i>EMPLOYEES<br/>AFFECTED</i></b>                                                    |
|------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------|
| <b>Voluntary Insurance<br/>Life Insurance</b>        | <ul style="list-style-type: none"> <li>Optional at employee expense</li> <li>Optional coverage available for employee, spouse and dependents</li> </ul>                                                                                                                                                                                                                                                                                                                                    | All staff who work 25 hours per week                                                    |
| <b>Voluntary Insurance<br/>Identity Theft</b>        | <ul style="list-style-type: none"> <li>Optional at employee expense</li> <li>Insurance policy \$1,000,000</li> <li>Monitoring includes: credit, internet, digital, social, bank</li> <li>Privacy advocate remediation</li> </ul>                                                                                                                                                                                                                                                           | All staff who qualify for PSRS or PEERS<br><br>Retiree insurance and COBRA participants |
| <b>Voluntary Insurance<br/>Accident</b>              | <ul style="list-style-type: none"> <li>Optional at employee expense: employee, spouse, dependents</li> <li>Includes Wellness Benefit</li> <li>Includes Accidental Death or Dismemberment</li> </ul>                                                                                                                                                                                                                                                                                        | All staff who qualify for PSRS or PEERS                                                 |
| <b>Voluntary Insurance<br/>Critical Illness</b>      | <ul style="list-style-type: none"> <li>Optional at employee expense: employee, and spouse. Dependents are included with Employee expense at no additional cost for a flat \$5,000 coverage.</li> <li>Includes heart attack, stroke, cancer, renal failure, organ transplant, coma, severe burns, loss sight-hearing-or-speech, and paralysis</li> <li>Includes Wellness Benefit</li> <li>Monthly cost age banded on selected employee benefit of \$10,000, \$20,000 or \$30,000</li> </ul> | All staff who qualify for PSRS or PEERS                                                 |
| <b>Voluntary Insurance<br/>Cancer</b>                | <ul style="list-style-type: none"> <li>Optional at employee expense: Employee, spouse, dependents</li> <li>Includes Wellness, First Occurrence, and specific cost Benefits</li> </ul>                                                                                                                                                                                                                                                                                                      | All staff who qualify for PSRS or PEERS                                                 |
| <b>Voluntary Insurance<br/>Hospital Indemnity</b>    | <ul style="list-style-type: none"> <li>Optional at employee expense: employee, spouse, dependents</li> <li>Includes annual admission and daily benefits</li> </ul>                                                                                                                                                                                                                                                                                                                         | All staff who qualify for PSRS or PEERS                                                 |
| <b>Voluntary Insurance<br/>Short Term Disability</b> | <ul style="list-style-type: none"> <li>Optional at employee expense</li> <li>Elect coverage \$100-\$1500/Week in \$50 increments</li> <li>7, 14, or 30 days elimination period,</li> <li>Monthly cost coverage based and age banded</li> <li>60% of weekly earnings</li> <li>Available sick leave must be used first before eligible for use</li> </ul> <p>Subject to 3/6/12 month look back period for pre-existing conditions</p>                                                        | All staff who qualify for PSRS or PEERS                                                 |

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| <b><i>BENEFIT</i></b>       | <b><i>NOTES</i></b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | <b><i>EMPLOYEES<br/>AFFECTED</i></b>                                                                                                                                                                                                                                                                                                                |
|-----------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Family Medical Leave</b> | <ul style="list-style-type: none"> <li>Federally mandated by the Family Medical Leave Act</li> <li>Up to 12 weeks of unpaid leave allowed for birth/adoption of a child, serious health condition of employee, or serious health condition of member of immediate family who requires care of employee</li> <li>BOE paid insurance and other benefits continued during leave</li> <li>Employees required to use any available leave days during leave</li> <li>No loss of seniority</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | <ul style="list-style-type: none"> <li>Employees who have worked 12 months previous to the leave and who have worked at least 1250 hours during the 12 months before the leave</li> <li>Contact Human Resources to see if you qualify for FML</li> <li>Employees must request FML in writing through the Human Resources Office 521-5300</li> </ul> |
| <b>Sick Leave</b>           | <ul style="list-style-type: none"> <li>9 days per school year for illness as outlined in Employee Manual Employee Leave and Absences E-115-E Plus one (1) day for each additional full contract month beyond the nine (9) month calendar</li> <li>Paid at daily rate</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | All staff who work 32 hours per week                                                                                                                                                                                                                                                                                                                |
| <b>Personal Leave</b>       | <ul style="list-style-type: none"> <li>3 days annually for personal use as outlined in Employee Manual Employee Leave and Absences E-115-E</li> <li>Deducted from sick leave</li> <li>Paid at daily rate</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | All staff who work 32 hours per week                                                                                                                                                                                                                                                                                                                |
| <b>Emergency Leave</b>      | <ul style="list-style-type: none"> <li>Up to 10 days leave for purposes outlined in Employee Manual Employee Leave and Absences E-115-E</li> <li>Deducted from sick leave</li> <li>Paid at daily rate</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | All staff who work 32 hours per week                                                                                                                                                                                                                                                                                                                |
| <b>Family Leave</b>         | <ul style="list-style-type: none"> <li>Staff are entitled to up to 5 paid Family Leave days per school year.</li> <li>Family Leave may be used for bereavement, parental leave, or a combination of both.</li> <li>Family Leave shall not be deducted from accumulated sick leave, does not accumulate from year to year, and shall not be paid out upon separation from employment.</li> <li><b>Bereavement Leave:</b> Paid leave for death in the immediate family as outlined in the Employee Manual Employee Leave and Absences E-115-E. If additional time is required, employees may use up to five (5) additional days charged against accumulated sick leave. - Paid at daily rate</li> <li><b>Paid Parental Leave:</b> Paid leave following the birth, adoption, or Court Ordered guardianship of a child. Is available to employees who qualify for this leave as described in the Employee Manual Leave and Absences E-115-E.</li> <li>Paid at daily rate</li> </ul> | All staff                                                                                                                                                                                                                                                                                                                                           |

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| <b><i>BENEFIT</i></b>           | <b><i>NOTES</i></b>                                                                                                                                                                                                         | <b><i>EMPLOYEES<br/>AFFECTED</i></b>                                      |
|---------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------|
| <b>Part-Time Sick Leave</b>     | <ul style="list-style-type: none"> <li>• 5 days per school year for illness</li> <li>• Plus one (1) day for each additional full contract month beyond the nine (9) month calendar</li> <li>• Paid at daily rate</li> </ul> | All staff who work at least 25 hours a week and less than 32 hours a week |
| <b>Part-Time Personal Leave</b> | <ul style="list-style-type: none"> <li>• 2 days annually for personal use</li> <li>• Deducted from sick leave</li> <li>• Paid at daily rate</li> </ul>                                                                      | All staff who work at least 25 hours a week and less than 32 hours a week |
| <b>Jury Duty</b>                | <ul style="list-style-type: none"> <li>• Paid at employee's daily rate</li> </ul>                                                                                                                                           | All staff                                                                 |
| <b>Vacation</b>                 | <ul style="list-style-type: none"> <li>• Paid at daily rate</li> </ul>                                                                                                                                                      | 11 and 12 month full-time employees                                       |

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## TAX LEVY HISTORY

| YEAR      | OPERATING AMOUNT | DEBT SERVICE | TOTAL    | CAPITAL FUND           |
|-----------|------------------|--------------|----------|------------------------|
| 1976-1977 | \$3.4000         | \$1.3500     | \$4.7000 | \$.35-Building         |
| 1977-1978 | \$3.4300         | \$1.2000     | \$4.6300 | \$.32-Building         |
| 1978-1979 | \$3.4300         | \$1.2000     | \$4.6300 | \$.32-Building         |
| 1979-1980 | \$3.4300         | \$1.2000     | \$4.6300 | \$.32-Building         |
| 1980-1981 | \$3.4300         | \$1.2000     | \$4.6300 | \$.32-Building         |
| 1981-1982 | \$3.3100         | \$1.3200     | \$4.6300 | \$.32-Building         |
| 1982-1983 | \$3.7500         | \$0.8800     | \$4.6300 | \$.49-Building         |
| 1983-1984 | \$3.0200         | \$0.8800     | \$3.9000 | \$.49-Building         |
| 1984-1985 | \$1.7500         | \$0.8200     | \$2.5700 | \$.47-Building         |
| 1985-1986 | \$1.6900         | \$0.8800     | \$2.5700 | \$.49-Building         |
| 1986-1887 | \$2.4600         | \$0.7900     | \$3.2500 | \$.49-Building         |
| 1987-1988 | \$2.4700         | \$0.7900     | \$3.2600 |                        |
| 1988-1989 | \$2.6800         | \$0.5200     | \$3.2000 |                        |
| 1989-1990 | \$2.6000         | \$0.5000     | \$3.1000 |                        |
| 1990-1991 | \$2.6200         | \$0.4800     | \$3.1000 | \$.30-Building         |
| 1991-1992 | \$2.8700         | \$0.4300     | \$3.3000 | \$.25-Building         |
| 1992-1993 | \$2.9700         | \$0.4100     | \$3.3800 | \$.23-Building         |
| 1993-1994 | \$3.1800         | \$0.1800     | \$3.3600 | \$.18-School Erection  |
| 1994-1995 | \$3.1700         | \$0.1800     | \$3.3500 |                        |
| 1995-1996 | \$3.5500         | \$0.4400     | \$3.9900 | \$.26-Capital Projects |
| 1996-1997 | \$3.7200         | \$0.2700     | \$3.9900 |                        |
| 1997-1998 | \$3.7700         | \$0.2700     | \$4.0400 |                        |
| 1998-1999 | \$3.8700         | \$0.4200     | \$4.2900 |                        |
| 1999-2000 | \$3.7000         | \$0.7600     | \$4.4600 |                        |
| 2000-2001 | \$3.7000         | \$0.7600     | \$4.4600 |                        |
| 2001-2002 | \$4.2100         | \$0.7600     | \$4.9700 |                        |
| 2002-2003 | \$4.2309         | \$0.7600     | \$4.9900 |                        |
| 2003-2004 | \$4.4300         | \$0.7600     | \$5.1900 |                        |
| 2004-2005 | \$4.4300         | \$0.7600     | \$5.1900 |                        |
| 2005-2006 | \$4.3241         | \$0.7600     | \$5.0841 |                        |
| 2006-2007 | \$4.3241         | \$0.7600     | \$5.0841 |                        |
| 2007-2008 | \$4.3180         | \$0.7661     | \$5.0841 |                        |
| 2008-2009 | \$4.3347         | \$0.7494     | \$5.0841 |                        |
| 2009-2010 | \$4.4300         | \$0.8500     | \$5.2800 |                        |
| 2010-2011 | \$4.4300         | \$1.0000     | \$5.4300 |                        |
| 2011-2012 | \$4.4300         | \$1.1500     | \$5.5800 |                        |
| 2012-2013 | \$4.4300         | \$1.2400     | \$5.6700 |                        |
| 2013-2014 | \$4.4300         | \$1.2700     | \$5.7000 |                        |
| 2014-2015 | \$4.4300         | \$1.2700     | \$5.7000 |                        |
| 2015-2016 | \$4.6430         | \$1.2700     | \$5.9130 |                        |
| 2016-2017 | \$4.6700         | \$1.2430     | \$5.9130 |                        |
| 2017-2018 | \$4.5580         | \$1.2430     | \$5.8010 |                        |
| 2018-2019 | \$4.5725         | \$1.2285     | \$5.8010 |                        |
| 2019-2020 | \$4.1582         | \$1.3395     | \$5.4977 |                        |
| 2020-2021 | \$4.3236         | \$1.2145     | \$5.5381 |                        |
| 2021-2022 | \$4.1407         | \$1.2964     | \$5.4371 |                        |
| 2022-2023 | \$4.1190         | \$1.3181     | \$5.4371 |                        |
| 2023-2024 | \$4.1990         | \$0.9181     | \$5.1171 |                        |
| 2024-2025 | \$4.3190         | \$0.9181     | \$5.2371 |                        |
| 2025-2026 | \$4.3253         | \$0.9118     | \$5.2371 |                        |

