

# CENTER SCHOOL DISTRICT #58

*2024-2025 Preliminary Budget*



*Together We Can Do Hard Things!*

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# Executive Summary

- Budget Message
- Missouri Statutory Requirements



## **BUDGET MESSAGE**

The Center School District is dedicated to responsibly managing taxpayer money, ensuring our short-term decisions are sustainable long-term. The 2024-2025 preliminary budget supports Strategic Goal #6: Maintain Financial Health. This document informs the Board of Education and the district community about financial matters, serving as a guide for the upcoming year by using current and historical financial data to forecast future revenues and expenditures.

Preparing for the 2024-2025 budget included input from staff, administrators, and the Board of Education, while prioritizing needs that support and reinforce our strategic goals. The budget is a flexible document, based on the best information available at the time of preparation. The district will update the 2024-2025 budget as needed throughout the fiscal year, prioritizing student needs in every decision. Budget revisions will be presented to the Board of Education for approval.

The following are the primary issues associated with the development of the 2024-2025 budget.

### **Basic Formula**

During COVID and through the 2023-2024 school year, district payments were based on the weighted average daily attendance (WADA) data from Fiscal Years 2019-2020 to 2022-2023. Due to declining enrollment and the end of the Pandemic Provision, we anticipate a \$925K revenue loss in FY 2024-2025.

### **Proposition C**

Prop 'C' monies are generated by a statewide \$.01 Prop C sales tax and are distributed to districts based on their prior year Weighted Average Daily Attendance (WADA). Although the amount per WADA is increasing from \$1,450 in FY24 to \$1,500 in FY25, we project a \$25K reduction in revenue due to decreased enrollment.

### **ESSER III**

In the 2023-2024 school year, we received the remaining ESSER III funds, totaling \$5,592,819. We allocated 20% of this amount to address learning loss and used the rest for salaries. These funds will not be available in the 2024-2025 school year.

### **Capital Threshold**

The State Auditor's administrative rule 15 CSR 40-2.031, which sets capitalization thresholds for equipment in Missouri, has been updated. Starting in FY 2025, the threshold will increase from \$1,000 to \$5,000. Per DESE guidance if a Local Education Agency (LEA) has a lower capitalization threshold, it should continue to follow that. Center's current capitalization threshold is \$1,000.

### **State Adequacy Target (SAT)**

The state adequacy target (SAT) determines the minimum spending per student in all districts to ensure adequate education, with a cap of 5% on growth in state revenue per district. The threshold for 2023-2024 is \$6,375 and will increase to \$6,760 in 2024-2025. The Basic Formula Calculation tool is being updated with this new SAT and threshold information.

### **Assessed Valuation**

When developing the budget, it's essential to consider changes in assessed valuation due to reassessment, new construction, and changes in personal property. The County Assessor annually adds new construction to the tax rolls and adjusts for changes in personal property.

Since personal property typically depreciates, its total value will decrease unless new purchases are made to replace aging assets. Reassessment of existing real property occurs every odd-numbered year, making 2024-2025 a non-reassessment year. We anticipate a 2% growth in assessed valuation and new construction, which should generate approximately \$550,000 in additional revenue.

### **SB 727 Impact**

Governor Parson signed SB 727 on Tuesday, May 7. The statute will become effective on August 28. Many of the provisions in SB 727 will not take effect until FY 2026 or beyond, but some will impact school funding calculations starting in FY 2025. Two specific provisions will impact the Foundation Formula in FY 2025. First, the allowance for claiming PK students in the Formula will increase from 4% to 8% of the LEA's K-12 Free or Reduced Lunch eligible student count. Second, the local effort calculation for some districts will be adjusted to exclude revenues from Financial Institutions Tax, M&M Surtax, and In Lieu of Tax sources that could have otherwise been placed in the Capital Projects or Debt Service funds in FY 2005. Removing these revenues from the calculation may increase the amount of state aid generated. This correction to the calculation will result in an additional \$478,292 in state aid funding beginning FY2025.

Another provision of SB 727 is an incentive to maintain a calendar of at least 169 days. This provision does not include any allowances for weather forgiveness. The incentive in FY 2026 is one percent of the prior year's state aid, which for district LEAs will be determined based on Line 17 of the June 2025 Foundation Formula payment. Such funds are required to be used to increase teacher salaries. To qualify for the incentive for FY 2026, LEAs will need to provide a calendar that includes 169 days of instruction in school year 2024-25. The incentive will also be one percent in FY 2027, then two percent starting in FY 2028.

### **Employee Salaries**

Staffing is the top priority and largest investment for Center School District, accounting for about 72.6% of the operating budget. The 2024-2025 budget introduces a new Certified Teacher's Salary Schedule, increasing the starting salary from \$44,000 to \$44,200 and reducing the columns from 8 to 6. The Bachelor's column steps are extended from 7 to 12, giving teachers more time to earn a Master's degree. All Master's columns are extended to 30 steps to prevent teachers from being frozen on the schedule and ensure they can earn a step each year.

Additionally, the Board approved a 2% increase for non-certified staff, including a step on their salary schedule, and a 1% increase for administration. The budget also includes funding for five new Special Education teachers and a Speech Pathologist for the 2024-2025 school year.

### **Revenue**

The district's anticipated revenues for the 2024-2025 school year are \$52,790,123. We expect a significant reduction in federal revenue of \$1,080,574 which will drop the federal revenue to \$5,050,317 – a 17.6% decrease from the previous year. Additionally, we anticipate declines in Prop C funds, other local revenue, and state revenue, primarily due to reduced enrollment.

### **Expenditures**

Total district expenditures for the 2024-2025 school year are estimated at \$54,775,447. Operating expenditures are \$47,624,066, representing a 2.1% increase from the previous year, with a slight reduction in purchased services and supplies.

### **Fund Balance**

The district's financials for the 2023-2024 school year are expected to close with a deficit of

\$914,094 and fund balance reserve of 36.11%. The district plans to run a deficit of \$3,053,617 for the 2024-2025 school year. This would move the fund balance to 28.97% which is above the Board's strategic goal of 18-22% by 2026. Long-range projections show the district maintaining fund balances within the strategic goal through 2026.

Our administration is committed to transparency in District finances and will allocate funds responsibly. This document, presented by the Business Office, aims to provide a clear and transparent overview of the 2024-2025 budget. While the budget is well-defined, it remains flexible to adapt to the changing needs of our students. Our staff and administration have worked tirelessly to ensure student success, proving that together we can overcome challenges. A balanced and comprehensive budget enables us to invest in our students' achievements.

Sincerely,  
Aigne' C.M. Cox, MBA  
Director of Business Services (CFO) & Support

## Missouri Statutory Requirements

Chapter 67 of the Missouri State statute requires school districts to prepare an annual budget to identify available resources and guide district spending for the ensuing school year. The statute requires the school district budget document to include five specific components:

1. A budget message describing the important features of the budget and major changes from the preceding year.
2. Estimated revenues to be received from all sources for the budget year, with a comparative statement of actual or estimated revenues for the two years next preceding, itemized by year, fund, and source.
3. Proposed expenditures for each department, office, commission, and other classification for the budget year, together with a comparative statement of actual or estimated expenditures for the two years next preceding, itemized by year, fund, activity, and object;
4. The amount required for the payment of interest, amortization and redemption charges on the debt of the political subdivision.
5. A general budget summary including individually identified interfund transfers.

In no event shall the total proposed expenditures from any fund exceed the estimated revenues to be received plus any fund balance for the beginning of the budget year. The statute further prohibits a district from budgeting for a negative fund balance in any fund. The school district's Board of Education is to formally adopt this budget in June prior to the beginning of the new fiscal year on July 1.

State statutes, in conjunction with generally accepted accounting principles (GAAP) and in accordance with the definitions of the Governmental Accounting Standards Board (GASB) statement of principles on fund accounting systems, have determined the funds appropriate for public school operations. The district follows the legal requirements of the State of Missouri for fund accounting and constructs its budget utilizing the following approved funds:

Funds (GAAP)	State Fund
General	Incidental
Teacher's – Special Revenue	Teacher's
Capital Projects	Capital Projects
Debt Service	Debt Service
Grants and Donations – Special Revenue	Incidental
Nutrition Services – Enterprise	Incidental
Adult Education – Enterprise	Incidental
Student Activities – Fiduciary	Incidental

The District's budget for the 2024-2025 fiscal year includes revenues, expenditures, and fund balances for the District in total and presents revenues, expenditures, and fund balances for the District's Operating Funds, which are comprised of the General, Teacher's Funds, Capital Projects and Student Activities. Budget schedules are also included summarizing estimated revenues by object and source as defined by the Department of Elementary and Secondary Education (DESE).



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# Organization Overview

- Board of Education
- Cabinet & Directors
- Mission Statement
- Vision Statement
- Core Values
- 2021-2026 Strategic Goals
- 2024-2025 School Calendar
- About Our District
- District Locations
- Other Important Information
- September Membership



## Center School District Board of Education

The Center School District Board of Education is an elected group of individuals who serve the school district. The Board has three major responsibilities: (1) develop the annual budget proposed by the superintendent and ensuring funding supports district goals, (2) develop and approve policies to help promote educational opportunities for the students in the district, and (3) evaluate the Superintendent, who is directly employed by the Board of Education.

By delegating day-to-day school operations to the Superintendent, it allows the Board of Education to focus on its strategic responsibilities while ensuring that the daily needs of the district are effectively managed. This delegation empowers the Superintendent to oversee various aspects of school operations, including staffing, curriculum implementation, facilities management, and student services. In addition to the three major responsibilities, Board members interact with the community at-large and assure school district performance.

By entrusting the Superintendent with these responsibilities, the Board can concentrate on setting overarching goals, developing policies, and providing oversight to ensure that the district's mission and vision are being realized. This division of labor allows for efficient decision-making processes, as the Board can rely on the expertise and leadership of the Superintendent to execute operational tasks while they focus on broader governance matters.

Board meetings are held at Indian Creek Elementary School on the fourth Monday of each month, unless otherwise stated. To contact the Board call (816) 349-3310 or email [board@center.k12.mo.us](mailto:board@center.k12.mo.us).

Ira Boydston	President
Marcie Calvin	Vice President
Dr. Ron Fritz	Member
Gayla Smith	Member
Michael Sarver	Member
Mariah Roady	Member
Cecelia Ball	Member
Dr. Yolanda Cargile	Superintendent
Aigne' C.M. Cox, MBA	Treasurer
Rebecca Sanders	Secretary

### Center School District Cabinet & Directors

Dr. Yolanda Cargile	Superintendent
TBD	Assistant Superintendent for Talent Recruitment & Retention, Equity, and Operations
Meagan Patterson	Assistant Superintendent of Student Support and Success
Dr. Amy Casey	Assistant Superintendent of Accelerated Learning
Lane' Johnson	Director of Communications and Development
Aigne' C.M. Cox, MBA	Director of Business Services (CFO) & Support
Zack Danner	Director of Operations & Facilities
Brian Walter	Director of Technology

## Center School District's Mission, Vision, and Values

### Mission

Each student and every staff member will demonstrate high achievement, character, and collaboration in a diverse community.

### Vision

Ensure each student thrives in a future-focused learning environment as they build their skills to become responsible citizens.

### Values

At Center Schools, we value...

- High Expectations for Student Success
- Safe and Respectful Schools
- Lifetime Community and Family-Centric Relationships
- Highly Qualified, Diverse Staff
- Diversity in Our Schools and Community

## Center School District's 2021-2026 Strategic Plan

A strategic plan serves as a roadmap to achieve and accomplish goals of improving student outcomes while meeting the ever-changing needs of students and community. The strategic plan outlines the actions needed to achieve goals, aims and objectives with a focus on planning and designing strategies for the next generation of learning.

The 2021-2026 Strategic Plan was approved by the Center School District Board of Education during the regularly scheduled July 26, 2021, meeting.

The plan aligns with the vision and mission for the future of CSD schools.

### **REAL WORLD LEARNING**

**Goal 1:** By 2029-2030, Center School District will develop a Pre-K-12 pathway of Real-World Learning opportunities that will result in 100% of our graduating seniors achieving at least one Market Value Asset.

**Strategy 1.1:** Implement a robust 9th-12th Academy model that offers students a pathway to Market Value Asset obtainment.

**Strategy 1.2:** Increase Real World Learning opportunities for PK-8th grade students.

### **ELIMINATE SYSTEMIC BIASES AND PRACTICES**

**Goal 2:** By 2025-2026, Center School District will eliminate systemic biases and practices that affect the equitable access to education, social-emotional support, hiring, and finance.

**Strategy 2.1:** Develop and implement a district-wide racial equity plan with a five-year timeline. This year marks an opportunity to add an intentional focus on racial equity in the Center School

District. This goal starts by establishing appropriate benchmarks that lift ALL we serve while paying close attention to those we unknowingly leave behind. Ultimately, ALL 2,600 CSD students, plus families and employees, benefit when goals and outcomes are matched with strategies/resources/policies/procedures based on the intentional needs of ALL and not just some or even most.

Additionally, a Racial Equity Request for Proposal (RFP) Committee has been developed to select a racial equity trainer for the Center School District. Look for information in future issues highlighting events and opportunities available as we work to do the work of ensuing EQUITY for ALL.

### **HIGH-QUALITY LEARNING**

**Goal 3:** By 2025-2026, Center School District will provide high quality educational opportunities that result in 90% of students demonstrating academic performance of at least at 80% and/or a growth target of at least 20-25% on identified assessments.

**Strategy 3.1:** Design, implement, evaluate, and improve instruction to ensure students meet the Missouri Learning Standards.

**Strategy 3.2:** Analyze student evidence for increased student growth and achievement through Professional Learning Communities (PLC).

### **ALTERNATIVE BEHAVIOR PRACTICES**

**Goal 4:** By 2025-2026, Center School District will provide 100% of school staff with alternatives to traditional behavioral exclusionary practices that will be implemented in the school community.

**Strategy 4.1:** Continue ongoing disproportionally meetings to review progress.

**Strategy 4.2:** Increase the focus and implementation of restorative practices in Center School District.

**Strategy 4.3:** Provide trauma smart training for students and staff.

### **DIVERSE, EXCEPTIONAL STAFF**

**Goal 5:** By 2025-2026, Center School District will maintain a staff retention rate of 86-89% to sustain our high-quality diverse staff.

**Strategy 5.1:** Engage in community-based activities that showcase and highlight the strengths and incredible opportunities as a team member at CSD.

**Strategy 5.2:** Implement a comprehensive framework to collectively and individually develop the skills and talents of all staff in a collaborative culture.

**Strategy 5.3:** Create an environment that celebrates the collective efforts and successes of high-quality staff as they work to ensure each student succeeds.