Independence School District  
Debt Service Schedule

| Schedule of General Obligation Bond Debt Service in Five Year Increments |                |               |              |                |
|--------------------------------------------------------------------------|----------------|---------------|--------------|----------------|
| Year                                                                     | Principal      | Interest      | Subsidy      | Total          |
| 2027                                                                     | 8,020,000.00   | 6,118,436.50  | (316,987.50) | 13,821,449.00  |
| 2028                                                                     | 9,020,000.00   | 5,717,649.00  | 0.00         | 14,737,649.00  |
| 2029                                                                     | 9,215,000.00   | 5,317,849.00  | 0.00         | 14,532,849.00  |
| 2030                                                                     | 11,605,000.00  | 4,907,800.00  | 0.00         | 16,512,800.00  |
| 2031                                                                     | 8,500,000.00   | 4,386,000.00  | 0.00         | 12,886,000.00  |
| 2032-2036                                                                | 50,870,000.00  | 14,281,000.00 | 0.00         | 65,151,000.00  |
| 2037-2041                                                                | 34,000,000.00  | 3,498,987.50  | 0.00         | 37,498,987.50  |
| 2042-2042                                                                | 0.00           | 0.00          | 0.00         | 0.00           |
| All Years                                                                | 131,230,000.00 | 44,227,722.00 | (316,987.50) | 175,140,734.50 |

Independence School District  
Debt Service Schedule

| Date   | Series 2010B, Taxable GO, Qualified School Construction Bonds |            |              |              |          |              |
|--------|---------------------------------------------------------------|------------|--------------|--------------|----------|--------------|
|        | Principal                                                     | Interest   | Subsidy      | Total        | District | Mohefa       |
|        |                                                               |            |              |              | 0%       | 100%         |
| Sep-26 |                                                               | 158,493.75 | (158,493.75) | 0.00         | 0.00     | 158,493.75   |
| Mar-27 | 5,925,000.00                                                  | 158,493.75 | (158,493.75) | 5,925,000.00 | 0.00     | 6,083,493.75 |
| Sep-27 |                                                               |            |              |              |          |              |
| Mar-28 |                                                               |            |              |              |          |              |
| Sep-28 |                                                               |            |              |              |          |              |
| Mar-29 |                                                               |            |              |              |          |              |
| Sep-29 |                                                               |            |              |              |          |              |
| Mar-30 |                                                               |            |              |              |          |              |
| Sep-30 |                                                               |            |              |              |          |              |
| Mar-31 |                                                               |            |              |              |          |              |
| Sep-31 |                                                               |            |              |              |          |              |
| Mar-32 |                                                               |            |              |              |          |              |
| Sep-32 |                                                               |            |              |              |          |              |
| Mar-33 |                                                               |            |              |              |          |              |
| Sep-33 |                                                               |            |              |              |          |              |
| Mar-34 |                                                               |            |              |              |          |              |
| Sep-34 |                                                               |            |              |              |          |              |
| Mar-35 |                                                               |            |              |              |          |              |
| Sep-35 |                                                               |            |              |              |          |              |
| Mar-36 |                                                               |            |              |              |          |              |
| Sep-36 |                                                               |            |              |              |          |              |
| Mar-37 |                                                               |            |              |              |          |              |
| Sep-37 |                                                               |            |              |              |          |              |
| Mar-38 |                                                               |            |              |              |          |              |
| Sep-38 |                                                               |            |              |              |          |              |
| Mar-39 |                                                               |            |              |              |          |              |
| Sep-39 |                                                               |            |              |              |          |              |
| Mar-40 |                                                               |            |              |              |          |              |
| Sep-40 |                                                               |            |              |              |          |              |
| Mar-41 |                                                               |            |              |              |          |              |
| Sep-41 |                                                               |            |              |              |          |              |
| Mar-42 |                                                               |            |              |              |          |              |
| Sep-42 |                                                               |            |              |              |          |              |
| Mar-43 |                                                               |            |              |              |          |              |
| Sep-43 |                                                               |            |              |              |          |              |
| Mar-44 |                                                               |            |              |              |          |              |
| Sep-44 |                                                               |            |              |              |          |              |
| Mar-45 |                                                               |            |              |              |          |              |
|        |                                                               |            |              |              |          |              |
|        | 5,925,000.00                                                  | 316,987.50 | (316,987.50) | 5,925,000.00 | 0.00     | 6,241,987.50 |

Independence School District  
Debt Service Schedule

| Date   | Series 2016A, Refunding (Mohefa 2010C) |                   |                     |             |                     |
|--------|----------------------------------------|-------------------|---------------------|-------------|---------------------|
|        | Principal                              | Interest          | Total               | District    | Mohefa              |
|        |                                        |                   |                     | 0%          | 100%                |
| Sep-26 |                                        | 116,900.00        | 116,900.00          | 0.00        | 116,900.00          |
| Mar-27 |                                        | 116,900.00        | 116,900.00          | 0.00        | 116,900.00          |
| Sep-27 |                                        | 116,900.00        | 116,900.00          | 0.00        | 116,900.00          |
| Mar-28 |                                        | 116,900.00        | 116,900.00          | 0.00        | 116,900.00          |
| Sep-28 |                                        | 116,900.00        | 116,900.00          | 0.00        | 116,900.00          |
| Mar-29 |                                        | 116,900.00        | 116,900.00          | 0.00        | 116,900.00          |
| Sep-29 |                                        | 116,900.00        | 116,900.00          | 0.00        | 116,900.00          |
| Mar-30 | 5,845,000.00                           | 116,900.00        | 5,961,900.00        | 0.00        | 5,961,900.00        |
| Sep-30 |                                        |                   |                     |             |                     |
| Mar-31 |                                        |                   |                     |             |                     |
| Sep-31 |                                        |                   |                     |             |                     |
| Mar-32 |                                        |                   |                     |             |                     |
| Sep-32 |                                        |                   |                     |             |                     |
| Mar-33 |                                        |                   |                     |             |                     |
| Sep-33 |                                        |                   |                     |             |                     |
| Mar-34 |                                        |                   |                     |             |                     |
| Sep-34 |                                        |                   |                     |             |                     |
| Mar-35 |                                        |                   |                     |             |                     |
| Sep-35 |                                        |                   |                     |             |                     |
| Mar-36 |                                        |                   |                     |             |                     |
| Sep-36 |                                        |                   |                     |             |                     |
| Mar-37 |                                        |                   |                     |             |                     |
| Sep-37 |                                        |                   |                     |             |                     |
| Mar-38 |                                        |                   |                     |             |                     |
| Sep-38 |                                        |                   |                     |             |                     |
| Mar-39 |                                        |                   |                     |             |                     |
| Sep-39 |                                        |                   |                     |             |                     |
| Mar-40 |                                        |                   |                     |             |                     |
| Sep-40 |                                        |                   |                     |             |                     |
| Mar-41 |                                        |                   |                     |             |                     |
| Sep-41 |                                        |                   |                     |             |                     |
| Mar-42 |                                        |                   |                     |             |                     |
| Sep-42 |                                        |                   |                     |             |                     |
| Mar-43 |                                        |                   |                     |             |                     |
| Sep-43 |                                        |                   |                     |             |                     |
| Mar-44 |                                        |                   |                     |             |                     |
| Sep-44 |                                        |                   |                     |             |                     |
| Mar-45 |                                        |                   |                     |             |                     |
|        |                                        |                   |                     |             |                     |
|        | <b>5,845,000.00</b>                    | <b>935,200.00</b> | <b>6,780,200.00</b> | <b>0.00</b> | <b>6,780,200.00</b> |