### **MAINTAIN FINANCIAL HEALTH**

**Goal 6:** By 2025-2026, Center School District will maintain financial reserves between 18-22%.

**Strategy 6.1:** Work collaboratively with the CEA through the Collective Bargaining process to ensure the financial stability of the district.

**Strategy 6.2:** Develop financial plans for each department.

## **Center School District #58**

### **About Our District**

In the Center School District, we are privileged to work with over 2,500 young people in our community every single day. They come to us with unlimited potential for learning. Our job is to help them unlock their unique potential and ignite their minds with a passion to learn so when they graduate, they are prepared for their future, making our world a better place.

#### **Who We Are**

Center School District #58 is an independent public school district located in South Kansas City Missouri. The district consists of:

- A Parents as Teachers program serving kids and parents from birth to five years old
- A high-quality early learning center serving kids from 3 years old to kindergarten
- Four neighborhood elementary schools serving kids from kindergarten through 5th grade; Boone Elementary, Center Elementary, Indian Creek Elementary, and Red Bridge Elementary
- A middle school serving scholars from 6th through 8th grade
- A high school serving scholars from 9th through 12th grade
- The Center Academy for Success serving scholars from 7th through 12th grade in an alternative education setting

The district's boundaries are from State Line Road on the west to the Blue River on the east. The southern boundary is 114th/115th Street, and the northern boundary is 85th Street from State Line to Holmes Road and 77th Street from Troost Avenue to the Blue River.

#### **Who We Serve**

- Student population: Approximately 2,560 students
- Graduation rate: over 90%
- 20:1 student to teacher ratio
- 61% African American
- 11% Hispanic
- 16% white
- 12% multi-racial
- 68 % qualify for free and reduced-price meals

#### **Center History**

The current Center School District #58 was created in December 1954 by annexation of the Boone District #56 and Dallas District #76 to the original Center District #58. The merger was consummated after an extensive study of school problems in the area by nationally recognized educators. Supplemental patterns for the proper organization and operation of the district were provided by state, county and local school authorities.

Center was originally a one-room common school district to the south of Kansas City, Missouri, in Jackson County. Before the turn of the century, before school district consolidation, south Kansas City neighborhoods such as Dodson, Marlborough, and Waldo were unincorporated and supported various schools.

Soon after 1914, a three-room building was erected at 8434 Paseo. This structure remained until 1925 when it was replaced with a larger building and a high school was established. This

building accommodated all the students in grades first through twelfth and was where the first graduating class of Center commenced in 1928.

During the late 1920s, there developed a need for an elementary school at 7938 Chestnut, and the Woods Elementary School was constructed. The name was later changed to Center Annex Elementary School, and the building was eventually replaced with a new structure in 1946.

A new junior/senior high school building was opened in 1948 at 8401 Euclid. After the secondary students moved into their new building, the Paseo structure was named Center Elementary School and housed grades kindergarten through sixth. In 1954, a two-story, four-classroom addition was completed at the south end of Center Elementary School; two classrooms and a cafeteria were added at Center Annex; and an east wing addition that included a gym, locker facilities, cafeteria, kitchen, music room, and six classrooms was added to the high school building. The district administrative offices were also housed in the Euclid building.

After annexation in 1954, the Boone School became Boone Elementary School, housing grades kindergarten through sixth. The present site for Boone was purchased in 1897 from Daniel and Susie M. Boone, with additional land purchased in 1906 from Clifton B. LaForce. The original one-room building burned in the early 1900s and again in 1927. In 1929, the school moved into the original four rooms of the present structure with a four-room addition being built in 1944 and a larger addition of classrooms and an auditorium-gymnasium being completed in 1947. Two more classrooms were added on the north side of the gymnasium in 1948. The first-floor east addition of 10 classrooms was completed in 1954 and was followed by 10 more classrooms on the second floor in 1956.

A one-room school was built from donations in the Dallas School District and was named the Gault School. The school was moved several blocks west in 1905, where it remained for 21 years and was renamed the Dallas School. In 1926, the school was returned to 10450 Holmes and a one-room basement was added. A board was named to govern the school, which had its name changed to South City View Elementary School. In 1929, two rooms were built above the basement level. Three additional classrooms and a cafeteria were added in 1951, and six more classrooms were added in 1955.

After annexation, the district experienced a building and additions boom until the early 1970s to accommodate the growing enrollment, which peaked at 6,000 from the mid-1960s through the mid-1970s. The graduating class of 1976 numbered 400.

In 1958, Center South Junior High School opened at 326 East 103rd and Center Annex received a six-classroom, multipurpose room and clinic building addition across the street from the building constructed in 1946. Red Bridge Elementary School opened at 10781 Oak in 1959. Four classrooms and a multipurpose room were added to South City View in 1961.

The new Center Senior High School opened at 8715 Holmes in 1963. That same year the Euclid building became Center North Junior High School. The high school opened Garrison Auditorium in 1964 and the music and drafting rooms in 1965. The district also completed the stadium in 1965 and moved the district administrative offices to a former residence next to the senior high school.

Three elementary schools experienced growth in 1965. The Paseo building was totally renovated and received two additional classrooms, a north stair tower, and a cafeteria and kitchen addition. The east addition of Boone was renovated, and Red Bridge received six more classrooms. In 1966, South City View received six more classrooms, a cafeteria, a clinic and a library.

## Center School District Locations

### Yellowjacket Early Learning Center

8817 Wornall Road  
Kansas City, MO 64114  
(816) 349-3700

Start and End Time: Mon.-Thur. 8:00am – 3:00pm



### Boone Elementary

*Home of the Bobcats*  
8817 Wornall Road  
Kansas City, MO 64114  
(816) 349-3613

Start and End Time: 8:45am – 3:45pm  
Early Release Time: 8:45am – 1:15pm



### Center Elementary

*Home of the Eagles*  
8401 Euclid  
Kansas City, MO 64131  
(816) 349-3444

Start and End Time: 8:45am – 3:45pm  
Early Release Time: 8:45am – 1:15pm



### Indian Creek Elementary

*Home of the Bulldogs*  
9801 Grand Ave  
Kansas City, MO 64114  
(816) 612-4250

Start and End Time: 8:45am – 3:45pm  
Early Release Time: 8:45am – 1:15pm



### Red Bridge Elementary

*Home of the Roadrunners*  
10781 Oak Street  
Kansas City, MO 64114  
(816) 612-4200

Start and End Time: 8:45am – 3:45pm  
Early Release Time: 8:45am – 1:15pm



**Center Middle School**

326 E 103rd St  
Kansas City, MO 64114  
(816) 612-4000  
Start and End Time: 7:25am – 2:25pm  
Early Release Time: 8:45am – 12:00pm

**Center High School**

8715 Holmes Road  
Kansas City, MO 64131  
(816) 349-3330  
Start and End Time: 8:05am – 3:05pm  
Early Release Time: 8:05am – 12:30pm

**Center Academy for Success**

8434 Paseo Blvd  
Kansas City, MO 64131  
(816) 349-3440  
Start and End Time: 8:00am – 3:00pm  
Early Release Time: 8:00am – 12:30pm

**Central Office**

8434 Paseo Boulevard  
3<sup>rd</sup> Floor  
Kansas City, MO 64131  
(816) 349-3300  
Office Hours: 8:00am – 4:30pm



# CENTER SCHOOL DISTRICT

## 2024-2025 CALENDAR 169-DAY SCHOOL CALENDAR



### July

S	M	T	W	T	F	S
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30	31			

### August (10)

S	M	T	W	T	F	S
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31

### September (19)

S	M	T	W	T	F	S
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30					

### October (20)

S	M	T	W	T	F	S
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30	31		

### November (17)

S	M	T	W	T	F	S
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30

### December (14)

S	M	T	W	T	F	S
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				

### January (19)

S	M	T	W	T	F	S
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30	31	

### February (18)

S	M	T	W	T	F	S
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	

### March (14)

S	M	T	W	T	F	S
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	31					

### April (21)

S	M	T	W	T	F	S
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	31					

### May (17)

S	M	T	W	T	F	S
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	31					

### June

S	M	T	W	T	F	S
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	31					

### Important Dates to Remember

July 4th .....No School/Work - Independence Day	January 3rd.....No School - Teacher Flex Day
August 5th-8th.....New/Beginning Teacher Orientation	January 6th.....Students and Staff Return from Winter Break
August 9th.....Staff Report Back/Teacher Work Day	January 20th.....No School - Martin Luther King Jr Day
August 12th-16th .....No School - District/Bldg Prof Development Day	February 17th.....No School - President's Day
August 19th.....First Day of School	February 18th.....No School - District Prof Development Day
September 2nd.....No School - Labor Day	March 13th.....No School - Parent Teacher Conferences
September 30th.....No School - Building Prof Development Day	March 14th.....No School
October 1st.....No School - District Prof Development Day	March 24th-28th.....No School - Spring Break
October 24th.....No School - Parent Teacher Conferences	April 25th.....No School - Building Prof Development Day
October 25th.....No School	May 23rd.....Last Day of School/Early Release
November 5th.....No School - District Prof Development Day	May 26th.....No School/Work Day - Memorial Day
November 27th - December 2nd.....No School - Thanksgiving Break	June 19th.....No School/Work Day - Juneteenth
December 20th.....End of First Semester	June 9th-27th.....Summer School
December 23rd - January 3rd.....No School - Winter Break	

#### Incident Weather Schedule

Day 1: Traditional Snow Day

Days 2-7: Virtual (AMI) Days

Days over 7 will be made up starting May 23rd

### CENTER SCHOOL DISTRICT #58

8434 Paseo Blvd  
Kansas City, MO 64131

[www.center.k12.mo.us](http://www.center.k12.mo.us)  
816-349-3300

- First Day of School
- No School
- Quarter End 10/18; 3/7
- Semester End 12/20; 5/23
- Last Day of School
- Early Release 8/19; 5/23

## Home of the Yellowjackets

## Center School District #58 Other Important Information

### Meals

The Center School District works with American Dining Group to deliver healthy school meals based on the USDA’s nutrition guidelines so that students are engaged and ready to learn in school. All meals include a variety of fresh fruit and vegetable choices and a variety of chilled non-fat or low-fat milk.

School Food Authorities (SFAs) are required to annually calculate their paid lunch prices and non-federal source contributions to meet the requirements of Section 205 of the Healthy, Hunger-Free Kids Act of 2010. Rate increase for a paid student lunch is a program requirement.

	2023-2024		Proposed 2024-2025		\$ Increase	% Increase
	Lunch	Breakfast	Lunch	Breakfast	Lunch	Lunch
Elementary	\$2.45	Free	\$2.55	Free	\$0.10	4.08%
Middle School	\$2.55	Free	\$2.65	Free	\$0.10	3.92%
High School	\$2.55	Free	\$2.65	Free	\$0.10	3.92%
Reduced*	\$0.40	\$0.30	\$0.40	\$0.30	\$0.00	0%
Extra Milk	\$0.70	\$0.70	\$0.70	\$0.70	\$0.00	0%
Adult	\$3.65	\$2.50	\$3.75	\$2.60	\$0.10	2.74%

*\*Reduced rates are based on completion of a Free and Reduced Lunch application and approval*

If you have any questions about the Free and Reduced Lunch application or establishing a parent portal, please email [portal@center.k12.mo.us](mailto:portal@center.k12.mo.us) or contact the home school.

### Transportation

Center School District partners with Student Transportation of America (STA) to provide transportation services. Free transportation is available to students living one mile or more from the school, all preschool students attending YELC, and eligible students with disabilities requiring transportation as documented in their IEP. Families residing within one mile of the school may arrange transportation through a contract with the local bus company. Annual bus registration is required for all students (PK-12) who plan to ride the bus.

Questions about driver conduct, bus safety, student injury, bus routes, rider eligibility: Student Transportation of America (816) 349-3327.

For additional information please visit: [center.k12.mo.us/page/transportation](http://center.k12.mo.us/page/transportation)

### Inclement Weather Procedures

The Superintendent makes the final decision to keep schools open or closed during inclement weather before 5:30 a.m. or by 9:00 p.m. the prior night based on these factors:

- Weather service information - The district consults with information on weather conditions and forecasts, specific to the South Kansas City area.
- Bus company information - District Office administration talks to the bus company to learn more about road conditions and access to neighborhoods and streets that are more challenging during times of inclement weather.
- The amount of snow and ice accumulated.
- Whether snow/ice is continuing.
- Building conditions - Schools are checked to make sure electricity and heat are working

properly.

- Parking lot and sidewalk conditions - Administrators talk to maintenance and custodial staff who are responsible for clearing and treating school parking lots and sidewalks.
- Temperature and wind chill.
- Discussion with city and county officials about snow removal status for city and county roads.
- Discussion with other area school districts.

During bad weather situations, CSD will use the following communication channels if there are any changes to the district schedule:

- The district's phone and e-mail mass notification system  
*(Your information must be updated in iCampus to receive the alerts)*
- The CSD mobile app
- CSD's Facebook, Twitter, and Instagram pages
- CSD Website – [center.k12.mo.us](http://center.k12.mo.us)
- Kansas City Area Television Channels listed below:
  - FOX 4 - <https://fox4kc.com>
  - 41 Action News - <https://www.kshb.com/>
  - KMBC - <https://www.kmbc.com/>
  - KCTV5 - <https://www.kctv5.com/>

For additional information please visit: [center.k12.mo.us/page/inclement-weather-updates](http://center.k12.mo.us/page/inclement-weather-updates)

### **Parent Teacher Conference**

Parents are children's first and most important teachers. Your continued support throughout your child's educational journey significantly impacts their achievement. To strengthen this partnership, conference dates provide opportunities for parents and teachers to meet one-on-one, collaborating to help children maximize their classroom experience.

For those unable to attend daytime conferences, schools offer evening sessions. Please check with your school for alternative conferencing schedules that may work for you.

### **School-Aged Childcare**

Childcare services are available at all elementary schools for before and after-school care for the convenience of the parents. Please contact Linc for specific information about the LINC program.