Independence School District  
Debt Service Schedule

| Date   | Series 2016B, Refunding (Mohefa 2011A) |                     |                      |             |                      |
|--------|----------------------------------------|---------------------|----------------------|-------------|----------------------|
|        | Principal                              | Interest            | Total                | District    | Mohefa               |
|        |                                        |                     |                      | 0%          | 100%                 |
| Sep-26 |                                        | 703,250.00          | 703,250.00           | 0.00        | 703,250.00           |
| Mar-27 | 0.00                                   | 703,250.00          | 703,250.00           | 0.00        | 703,250.00           |
| Sep-27 |                                        | 703,250.00          | 703,250.00           | 0.00        | 703,250.00           |
| Mar-28 | 5,000,000.00                           | 703,250.00          | 5,703,250.00         | 0.00        | 5,703,250.00         |
| Sep-28 |                                        | 578,250.00          | 578,250.00           | 0.00        | 578,250.00           |
| Mar-29 | 5,000,000.00                           | 578,250.00          | 5,578,250.00         | 0.00        | 5,578,250.00         |
| Sep-29 |                                        | 453,250.00          | 453,250.00           | 0.00        | 453,250.00           |
| Mar-30 | 5,760,000.00                           | 453,250.00          | 6,213,250.00         | 0.00        | 6,213,250.00         |
| Sep-30 |                                        | 309,250.00          | 309,250.00           | 0.00        | 309,250.00           |
| Mar-31 | 6,500,000.00                           | 309,250.00          | 6,809,250.00         | 0.00        | 6,809,250.00         |
| Sep-31 |                                        | 146,750.00          | 146,750.00           | 0.00        | 146,750.00           |
| Mar-32 | 1,370,000.00                           | 146,750.00          | 1,516,750.00         | 0.00        | 1,516,750.00         |
| Sep-32 |                                        | 112,500.00          | 112,500.00           | 0.00        | 112,500.00           |
| Mar-33 | 1,000,000.00                           | 112,500.00          | 1,112,500.00         | 0.00        | 1,112,500.00         |
| Sep-33 |                                        | 87,500.00           | 87,500.00            | 0.00        | 87,500.00            |
| Mar-34 | 3,500,000.00                           | 87,500.00           | 3,587,500.00         | 0.00        | 3,587,500.00         |
| Sep-34 |                                        |                     |                      |             |                      |
| Mar-35 |                                        |                     |                      |             |                      |
| Sep-35 |                                        |                     |                      |             |                      |
| Mar-36 |                                        |                     |                      |             |                      |
| Sep-36 |                                        |                     |                      |             |                      |
| Mar-37 |                                        |                     |                      |             |                      |
| Sep-37 |                                        |                     |                      |             |                      |
| Mar-38 |                                        |                     |                      |             |                      |
| Sep-38 |                                        |                     |                      |             |                      |
| Mar-39 |                                        |                     |                      |             |                      |
| Sep-39 |                                        |                     |                      |             |                      |
| Mar-40 |                                        |                     |                      |             |                      |
| Sep-40 |                                        |                     |                      |             |                      |
| Mar-41 |                                        |                     |                      |             |                      |
| Sep-41 |                                        |                     |                      |             |                      |
| Mar-42 |                                        |                     |                      |             |                      |
| Sep-42 |                                        |                     |                      |             |                      |
| Mar-43 |                                        |                     |                      |             |                      |
| Sep-43 |                                        |                     |                      |             |                      |
| Mar-44 |                                        |                     |                      |             |                      |
| Sep-44 |                                        |                     |                      |             |                      |
| Mar-45 |                                        |                     |                      |             |                      |
|        |                                        |                     |                      |             |                      |
|        | <b>28,130,000.00</b>                   | <b>6,188,000.00</b> | <b>34,318,000.00</b> | <b>0.00</b> | <b>34,318,000.00</b> |

[illegible]

Independence School District  
Debt Service Schedule

| Date   | Series 2017B, Refunding (Mohefa 2010A) |                   |                     |             |                     |
|--------|----------------------------------------|-------------------|---------------------|-------------|---------------------|
|        | Principal                              | Interest          | Total               | District    | Mohefa              |
|        |                                        |                   |                     | 0%          | 100%                |
| Sep-26 |                                        | 106,300.00        | 106,300.00          | 0.00        | 106,300.00          |
| Mar-27 | 2,095,000.00                           | 106,300.00        | 2,201,300.00        | 0.00        | 2,201,300.00        |
| Sep-27 |                                        | 64,400.00         | 64,400.00           | 0.00        | 64,400.00           |
| Mar-28 | 1,520,000.00                           | 64,400.00         | 1,584,400.00        | 0.00        | 1,584,400.00        |
| Sep-28 |                                        | 34,000.00         | 34,000.00           | 0.00        | 34,000.00           |
| Mar-29 | 1,700,000.00                           | 34,000.00         | 1,734,000.00        | 0.00        | 1,734,000.00        |
| Sep-29 |                                        |                   |                     |             |                     |
| Mar-30 |                                        |                   |                     |             |                     |
| Sep-30 |                                        |                   |                     |             |                     |
| Mar-31 |                                        |                   |                     |             |                     |
| Sep-31 |                                        |                   |                     |             |                     |
| Mar-32 |                                        |                   |                     |             |                     |
| Sep-32 |                                        |                   |                     |             |                     |
| Mar-33 |                                        |                   |                     |             |                     |
| Sep-33 |                                        |                   |                     |             |                     |
| Mar-34 |                                        |                   |                     |             |                     |
| Sep-34 |                                        |                   |                     |             |                     |
| Mar-35 |                                        |                   |                     |             |                     |
| Sep-35 |                                        |                   |                     |             |                     |
| Mar-36 |                                        |                   |                     |             |                     |
| Sep-36 |                                        |                   |                     |             |                     |
| Mar-37 |                                        |                   |                     |             |                     |
| Sep-37 |                                        |                   |                     |             |                     |
| Mar-38 |                                        |                   |                     |             |                     |
| Sep-38 |                                        |                   |                     |             |                     |
| Mar-39 |                                        |                   |                     |             |                     |
| Sep-39 |                                        |                   |                     |             |                     |
| Mar-40 |                                        |                   |                     |             |                     |
| Sep-40 |                                        |                   |                     |             |                     |
| Mar-41 |                                        |                   |                     |             |                     |
| Sep-41 |                                        |                   |                     |             |                     |
| Mar-42 |                                        |                   |                     |             |                     |
| Sep-42 |                                        |                   |                     |             |                     |
| Mar-43 |                                        |                   |                     |             |                     |
| Sep-43 |                                        |                   |                     |             |                     |
| Mar-44 |                                        |                   |                     |             |                     |
| Sep-44 |                                        |                   |                     |             |                     |
| Mar-45 |                                        |                   |                     |             |                     |
|        |                                        |                   |                     |             |                     |
|        | <b>5,315,000.00</b>                    | <b>409,400.00</b> | <b>5,724,400.00</b> | <b>0.00</b> | <b>5,724,400.00</b> |

Independence School District  
Debt Service Schedule

| Date   | Series 2018A, Refunding (Mohefa 2010A) |                   |                     |             |                     |
|--------|----------------------------------------|-------------------|---------------------|-------------|---------------------|
|        | Principal                              | Interest          | Total               | District    | Mohefa              |
|        |                                        |                   |                     | 0%          | 100%                |
| Sep-26 |                                        | 90,524.50         | 90,524.50           | 0.00        | 90,524.50           |
| Mar-27 | 0.00                                   | 90,524.50         | 90,524.50           | 0.00        | 90,524.50           |
| Sep-27 |                                        | 90,524.50         | 90,524.50           | 0.00        | 90,524.50           |
| Mar-28 | 2,500,000.00                           | 90,524.50         | 2,590,524.50        | 0.00        | 2,590,524.50        |
| Sep-28 |                                        | 46,024.50         | 46,024.50           | 0.00        | 46,024.50           |
| Mar-29 | 2,515,000.00                           | 46,024.50         | 2,561,024.50        | 0.00        | 2,561,024.50        |
| Sep-29 |                                        |                   |                     |             |                     |
| Mar-30 |                                        |                   |                     |             |                     |
| Sep-30 |                                        |                   |                     |             |                     |
| Mar-31 |                                        |                   |                     |             |                     |
| Sep-31 |                                        |                   |                     |             |                     |
| Mar-32 |                                        |                   |                     |             |                     |
| Sep-32 |                                        |                   |                     |             |                     |
| Mar-33 |                                        |                   |                     |             |                     |
| Sep-33 |                                        |                   |                     |             |                     |
| Mar-34 |                                        |                   |                     |             |                     |
| Sep-34 |                                        |                   |                     |             |                     |
| Mar-35 |                                        |                   |                     |             |                     |
| Sep-35 |                                        |                   |                     |             |                     |
| Mar-36 |                                        |                   |                     |             |                     |
| Sep-36 |                                        |                   |                     |             |                     |
| Mar-37 |                                        |                   |                     |             |                     |
| Sep-37 |                                        |                   |                     |             |                     |
| Mar-38 |                                        |                   |                     |             |                     |
| Sep-38 |                                        |                   |                     |             |                     |
| Mar-39 |                                        |                   |                     |             |                     |
| Sep-39 |                                        |                   |                     |             |                     |
| Mar-40 |                                        |                   |                     |             |                     |
| Sep-40 |                                        |                   |                     |             |                     |
| Mar-41 |                                        |                   |                     |             |                     |
| Sep-41 |                                        |                   |                     |             |                     |
| Mar-42 |                                        |                   |                     |             |                     |
| Sep-42 |                                        |                   |                     |             |                     |
| Mar-43 |                                        |                   |                     |             |                     |
| Sep-43 |                                        |                   |                     |             |                     |
| Mar-44 |                                        |                   |                     |             |                     |
| Sep-44 |                                        |                   |                     |             |                     |
| Mar-45 |                                        |                   |                     |             |                     |
|        |                                        |                   |                     |             |                     |
|        | <b>5,015,000.00</b>                    | <b>454,147.00</b> | <b>5,469,147.00</b> | <b>0.00</b> | <b>5,469,147.00</b> |