Boone Elementary	(816) 349-3695
Center Elementary	(816) 349-3469
Indian Creek Elementary	(816) 349-3469
Red Bridge Elementary	(816) 612-4205

For more information, you may visit: <https://kclinc.org/center>. To enroll, visit: Before and After School Program Enrollment — Local Investment Commission [kclinc.org](http://kclinc.org)

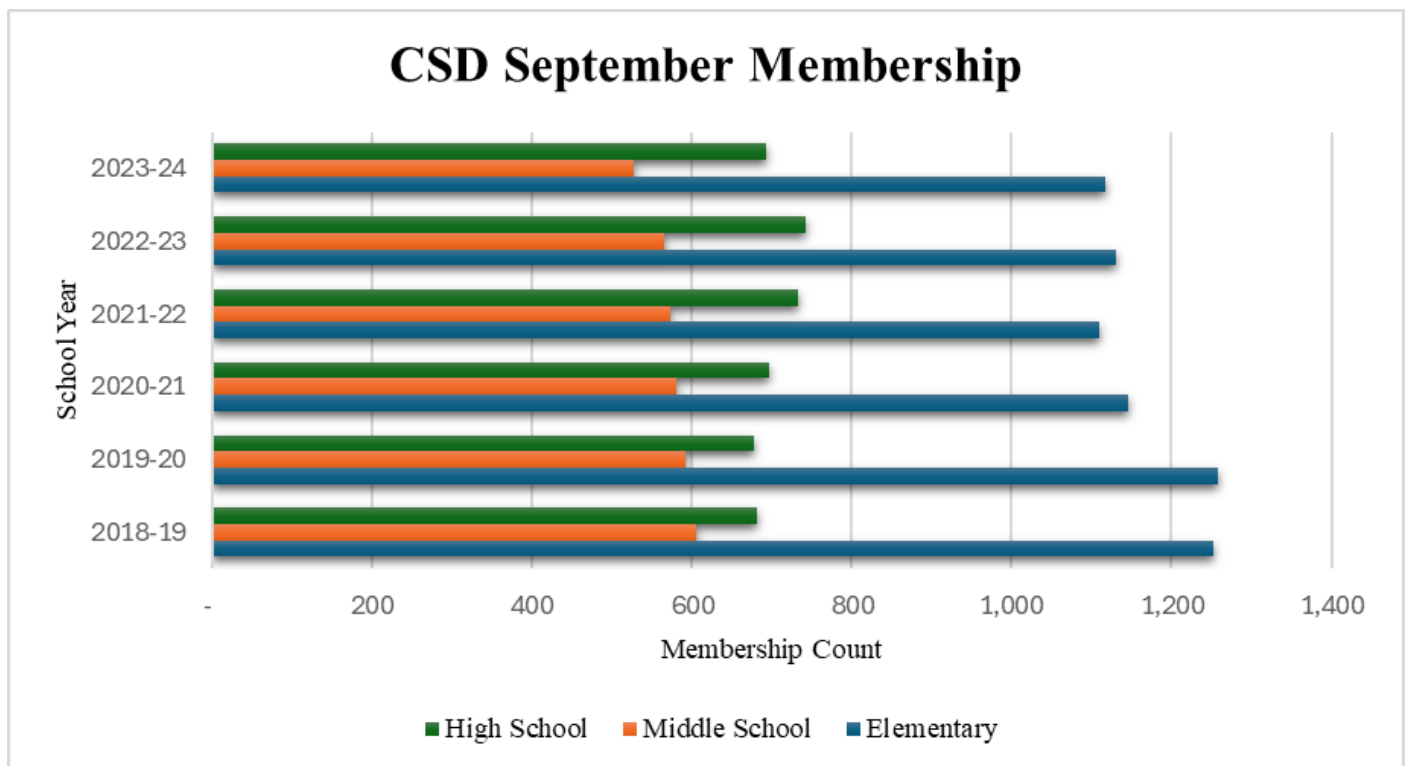
### **Center School District Website**

For information on meeting agendas, dates, and locations for the Board of Education, as well as school details, lunch menus, and activities for each school, please visit our website at [center.k12.mo.us](http://center.k12.mo.us).

## Center School District #58 September Membership

September Membership counts the number of resident students in grades PK-12 who are enrolled on the last Wednesday in September and attended at least one day in the previous 10 school days. The data below, organized by grade and academic year, comes from the Core Data Collection System of the Missouri Department of Elementary and Secondary Education.

Grade	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24
K	226	209	156	178	202	196
1	194	227	192	158	175	190
2	206	187	219	178	171	174
3	213	210	181	210	188	167
4	218	214	206	177	221	194
5	195	212	192	209	174	197
6	220	205	196	187	182	177
7	176	204	192	195	199	162
8	210	183	193	190	184	188
9	219	225	209	220	222	210
10	169	170	210	187	177	172
11	139	147	149	170	166	158
12	154	136	129	155	177	153
<b>Total</b>	<b>2,539</b>	<b>2,528</b>	<b>2,423</b>	<b>2,414</b>	<b>2,438</b>	<b>2,337</b>





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# Budget Summary

- 2023-2024 Budget Amendment Summary
- Revenue and Expenditure Historical Data and Projection
- Three Year Revenue Comparison by Object
- Three Year Expenditure Comparison by Function
- Three Year Expenditure Comparison by Object
- 2024-2025 Preliminary Budget Summary with Fund Balance
- 2024-2025 Preliminary Budget Summary by Fund



**Center School District #58**  
**2023-2024 Budget Amendment Summary**

<b>2022-2023 ASBR</b>	<b>FB%</b>	<b>TOTAL</b>	<b>FUND 1</b>	<b>FUND 2</b>	<b>FUND 3</b>	<b>FUND 4</b>
ASBR Balance Letter 10/20/2023	40.88%	22,584,246	17,735,395	18,527	4,631,347	198,977
Restricted Balance			5,581			
<b>23-24 Original Budget</b>	<b>FB%</b>	<b>TOTAL</b>	<b>FUND 1</b>	<b>FUND 2</b>	<b>FUND 3</b>	<b>FUND 4</b>
ASBR Balance Letter 12/01/2023		22,505,575	17,723,343	18,527	4,564,727	198,977
Est. Revenues		51,797,430	39,834,998	5,255,016	6,261,090	446,326
Est. Expenditures		52,238,374	23,035,128	23,914,996	4,193,794	1,094,456
Est. Transfers		-	(19,308,110)	18,659,980	-	648,130
Est. Ending Balance		22,064,631	15,215,103	18,527	6,632,023	198,977
<b>Surplus/Deficit</b>	<b>32.45%</b>	<b>(519,615)</b>	<b>(2,508,240)</b>	<b>-</b>	<b>2,067,296</b>	<b>-</b>
<b>Amendment 1</b>	<b>FB%</b>	<b>TOTAL</b>	<b>FUND 1</b>	<b>FUND 2</b>	<b>FUND 3</b>	<b>FUND 4</b>
ASBR Balance Letter 12/01/2023		22,505,575	17,723,343	18,527	4,564,727	198,977
<i>Change in Rev</i>		<i>1,423,757</i>	<i>(955,078)</i>	<i>2,152,442</i>	<i>274,951</i>	<i>(48,558)</i>
Adj. Revenues		53,221,187	38,879,920	7,407,458	6,536,041	397,768
<i>Change in Exp</i>			<i>50,000</i>	<i>(100,000)</i>	<i>1,438,908</i>	<i>-</i>
Adj. Expenditures		53,627,282	23,085,128	23,814,996	5,632,702	1,094,456
<i>Change in Trfrs</i>		<i>-</i>	<i>2,252,442</i>	<i>(2,252,442)</i>	<i>-</i>	<i>-</i>
Adj. Transfers		-	(17,055,668)	16,407,538	-	648,130
<b>End Balance Amd 1</b>		<b>22,099,480</b>	<b>16,462,467</b>	<b>18,527</b>	<b>5,468,066</b>	<b>150,419</b>
<b>Surplus/Deficit</b>	<b>35.14%</b>	<b>(406,095)</b>	<b>(1,260,876)</b>	<b>-</b>	<b>903,339</b>	<b>(48,558)</b>
<b>Amendment 2</b>	<b>FB%</b>	<b>TOTAL</b>	<b>FUND 1</b>	<b>FUND 2</b>	<b>FUND 3</b>	<b>FUND 4</b>
ASBR Balance Letter 03/14/2024		22,505,585	17,764,835	-	4,564,696	176,055
<i>Change in Rev</i>		<i>510,000</i>	<i>140,000</i>	<i>370,000</i>	<i>-</i>	<i>-</i>
Adj. Revenues		53,731,187	39,019,920	7,777,458	6,536,041	397,768
<i>Change in Exp</i>		<i>(61,000)</i>	<i>(388,888)</i>	<i>35,888</i>	<i>-</i>	<i>292,000</i>
Adj. Expenditures		53,566,282	22,696,240	23,850,884	5,632,702	1,386,456
<i>Change in Trfrs</i>		<i>-</i>	<i>(6,446)</i>	<i>(334,112)</i>	<i>-</i>	<i>340,558</i>
Adj. Transfers		-	(17,062,114)	16,073,426	-	988,688
<b>End Balance Amd 2</b>		<b>22,670,490</b>	<b>17,026,401</b>	<b>-</b>	<b>5,468,035</b>	<b>176,055</b>
<b>Surplus/Deficit</b>	<b>36.58%</b>	<b>164,905</b>	<b>(738,434)</b>	<b>-</b>	<b>903,339</b>	<b>-</b>
<b>Amendment 3</b>	<b>FB%</b>	<b>TOTAL</b>	<b>FUND 1</b>	<b>FUND 2</b>	<b>FUND 3</b>	<b>FUND 4</b>
ASBR Balance Letter 03/14/2024		22,505,585	17,764,835	-	4,564,696	176,055
<i>Change in Rev</i>		<i>187,552</i>	<i>198,968</i>	<i>(147,000)</i>	<i>49,954</i>	<i>85,630</i>
Adj. Revenues		53,918,739	39,218,888	7,630,458	6,585,995	483,398
<i>Change in Exp</i>		<i>286,869</i>	<i>116,196</i>	<i>-</i>	<i>-</i>	<i>170,673</i>
Adj. Expenditures		53,853,151	22,812,436	23,850,884	5,632,702	1,557,129
<i>Change in Trfrs</i>		<i>-</i>	<i>(232,043)</i>	<i>147,000</i>	<i>-</i>	<i>85,043</i>
Adj. Transfers		-	(17,294,157)	16,220,426	-	1,073,731
<b>End Balance Amd 3</b>		<b>22,571,173</b>	<b>16,877,130</b>	<b>-</b>	<b>5,517,989</b>	<b>176,055</b>
<b>Surplus/Deficit</b>	<b>36.17%</b>	<b>65,588</b>	<b>(887,705)</b>	<b>-</b>	<b>953,293</b>	<b>-</b>
<b>Year-End Amendment to Actuals</b>	<b>FB%</b>	<b>TOTAL</b>	<b>FUND 1</b>	<b>FUND 2</b>	<b>FUND 3</b>	<b>FUND 4</b>
ASBR Balance Letter 03/14/2024		22,505,585	17,764,835	-	4,564,696	176,055
<i>Change in Rev</i>		<i>(6,240)</i>	<i>(4,133)</i>	<i>-</i>	<i>-</i>	<i>(2,107)</i>
Adj. Revenues		53,912,499	39,214,755	7,630,458	6,585,995	481,291
<i>Change in Exp</i>		<i>20,150</i>	<i>(4,133)</i>	<i>-</i>	<i>-</i>	<i>24,283</i>
Adj. Expenditures		53,873,301	22,808,303	23,850,884	5,632,702	1,581,412
<i>Change in Trfrs</i>		<i>-</i>	<i>(26,390)</i>	<i>-</i>	<i>-</i>	<i>26,390</i>
Adj. Transfers		-	(17,320,547)	16,220,426	-	1,100,121
<b>End Balance 6/30/2024</b>		<b>22,544,783</b>	<b>16,850,740</b>	<b>-</b>	<b>5,517,989</b>	<b>176,055</b>
<b>Surplus/Deficit</b>	<b>36.11%</b>	<b>39,198</b>	<b>(914,094)</b>	<b>-</b>	<b>953,293</b>	<b>-</b>

i. Annual Secretary of the Board Report (ASBR)

ii. Fund balance percentage is calculated as follows: Fund 1 and Fund 2 Ending Balance divided by Fund 1 and Fund 2 Expenditures.

**Center School District #58**  
**Revenue and Expenditure - Historical Data and Projection**

Revenue	Actual 2021-22		Actual 2022-23		Projection-Re 2023-24		Projection-Non Re 2024-25		Projection-Re 2025-26	
Current & Del Prop Tax	\$ 25,344,604	2.4%	\$ 26,310,371	3.8%	\$ 26,471,926	0.6%	\$ 27,021,926	2.1%	\$ 27,832,584	3.0%
Prop C	\$ 3,346,432	16.1%	\$ 3,544,895	5.9%	\$ 3,575,600	0.9%	\$ 3,550,600	-0.7%	\$ 3,550,600	0.0%
Other Local	\$ 1,963,362	-4.9%	\$ 3,050,490	55.4%	\$ 2,800,136	-8.2%	\$ 2,758,297	-1.5%	\$ 2,608,297	-5.4%
County	\$ 735,161	6.4%	\$ 905,715	23.2%	\$ 1,049,348	15.9%	\$ 1,049,348	0.0%	\$ 1,049,348	0.0%
State Revenue	\$ 5,978,528	-1.7%	\$ 6,648,023	11.2%	\$ 6,746,313	1.5%	\$ 6,184,042	-8.3%	\$ 6,184,042	0.0%
Federal Revenue	\$ 11,177,380	55.1%	\$ 5,560,395	-50.3%	\$ 6,131,891	10.3%	\$ 5,050,317	-17.6%	\$ 5,050,317	0.0%
Other	\$ 6,555	-78%	\$ 61,801	843%	\$ 70,000	13.3%	\$ 70,000	0.0%	\$ 70,000	0.0%
<b>Total Revenues-District</b>	<b>\$ 48,552,022</b>	<b>11.1%</b>	<b>\$ 46,081,689</b>	<b>-5.1%</b>	<b>\$ 46,845,214</b>	<b>1.7%</b>	<b>\$ 45,684,530</b>	<b>-2.5%</b>	<b>\$ 46,345,188</b>	<b>1.4%</b>
<b>% Change</b>	<b>11.09%</b>		<b>-5.09%</b>		<b>1.66%</b>		<b>-2.48%</b>		<b>1.45%</b>	
<b>Expenditures</b>										
Salaries	\$ 24,505,703	6.5%	\$ 23,779,348	-3.0%	\$ 25,589,493	7.6%	\$ 26,263,230	2.6%	\$ 27,051,127	3.0%
Health Insurance	\$ 3,397,509	10.5%	\$ 3,316,087	-2.4%	\$ 3,387,569	2.2%	\$ 3,455,994	2.0%	\$ 3,628,794	5.0%
Other Benefits	\$ 4,378,973	6.4%	\$ 4,249,653	-3.0%	\$ 4,600,101	8.2%	\$ 4,765,125	3.6%	\$ 4,931,904	3.5%
Purchased Services	\$ 8,652,983	44.2%	\$ 9,127,503	5.5%	\$ 9,971,406	9.2%	\$ 9,960,893	-0.1%	\$ 9,960,893	0.0%
Supplies	\$ 2,095,659	-21%	\$ 2,250,217	7%	\$ 2,305,618	2.5%	\$ 2,293,324	-0.5%	\$ 2,293,324	0.0%
Utilities	\$ 657,324	21%	\$ 687,906	5%	\$ 805,000	17%	\$ 885,500	10%	\$ 974,050	10%
<b>Total Expenditures-District</b>	<b>\$ 43,688,150</b>	<b>10.9%</b>	<b>\$ 43,410,713</b>	<b>-0.6%</b>	<b>\$ 46,659,187</b>	<b>7.5%</b>	<b>\$ 47,624,066</b>	<b>2.1%</b>	<b>\$ 48,840,092</b>	<b>2.6%</b>
<b>% Change</b>	<b>10.94%</b>		<b>-0.64%</b>		<b>7.48%</b>		<b>2.07%</b>		<b>2.55%</b>	
<b>Transfer Out to Fund 4</b>	<b>\$ 616,600</b>		<b>\$ 1,000,000</b>		<b>\$ 1,100,121</b>		<b>\$ 1,114,081</b>		<b>\$ 1,114,081</b>	
<b>Ending Bal Oper Fund</b>	<b>\$ 16,070,895</b>		<b>\$ 17,764,835</b>		<b>\$ 16,850,741</b>		<b>\$ 13,797,124</b>		<b>\$ 10,188,139</b>	
<b>Fund Bal. %</b>	<b>36.8%</b>		<b>40.9%</b>		<b>36.11%</b>		<b>28.97%</b>		<b>20.86%</b>	
<b>Chg in End Oper Bal</b>	<b>\$ 4,247,272</b>		<b>\$ 1,693,940</b>		<b>\$ (914,094)</b>		<b>\$ (3,053,617)</b>		<b>\$ (3,608,985)</b>	
<b>25% Fund Balance</b>	<b>\$ 10,922,037</b>		<b>\$ 10,852,678</b>		<b>\$ 11,664,797</b>		<b>\$ 11,906,017</b>		<b>\$ 12,210,023</b>	
<b>Fund 4 Balance</b>	<b>\$ 777,428</b>		<b>\$ 198,977</b>		<b>\$ 198,977</b>		<b>\$ 198,977</b>			
<b>Assessed Value</b>	<b>\$ 548,082,600</b>		<b>\$ 569,570,467</b>		<b>\$ 694,408,504</b>					