Independence School District  
Debt Service Schedule

| Date   | Series 2021A, General Obligation (Mohefa 2021A) |                      |                      |             |                      |
|--------|-------------------------------------------------|----------------------|----------------------|-------------|----------------------|
|        | Principal                                       | Interest             | Total                | District    | Mohefa               |
|        |                                                 |                      |                      | 0%          | 100%                 |
| Sep-26 |                                                 | 838,750.00           | 838,750.00           | 0.00        | 838,750.00           |
| Mar-27 | 0.00                                            | 838,750.00           | 838,750.00           | 0.00        | 838,750.00           |
| Sep-27 |                                                 | 838,750.00           | 838,750.00           | 0.00        | 838,750.00           |
| Mar-28 | 0.00                                            | 838,750.00           | 838,750.00           | 0.00        | 838,750.00           |
| Sep-28 |                                                 | 838,750.00           | 838,750.00           | 0.00        | 838,750.00           |
| Mar-29 | 0.00                                            | 838,750.00           | 838,750.00           | 0.00        | 838,750.00           |
| Sep-29 |                                                 | 838,750.00           | 838,750.00           | 0.00        | 838,750.00           |
| Mar-30 | 0.00                                            | 838,750.00           | 838,750.00           | 0.00        | 838,750.00           |
| Sep-30 |                                                 | 838,750.00           | 838,750.00           | 0.00        | 838,750.00           |
| Mar-31 | 2,000,000.00                                    | 838,750.00           | 2,838,750.00         | 0.00        | 2,838,750.00         |
| Sep-31 |                                                 | 788,750.00           | 788,750.00           | 0.00        | 788,750.00           |
| Mar-32 | 2,000,000.00                                    | 788,750.00           | 2,788,750.00         | 0.00        | 2,788,750.00         |
| Sep-32 |                                                 | 738,750.00           | 738,750.00           | 0.00        | 738,750.00           |
| Mar-33 | 3,500,000.00                                    | 738,750.00           | 4,238,750.00         | 0.00        | 4,238,750.00         |
| Sep-33 |                                                 | 651,250.00           | 651,250.00           | 0.00        | 651,250.00           |
| Mar-34 | 2,000,000.00                                    | 651,250.00           | 2,651,250.00         | 0.00        | 2,651,250.00         |
| Sep-34 |                                                 | 601,250.00           | 601,250.00           | 0.00        | 601,250.00           |
| Mar-35 | 6,500,000.00                                    | 601,250.00           | 7,101,250.00         | 0.00        | 7,101,250.00         |
| Sep-35 |                                                 | 438,750.00           | 438,750.00           | 0.00        | 438,750.00           |
| Mar-36 | 0.00                                            | 438,750.00           | 438,750.00           | 0.00        | 438,750.00           |
| Sep-36 |                                                 | 438,750.00           | 438,750.00           | 0.00        | 438,750.00           |
| Mar-37 | 0.00                                            | 438,750.00           | 438,750.00           | 0.00        | 438,750.00           |
| Sep-37 |                                                 | 438,750.00           | 438,750.00           | 0.00        | 438,750.00           |
| Mar-38 | 6,360,000.00                                    | 438,750.00           | 6,798,750.00         | 0.00        | 6,798,750.00         |
| Sep-38 |                                                 | 335,400.00           | 335,400.00           | 0.00        | 335,400.00           |
| Mar-39 | 6,615,000.00                                    | 335,400.00           | 6,950,400.00         | 0.00        | 6,950,400.00         |
| Sep-39 |                                                 | 227,906.25           | 227,906.25           | 0.00        | 227,906.25           |
| Mar-40 | 6,875,000.00                                    | 227,906.25           | 7,102,906.25         | 0.00        | 7,102,906.25         |
| Sep-40 |                                                 | 116,187.50           | 116,187.50           | 0.00        | 116,187.50           |
| Mar-41 | 7,150,000.00                                    | 116,187.50           | 7,266,187.50         | 0.00        | 7,266,187.50         |
| Sep-41 |                                                 |                      | 0.00                 | 0.00        | 0.00                 |
| Mar-42 |                                                 |                      | 0.00                 | 0.00        | 0.00                 |
| Sep-42 |                                                 |                      | 0.00                 | 0.00        | 0.00                 |
| Mar-43 |                                                 |                      | 0.00                 | 0.00        | 0.00                 |
| Sep-43 |                                                 |                      | 0.00                 | 0.00        | 0.00                 |
| Mar-44 |                                                 |                      | 0.00                 | 0.00        | 0.00                 |
| Sep-44 |                                                 |                      | 0.00                 | 0.00        | 0.00                 |
| Mar-45 |                                                 |                      | 0.00                 | 0.00        | 0.00                 |
|        |                                                 |                      |                      |             |                      |
|        | <b>43,000,000.00</b>                            | <b>17,938,987.50</b> | <b>60,938,987.50</b> | <b>0.00</b> | <b>60,938,987.50</b> |

Independence School District  
Debt Service Schedule

| Date   | Total All Series |               |              |                |          |                |
|--------|------------------|---------------|--------------|----------------|----------|----------------|
|        | Principal        | Interest      | Subsidy      | Total          | District | Mohefa         |
|        |                  |               |              |                | 100%     | 0%             |
| Sep-26 | 0.00             | 3,059,218.25  | (158,493.75) | 2,900,724.50   | 0.00     | 3,059,218.25   |
| Mar-27 | 8,020,000.00     | 3,059,218.25  | (158,493.75) | 10,920,724.50  | 0.00     | 11,079,218.25  |
| Sep-27 | 0.00             | 2,858,824.50  | 0.00         | 2,858,824.50   | 0.00     | 2,858,824.50   |
| Mar-28 | 9,020,000.00     | 2,858,824.50  | 0.00         | 11,878,824.50  | 0.00     | 11,878,824.50  |
| Sep-28 | 0.00             | 2,658,924.50  | 0.00         | 2,658,924.50   | 0.00     | 2,658,924.50   |
| Mar-29 | 9,215,000.00     | 2,658,924.50  | 0.00         | 11,873,924.50  | 0.00     | 11,873,924.50  |
| Sep-29 | 0.00             | 2,453,900.00  | 0.00         | 2,453,900.00   | 0.00     | 2,453,900.00   |
| Mar-30 | 11,605,000.00    | 2,453,900.00  | 0.00         | 14,058,900.00  | 0.00     | 14,058,900.00  |
| Sep-30 | 0.00             | 2,193,000.00  | 0.00         | 2,193,000.00   | 0.00     | 2,193,000.00   |
| Mar-31 | 8,500,000.00     | 2,193,000.00  | 0.00         | 10,693,000.00  | 0.00     | 10,693,000.00  |
| Sep-31 | 0.00             | 1,980,500.00  | 0.00         | 1,980,500.00   | 0.00     | 1,980,500.00   |
| Mar-32 | 9,370,000.00     | 1,980,500.00  | 0.00         | 11,350,500.00  | 0.00     | 11,350,500.00  |
| Sep-32 | 0.00             | 1,731,250.00  | 0.00         | 1,731,250.00   | 0.00     | 1,731,250.00   |
| Mar-33 | 10,500,000.00    | 1,731,250.00  | 0.00         | 12,231,250.00  | 0.00     | 12,231,250.00  |
| Sep-33 | 0.00             | 1,453,750.00  | 0.00         | 1,453,750.00   | 0.00     | 1,453,750.00   |
| Mar-34 | 11,500,000.00    | 1,453,750.00  | 0.00         | 12,953,750.00  | 0.00     | 12,953,750.00  |
| Sep-34 | 0.00             | 1,151,250.00  | 0.00         | 1,151,250.00   | 0.00     | 1,151,250.00   |
| Mar-35 | 12,500,000.00    | 1,151,250.00  | 0.00         | 13,651,250.00  | 0.00     | 13,651,250.00  |
| Sep-35 | 0.00             | 823,750.00    | 0.00         | 823,750.00     | 0.00     | 823,750.00     |
| Mar-36 | 7,000,000.00     | 823,750.00    | 0.00         | 7,823,750.00   | 0.00     | 7,823,750.00   |
| Sep-36 | 0.00             | 631,250.00    | 0.00         | 631,250.00     | 0.00     | 631,250.00     |
| Mar-37 | 7,000,000.00     | 631,250.00    | 0.00         | 7,631,250.00   | 0.00     | 7,631,250.00   |
| Sep-37 | 0.00             | 438,750.00    | 0.00         | 438,750.00     | 0.00     | 438,750.00     |
| Mar-38 | 6,360,000.00     | 438,750.00    | 0.00         | 6,798,750.00   | 0.00     | 6,798,750.00   |
| Sep-38 | 0.00             | 335,400.00    | 0.00         | 335,400.00     | 0.00     | 335,400.00     |
| Mar-39 | 6,615,000.00     | 335,400.00    | 0.00         | 6,950,400.00   | 0.00     | 6,950,400.00   |
| Sep-39 | 0.00             | 227,906.25    | 0.00         | 227,906.25     | 0.00     | 227,906.25     |
| Mar-40 | 6,875,000.00     | 227,906.25    | 0.00         | 7,102,906.25   | 0.00     | 7,102,906.25   |
| Sep-40 | 0.00             | 116,187.50    | 0.00         | 116,187.50     | 0.00     | 116,187.50     |
| Mar-41 | 7,150,000.00     | 116,187.50    | 0.00         | 7,266,187.50   | 0.00     | 7,266,187.50   |
| Sep-41 | 0.00             | 0.00          | 0.00         | 0.00           | 0.00     | 0.00           |
| Mar-42 | 0.00             | 0.00          | 0.00         | 0.00           | 0.00     | 0.00           |
| Sep-42 | 0.00             | 0.00          | 0.00         | 0.00           | 0.00     | 0.00           |
| Mar-43 | 0.00             | 0.00          | 0.00         | 0.00           | 0.00     | 0.00           |
| Sep-43 | 0.00             | 0.00          | 0.00         | 0.00           | 0.00     | 0.00           |
| Mar-44 | 0.00             | 0.00          | 0.00         | 0.00           | 0.00     | 0.00           |
| Sep-44 | 0.00             | 0.00          | 0.00         | 0.00           | 0.00     | 0.00           |
| Mar-45 | 0.00             | 0.00          | 0.00         | 0.00           | 0.00     | 0.00           |
|        |                  |               |              |                |          |                |
|        |                  |               |              |                |          |                |
|        | 131,230,000.00   | 44,227,722.00 | (316,987.50) | 175,140,734.50 | 0.00     | 175,457,722.00 |

Independence School District  
Lease Certificate Schedule

| Schedule of Lease Participation Certificate Debt Service in Five Year Increments |              |            |              |
|----------------------------------------------------------------------------------|--------------|------------|--------------|
| Year                                                                             | Principal    | Interest   | Total        |
| 2027                                                                             | 1,475,000.00 | 159,900.00 | 1,634,900.00 |
| 2028                                                                             | 1,540,000.00 | 115,650.00 | 1,655,650.00 |
| 2029                                                                             | 1,575,000.00 | 69,450.00  | 1,644,450.00 |
| 2030                                                                             | 530,000.00   | 22,200.00  | 552,200.00   |
| 2031                                                                             | 210,000.00   | 6,300.00   | 216,300.00   |
| 2032-2033                                                                        | 0.00         | 0.00       | 0.00         |
| All Years                                                                        | 5,330,000.00 | 373,500.00 | 5,703,500.00 |

Independence School District  
Lease Certificate Schedule

| Payment<br>Date | Series 2016, Refunding (Series 2008A Annex Bldgs)<br><i>(transfer from DSF to CPF)</i> |                   |                     |                     |
|-----------------|----------------------------------------------------------------------------------------|-------------------|---------------------|---------------------|
|                 | Principal                                                                              | Interest          | Total               | District            |
|                 |                                                                                        |                   |                     | 100%                |
| Sep-26          |                                                                                        | 45,825.00         | 45,825.00           | 45,825.00           |
| Mar-27          | 990,000.00                                                                             | 45,825.00         | 1,035,825.00        | 1,035,825.00        |
| Sep-27          |                                                                                        | 30,975.00         | 30,975.00           | 30,975.00           |
| Mar-28          | 1,015,000.00                                                                           | 30,975.00         | 1,045,975.00        | 1,045,975.00        |
| Sep-28          |                                                                                        | 15,750.00         | 15,750.00           | 15,750.00           |
| Mar-29          | 1,050,000.00                                                                           | 15,750.00         | 1,065,750.00        | 1,065,750.00        |
| Sep-29          |                                                                                        |                   |                     |                     |
| Mar-30          |                                                                                        |                   |                     |                     |
| Sep-30          |                                                                                        |                   |                     |                     |
| Mar-31          |                                                                                        |                   |                     |                     |
| Sep-31          |                                                                                        |                   |                     |                     |
| Mar-32          |                                                                                        |                   |                     |                     |
| Sep-32          |                                                                                        |                   |                     |                     |
| Mar-33          |                                                                                        |                   |                     |                     |
|                 |                                                                                        |                   |                     |                     |
|                 | <b>3,055,000.00</b>                                                                    | <b>185,100.00</b> | <b>3,240,100.00</b> | <b>3,240,100.00</b> |

Independence School District  
Lease Certificate Schedule

| Payment<br>Date | Series 2020A, Refunding (Series 2010A Taxable<br>Build America Bonds) |                  |                   |                   |
|-----------------|-----------------------------------------------------------------------|------------------|-------------------|-------------------|
|                 | Principal                                                             | Interest         | Total             | District          |
|                 |                                                                       |                  |                   | 100%              |
| Sep-26          |                                                                       | 6,750.00         | 6,750.00          | 6,750.00          |
| Mar-27          | 100,000.00                                                            | 6,750.00         | 106,750.00        | 106,750.00        |
| Sep-27          |                                                                       | 5,250.00         | 5,250.00          | 5,250.00          |
| Mar-28          | 120,000.00                                                            | 5,250.00         | 125,250.00        | 125,250.00        |
| Sep-28          |                                                                       | 3,450.00         | 3,450.00          | 3,450.00          |
| Mar-29          | 115,000.00                                                            | 3,450.00         | 118,450.00        | 118,450.00        |
| Sep-29          |                                                                       | 1,725.00         | 1,725.00          | 1,725.00          |
| Mar-30          | 115,000.00                                                            | 1,725.00         | 116,725.00        | 116,725.00        |
| Sep-30          |                                                                       |                  | 0.00              | 0.00              |
| Mar-31          |                                                                       |                  | 0.00              | 0.00              |
| Sep-31          |                                                                       |                  | 0.00              | 0.00              |
| Mar-32          |                                                                       |                  | 0.00              | 0.00              |
| Sep-32          |                                                                       |                  | 0.00              | 0.00              |
| Mar-33          |                                                                       |                  | 0.00              | 0.00              |
|                 |                                                                       |                  |                   |                   |
|                 | <b>450,000.00</b>                                                     | <b>34,350.00</b> | <b>484,350.00</b> | <b>484,350.00</b> |

Independence School District  
Lease Certificate Schedule

| Payment<br>Date | Series 2020B, Refunding (2010B Tax-Exempt Recovery<br>Zone Facility Incubator portion of IREC) |                  |                   |                   |
|-----------------|------------------------------------------------------------------------------------------------|------------------|-------------------|-------------------|
|                 | Principal                                                                                      | Interest         | Total             | District          |
|                 |                                                                                                |                  |                   | 100%              |
| Sep-26          |                                                                                                | 11,325.00        | 11,325.00         | 11,325.00         |
| Mar-27          | 190,000.00                                                                                     | 11,325.00        | 201,325.00        | 201,325.00        |
| Sep-27          |                                                                                                | 8,475.00         | 8,475.00          | 8,475.00          |
| Mar-28          | 210,000.00                                                                                     | 8,475.00         | 218,475.00        | 218,475.00        |
| Sep-28          |                                                                                                | 5,325.00         | 5,325.00          | 5,325.00          |
| Mar-29          | 210,000.00                                                                                     | 5,325.00         | 215,325.00        | 215,325.00        |
| Sep-29          |                                                                                                | 2,175.00         | 2,175.00          | 2,175.00          |
| Mar-30          | 145,000.00                                                                                     | 2,175.00         | 147,175.00        | 147,175.00        |
| Sep-30          |                                                                                                |                  | 0.00              | 0.00              |
| Mar-31          |                                                                                                |                  | 0.00              | 0.00              |
| Sep-31          |                                                                                                |                  | 0.00              | 0.00              |
| Mar-32          |                                                                                                |                  | 0.00              | 0.00              |
| Sep-32          |                                                                                                |                  | 0.00              | 0.00              |
| Mar-33          |                                                                                                |                  | 0.00              | 0.00              |
|                 |                                                                                                |                  |                   |                   |
|                 | <b>755,000.00</b>                                                                              | <b>54,600.00</b> | <b>809,600.00</b> | <b>809,600.00</b> |

Independence School District  
Lease Certificate Schedule

| Payment<br>Date | Series 2020C, Refunding (Series 2010A/2010B<br>Costs of Issuance) |                 |                  |                  |
|-----------------|-------------------------------------------------------------------|-----------------|------------------|------------------|
|                 | Principal                                                         | Interest        | Total            | District         |
|                 | 100%                                                              |                 |                  |                  |
| Sep-26          | 0.00                                                              | 900.00          | 900.00           | 900.00           |
| Mar-27          | 0.00                                                              | 900.00          | 900.00           | 900.00           |
| Sep-27          | 0.00                                                              | 900.00          | 900.00           | 900.00           |
| Mar-28          | 0.00                                                              | 900.00          | 900.00           | 900.00           |
| Sep-28          | 0.00                                                              | 900.00          | 900.00           | 900.00           |
| Mar-29          | 0.00                                                              | 900.00          | 900.00           | 900.00           |
| Sep-29          | 0.00                                                              | 900.00          | 900.00           | 900.00           |
| Mar-30          | 60,000.00                                                         | 900.00          | 60,900.00        | 60,900.00        |
| Sep-30          |                                                                   |                 |                  |                  |
| Mar-31          |                                                                   |                 |                  |                  |
| Sep-31          |                                                                   |                 |                  |                  |
| Mar-32          |                                                                   |                 |                  |                  |
| Sep-32          |                                                                   |                 |                  |                  |
| Mar-33          |                                                                   |                 |                  |                  |
|                 |                                                                   |                 |                  |                  |
|                 | <b>60,000.00</b>                                                  | <b>7,200.00</b> | <b>67,200.00</b> | <b>67,200.00</b> |

Independence School District  
Lease Certificate Schedule

| Payment<br>Date | Series 2020D, Refunding (Series 2011A<br>Phase 4 of Enovation) |                  |                     |                     |
|-----------------|----------------------------------------------------------------|------------------|---------------------|---------------------|
|                 | Principal                                                      | Interest         | Total               | District            |
|                 |                                                                |                  |                     | 100%                |
| Sep-26          | 0.00                                                           | 15,150.00        | 15,150.00           | 15,150.00           |
| Mar-27          | 195,000.00                                                     | 15,150.00        | 210,150.00          | 210,150.00          |
| Sep-27          | 0.00                                                           | 12,225.00        | 12,225.00           | 12,225.00           |
| Mar-28          | 195,000.00                                                     | 12,225.00        | 207,225.00          | 207,225.00          |
| Sep-28          | 0.00                                                           | 9,300.00         | 9,300.00            | 9,300.00            |
| Mar-29          | 200,000.00                                                     | 9,300.00         | 209,300.00          | 209,300.00          |
| Sep-29          | 0.00                                                           | 6,300.00         | 6,300.00            | 6,300.00            |
| Mar-30          | 210,000.00                                                     | 6,300.00         | 216,300.00          | 216,300.00          |
| Sep-30          | 0.00                                                           | 3,150.00         | 3,150.00            | 3,150.00            |
| Mar-31          | 210,000.00                                                     | 3,150.00         | 213,150.00          | 213,150.00          |
| Sep-31          |                                                                |                  |                     |                     |
| Mar-32          |                                                                |                  |                     |                     |
| Sep-32          |                                                                |                  |                     |                     |
| Mar-33          |                                                                |                  |                     |                     |
|                 |                                                                |                  |                     |                     |
|                 | <b>1,010,000.00</b>                                            | <b>92,250.00</b> | <b>1,102,250.00</b> | <b>1,102,250.00</b> |

Independence School District  
Lease Certificate Schedule

| Payment<br>Date | Total All Series    |                   |                     |                     |
|-----------------|---------------------|-------------------|---------------------|---------------------|
|                 | Principal           | Interest          | Total               | District            |
| Sep-26          | 0.00                | 79,950.00         | 79,950.00           | 79,950.00           |
| Mar-27          | 1,475,000.00        | 79,950.00         | 1,554,950.00        | 1,554,950.00        |
| Sep-27          | 0.00                | 57,825.00         | 57,825.00           | 57,825.00           |
| Mar-28          | 1,540,000.00        | 57,825.00         | 1,597,825.00        | 1,597,825.00        |
| Sep-28          | 0.00                | 34,725.00         | 34,725.00           | 34,725.00           |
| Mar-29          | 1,575,000.00        | 34,725.00         | 1,609,725.00        | 1,609,725.00        |
| Sep-29          | 0.00                | 11,100.00         | 11,100.00           | 11,100.00           |
| Mar-30          | 530,000.00          | 11,100.00         | 541,100.00          | 541,100.00          |
| Sep-30          | 0.00                | 3,150.00          | 3,150.00            | 3,150.00            |
| Mar-31          | 210,000.00          | 3,150.00          | 213,150.00          | 213,150.00          |
| Sep-31          | 0.00                | 0.00              | 0.00                | 0.00                |
| Mar-32          | 0.00                | 0.00              | 0.00                | 0.00                |
| Sep-32          | 0.00                | 0.00              | 0.00                | 0.00                |
| Mar-33          | 0.00                | 0.00              | 0.00                | 0.00                |
|                 | 0.00                | 0.00              | 0.00                | 0.00                |
|                 | 0.00                | 0.00              | 0.00                | 0.00                |
|                 | <b>5,330,000.00</b> | <b>373,500.00</b> | <b>5,703,500.00</b> | <b>5,703,500.00</b> |

## Summary of SB 287

Senate Bill 287 comprehensively revised the state education funding formula and was to be phased in over seven years beginning July 1, 2006. The prior formula, which was eliminated with SB 287, was tax-levy driven with an equalizing factor, the guaranteed tax base, to achieve the goal of providing the same amount of money per student, for each penny of the property tax rate levied by the school district. The new formula (SB 287) is based on student need, with the main objective being the minimum amount of money that is needed to educate each child, known as the state adequacy target (SAT). The SAT is legislatively identified as the minimum amount of money a district needs to educate each student.