- i. "Re" refers to a reassessment year for Assessed Valuation
- ii. "Non Re" refers to a non-reassessment year for Assessed Valuation
- iii. Revenue and Expenditure totals are the sum of fund 10, fund 20, and fund 60

**Center School District # 58**  
**Three Year Revenue Comparison**  
**Itemized by Year, Fund, and Source**

**Fund 10 - General Fund**

<b>Object</b>	<b>2022-2023</b>	<b>2023-2024</b>	<b>2024-2025</b>
	<b>Actuals</b>	<b>Adj. Budget</b>	<b>Prelim. Budget</b>
5111 Current Taxes	25,331,375	25,553,926	26,103,926
5112 Delinquent Taxes	978,996	918,000	918,000
5113 Trust Fund Prop C	2,215,559	-	-
5114 Taxes (Intangibe)	31,982	45,000	45,000
5115 M&M Surtax	597,127	585,000	585,000
5116 In Lieu Of Tax	181,470	120,500	120,500
5141 Earnings From Temp Deposits	743,684	1,000,000	800,000
5151 Fs Sales To Pupils	138,820	140,000	140,000
5165 Food Service Non-Program	-	-	-
5171 Admissions Student Activities	17,122	12,000	12,000
5182 Preschool Tuition	38,865	40,000	40,000
5192 Gifts Donation	-	-	-
5195 Prior Period Adjustment	35,748	-	-
5198 Misc Local Reveue	880,489	892,297	892,297
<b>Total Local</b>	<b>31,191,238</b>	<b>29,306,723</b>	<b>29,656,723</b>
5221 Railroad & Utility Taxes	440,865	512,773	512,773
5222 County Stock Insurance	428,075	526,575	526,575
<b>Total County</b>	<b>868,940</b>	<b>1,039,348</b>	<b>1,039,348</b>
5311 Basic Form & Monies	951,390	1,588,000	1,141,292
5312 Transportation	999,774	1,000,000	1,000,000
5314 Ecse 3 & 4 Year Old	571,015	668,000	668,000
5319 Classroom Trust	1,003,292	1,000,000	1,000,000
5324 Pat Edu/Screen Entitl	59,615	100,000	100,000
5332 Career Education	-	-	-
5333 Food Service	6,831	12,000	8,500
5369 Residential Place Excess Cost	49,873	25,000	25,000
5381 Sped High Need Fund	149,070	137,750	137,750
5384 School Safety Grant Revenue	-	112,063	-
5397 Other State Revenue	2,994	-	-
<b>Total State</b>	<b>3,793,854</b>	<b>4,642,813</b>	<b>4,080,542</b>
5411 Impact Aid	-	-	-
5412 Medicaid	332,416	275,000	275,000
5422 ARP ESSER III Fund	-	1,103,271	-
5423 CARES ESSER II Fund	187,575	81,347	-
5424 CARE ESSER I Fund	-	-	-
5425 CARES Transportation Supplement Grant	30,146	-	-
5426 CRRSA -Governors Emergency Education Relief Fund (Geer II)	-	20,044	20,044
5427 Perkins Basic Grant	61,721	-	-
5437 IDEA Grants Indiv With Disabilities Act	15,001	15,250	15,250
5439 ARP IDEA	185,635	-	-
5441 Idea Entitlement Funds	870,855	755,000	755,000
5442 Ec Special Education	70,174	-	-
5445 School Lunch Program	1,245,797	1,400,000	1,400,000
5446 School Breakfast Program	711,985	650,500	650,500
5448 After-School Snack Program	23,409	25,465	25,465
5461 Title IV.A Student Support & Academic Enrichment	39,440	52,179	52,179
5462 Title III	15,587	21,693	21,693
5465 Title II.A	88,748	123,828	123,828
5468 Homeless Impact	-	83,000	83,000
5483 Headstart	4,091	-	-
5497 Other Federal Revenue	177,610	-	-
<b>Total Federal</b>	<b>4,060,189</b>	<b>4,606,577</b>	<b>3,421,959</b>
5631 Insurance Recovery	-	-	-
<b>Total Local</b>	<b>-</b>	<b>-</b>	<b>-</b>

<b>Fund 10 - General Fund Total</b>	<b>39,914,220</b>	<b>39,595,461</b>	<b>38,198,572</b>
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**Fund 20 - Special Revenue**

<b>Object</b>	<b>2022-2023</b>	<b>2023-2024</b>	<b>2024-2025</b>
	<b>Actuals</b>	<b>Adj. Budget</b>	<b>Prelim. Budget</b>
5113 Trust Fund Prop C	1,329,336	3,575,600	3,550,600
5198 Misc Local Revenue	184,661	-	-
<b>Total Local</b>	<b>1,513,996</b>	<b>3,575,600</b>	<b>3,550,600</b>

5211 Fines	36,775	10,000	10,000
<b>Total County</b>	<b>36,775</b>	<b>10,000</b>	<b>10,000</b>

5311 Basic Formula-State Monies	2,854,169	2,103,500	2,103,500
5314 Ecse-3 & 4 Year Old	-	-	-
<b>Total State</b>	<b>2,854,169</b>	<b>2,103,500</b>	<b>2,103,500</b>

5442 EC Special Education	-	68,000	68,000
5443 ARP IDEA Ecse American Rescure Program	13,008	-	-
5451 Title I	886,477	726,354	726,354
5462 Title III	-	6,004	6,004
5483 Head Start	662,443	828,000	828,000
<b>Total Federal</b>	<b>1,561,927</b>	<b>1,628,358</b>	<b>1,628,358</b>

5831 Contracted Edu Serv From Other LEAs	47,047	70,000	70,000
<b>Total Other</b>	<b>47,047</b>	<b>70,000</b>	<b>70,000</b>

<b>Fund 20 - Special Revenue Total</b>	<b>6,013,915</b>	<b>7,387,458</b>	<b>7,362,458</b>
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**Fund 30 - Debt Service**

<b>Object</b>	<b>2022-2023</b>	<b>2023-2024</b>	<b>2024-2025</b>
	<b>Actuals</b>	<b>Adj. Budget</b>	<b>Prelim. Budget</b>
5111 Current Taxes	4,808,236	5,871,090	5,986,090
5112 Delinquent Taxes	185,827	121,000	121,000
5114 Taxes (Intangibe)	6,071	9,000	9,000
5115 M&M Surtax	113,963	115,000	115,000
5116 In Lieu Of Tax	19,214	20,000	20,000
5141 Earnings From Temp Deposits	111,182	100,000	100,000
5195 Prior Period Adjustment	11,639	-	-
<b>Total Local</b>	<b>5,256,130</b>	<b>6,236,090</b>	<b>6,351,090</b>

5221 Railroad & Utility Taxes	231,820	249,954	249,954
5222 County Stock Insurance	81,254	99,951	99,951
<b>Total County</b>	<b>313,074</b>	<b>349,905</b>	<b>349,905</b>

5497 Other Federal Revenue	140,456	-	-
<b>Total Federal</b>	<b>140,456</b>	<b>-</b>	<b>-</b>

<b>Fund 30 - Debt Service Total</b>	<b>5,709,660</b>	<b>6,585,995</b>	<b>6,700,995</b>
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**Fund 40 - Capital Projects**

<b>Object</b>	<b>2022-2023</b>	<b>2023-2024</b>	<b>2024-2025</b>
	<b>Actuals</b>	<b>Adj. Budget</b>	<b>Prelim. Budget</b>
5111 Current Taxes	213,687	199,826	204,826
5112 Delinquent Taxes	8,258	61,000	61,000
5114 Taxes (Intangibe)	270	500	500
5115 M&M Surtax	5,065	6,000	6,000
5116 In Lieu Of Tax	854	1,000	1,000
5141 Earnings From Temp Deposits	6,055	10,000	10,000
5195 Prior Period Adjustment	397,180	108,000	108,000
<b>Total Local</b>	<b>631,370</b>	<b>386,326</b>	<b>391,326</b>

5221 Railroad & Utility Taxes	8,766	8,830	8,830
5222 County Stock Insurance	3,611	4,442	4,442

<b>Total County</b>	12,377	13,272	13,272
5384 School Safety Grant Revenue	-	81,693	-
<b>Total State</b>	-	81,693	-
5444 Nat School Lunch Program Equip Grant	12,664	-	-
5497 Other Federal Revenue	-	-	-
<b>Total Federal</b>	12,664	-	-
5631 Net Insurance Recovery	-	-	-
<b>Total Local</b>	-	-	-
<b>Fund 40 - Capital Project Total</b>	<b>656,410</b>	<b>481,291</b>	<b>404,598</b>
<b>Fund 41 - Capital Bond Proceeds</b>	<b>2022-2023 Actuals</b>	<b>2023-2024 Adj. Budget</b>	<b>2024-2025 Prelim. Budget</b>
5141 Earnings From Temporary Deposits	4,052	-	-
<b>Total Local</b>	4,052	-	-
<b>Fund 41 - Capital COPS Proceeds</b>	<b>2022-2023 Actuals</b>	<b>2023-2024 Adj. Budget</b>	<b>2024-2025 Prelim. Budget</b>
5141 Earnings From Temporary Deposits	7,242	-	-
<b>Total Local</b>	7,242	-	-
<b>Fund 42 - Capital Bond Proceeds</b>	<b>2022-2023 Actuals</b>	<b>2023-2024 Adj. Budget</b>	<b>2024-2025 Prelim. Budget</b>
5671 Capital Lease	1,041,000	-	-
<b>Total Local</b>	1,041,000	-	-
<b>Fund 60 - Student Activity</b>	<b>2022-2023 Actuals</b>	<b>2023-2024 Adj. Budget</b>	<b>2024-2025 Prelim. Budget</b>
5141 Earnings From Temporary Deposits	1,977	-	-
5179 Other Pupil Activity Income	110,250	70,000	70,000
5192 Gifts- Donations	111,216	53,500	53,500
5198 Misc Local Revenue	-	-	-
<b>Total Local</b>	223,443.49	123,500.00	123,500.00
<b>Total Revenue - All Funds</b>	<b>53,569,942</b>	<b>54,173,705</b>	<b>52,790,123</b>

**Center School District # 58**  
**Three Year Expenditure Comparison**  
**Itemized by Year, Fund, and Function**

**Fund 10 - General Fund**

<b>Function</b>	<b>2022-2023 Actuals</b>	<b>2023-2024 Adj. Budget</b>	<b>2024-2025 Prelim. Budget</b>
1111 Elementary	988,401	1,074,051	1,050,536
1131 Middle School	669,284	438,649	389,948
1151 High School	431,344	543,367	554,436
1191 Summer School	187,148	228,000	228,000
1193 Alternative Program	29,840	53,842	53,846
1195 Virtual Instruction	-	1,000	1,000
1211 Gifted And Talented	666	14,500	14,500
1221 Sped And Related Services	1,400,601	1,986,393	1,999,974
1223 Coordinated Early Intervening Serv(Ceis)	82,235	-	-
1251 Supplimental Instruction	13,737	21,000	21,000
1271 Bilingual	17,648	32,997	32,997
1281 Early Childhood Sped	219,509	470,315	472,902
1371 Technology & Engineering Education	135,777	165,754	165,550
1411 Student Activities	33,269	124,900	124,900
1421 School Sponsored Athletics	381,129	437,574	443,258
1491 Other Student Activities	-	-	-
1612 Workplace Literacy	-	5,000	5,000
1691 Other Adult/Continuing Education Programs	-	-	-
1911 Tuition To Other Districts Within The State	185,253	170,000	170,000
1921 Area Career Center Fees	343,909	334,044	334,044
1931 Tuition For Sped Services Ot Other Districts Within The State	24,184	29,000	29,000
1932 Tuition For Sped To Other Districts Outside Of The State	40,000	40,000	40,000
1933 Tuition For Sped Services To Private Agencies	377,737	347,500	347,500
<b>Total Instruction</b>	<b>5,561,669</b>	<b>6,517,887</b>	<b>6,478,390</b>