To calculate the target, the Department of Elementary and Secondary Education identified performance districts, which had perfect scores on their annual performance report, and the amount that those districts spent. The top five percent and the bottom five percent are removed to calculate the average per pupil expenditure. This amount becomes the basis for the SAT, which will be recalculated every two years using the most current list of performance districts. The formula assigns additional weight to pupil counts for students who qualify for free and reduced lunch, receive special education services, or have limited English language proficiency. The aggregated percentage of the performance districts' weighted pupil counts forms the basis for thresholds. Any district with weighted pupil counts above the threshold percentage will receive additional "weight" for those students. These additional weights are added to the district's student population to arrive at the district's weighted average daily attendance (WADA).

Starting in FY26, District's began using a combination of WADA and Weighted Average Membership. It was a 10% WAM and 90% WADA for FY26 and the percentages change by 10% yearly until FY30 when the funding calculation is based upon 50% WADA and 50% WAM.

The product of the state adequacy target multiplied by the weighted average daily attendance is then multiplied by the dollar value modifier (DVM). The DVM is an index corresponding to the wage-per-job, on a regional basis. The DVM cannot be applied at less than a 1.0 value.

Local revenue figures used in a district's state aid calculation is the amount of locally generated revenue the district would have received in FY05 if its operating levy were set at \$3.43. The \$3.43 amount is called the performance levy. In every year after the first year calculation, a district's local effort amount will be frozen, except for growth in fines, so that any growth in local revenue collections will not be used to offset state aid payments, as is currently done.

The categorical aid streams for transportation, career ladder, vocational education, and educational and screening programs continue unchanged. The line 14 "At-Risk", gifted, special education, and remedial reading categories are folded into the district's base amount, along with the cigarette tax and free textbook moneys. Revenues from gaming, which will be deposited into the Classroom Trust Fund established by the bill, are distributed on an average-daily-attendance basis.

The SAT was \$6,760 in FY25 and was supposed to be \$7,145, but was not fully funded in FY26. The SAT is once again supposed to be \$7,145 in FY27 but will not be fully funded based upon appropriation by the state legislature.

Division of Financial and Administrative Services  
School Finance  
Basic Formula Projection Tool

| SB 287 FORMULA CALCULATION ESTIMATE                                                                                                                                                                                                                                                                                                                        |                                                         |                  |                        |                                       |                                       |                                       |                                       |                                       |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------|------------------|------------------------|---------------------------------------|---------------------------------------|---------------------------------------|---------------------------------------|---------------------------------------|
| District Name: INDEPENDENCE 30                                                                                                                                                                                                                                                                                                                             |                                                         |                  | District Code: 048-077 |                                       | Date: 6/1/2026                        |                                       | No                                    |                                       |
| LINE                                                                                                                                                                                                                                                                                                                                                       | Label                                                   | FWADA<br>2023-24 | FWADA<br>2024-25       | FWAM (10%) &<br>WADA (90%)<br>2025-26 | FWAM (20%) &<br>WADA (80%)<br>2026-27 | FWAM (30%) &<br>WADA (70%)<br>2027-28 | FWAM (40%) &<br>WADA (60%)<br>2028-29 | FWAM (50%) &<br>WADA (50%)<br>2029-30 |
| 1.                                                                                                                                                                                                                                                                                                                                                         | Formula Payment WADA /Formula Payment WAM & WADA        | 15,373.1114      | 15,324.1108            | 15,438.6875                           | 15,547.3116                           | 15,399.7613                           | 15,149.2697                           | 15,281.3345                           |
| 2.                                                                                                                                                                                                                                                                                                                                                         | State Adequacy Target (SAT)                             | 6,375.0000       | 6,749.7963             | 6,900.0000                            | 6,820.0000                            | 6,800.0000                            | 6,800.0000                            | 6,800.0000                            |
| 3.                                                                                                                                                                                                                                                                                                                                                         | Payment Weighted ADA x SAT = District Total             | \$98,003,585.18  | \$103,434,626.38       | \$106,526,943.47                      | \$106,032,665.25                      | \$104,718,376.64                      | \$103,015,033.82                      | \$103,913,074.26                      |
| 4.                                                                                                                                                                                                                                                                                                                                                         | District Dollar Value Modifier (DVM)                    | 1.0780           | 1.0760                 | 1.0750                                | 1.0750                                | 1.0750                                | 1.0750                                | 1.0750                                |
| 5.                                                                                                                                                                                                                                                                                                                                                         | District Total Modified                                 | \$105,647,864.82 | \$111,295,657.98       | \$114,516,464.23                      | \$113,985,115.14                      | \$112,572,254.88                      | \$110,741,161.36                      | \$111,706,554.83                      |
| 6.                                                                                                                                                                                                                                                                                                                                                         | Local Effort (2004-05 or as Adjusted)                   | \$29,972,648.49  | \$30,002,672.75        | \$29,949,470.10                       | \$29,949,470.10                       | \$29,949,470.10                       | \$29,949,470.10                       | \$29,949,470.10                       |
| 7.                                                                                                                                                                                                                                                                                                                                                         | State Funding Estimate Before Phase-in or Hold Harmless | \$75,675,216.33  | \$81,292,985.23        | \$84,566,994.13                       | \$84,035,645.04                       | \$82,622,784.78                       | \$80,791,691.26                       | \$81,757,084.73                       |
| 8.                                                                                                                                                                                                                                                                                                                                                         | 2005-2006 State Funding Total                           | \$45,154,930     | \$45,154,930           | \$45,154,930                          | \$45,154,930                          | \$45,154,930                          | \$45,154,930                          | \$45,154,930                          |
| Phase-In Estimate:                                                                                                                                                                                                                                                                                                                                         |                                                         | 100.00%          | 100.00%                | 100.00%                               | 100.00%                               | 100.00%                               | 100.00%                               | 100.00%                               |
| Phase-Out Estimate (2005-06):                                                                                                                                                                                                                                                                                                                              |                                                         | 0.00%            | 0.00%                  | 0.00%                                 | 0.00%                                 | 0.00%                                 | 0.00%                                 | 0.00%                                 |
| 9.                                                                                                                                                                                                                                                                                                                                                         | SB 287 Formula Phase Amount (Line 7 x %)                | \$75,675,216.33  | \$81,292,985.23        | \$84,566,994.13                       | \$84,035,645.04                       | \$82,622,784.78                       | \$80,791,691.26                       | \$81,757,084.73                       |
| 10.                                                                                                                                                                                                                                                                                                                                                        | 2005-2006 State Funding Phase Amount (Line 8 x %)       | \$0.00           | \$0.00                 | \$0.00                                | \$0.00                                | \$0.00                                | \$0.00                                | \$0.00                                |
| 11.                                                                                                                                                                                                                                                                                                                                                        | Estimated Formula Phase Total (before Hold Harmless)    | \$75,675,216.33  | \$81,292,985.23        | \$84,566,994.13                       | \$84,035,645.04                       | \$82,622,784.78                       | \$80,791,691.26                       | \$81,757,084.73                       |
| Hold Harmless Calculation (Prior Year ADA > 350) (Large School)                                                                                                                                                                                                                                                                                            |                                                         | Full DVM         | Full DVM               | Full DVM                              | Full DVM                              | Full DVM                              | Full DVM                              | Full DVM                              |
| 12.                                                                                                                                                                                                                                                                                                                                                        | DVM Calculation                                         | 1.0780           | 1.0760                 | 1.0750                                | 1.0750                                | 1.0750                                | 1.0750                                | 1.0750                                |
| 13.                                                                                                                                                                                                                                                                                                                                                        | 2005-2006 State Funding Modified by DVM                 | \$48,677,014.10  | \$48,586,704.24        | \$48,541,549.31                       | \$48,541,549.31                       | \$48,541,549.31                       | \$48,541,549.31                       | \$48,541,549.31                       |
| 14.                                                                                                                                                                                                                                                                                                                                                        | FY06 Modified (Line 13) Per 2005-06 Weighted ADA        | \$4,210.6524     | \$4,202.8404           | \$4,198.9344                          | \$4,198.9344                          | \$4,198.9344                          | \$4,198.9344                          | \$4,198.9344                          |
| 15.                                                                                                                                                                                                                                                                                                                                                        | Est. Total (Line 11) per Payment Weighted ADA (Line 1)  | \$4,922.57       | \$5,304.91             | \$5,477.60                            | \$5,405.16                            | \$5,365.20                            | \$5,333.04                            | \$5,350.13                            |
| "On Formula/Hold Harmless" Determination                                                                                                                                                                                                                                                                                                                   |                                                         | On Formula       | On Formula             | On Formula                            | On Formula                            | On Formula                            | On Formula                            | On Formula                            |
| Hold Harmless Calculation (Prior Year ADA ≤ 350) (Small School)                                                                                                                                                                                                                                                                                            |                                                         | Full DVM         | Full DVM               | Full DVM                              | Full DVM                              | Full DVM                              | Full DVM                              | Full DVM                              |
| 12A.                                                                                                                                                                                                                                                                                                                                                       | DVM Calculation                                         | N/A              | N/A                    | N/A                                   | N/A                                   | N/A                                   | N/A                                   | N/A                                   |
| 13A.                                                                                                                                                                                                                                                                                                                                                       | Greater of 2004-05 and 2005-06 State Funding            | N/A              | N/A                    | N/A                                   | N/A                                   | N/A                                   | N/A                                   | N/A                                   |
| 14A.                                                                                                                                                                                                                                                                                                                                                       | State Funding Modified by DVM                           | N/A              | N/A                    | N/A                                   | N/A                                   | N/A                                   | N/A                                   | N/A                                   |
| "On Formula/Hold Harmless" Determination                                                                                                                                                                                                                                                                                                                   |                                                         | N/A              | N/A                    | N/A                                   | N/A                                   | N/A                                   | N/A                                   | N/A                                   |
| 16.                                                                                                                                                                                                                                                                                                                                                        | ESTIMATED STATE FORMULA PAYMENT                         | \$75,675,216     | \$81,292,985           | \$84,566,994                          | \$84,035,645                          | \$82,622,785                          | \$80,791,691                          | \$81,757,085                          |
| APPROPRIATION ADJUSTMENT PERCENTAGE                                                                                                                                                                                                                                                                                                                        |                                                         | 100.00000000%    | 100.00000000%          | 100.00000000%                         | 100.00000000%                         | 100.00000000%                         | 100.00000000%                         | 100.00000000%                         |
| ESTIMATED STATE FORMULA PAYMENT AFTER ADJUSTMENT                                                                                                                                                                                                                                                                                                           |                                                         | \$75,675,216     | \$81,292,985           | \$84,566,994                          | \$84,035,645                          | \$82,622,785                          | \$80,791,691                          | \$81,757,085                          |
| Revenue Sources:                                                                                                                                                                                                                                                                                                                                           |                                                         |                  |                        |                                       |                                       |                                       |                                       |                                       |
| Classroom Trust Fund - Per ADA (DESE) *                                                                                                                                                                                                                                                                                                                    |                                                         | 425.8199         | 579.0000               | 510.0000                              | 510.0000                              | 510.0000                              | 510.0000                              | 510.0000                              |
| ADA Used for Classroom Trust Fund Payment                                                                                                                                                                                                                                                                                                                  |                                                         | 12,655.0688      | 12,863.2796            | 12,773.9947                           | 12,291.2127                           | 12,130.0000                           | 12,130.0000                           | 12,130.0000                           |
| Basic Formula - Classroom Trust Fund Total                                                                                                                                                                                                                                                                                                                 |                                                         | \$5,976,452      | \$7,447,839            | \$6,514,737                           | \$6,268,518                           | \$6,186,300                           | \$6,186,300                           | \$6,186,300                           |
| Basic Formula - State Monies Total                                                                                                                                                                                                                                                                                                                         |                                                         | \$69,698,764     | \$73,845,146           | \$78,052,257                          | \$77,767,127                          | \$76,436,485                          | \$74,605,391                          | \$75,570,785                          |
| 1% PDC Expenditure Requirement                                                                                                                                                                                                                                                                                                                             |                                                         | \$696,988        | \$738,451              | \$780,523                             | \$777,671                             | \$764,365                             | \$746,054                             | \$755,708                             |
| 169 Day Calendar Incentive Payment                                                                                                                                                                                                                                                                                                                         |                                                         |                  |                        | \$812,930                             | \$845,670                             | \$1,680,713                           | \$1,652,456                           | \$1,615,834                           |
| 17.                                                                                                                                                                                                                                                                                                                                                        | Small School Allocation                                 | \$0              | \$0                    | \$0                                   | \$0                                   | \$0                                   | \$0                                   | \$0                                   |
| Prop C Amount per Combined WAM & WADA                                                                                                                                                                                                                                                                                                                      |                                                         | \$1,286.92       | \$1,465.00             | \$1,465.00                            | \$1,452.00                            | \$1,460.00                            | \$1,460.00                            | \$1,460.00                            |
| Combined WAM & WADA Used for Prop C                                                                                                                                                                                                                                                                                                                        |                                                         | 14,450.2827      | 14,727.4472            | 15,435.9477                           | 15,301.6706                           | 15,017.2049                           | 15,149.2697                           | 15,281.3345                           |
| Prop C Calculation                                                                                                                                                                                                                                                                                                                                         |                                                         | \$21,306,640.42  | \$21,575,710.15        | \$22,613,663.32                       | \$22,218,025.68                       | \$21,925,119.17                       | \$22,117,933.73                       | \$22,310,748.30                       |
| *Per Section 163.043.5, RSMo, "For the 2010-2011 school year and for each subsequent year, all proceeds a school district receives from the classroom trust fund in excess of the amount the district received from the classroom trust fund in the 2009-2010 school year shall be placed to the credit of the district's teachers' and incidental funds." |                                                         |                  |                        |                                       |                                       |                                       |                                       |                                       |

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| COMBINED WEIGHTED AVERAGE DAILY ATTENDANCE (WADA) AND WEIGHTED AVERAGE MEMBERSHIP (WAM) |                                                                                                                                                                 |                                       |             |                 |  |
|-----------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------|-------------|-----------------|--|
| Charter School Code:                                                                    |                                                                                                                                                                 | Only Enter Data in the Yellow Fields. |             | INDEPENDENCE 30 |  |
| Charter School Name:                                                                    |                                                                                                                                                                 |                                       |             | 048-077         |  |
| Enter information for the specific fiscal year in yellow fields.                        |                                                                                                                                                                 |                                       |             |                 |  |
| Row                                                                                     | Label                                                                                                                                                           | 2023-24                               | 2024-25     | 2025-26         |  |
| 1                                                                                       | Weighted Average Membership (WAM) Including Summer School Membership                                                                                            | 15,621.8024                           | 16,442.4794 | 16,112.0977     |  |
| 2                                                                                       | Weighted Average Daily Attendance (WADA) Including Summer School                                                                                                | 14,727.4472                           | 15,324.1108 | 15,099.0638     |  |
| 3                                                                                       | Phase In of WAM Percentage                                                                                                                                      | 10.00%                                | 10.00%      | 10.00%          |  |
| 4                                                                                       | Phase Out of WADA Percentage                                                                                                                                    | 90.00%                                | 90.00%      | 90.00%          |  |
| 5                                                                                       | Weighted Average Membership (WAM) Used (Line 1 x Line 3)                                                                                                        | 1,562.1802                            | 1,644.2479  | 1,611.2098      |  |
| 6                                                                                       | Weighted Average Daily Attendance (WADA) Used (Line 2 x Line 4)                                                                                                 | 13,254.7025                           | 13,791.6997 | 13,589.1574     |  |
| 7                                                                                       | Total Combined Weighted Average Membership (WAM) and Weighted Average Daily Attendance (WADA)                                                                   | 14,816.8827                           | 15,435.9477 | 15,200.3672     |  |
| 8                                                                                       | Summer School Membership                                                                                                                                        | 356.4060                              | 345.4729    | 348.2127        |  |
| 9                                                                                       | Summer School Average Daily Attendance                                                                                                                          | 356.4060                              | 345.4729    | 348.2127        |  |
| 10                                                                                      | Weighted Average Membership Used Less Summer School Membership Used (Line 5 - (Line 8 x Line 3))                                                                | 1,526.5396                            | 1,609.7007  | 1,576.3885      |  |
| 11                                                                                      | Weighted Average Daily Attendance Used Less Summer School ADA Used (Line 6 - (Line 9 x Line 4))                                                                 | 12,933.9371                           | 13,480.7741 | 13,275.7660     |  |
| 12                                                                                      | Total Combined Weighted Average Membership (WAM) and Weighted Average Daily Attendance (WADA) Less Summer School (Line 10 + Line 11)                            | 14,460.4767                           | 15,090.4748 | 14,852.1545     |  |
| 13                                                                                      | Formula Weighted Average Membership (FWAM) and Weighted Average Daily Attendance (FWADA) (based on the highest Combined WAM/WADA (Line 12) plus Current Year SS |                                       |             | 15,438.6875     |  |
| 14                                                                                      | Year used for Combined WAM/WADA                                                                                                                                 |                                       |             | 2025            |  |

Date: 6/1/2026  
No

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**WEIGHTED ADA CALCULATION ESTIMATE**

District Name: INDEPENDENCE 30 District Code: 048-077 Date: 6/1/2026 No

| Line | Label             | 2005-06 | 2022-23     | 2023-24     | 2024-25     | 2025-26     | 2026-27     | 2027-28     | 2028-29     | 2029-30     |
|------|-------------------|---------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|
| 1    | Regular Year ADA  |         | 12,199.7004 | 12,326.7136 | 12,237.1438 | 11,758.0000 | 11,600.0000 | 11,600.0000 | 11,600.0000 | 11,600.0000 |
| 2    | Summer School ADA |         | 330.1047    | 356.4060    | 345.4729    | 348.2127    | 345.0000    | 345.0000    | 345.0000    | 345.0000    |
| 3    | Total ADA (1+2)   |         | 12,529.8051 | 12,683.1196 | 12,582.6167 | 12,106.2127 | 11,945.0000 | 11,945.0000 | 11,945.0000 | 11,945.0000 |