2111 Attendance & Social Work Service Area	-	88,000	88,000
2112 Attendance Services	193,308	264,425	271,992
2113 Social Work Services	631,020	591,746	608,794
2114 Pupil Accounting Services	1,033	-	-
2122 Counseling Services	2,860	11,073	12,026
2125 Record Maintenance Services	11,120	15,550	15,550
2132 Medical Services	18,572	13,500	13,500
2134 Nursing Services	457,515	509,621	523,748
2139 Other Health Services	30	750	750
2152 Speech Pathology & Audiology Services	39,870	51,700	51,700
2162 Occupational Therapy-Related Services	148,010	160,000	160,000
2172 Physical Therapy-Related Services	32,881	38,600	38,600
2182 Visually Impaired/Vision Services	7,125	7,750	7,750
2191 Other Support Services-Students	118,816	130,391	130,994
2211 Improvement Of Instruction Services Area Direction	7,168	3,838	5,838
2212 Instruction & Curriculum Development Services	113,739	114,882	117,681
2213 Instructional Staff Training Services	293,833	138,261	142,020
2214 Professional Development	24,116	39,900	39,900
2222 School Library Services	240,193	269,994	276,409
2291 Other Support Services-Instructional Staff	-	-	-
2311 Board Of Education Services	256,904	288,000	288,000
2321 Office Of The Superintendent Services	145,120	120,051	122,786
2322 Community Relations Services	45,000	46,575	46,575
2323 Staff Relations & Negotiations Services	1,301	1,500	1,500
2329 Other Executive Administration Services	576,877	1,118,744	1,091,133
2331 Administrative Technology Services	1,126,015	1,122,606	1,143,648
2411 Office Of The Principal Services	867,923	1,135,239	1,095,054
2491 Other Support Services-School Administration	26,409	32,390	23,342
2511 Business Support Service Area Direction	36,477	216,437	222,139
2524 Payroll Services	219,855	754,117	722,839
2525 Financial Accounting Services	245,711	137,660	139,024
2529 Other Fiscal Services	3,198	25,000	25,000
2541 Operation & Maintenance Of Plant Service Area Direction	160,854	163,870	166,775
2542 Care & Upkeep Of Buildings Service	3,131,244	3,174,731	3,269,476

2543 Care & Upkeep Of Grounds Services	48,496	50,000	50,000
2544 Care & Upkeep Of Equipment Services	508,672	509,981	568,886
2545 Vehicle Servicing & Maintenance Service	9,748	14,000	10,000
2546 Security Services	536,655	551,589	564,174
2549 Other Operations & Maintenance Of Plant Services	36,484	56,000	32,500
2551 Contracted Transportation Services For Students	1,472,173	1,536,632	1,539,046
2552 District Operated Nondisabled Student Transportation Services	56,310	40,082	41,279
2553 Contracted Transportation Services For Students With Disabilities	440,981	450,000	450,000
2559 Early Childhood Special Education Transportation Services	83,504	90,000	90,000
2561 Food Services Area Direction	1,538,519	1,700,000	1,700,000
2562 Food Preparation And Dispensing Services	20,627	22,000	22,000
2569 Other Food Services	128,673	134,986	137,892
2572 Purchasing Services	177,848	150,000	150,000
2629 Other Planning, Research, Development And Evaluation Services	-	3,000	3,000
2633 Public Information Services	71,158	88,958	89,828
2641 Staff Services Area Direction	2,124	-	-
2642 Recruitment & Replacement Services	4,218	3,750	3,750
2643 Human Resource Services	160,234	150,457	154,649
2645 Health Services	-	300	300
2649 Other Staff Services	287,069	358,700	358,700
2661 Data Processing Services Area Direction	52,926	20,000	-
2691 Other Support Services - Central	121,249	-	-
2911 Other Supporting Services	15,071	26,800	26,800
<b>Total Support Services</b>	<b>14,956,835</b>	<b>16,744,138</b>	<b>16,855,347</b>

3111 Community Services Area Direction	-	3,500	3,500
3511 Early Childhood Program	235,473	207,945	212,819
3512 Early Childhood Instruction	348,177	469,501	471,565
3611 Homeless And Other Disadvantaged Student Activities Services	918	5,000	5,000
3711 Non-Public School Students' Services	59,004	129,680	129,680
3812 Afterschool Program	60,000	80,300	80,300
3912 Parental Involvement	3,745	15,772	15,772
<b>Total Community Services</b>	<b>707,316</b>	<b>911,698</b>	<b>918,636</b>

**Fund 10 - General Fund Total** **21,225,820** **24,173,723** **24,252,374**

**Fund 20 - Special Revenue**

Function	2022-2023	2023-2024	2024-2025
	Actuals	Adj. Budget	Prelim. Budget
1111 Elementary	5,762,442	5,620,755	5,720,141
1131 Middle School	2,458,514	2,628,951	2,636,616
1151 High School	2,936,379	3,711,089	3,790,578
1191 Summer School	323,869	5,311	5,343
1193 Alternative Program	778,708	804,273	821,739
1211 Gifted And Talented	284,337	404,030	420,311
1221 Sped And Related Services	2,304,873	2,122,632	2,499,623
1224 Proportionate Share Services	1,794	-	-
1271 Bilingual	5,539	5,615	5,760
1281 Early Childhood Sped	247,610	270,406	261,212
1411 Student Activities	126,048	145,538	146,291
1421 School Sponsored Athletics	279,680	380,766	382,143
<b>Total Instruction</b>	<b>15,509,793</b>	<b>16,099,366</b>	<b>16,689,757</b>

2112 Attendance Services	-	2,884	2,899
2113 Social Work Services	87	-	-
2122 Counseling Services	672,113	661,801	677,913
2142 Psychological Services	220,400	222,112	227,892
2152 Speech Pathology & Audiology Services	349,199	396,113	442,528
2212 Instruction & Curriculum Development Services	580,647	582,454	596,641
2213 Instructional Staff Training Services	7,411	-	-
2214 Professional Development	7,942	8,237	8,321
2221 Educational Media Services Area Direction	193,830	203,364	207,719
2222 School Library Services	149	-	-
2321 Office Of The Superintendent Services	273,937	235,615	239,498
2329 Other Executive Administration Services	1,485,864	1,545,057	1,610,983
2331 Administrative Technology Services	120,571	112,071	113,894

2411 Office Of The Principal Services	1,698,000	1,797,468	1,827,377
2491 Other Support Services-School Administration	56,025	54,114	54,432
2511 Business Support Service Area Direction	193,367	11,572	11,837
2541 Operation & Maintenance Of Plant Service Area Direction	1,852	-	-
2542 Care & Upkeep Of Buildings Service	2,609	-	-
2551 Contracted Transportation Services For Students	95,267	-	-
2643 Human Resource Services	93,053	53,321	54,885
<b>Total Support Services</b>	<b>6,052,321</b>	<b>5,886,183</b>	<b>6,076,819</b>

3511 Early Childhood Program	21,300	-	-
3512 Early Childhood Instruction	468,767	471,845	475,116
3911 Other Community Services	353	-	-
3912 Parental Involvement	82	-	-
<b>Total Community Services</b>	<b>490,502</b>	<b>471,845</b>	<b>475,116</b>

**Fund 20 - Special Revenue Total** **22,052,617** **22,457,394** **23,241,692**

**Fund 30 - Debt Service**

Function	2022-2023	2023-2024	2024-2025
	Actuals	Adj. Budget	Prelim. Budget
5111 Principal-Bonded Indebtedness	4,080,000	3,592,178	3,592,178
5211 Interest-Bonded Indebtedness	2,127,174	2,026,794	2,026,794
5311 Fee-Bonded Indebtedness	13,290	13,730	13,730
<b>Total Debt Repayment</b>	<b>6,220,464</b>	<b>5,632,702</b>	<b>5,632,702</b>

**Fund 30 - Debt Service Total** **6,220,464** **5,632,702** **5,632,702**

**Fund 40 - Capital Projects**

Function	2022-2023	2023-2024	2024-2025
	Actuals	Adj. Budget	Prelim. Budget
1111 Elementary	15,178	4,000	4,000
1131 Middle School	7,187	117,990	117,990
1151 High School	22,874	175,679	175,679
1193 Alternative Program	1,660	32,181	32,181
1281 Early Childhood Sped	-	3,000	3,000
1371 Technology & Engineering Education	62,974	45,000	45,000
<b>Total Instruction</b>	<b>109,874</b>	<b>377,850</b>	<b>377,850</b>

2139 Other Health Services	4,256	4,000	4,000
2329 Other Executive Administration Services	2,502	3,000	3,000
2331 Administrative Technology Services	296,770	170,000	170,000
2542 Care & Upkeep Of Buildings Service	65,624	-	-
2543 Care & Upkeep Of Grounds Services	48,817	-	-
2544 Care & Upkeep Of Equipment Services	67,043	35,000	35,000
2546 Security Services	-	-	-
2572 Purchasing Services	207,940	120,873	120,873
2643 Human Resource Services	-	1,000	1,000
2645 Health Services	-	-	-
<b>Total Support Services</b>	<b>692,951</b>	<b>333,873</b>	<b>333,873</b>

3512 Early Childhood Instruction	-	-	-
<b>Total Community Services</b>	<b>-</b>	<b>-</b>	<b>-</b>

4051 Building Acquisition, Construction & Improvements Services	9,616	5,000	5,000
<b>Total Building Acquisition</b>	<b>9,616</b>	<b>5,000</b>	<b>5,000</b>

5131 Principal-Lease Purchase Agreement	585,096	613,758	613,758
5231 Interest-Lease Purchase Agreements	201,023	188,198	188,198
5331 Fees-Lease Purchase Agreements Capital Projects	2,120	-	-
<b>Total Debt Repayment</b>	<b>788,238</b>	<b>801,956</b>	<b>801,956</b>

**Fund 40 - Capital Projects Total** **1,600,679** **1,518,679** **1,518,679**

**Fund 41 - Capital Bond Projects**

	2022-2023	2023-2024	2024-2025
<b>Function</b>	<b>Actuals</b>	<b>Adj. Budget</b>	<b>Prelim. Budget</b>
4051 Building Acquisition, Construction & Improvements Services	659,566	-	-
<b>Total Building Acquisition</b>	<b>659,566</b>	<b>-</b>	<b>-</b>
5311 Fee-Bonded Indebtedness	1,590	-	-
<b>Total Debt Repayment</b>	<b>1,590</b>	<b>-</b>	<b>-</b>
<b>Fund 41 - Capital Bond Projects Total</b>	<b>661,156</b>	<b>-</b>	<b>-</b>
<b>Fund 42 - Capital Bond Proceeds</b>			
	2022-2023	2023-2024	2024-2025
<b>Function</b>	<b>Actuals</b>	<b>Adj. Budget</b>	<b>Prelim. Budget</b>
4051 Building Acquisition, Construction & Improvements Services	1,048,242	-	-
<b>Total Building Acquisition</b>	<b>1,048,242</b>	<b>-</b>	<b>-</b>
<b>Fund 60 - Student Activities</b>			
	2022-2023	2023-2024	2024-2025
<b>Function</b>	<b>Actuals</b>	<b>Adj. Budget</b>	<b>Prelim. Budget</b>
1411 Student Activities	56,195	75,000	75,000
1421 School Sponsored Athletics	25,941	5,000	5,000
<b>Total Instruction</b>	<b>82,135</b>	<b>80,000</b>	<b>80,000</b>
3911 Other Community Services	97,066	50,000	50,000
<b>Total Community Services</b>	<b>97,066</b>	<b>50,000</b>	<b>50,000</b>
<b>Fund 60 - Student Activities Total</b>	<b>179,201</b>	<b>130,000</b>	<b>130,000</b>
<b>Total Expenditures - All Funds</b>	<b>52,988,179</b>	<b>53,912,498</b>	<b>54,775,447</b>

**Center School District # 58**  
**Three Year Expenditure Comparison**  
**Itemized by Year, Fund, and Object**

**Fund 10 - General Fund**

<b>Object</b>	<b>2022-2023 Actuals</b>	<b>2023-2024 Adj. Budget</b>	<b>2024-2025 Prelim. Budget</b>
6112 Administrators	163,476	164,082	166,147
6131 Certified Supplemental Pay	463	276	276
6151 Classified	4,850,118	5,487,840	5,592,361
6152 Classified Instructional Aide	1,465,732	2,377,201	2,320,201
6153 Classified Substitute	35,510	15,001	15,001
6161 Classified Part Time	205,042	194,203	194,203
6171 Classified Payout	85,218	30,000	30,000
<b>Total Salaries</b>	<b>6,805,558</b>	<b>8,268,603</b>	<b>8,318,189</b>
6211 Retirement Teacher	3,915	53,834	55,926
6221 Retirement Non-Teacher	522,872	593,793	616,861
6231 Fica	401,448	467,315	485,466
6232 Medicare	93,932	108,327	112,534
6241 Board Paid Fringe	1,180,130	1,276,197	1,301,981
6261 Workers Compensation Insurance	264,448	331,700	331,700
6271 Unemployment Compensation	7,208	10,000	10,000
6291 Other Employer-Provided Benefits	12,960	10,000	10,000
<b>Total Employee Benefits</b>	<b>2,486,913</b>	<b>2,851,166</b>	<b>2,924,468</b>
6311 Purchased Instructional Services	1,144,121	1,194,544	1,194,544
6312 Instructional Program Improvement Services	1,095,555	1,187,769	1,153,769
6313 Pupil Services	220,081	256,700	256,700
6315 Audit Services	23,859	25,000	25,000
6316 Data Processing And Technology Related Services	55,473	71,000	71,000
6317 Legal Services	118,063	140,000	140,000
6318 Election Services	-	46,000	46,000
6319 Other Prof Services	130,641	167,269	169,269
6332 Repairs & Maint.	599,180	491,739	532,159
6334 Rentals Equip	63,938	94,430	79,500
6335 Water & Sewer	112,398	152,000	125,000
6336 Trash Removal	50,441	40,000	40,000
6337 Tech Repairs & Maint	45,676	28,831	31,831
6341 Contracted Pupil Transportation To & From School	1,901,686	1,932,000	1,932,000
6342 Other Contracted Pupil Transporaton/Non Route	94,972	144,632	147,046
6343 Travel	51,476	102,492	99,950
6349 Other Transportation Services	-	2,000	2,000
6351 Property Insurance	317,466	500,000	500,000
6352 Liability Insurance	10,148	10,200	10,200
6361 Communication	182,047	205,000	202,000
6362 Advertising	961	1,000	1,000
6363 Printing & Biinding	6,365	6,000	6,000
6391 Other Purchased Services	2,742,835	3,048,075	3,048,075
6398 Other Expenses	116,002	97,850	97,850
<b>Total Purchased Services</b>	<b>9,083,385</b>	<b>9,944,531</b>	<b>9,910,893</b>
6411 Supplies	1,407,611	1,511,936	1,480,632
6412 Supplies Technology Related	712,668	735,120	648,406
6431 Textbooks	583	39,000	39,000
6441 Library Books	39,952	42,566	42,486
6451 Resource Materials	1,244	1,000	1,000
6471 Food Supplies Exclude Non	-	300	300
6481 Electric	526,363	623,000	715,000

6482 Gas	132,016	120,000	132,000
6485 Coal	29,526	35,000	38,500
<b>Total Supplies and Materials</b>	<b>2,849,964</b>	<b>3,107,922</b>	<b>3,097,324</b>

6531 Improvements Other Than Bldgs	-	500	500
6541 Regular Equipment	-	1,000	1,000
<b>Total Improv Other Buildings</b>	<b>-</b>	<b>1,500</b>	<b>1,500</b>

**Fund 10 - General Fund Total** **21,225,820** **24,173,723** **24,252,374**

**Fund 20 - Special Revenue**

<b>Object</b>	<b>2022-2023 Actuals</b>	<b>2023-2024 Adj. Budget</b>	<b>2024-2025 Prelim. Budget</b>
6111 Certified	12,267,695	13,235,976	13,783,175
6112 Administrators	2,876,352	2,747,796	2,820,443
6121 Substitute	279,135	200,233	200,233
6122 Certified Part Time	49,431	38,522	38,522
6131 Certified Supplemental Pay	881,249	597,180	597,180
6141 Certified Payout	210,114	-	-
6151 Classified	48,762	150,000	154,305
6152 Classified Instructional Aide	248,476	187,683	187,683
6153 Classified Substitute	94,548	163,500	163,500
6161 Classified Part Time	18,225	-	-
6171 Classified Payout	321	-	-
<b>Total Salaries</b>	<b>16,974,307</b>	<b>17,320,890</b>	<b>17,945,041</b>

6211 Retirement Teacher	2,623,470	2,646,517	2,749,314
6221 Retirement Non Teacher	34,178	50,435	52,394
6231 FICA	46,245	72,140	74,941
6232 Medicare	238,460	256,040	265,989
6241 Board Paid Fringe	2,135,957	2,111,372	2,154,013
<b>Total Employee Benefits</b>	<b>5,078,310</b>	<b>5,136,504</b>	<b>5,296,651</b>

**Fund 20 - Special Revenue Total** **22,052,617** **22,457,394** **23,241,692**

**Fund 30 - Debt Service**

<b>Object</b>	<b>2022-2023 Actuals</b>	<b>2023-2024 Adj. Budget</b>	<b>2024-2025 Prelim. Budget</b>
6611 Principal Bonded Indebtedness	4,080,000	3,592,178	3,592,178
6621 Interest Bonded Indebtedness	2,127,174	2,026,794	2,026,794
6631 Fees Bonded Indebtedness	13,290	13,730	13,730
<b>Total Debt Repayment</b>	<b>6,220,464</b>	<b>5,632,702</b>	<b>5,632,702</b>

**Fund 30 - Debt Service Total** **6,220,464** **5,632,702** **5,632,702**

**Fund 40 - Capital Projects**

<b>Object</b>	<b>2022-2023 Actuals</b>	<b>2023-2024 Adj. Budget</b>	<b>2024-2025 Prelim. Budget</b>
6531 Improvements Other Than Bldgs	58,433	5,000	5,000
6541 Regular Equipment	401,843	217,923	217,923
6542 Equip Classroom Instru Apparatus	23,454	279,000	279,000
6543 Technology Related Hardware	328,711	214,800	214,800
<b>Total Capital Outlay</b>	<b>812,441</b>	<b>716,723</b>	<b>716,723</b>

6613 Principal Lease Purchased Agreements	585,096	613,758	613,758
6623 Interest Lease Purchase Agreements	201,023	188,198	188,198
6633 Fees Leased Purchase Agreements	2,120	-	-
<b>Total Debt Repayment</b>	<b>788,238</b>	<b>801,956</b>	<b>801,956</b>

<b>Fund 40 - Capital ProjectsTotal</b>	<b>1,600,679</b>	<b>1,518,679</b>	<b>1,518,679</b>
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**Fund 41 - Capital Bond Projects**

<b>Object</b>	<b>2022-2023 Actuals</b>	<b>2023-2024 Adj. Budget</b>	<b>2024-2025 Prelim. Budget</b>
6521 Buildings Acquiring And Additions	659,566	-	-
<b>Total Building Acquisition</b>	<b>659,566</b>	<b>-</b>	<b>-</b>

6631 Fees Bonded Indebtedness	1,590	-	-
<b>Total Debt Repayment</b>	<b>1,590</b>	<b>-</b>	<b>-</b>

<b>Fund 41 - Capital Bond ProjectsTotal</b>	<b>661,156</b>	<b>-</b>	<b>-</b>
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**Fund 42 - Capital Bond Proceeds**

<b>Object</b>	<b>2022-2023 Actuals</b>	<b>2023-2024 Adj. Budget</b>	<b>2024-2025 Prelim. Budget</b>
6521 Buildings Acquiring And Additions	1,048,242	-	-
<b>Total Building Acquisition</b>	<b>1,048,242</b>	<b>-</b>	<b>-</b>

**Fund 60 - Student Activities**

<b>Object</b>	<b>2022-2023 Actuals</b>	<b>2023-2024 Adj. Budget</b>	<b>2024-2025 Prelim. Budget</b>
6398 Other Expenses	92,945	50,000	50,000
<b>Total Other Expenses</b>	<b>92,945</b>	<b>50,000</b>	<b>50,000</b>

6411 Supplies	86,256	80,000	80,000
<b>Total Supplies and Materials</b>	<b>86,256</b>	<b>80,000</b>	<b>80,000</b>

<b>Fund 60 - Student Activities Total</b>	<b>179,201</b>	<b>130,000</b>	<b>130,000</b>
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<b>Total Expenditures - All Funds</b>	<b>52,988,179</b>	<b>53,912,498</b>	<b>54,775,447</b>
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**Center School District #58**  
**Preliminary Fund Balance Summary 2024-2025**

	<b>TOTAL</b>	<b>FUND 1</b>	<b>FUND 2</b>	<b>FUND 3</b>	<b>FUND 4</b>
<b>Beginning Balances 7/1/2024</b>	\$22,544,815	\$16,850,740	\$0	\$5,518,020	\$176,055
<b>Anticipated Revenues 2024-2025</b>	\$52,790,123	\$38,322,072	\$7,362,458	\$6,700,995	\$404,598
<b>Available Funds 2024-2025</b>	\$75,334,938	\$55,172,813	\$7,362,458	\$12,219,015	\$580,653
<b>Anticipated Expenditures 2024-2025</b>	\$54,775,447	\$24,382,374	\$23,241,692	\$5,632,702	\$1,518,679
<b>Balance Before Transfers 6/30/2025</b>	\$20,559,491	\$30,790,439	-\$15,879,234	\$6,586,313	-\$938,026
<b>Transfer From</b>	-\$16,993,315	-\$16,993,315	\$0	\$0	\$0
<b>Transfer To</b>	\$16,993,315	\$0	\$15,879,234	\$0	\$1,114,081
<b>Ending Balance 6/30/2025</b>	\$20,559,491	\$13,797,124	\$0	\$6,586,313	\$176,055
<b>Surplus (Deficit)</b>	-\$1,985,324	-\$3,053,617	\$0	\$1,068,293	\$0

**Operating Deficit** **-\$3,053,617**  
**Fund Balance %** **28.97%**

*i. In this summary, the operating deficit and fund balance percentage are based on fund 10 and fund 20.*

**Center School District # 58**  
Preliminary 2024-2025 Budget by Fund

Revenues by Object	Fund 10	Fund 20	Fund 30	Fund 40	Fund 60	All Funds	Fund 10, Fund 20, Fund 40, & Fund 60
	General Fund	Special Revenue	Debt Service	Capital Outlay	Student Activity	Total Budget	Operating Budget
5111 Current Taxes	26,103,926	-	5,986,090	204,826	-	32,294,842	26,308,752
5112 Delinquent Taxes	918,000	-	121,000	61,000	-	1,100,000	979,000
5113 Trust Fund Prop C	-	3,550,600	-	-	-	3,550,600	3,550,600
5114 Taxes (Intangible)	45,000	-	9,000	500	-	54,500	45,500
5115 M&M Surtax	585,000	-	115,000	6,000	-	706,000	591,000
5116 In Lieu Of Tax	120,500	-	20,000	1,000	-	141,500	121,500
5141 Earnings From Temp Deposits	800,000	-	100,000	10,000	-	910,000	810,000
5151 Fs Sales To Pupils	140,000	-	-	-	-	140,000	140,000
5165 Food Service Non-Program	12,000	-	-	-	-	12,000	12,000
5171 Admissions Student Activities	-	-	-	-	70,000	70,000	70,000
5182 Preschool Tuition	40,000	-	-	-	-	40,000	40,000
5192 Gifts Donation	-	-	-	-	53,500	53,500	53,500
5195 Prior Period Adjustment	-	-	-	108,000	-	108,000	108,000
5198 Misc Local Reveue	892,297	-	-	-	-	892,297	892,297
<b>Total Local</b>	<b>29,656,723</b>	<b>3,550,600</b>	<b>6,351,090</b>	<b>391,326</b>	<b>123,500</b>	<b>40,073,239</b>	<b>33,722,149</b>
5211 Fines, Escheats, Overplus, Etc	-	10,000	-	-	-	10,000	10,000
5221 Railroad & Utility Taxes	512,773	-	249,954	8,830	-	771,557	521,603
5222 County Stock Insurance	526,575	-	99,951	4,442	-	630,968	531,017
<b>Total County</b>	<b>1,039,348</b>	<b>10,000</b>	<b>349,905</b>	<b>13,272</b>	<b>-</b>	<b>1,412,525</b>	<b>1,062,620</b>
5311 Basic Form & Monies	1,141,292	2,103,500	-	-	-	3,244,792	3,244,792
5312 Transportation	1,000,000	-	-	-	-	1,000,000	1,000,000
5314 Ecse 3 & 4 Year Old	668,000	-	-	-	-	668,000	668,000
5319 Classroom Trust	1,000,000	-	-	-	-	1,000,000	1,000,000
5324 Pat Edu/Screen Entitl	100,000	-	-	-	-	100,000	100,000
5333 Food Service	8,500	-	-	-	-	8,500	8,500
5369 Residential Place Excess Cost	25,000	-	-	-	-	25,000	25,000
5381 Sped High Need Fund	137,750	-	-	-	-	137,750	137,750
<b>Total State</b>	<b>4,080,542</b>	<b>2,103,500</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>6,184,042</b>	<b>6,184,042</b>
5412 Medicaid	275,000	-	-	-	-	275,000	275,000
5426 CRRSA -Governors Emergency Education Relief Fund (Geer II)	20,044	-	-	-	-	20,044	20,044
5437 IDEA Grants Indiv With Disabilities Act	15,250	-	-	-	-	15,250	15,250
5441 Idea Entitlement Funds	755,000	-	-	-	-	755,000	755,000
5442 Ec Special Education	-	68,000	-	-	-	68,000	68,000
5445 School Lunch Program	1,400,000	-	-	-	-	1,400,000	1,400,000
5446 School Breakfast Program	650,500	-	-	-	-	650,500	650,500
5448 After-School Snack Program	25,465	-	-	-	-	25,465	25,465
5451 Title I	-	726,354	-	-	-	726,354	726,354
5461 Title IV.A Student Support & Academic Enrichment	52,179	-	-	-	-	52,179	52,179
5462 Title III	21,693	6,004	-	-	-	27,697	27,697
5465 Title II.A	123,828	-	-	-	-	123,828	123,828
5468 Homeless Impact	83,000	-	-	-	-	83,000	83,000
5483 Headstart	-	828,000	-	-	-	828,000	828,000
<b>Total Federal</b>	<b>3,421,959</b>	<b>1,628,358</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>5,050,317</b>	<b>5,050,317</b>
5831 Contracted Edu Serv From Other LEAs	-	70,000	-	-	-	70,000	70,000
<b>Total Contracted Education Services</b>	<b>-</b>	<b>70,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>70,000</b>	<b>70,000</b>
<b>Total Revenue</b>	<b>38,198,572</b>	<b>7,362,458</b>	<b>6,700,995</b>	<b>404,598</b>	<b>123,500</b>	<b>52,790,123</b>	<b>46,089,128</b>
<b>Expenditures by Object</b>	<b>Fund 10</b>	<b>Fund 20</b>	<b>Fund 30</b>	<b>Fund 40</b>	<b>Fund 60</b>	<b>All Funds</b>	<b>Fund 10, Fund 20, Fund 40, &amp; Fund 60</b>
	<b>General Fund</b>	<b>Special Revenue</b>	<b>Debt Service</b>	<b>Capital Outlay</b>	<b>Student Activity</b>	<b>Total Budget</b>	<b>Operating Budget</b>
6111 Certified	-	13,783,175	-	-	-	13,783,175	13,783,175
6112 Administrators	166,147	2,820,443	-	-	-	2,986,590	2,986,590
6121 Substitute	-	200,233	-	-	-	200,233	200,233
6122 Certified Part Time	-	38,522	-	-	-	38,522	38,522
6131 Certified Supplemental Pay	276	597,180	-	-	-	597,456	597,456
6151 Classified	5,592,361	154,305	-	-	-	5,746,666	5,746,666
6152 Classified Instructional Aide	2,320,201	187,683	-	-	-	2,507,884	2,507,884
6153 Classified Substitute	15,001	163,500	-	-	-	178,501	178,501
6161 Classified Part Time	194,203	-	-	-	-	194,203	194,203
6171 Classified Payout	30,000	-	-	-	-	30,000	30,000
<b>Total Salaries</b>	<b>8,318,189</b>	<b>17,945,041</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>26,263,230</b>	<b>26,263,230</b>

6211 Retirement Teacher	55,926	2,749,314	-	-	-	2,805,240	2,805,240
6221 Retirement Non Teacher	616,861	52,394	-	-	-	669,255	669,255
6231 FICA	485,466	74,941	-	-	-	560,407	560,407
6232 Medicare	112,534	265,989	-	-	-	378,523	378,523
6241 Board Paid Fringe	1,301,981	2,154,013	-	-	-	3,455,994	3,455,994
6261 Workers Compensation Insurance	331,700	-	-	-	-	331,700	331,700
6271 Unemployment Compensation	10,000	-	-	-	-	10,000	10,000
6291 Other Employer-Provided Benefits	10,000	-	-	-	-	10,000	10,000
<b>Total Employee Benefits</b>	<b>2,924,468</b>	<b>5,296,651</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>8,221,119</b>	<b>8,221,119</b>