**WEIGHTED AVERAGE DAILY ATTENDANCE (ADA) CALCULATION ESTIMATE**

| Line | Label                                                             | 2005-06     | 2022-23     | 2023-24     | 2024-25     | 2025-26     | 2026-27     | 2027-28     | 2028-29     | 2029-30     |
|------|-------------------------------------------------------------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|
|      | District CEP Percentage (if applicable)                           |             | 0.0000%     | 0.0000%     | 0.0000%     | 0.0000%     | 0.0000%     | 0.0000%     | 0.0000%     | 0.0000%     |
| 4    | Free and Reduced Weighting Threshold                              |             | 30.95%      | 30.95%      | 16.73%      | 16.73%      | 20.49%      | 20.49%      | 20.49%      | 20.49%      |
|      | State FTE January Count                                           |             | 9,343.94    | 9,263.20    | 9,483.08    | 9,857.00    | 9,850.00    | 9,850.00    | 9,850.00    | 9,850.00    |
|      | Total ADA (Line 3) x Threshold Percentage                         |             | 3,877.9747  | 3,925.4255  | 2,105.0718  | 2,025.3694  | 2,447.5305  | 2,447.5305  | 2,447.5305  | 2,447.5305  |
|      | Add-on (25%)                                                      |             | 1,366.4913  | 1,334.4436  | 1,844.5021  | 1,957.9077  | 1,850.6174  | 1,850.6174  | 1,850.6174  | 1,850.6174  |
| 5    | Special Education Weighting Threshold                             |             | 13.11%      | 13.11%      | 13.30%      | 13.30%      | 14.12%      | 14.12%      | 14.12%      | 14.12%      |
|      | December Count                                                    |             | 1,480       | 1,578       | 1,619       | 1,777       | 1,800       | 1,800       | 1,800       | 1,800       |
|      | Total ADA (Line 3) x Threshold Percentage                         |             | 1,642.6574  | 1,662.7570  | 1,673.4880  | 1,610.1263  | 1,686.6340  | 1,686.6340  | 1,686.6340  | 1,686.6340  |
|      | Add-on (75%)                                                      |             | 0.0000      | 0.0000      | 0.0000      | 125.1553    | 85.0245     | 85.0245     | 85.0245     | 85.0245     |
| 6    | LEP Weighting Threshold                                           |             | 2.39%       | 2.39%       | 2.09%       | 2.09%       | 4.39%       | 4.39%       | 4.39%       | 4.39%       |
|      | October Count                                                     |             | 1,014       | 1,186       | 1,439       | 1,461       | 1,450       | 1,450       | 1,450       | 1,450       |
|      | Total ADA (Line 3) x Threshold Percentage                         |             | 299.4623    | 303.1266    | 262.9767    | 253.0198    | 524.3855    | 524.3855    | 524.3855    | 524.3855    |
|      | Add-on (60%)                                                      |             | 428.7226    | 529.7240    | 705.6140    | 724.7881    | 555.3687    | 555.3687    | 555.3687    | 555.3687    |
| 7    | Regular Term PK ADA                                               |             | 125.2637    | 180.1600    | 191.3780    | 185.0000    | 185.0000    | 185.0000    | 185.0000    | 185.0000    |
| 8    | Regular Year PK ADA - Federal Lands (Federal Lands Only)          |             | 0.0000      | 0.0000      | 0.0000      | 0.0000      | 0.0000      | 0.0000      | 0.0000      | 0.0000      |
| 9    | Weighted ADA (3+4+5+6) - District<br>(Use Prior Year for Prop. C) | 11,560.4448 | 14,450.2827 | 14,727.4472 | 15,324.1108 | 15,099.0638 | 14,621.0106 | 14,621.0106 | 14,621.0106 | 14,621.0106 |
| 10   | WADA less Summer School - District<br>(Line 9 - Line 2)           |             | 14,120.1780 | 14,371.0412 | 14,978.6379 | 14,750.8511 | 14,276.0106 | 14,276.0106 | 14,276.0106 | 14,276.0106 |
| 13   | Formula Weighted ADA - District<br>(Highest 3yr ADA + Current SS) |             |             |             | 15,324.1108 | 15,326.8506 | 15,323.6379 | 15,095.8511 | 14,621.0106 | 14,621.0106 |

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|    | A                                                                | B                                         | C               | D           | E           | F           | G           | H           | I           | J           |
|----|------------------------------------------------------------------|-------------------------------------------|-----------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|
| 1  | <b>WEIGHTED AVERAGE MEMBERSHIP (WAM) FY 2026 AND AFTER</b>       |                                           |                 |             |             |             |             |             |             |             |
| 2  | Only Enter Data in the Yellow Fields.                            |                                           |                 |             |             |             |             |             |             |             |
| 3  |                                                                  | Charter School Code:                      | INDEPENDENCE 30 |             |             |             |             |             | Date:       | 6/1/2026    |
| 4  |                                                                  | Charter School Name:                      | 048-077         |             |             |             |             |             |             | No          |
| 5  | Enter information for the specific fiscal year in yellow fields. |                                           |                 |             |             |             |             |             |             |             |
| 6  | Row                                                              | Label                                     | 2022-23         | 2023-24     | 2024-25     | 2025-26     | 2026-27     | 2027-28     | 2028-29     | 2029-30     |
| 7  | 1                                                                | September Membership                      | 13,662.6300     | 13,601.5300 | 13,556.9100 | 13,132.9200 | 12,950.0000 | 12,950.0000 | 12,950.0000 | 12,950.0000 |
| 11 |                                                                  |                                           |                 |             |             |             |             |             |             |             |
| 12 | 2                                                                | January Membership                        | 13,528.7700     | 13,318.8400 | 13,315.2300 | 12,899.2500 | 12,650.0000 | 12,650.0000 | 12,650.0000 | 12,650.0000 |
| 16 |                                                                  |                                           |                 |             |             |             |             |             |             |             |
| 17 | 3                                                                | Average Membership                        | 13,595.7000     | 13,460.1850 | 13,436.0700 | 13,016.0850 | 12,800.0000 | 12,800.0000 | 12,800.0000 | 12,800.0000 |
| 21 |                                                                  |                                           |                 |             |             |             |             |             |             |             |
| 22 | 4                                                                | Summer School Membership                  | 330.1047        | 356.4060    | 345.4729    | 348.2127    | 345.0000    | 345.0000    | 345.0000    | 345.0000    |
| 27 | 5                                                                | Total Average Membership (1+2)            | 13,925.8047     | 13,816.5910 | 13,781.5429 | 13,364.2977 | 13,145.0000 | 13,145.0000 | 13,145.0000 | 13,145.0000 |
| 31 |                                                                  |                                           |                 |             |             |             |             |             |             |             |
| 32 | 6                                                                | Prekindergarten September Membership      | 137.0000        | 46.0000     | 159.0000    | 130.0000    | 130.0000    | 130.0000    | 130.0000    | 130.0000    |
| 34 | 7                                                                | Prekindergarten January Membership        | 145.0000        | 44.0000     | 193.0000    | 137.0000    | 150.0000    | 150.0000    | 150.0000    | 150.0000    |
| 36 | 8                                                                | Prekindergarten Average Membership        | 141.0000        | 45.0000     | 176.0000    | 133.5000    | 140.0000    | 140.0000    | 140.0000    | 140.0000    |
| 38 |                                                                  |                                           |                 |             |             |             |             |             |             |             |
| 39 | <b>WEIGHTED AVERAGE MEMBERSHIP (WAM) FY 2026 AND AFTER</b>       |                                           |                 |             |             |             |             |             |             |             |
| 40 |                                                                  |                                           |                 |             |             |             |             |             |             |             |
| 41 | Line                                                             | Label                                     | 2022-23         | 2023-24     | 2024-25     | 2025-26     | 2026-27     | 2027-28     | 2028-29     | 2029-30     |
| 42 |                                                                  | CEP Percentage (if applicable)            | 0.00%           | 0.00%       | 0.00%       | 0.00%       | 0.00%       | 0.00%       | 0.00%       | 0.00%       |
| 43 | 9                                                                | Free and Reduced Weighting Threshold      | 30.95%          | 30.95%      | 16.73%      | 16.73%      | 16.73%      | 16.73%      | 16.73%      | 16.73%      |
| 44 |                                                                  | State FTE January Count                   | 9,343.94        | 9,263.20    | 9,483.08    | 9,857.00    | 9,850.00    | 9,850.00    | 9,850.00    | 9,850.00    |
| 45 |                                                                  | Total ADA (Line 5) x Threshold Percentage | 4,310.0366      | 4,276.2349  | 2,305.6521  | 2,235.8470  | 2,199.1585  | 2,199.1585  | 2,199.1585  | 2,199.1585  |
| 46 |                                                                  | Add-on (25%)                              | 1,258.4759      | 1,246.7413  | 1,794.3570  | 1,905.2883  | 1,912.7104  | 1,912.7104  | 1,912.7104  | 1,912.7104  |
| 47 | 10                                                               | Special Education Weighting Threshold     | 13.11%          | 13.11%      | 13.30%      | 13.30%      | 13.30%      | 13.30%      | 13.30%      | 13.30%      |
| 48 |                                                                  | December Count                            | 1,480           | 1,578       | 1,619       | 1,777       | 1,800       | 1,800       | 1,800       | 1,800       |
| 49 |                                                                  | Total ADA (Line 5) x Threshold Percentage | 1,825.6730      | 1,811.3551  | 1,832.9452  | 1,777.4516  | 1,748.2850  | 1,748.2850  | 1,748.2850  | 1,748.2850  |
| 50 |                                                                  | Add-on (75%)                              | 0.0000          | 0.0000      | 0.0000      | 0.0000      | 38.7862     | 38.7862     | 38.7862     | 38.7862     |
| 51 | 11                                                               | LEP Weighting Threshold                   | 2.39%           | 2.39%       | 2.09%       | 2.09%       | 2.09%       | 2.09%       | 2.09%       | 2.09%       |
| 52 |                                                                  | October Count                             | 1,014           | 1,186       | 1,439       | 1,461       | 1,450       | 1,450       | 1,450       | 1,450       |
| 53 |                                                                  | Total ADA (Line 5) x Threshold Percentage | 332.8267        | 330.2165    | 288.0342    | 279.3138    | 274.7305    | 274.7305    | 274.7305    | 274.7305    |
| 54 |                                                                  | Add-on (60%)                              | 408.7040        | 513.4701    | 690.5795    | 709.0117    | 705.1617    | 705.1617    | 705.1617    | 705.1617    |
| 55 | 12                                                               | Prekindergarten Average Membership        | 141.0000        | 45.0000     | 176.0000    | 133.5000    | 140.0000    | 140.0000    | 140.0000    | 140.0000    |
| 56 |                                                                  |                                           |                 |             |             |             |             |             |             |             |
| 57 |                                                                  |                                           |                 |             |             |             |             |             |             |             |
| 58 | 14                                                               | Weighted Average Membership (WAM)         | 15,733.9846     | 15,621.8024 | 16,442.4794 | 16,112.0977 | 15,941.6583 | 15,941.6583 | 15,941.6583 | 15,941.6583 |
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