6311 Purchased Instructional Services	1,194,544	-	-	-	-	1,194,544	1,194,544
6312 Instructional Program Improvement Services	1,153,769	-	-	-	-	1,153,769	1,153,769
6313 Pupil Services	256,700	-	-	-	-	256,700	256,700
6315 Audit Services	25,000	-	-	-	-	25,000	25,000
6316 Data Processing And Technology Related Services	71,000	-	-	-	-	71,000	71,000
6317 Legal Services	140,000	-	-	-	-	140,000	140,000
6318 Election Services	46,000	-	-	-	-	46,000	46,000
6319 Other Prof Services	169,269	-	-	-	-	169,269	169,269
6332 Repairs & Maint.	532,159	-	-	-	-	532,159	532,159
6334 Rentals Equip	79,500	-	-	-	-	79,500	79,500
6335 Water & Sewer	125,000	-	-	-	-	125,000	125,000
6336 Trash Removal	40,000	-	-	-	-	40,000	40,000
6337 Tech Repairs & Maint	31,831	-	-	-	-	31,831	31,831
6341 Contracted Pupil Transportation To & From School	1,932,000	-	-	-	-	1,932,000	1,932,000
6342 Other Contracted Pupil Transporton/Non Route	147,046	-	-	-	-	147,046	147,046
6343 Travel	99,950	-	-	-	-	99,950	99,950
6349 Other Transportation Services	2,000	-	-	-	-	2,000	2,000
6351 Property Insurance	500,000	-	-	-	-	500,000	500,000
6352 Liability Insurance	10,200	-	-	-	-	10,200	10,200
6361 Communication	202,000	-	-	-	-	202,000	202,000
6362 Advertising	1,000	-	-	-	-	1,000	1,000
6363 Printing & Biinding	6,000	-	-	-	-	6,000	6,000
6391 Other Purchased Services	3,048,075	-	-	-	-	3,048,075	3,048,075
6398 Other Expenses	97,850	-	-	-	50,000	147,850	147,850
<b>Total Purchased Services</b>	<b>9,910,893</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>50,000</b>	<b>9,960,893</b>	<b>9,960,893</b>

6411 Supplies	1,480,632	-	-	-	80,000	1,560,632	1,560,632
6412 Supplies Technology Related	648,406	-	-	-	-	648,406	648,406
6431 Textbooks	39,000	-	-	-	-	39,000	39,000
6441 Library Books	42,486	-	-	-	-	42,486	42,486
6451 Resource Materials	1,000	-	-	-	-	1,000	1,000
6471 Food Supplies Exclude Non	300	-	-	-	-	300	300
6481 Electric	715,000	-	-	-	-	715,000	715,000
6482 Gas	132,000	-	-	-	-	132,000	132,000
6485 Coal	38,500	-	-	-	-	38,500	38,500
<b>Total Supplies and Materials</b>	<b>3,097,324</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>80,000</b>	<b>3,177,324</b>	<b>3,177,324</b>

6531 Improvements Other Than Bldgs	500	-	-	5,000	-	5,500	5,500
6541 Regular Equipment	1,000	-	-	217,923	-	218,923	218,923
6542 Equip Classroom Instru Apparatus	-	-	-	279,000	-	279,000	279,000
6543 Technology Related Hardware	-	-	-	214,800	-	214,800	214,800
<b>Total Capital Outlay</b>	<b>1,500</b>	<b>-</b>	<b>-</b>	<b>716,723</b>	<b>-</b>	<b>718,223</b>	<b>718,223</b>

6611 Principal-Bonded Indebtedness	-	-	3,592,178	-	-	3,592,178	-
6613 Principal-Lease Purchased Agreements	-	-	-	613,758	-	613,758	613,758
6621 Interest-Bonded Indebtedness	-	-	2,026,794	-	-	2,026,794	-
6623 Interest-Lease Purchase Agreements	-	-	-	188,198	-	188,198	188,198
6631 Fees-Bonded Indebtedness	-	-	13,730	-	-	13,730	-
<b>Total Debt Repayment</b>	<b>-</b>	<b>-</b>	<b>5,632,702</b>	<b>801,956</b>	<b>-</b>	<b>6,434,658</b>	<b>801,956</b>

<b>Total Expenditures</b>	<b>24,252,374</b>	<b>23,241,692</b>	<b>5,632,702</b>	<b>1,518,679</b>	<b>130,000</b>	<b>54,775,447</b>	<b>49,142,745</b>
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# Salary Schedules

- Certified Teacher's Salary Schedule
- Non-Certified Staff Salary Schedule
- Social Worker Salary Schedule
- Leadership Salary Schedule
- Athletic and Activities Salary Schedule
- Fixed Extra Duty Rates of Pay - Other Services
- Fixed Extra Duty/Stipend Salary Schedule
- Fixed Extra Duty Rates of Pay - Athletics





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**Center School District #58**  
**Certified Teacher's Salary Schedule**  
 2024-2025 School Year

Step	BS	BS+15	MS	MS +15	MS +30	Spec/Doc	Step
1	\$ 44,200	\$ 45,700	\$ 48,200	\$ 50,200	\$ 52,200	\$ 54,700	1
2	\$ 45,084	\$ 46,728	\$ 49,285	\$ 51,330	\$ 53,375	\$ 55,931	2
3	\$ 45,986	\$ 47,780	\$ 50,393	\$ 52,484	\$ 54,575	\$ 57,189	3
4	\$ 46,905	\$ 48,855	\$ 51,527	\$ 53,665	\$ 55,803	\$ 58,476	4
5	\$ 47,844	\$ 49,954	\$ 52,687	\$ 54,873	\$ 57,059	\$ 59,792	5
6	\$ 48,800	\$ 51,078	\$ 53,872	\$ 56,107	\$ 58,343	\$ 61,137	6
7	\$ 49,776	\$ 52,227	\$ 55,084	\$ 57,370	\$ 59,655	\$ 62,513	7
8	\$ 50,772	\$ 53,272	\$ 56,186	\$ 58,517	\$ 60,849	\$ 63,763	8
9	\$ 51,787	\$ 54,337	\$ 57,310	\$ 59,688	\$ 62,066	\$ 65,038	9
10	\$ 52,823	\$ 55,424	\$ 58,456	\$ 60,881	\$ 63,307	\$ 66,339	10
11	\$ 53,747	\$ 56,532	\$ 59,625	\$ 62,099	\$ 64,573	\$ 67,666	11
12	\$ 54,688	\$ 57,663	\$ 60,817	\$ 63,341	\$ 65,864	\$ 69,019	12
13		\$ 58,672	\$ 61,882	\$ 64,608	\$ 67,017	\$ 70,399	13
14		\$ 59,699	\$ 62,965	\$ 65,738	\$ 68,190	\$ 71,631	14
15		\$ 60,744	\$ 64,067	\$ 66,889	\$ 69,383	\$ 72,885	15
16		\$ 61,807	\$ 65,188	\$ 68,059	\$ 70,597	\$ 74,160	16
17		\$ 62,888	\$ 66,328	\$ 69,250	\$ 71,833	\$ 75,458	17
18		\$ 63,989	\$ 67,489	\$ 70,462	\$ 73,090	\$ 76,779	18
19			\$ 68,502	\$ 71,695	\$ 74,186	\$ 77,930	19
20			\$ 69,529	\$ 72,950	\$ 75,299	\$ 79,099	20
21			\$ 70,572	\$ 74,044	\$ 76,429	\$ 80,286	21
22			\$ 71,631	\$ 75,155	\$ 77,575	\$ 81,490	22
23			\$ 72,705	\$ 76,282	\$ 78,739	\$ 82,712	23
24			\$ 73,796	\$ 77,427	\$ 79,920	\$ 83,953	24
25			\$ 74,903	\$ 78,588	\$ 81,119	\$ 85,212	25
26			\$ 76,026	\$ 79,767	\$ 82,335	\$ 86,491	26
27			\$ 77,166	\$ 80,963	\$ 83,570	\$ 87,788	27
28			\$ 78,324	\$ 82,178	\$ 84,824	\$ 89,105	28
29			\$ 79,499	\$ 83,410	\$ 86,096	\$ 90,441	29
30			\$ 80,691	\$ 84,662	\$ 87,388	\$ 91,798	30

*i. Steps do not correlate to years of experience*

**Center School District #58**  
**Non-Certified Salary Schedule**  
2024-2025 School Year

Step	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Step
1	\$15.39	\$17.50	\$23.78	\$17.70	\$18.10	\$18.10	\$19.94	\$26.43	\$20.38	\$20.83	\$21.58	\$22.42	\$23.80	\$25.68	\$25.83	\$29.28	1
2	\$15.69	\$17.85	\$24.17	\$17.93	\$18.52	\$18.52	\$20.19	\$26.81	\$20.79	\$21.10	\$21.96	\$22.82	\$24.18	\$25.91	\$26.23	\$29.57	2
3	\$16.03	\$18.20	\$24.56	\$18.17	\$19.67	\$19.67	\$20.42	\$27.20	\$21.19	\$21.35	\$22.33	\$23.20	\$24.60	\$26.13	\$26.60	\$29.86	3
4	\$16.39	\$18.55	\$24.95	\$18.39	\$20.09	\$20.09	\$20.68	\$27.60	\$21.59	\$21.63	\$22.70	\$23.62	\$24.98	\$26.37	\$27.01	\$30.12	4
5	\$16.73	\$18.91	\$25.35	\$18.60	\$20.50	\$20.50	\$20.93	\$27.99	\$21.99	\$21.91	\$23.08	\$24.00	\$25.40	\$26.64	\$27.42	\$30.40	5
6	\$17.08	\$19.26	\$25.76	\$18.83	\$20.88	\$20.88	\$21.18	\$28.41	\$22.38	\$22.17	\$23.46	\$24.43	\$25.79	\$26.86	\$27.81	\$30.69	6
7	\$17.47	\$19.61	\$26.17	\$19.08	\$21.31	\$21.31	\$21.42	\$28.82	\$22.79	\$22.44	\$23.83	\$24.81	\$26.20	\$27.11	\$28.21	\$31.00	7
8	\$17.83	\$19.96	\$26.59	\$19.30	\$21.72	\$21.72	\$21.68	\$29.23	\$23.17	\$22.70	\$24.20	\$25.22	\$26.57	\$27.34	\$28.61	\$31.27	8
9	\$18.19	\$20.32	\$27.03	\$19.53	\$22.13	\$22.13	\$21.93	\$29.65	\$23.59	\$22.96	\$24.58	\$25.62	\$26.98	\$27.58	\$29.02	\$31.55	9
10	\$18.57	\$20.67	\$27.46	\$19.75	\$22.53	\$22.53	\$22.17	\$30.09	\$23.97	\$23.23	\$24.94	\$26.02	\$27.39	\$27.82	\$29.42	\$31.83	10
11	\$18.96	\$21.02	\$27.90	\$19.99	\$22.94	\$22.94	\$22.42	\$30.52	\$24.40	\$23.51	\$25.33	\$26.40	\$27.78	\$28.04	\$29.82	\$32.12	11
12	\$19.33	\$21.37	\$28.34	\$20.12	\$23.34	\$23.34	\$22.67	\$30.96	\$24.78	\$23.77	\$25.71	\$26.79	\$28.18	\$28.22	\$30.20	\$32.39	12
13	\$19.70	\$21.73	\$28.80	\$20.24	\$23.73	\$23.73	\$22.92	\$31.42	\$25.17	\$24.03	\$26.09	\$27.22	\$28.58	\$28.41	\$30.60	\$32.70	13
14	\$20.10	\$22.08	\$29.26	\$20.36	\$24.17	\$24.17	\$23.16	\$31.87	\$25.37	\$24.29	\$26.44	\$27.61	\$28.99	\$28.62	\$31.02	\$32.97	14
15	\$20.49	\$22.43	\$29.74	\$20.48	\$24.56	\$24.56	\$23.42	\$32.33	\$25.58	\$24.56	\$26.81	\$27.99	\$29.39	\$28.78	\$31.41	\$33.27	15
16	\$20.80	\$22.79	\$30.21	\$20.62	\$24.99	\$24.99	\$23.66	\$32.80	\$25.76	\$24.82	\$27.22	\$28.41	\$29.79	\$28.96	\$31.80	\$33.53	16
17	\$21.10	\$23.14	\$30.69	\$20.74	\$25.38	\$25.38	\$23.91	\$33.27	\$25.96	\$25.07	\$27.58	\$28.80	\$30.16	\$29.15	\$32.20	\$33.82	17
18	\$21.37	\$23.49	\$31.19	\$20.89	\$25.81	\$25.81	\$24.14	\$33.75	\$26.16	\$25.35	\$27.95	\$29.19	\$30.57	\$29.31	\$32.61	\$34.10	18
19	\$21.69	\$23.85	\$31.69	\$21.00	\$26.21	\$26.21	\$24.42	\$34.25	\$26.34	\$25.63	\$28.33	\$29.61	\$30.99	\$29.49	\$33.00	\$34.40	19
20	\$21.95	\$24.21	\$32.20	\$21.14	\$26.62	\$26.62	\$24.70	\$34.74	\$26.52	\$25.91	\$28.69	\$29.99	\$31.38	\$29.69	\$33.40	\$34.68	20
21	\$22.18	\$24.56	\$32.72	\$21.29	\$27.05	\$27.05	\$25.06	\$35.25	\$26.73	\$26.18	\$29.08	\$30.42	\$31.79	\$29.86	\$33.85	\$35.00	21
22	\$22.42	\$24.91	\$33.24	\$21.44	\$27.48	\$27.48	\$25.44	\$35.76	\$26.95	\$26.43	\$29.47	\$30.83	\$32.20	\$30.04	\$34.29	\$35.33	22
23	\$22.64	\$25.20	\$33.64	\$21.70	\$27.91	\$27.91	\$25.76	\$36.19	\$27.27	\$26.74	\$29.83	\$31.21	\$32.59	\$30.18	\$34.69	\$35.75	23
24	\$22.88	\$25.50	\$34.05	\$21.96	\$28.36	\$28.36	\$26.06	\$36.63	\$27.60	\$27.07	\$30.19	\$31.58	\$32.98	\$30.39	\$35.11	\$36.17	24
25	\$23.11	\$25.82	\$34.46	\$22.22	\$28.81	\$28.81	\$26.37	\$37.06	\$27.93	\$27.39	\$30.55	\$31.96	\$33.37	\$30.57	\$35.54	\$36.61	25
Step	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Step

<b>Grade</b>	<b>Job Title</b>
A	Custodians (Substitute Custodians Paid A-1) -Custodian night supervisor paid an additional \$0.50/hour -Head Custodian Elementary head custodian paid additional \$1.00/hour -Secondary head custodian paid additional \$1.50/hour)
B	Maintenance Helper Groundskeeper Van Driver
C	LPN
D	Health Room Aides Office Clerk (Substitute Office Help Paid D-1)
E	Level Two Paraprofessionals; Health Room Aids
F	Library Clerks (Sub Certified)
G	Administrative Assistant (Level 1)/Family Advocates (no Degree)
H	RN
I	Behavior Interventionist Work Station Technician without Degree
J	Administrative Assistant (Level 2)
K	Administrative Assistant (Level 3); Driver/Control Systems
L	Administrative Assistant (Level 4) Parent Educators - Associates Degree Teacher Assistant - Associates Degree Work Station Technician with 4 year college degree or equivalent
M	Parent Educators - Bachelor's Degree Teacher Assistant - Bachelor's Degree/Family Advocates (Degree)
N	Security Officer (Supervisor paid an additional \$1.20/hour)
O	Parent Educator - Master's Degree or Above Teacher Assistant - Master's Degree or Above Accompanist
P	Administrative Assistant (Level 5)

**Center School District #58**  
**Social Worker's Salary Schedule**  
 2024-2025 School Year

<b>Step</b>	<b>MS Social Worker</b>
1	\$ 48,200
2	\$ 49,285
3	\$ 50,393
4	\$ 51,527
5	\$ 52,687
6	\$ 53,872
7	\$ 55,084
8	\$ 56,186
9	\$ 57,310
10	\$ 58,456
11	\$ 59,625
12	\$ 60,817
13	\$ 61,882
14	\$ 62,965
15	\$ 64,067
16	\$ 65,188
17	\$ 66,328
18	\$ 67,489
19	\$ 68,502
20	\$ 69,529
21	\$ 70,572
22	\$ 71,631
23	\$ 72,705
24	\$ 73,796
25	\$ 74,903
26	\$ 76,026
27	\$ 77,166
28	\$ 78,324
29	\$ 79,499
30	\$ 80,691

**Center School District #58**  
**Leadership Salary Schedule**  
2024-2025 School Year

Position	1st	2nd	3rd	4th	5th	6th	7th	8th	9th	10th	11th	12th	13th	14th	15th
Asst. Superintendent (12)	\$ 136,199	\$ 139,563	\$ 143,010	\$ 146,542	\$ 150,162	\$ 153,871	\$ 157,672	\$ 161,566	\$ 165,557	\$ 169,646	\$ 173,836	\$ 178,130	\$ 182,530	\$ 187,038	\$ 191,658
Executive Director (12)	\$ 119,209	\$ 122,153	\$ 125,171	\$ 128,263	\$ 131,430	\$ 134,677	\$ 138,003	\$ 141,412	\$ 144,905	\$ 148,484	\$ 152,152	\$ 155,910	\$ 159,760	\$ 163,707	\$ 167,750
HS Principal (12)	\$ 112,649	\$ 115,430	\$ 118,281	\$ 121,203	\$ 124,197	\$ 127,264	\$ 130,408	\$ 133,629	\$ 136,930	\$ 140,311	\$ 143,777	\$ 147,329	\$ 150,968	\$ 154,697	\$ 158,518
Director/Ex. Dir. Operations (12)	\$ 103,057	\$ 105,603	\$ 108,211	\$ 110,884	\$ 113,623	\$ 116,429	\$ 119,305	\$ 122,251	\$ 125,271	\$ 128,366	\$ 131,537	\$ 134,785	\$ 138,114	\$ 141,525	\$ 145,021
MS/CAS Principal (12)	\$ 96,173	\$ 98,548	\$ 100,983	\$ 103,477	\$ 106,034	\$ 108,652	\$ 111,336	\$ 114,086	\$ 116,904	\$ 119,791	\$ 122,751	\$ 125,782	\$ 128,889	\$ 132,072	\$ 135,335
Director Public Relations (12)	\$ 94,161	\$ 96,487	\$ 98,871	\$ 101,313	\$ 103,815	\$ 106,379	\$ 109,007	\$ 111,700	\$ 114,458	\$ 117,285	\$ 120,182	\$ 123,151	\$ 126,192	\$ 129,309	\$ 132,504
12-Month Coordinator (12)	\$ 92,699	\$ 94,990	\$ 97,335	\$ 99,740	\$ 102,203	\$ 104,728	\$ 107,314	\$ 109,965	\$ 112,681	\$ 115,474	\$ 118,317	\$ 121,239	\$ 124,233	\$ 127,302	\$ 130,446
HS Asst. Principal (10.75)	\$ 92,767	\$ 95,058	\$ 97,406	\$ 99,812	\$ 102,278	\$ 104,804	\$ 107,392	\$ 110,045	\$ 112,763	\$ 115,548	\$ 118,402	\$ 121,326	\$ 124,323	\$ 127,395	\$ 130,541
Elem./YELC Principal (10.75)	\$ 88,361	\$ 90,544	\$ 92,780	\$ 95,071	\$ 97,420	\$ 99,826	\$ 102,292	\$ 104,819	\$ 107,407	\$ 110,060	\$ 112,779	\$ 115,564	\$ 118,419	\$ 121,344	\$ 124,341
Director of Operations (12)	\$ 85,280	\$ 87,387	\$ 89,545	\$ 91,756	\$ 94,023	\$ 96,346	\$ 98,725	\$ 101,164	\$ 103,662	\$ 106,224	\$ 108,847	\$ 111,536	\$ 114,290	\$ 117,113	\$ 120,005
MS/CAS Asst. Principal (10.75)	\$ 82,781	\$ 84,826	\$ 86,921	\$ 89,068	\$ 91,268	\$ 93,522	\$ 95,833	\$ 98,200	\$ 100,625	\$ 103,111	\$ 105,658	\$ 108,267	\$ 110,942	\$ 113,682	\$ 116,489
Elem. Asst. Principal (10.75)	\$ 74,823	\$ 76,672	\$ 78,565	\$ 80,505	\$ 82,494	\$ 84,532	\$ 86,620	\$ 88,759	\$ 90,952	\$ 93,198	\$ 95,500	\$ 97,859	\$ 100,276	\$ 102,753	\$ 105,291
Network Prog. (12)	\$ 72,271	\$ 74,056	\$ 75,885	\$ 77,760	\$ 79,681	\$ 81,648	\$ 83,665	\$ 85,732	\$ 87,849	\$ 90,019	\$ 92,243	\$ 94,248	\$ 96,855	\$ 99,248	\$ 101,700
Crd./Sch. Psy. (205 Days)	\$ 62,730	\$ 64,280	\$ 65,866	\$ 67,494	\$ 69,161	\$ 70,869	\$ 72,620	\$ 74,413	\$ 76,251	\$ 78,134	\$ 80,065	\$ 82,043	\$ 84,069	\$ 86,145	\$ 88,273
Supervisor (12)	\$ 59,741	\$ 61,217	\$ 62,729	\$ 64,278	\$ 65,866	\$ 67,494	\$ 69,160	\$ 70,868	\$ 72,619	\$ 74,413	\$ 76,251	\$ 78,134	\$ 80,065	\$ 82,042	\$ 84,068
Executive Secretary (12)	\$ 55,623	\$ 56,996	\$ 58,404	\$ 59,847	\$ 61,325	\$ 62,840	\$ 64,392	\$ 65,983	\$ 67,613	\$ 69,282	\$ 70,994	\$ 72,747	\$ 74,544	\$ 76,386	\$ 78,272
Asst. Dir. Of Operations (12)	\$ 46,413	\$ 47,559	\$ 48,734	\$ 49,938	\$ 51,172	\$ 52,435	\$ 53,731	\$ 55,058	\$ 56,417	\$ 57,811	\$ 59,245	\$ 60,703	\$ 62,202	\$ 63,738	\$ 65,312
	<b>1st</b>	<b>2nd</b>	<b>3rd</b>	<b>4th</b>	<b>5th</b>	<b>6th</b>	<b>7th</b>	<b>8th</b>	<b>9th</b>	<b>10th</b>	<b>11th</b>	<b>12th</b>	<b>13th</b>	<b>14th</b>	<b>15th</b>

**Center School District #58**  
 Athletic and Activities Salary Schedule  
 2024-2025 School Year



<b>Group 1</b> <i>Assigned Factor 1.0</i> \$7,160	
HS Director of Bands	HS Head Basketball – Boys
HS Head Basketball – Girls	HS Head Football
HS Weight Room Coach	

<b>Group 2</b> <i>Assigned Factor 0.95</i> \$6,802	
HS Drama	HS Head Track
HS Head Cheerleading	HS Head Volleyball
HS Head Soccer – Girls	HS Head Wrestling – Boys/Girls (2)
HS Head Soccer – Boys	Media & Video Production

<b>Group 3</b> <i>Assigned Factor 0.85</i> \$6,086
HS Debate
HS Head Baseball
HS Head Golf

<b>Group 4</b> <i>Assigned Factor 0.70</i> \$5,012	
HS Asst. Director of Bands	HS Head Cross Country
HS Asst. Basketball – Girls (3)	HS Head Swimming – Girls
HS Asst. Basketball – Boys (3)	HS Head Tennis – Girls
HS Asst. Football (7)	HS Student Government
MS Asst. Director of Bands	

<b>Group 5</b> <i>Assigned Factor 0.60</i> \$4,296		
HS Asst. Baseball (2)	HS Asst. Wrestling (2)	MS Head Cross Country
HS Asst. Soccer – Girls	HS Director of Choir	MS Head Football
HS Asst. Soccer – Boys	HS Asst. Athletic Training	MS Head Soccer – Girls
HS Asst. Track (3)	MS Head Basketball – Girls	MS Head Soccer – Boys
HS Asst. Volleyball (2)	MS Head Basketball – Boys	MS Head Track
MS Head Volleyball		MS Head Wrestling

<b>Group 6</b> <i>Assigned Factor 0.50</i> \$3,580		
HS ACT Coordinator	HS Drum Line Coach	MS Asst. Track (3)
HS Asst. Cheerleading	HS Key Club	MS Asst. Volleyball
HS Asst. Track/Cross Country	CMS Activity Coordinator	MS Asst. Wrestling
HS Asst. Swimming - Girls	HS Yearbook (2)	MS Cheerleading Sponsor
HS Auditorium Facility Mgr.	MS Asst. Basketball - Girls	MS Detention Study Hall
HS DECA	MS Asst. Basketball - Boys	MS Instrumental Music
HS Drill Team Coach	MS Asst. Football (2)	MS Student Council (2)
MS Yearbook		Career Ready Opportunities (2)

<b>Group 7</b> <i>Assigned Factor 0.35</i> \$2,506		
HS Academic Team	HS Robotics	MS Engineering Club
HS Asst. SGA	HS Skills USA	MS Environmental Club
HS FBLA	HS Stadium Facility Mgr.	Tech Challenge
HS FCCLA (2)	MS Drama Club	MS Intramural Director
Political Science Club		

<b>Group 8</b> <i>Assigned Factor 0.20</i> \$1,432	
HS National Honor Society	MS National Jr. Honor Society
MS Newspaper	MS Vocal Music

<b>Group 9</b> <i>Assigned Factor 0.16</i> \$1,146		
HS Basketball Supervisor - Girls	HS Soccer Supervisor - Boys	HS Volleyball Supervisor
HS Basketball Supervisor - Boys	HS Fall Weight Supervisor	HS Culinary
HS Soccer Supervisor - Girls	HS Spring Weight Supervisor	Robotics Coach (6)

i. Index = \$35,800

ii. Calculation = Index X 20% X Assigned Factor

## Center School District #58

Extra Duty Rates of Pay  
2024-2025 School Year

### Basketball

Position	Varsity	Varsity DH	Junior Varsity	JV/Varsity DH	Junior Varsity DH
Main Gate	\$40	\$60	\$40	\$50	\$40
Clock	\$50	\$80	\$35	\$65	\$50
Announcer	\$50	\$80	N/A	N/A	N/A
Score Keeper	\$50	\$80	\$35	\$65	\$50

- i. Varsity – Varsity Girls or Varsity Boys playing.
- ii. Varsity Double Header (DH) – Varsity Girls and Varsity Boys playing.
- iii. Junior Varsity (JV) – JV Girls or JV Boys playing.
- iv. JV/Varsity DH – Varsity/JV Girls and Varsity/JV Boys playing.
- v. Junior Varsity DH – JV Girls and JV Boys playing.

### Basketball

Position	Freshman/JV/Varsity	Freshman/JV	Freshman	Middle School A/B
Main Gate	\$75	\$60	\$60	\$60
Clock	\$85	\$80	\$35	\$50
Announcer	N/A	\$80	N/A	N/A
Score Keeper	\$85	\$80	\$35	\$50

- i. F/JV/Varsity – when Freshman (C-Team) are playing in the same gym location on the same night.
- ii. F/JV – When Freshman (C-Team) and JV are playing in the same gym location on the same night.
- iii. Middle School A/B – When Middle School A and B Teams are playing.

### CMS Trainer

Football	Volleyball	Wrestling	Basketball
\$75	\$50	\$50/\$75*	\$50

\*Duals = \$50/Tournaments = \$75

### Football

Position	Varsity	Junior Varsity	Freshman
Clock	\$50	\$35	\$35
Main Gate	\$50	\$35	\$35
Visitor Gate	\$50	\$35	\$35
Chain Gang	\$50	\$35	\$35
Announcer	\$50	\$35	\$35
Team Gate Keeper	\$35	\$35	\$35

### Volleyball

Position	Varsity	JV/Varsity	Freshman/JV/Varsity
Main Gate	\$50	\$65	\$85
Clock	\$50	\$65	\$85
Score Keeper	\$50	\$65	\$85
Libero Keeper	\$50	\$65	\$85

### Wrestling

Position	Duals	Tri	Quad
Main Gate	\$50	\$75	\$100
Clock	\$50	\$75	\$100
Score Keeper	\$50	\$75	\$100

### Swim

Table Record Keeper	Diving Judge
\$50	\$35

### Soccer

Supervisor	Announcer/Clock
\$50	\$50

### Middle School

Game Day Supervisor
\$50

### Plays/Activities

Main Gate
\$50

### Tournaments

Tournament Worker
\$20/Hour

## Center School District #58

### Extra Duty Rates of Pay 2024-2025 School Year

#### Summer School

Other Non-Certified Positions	Normal Rate of Pay
Nurses & Security	\$30/Hour or Normal Rate of Pay (if higher)
Summer Weights	\$30/Hour
Certified in Non-Certified Positions	\$30/Hour
Teachers	\$37.50/Hour
Administrator Stipend	\$4,500

#### Residency

Staff Classification	Rate of Pay
Certified & Non-Certified Staff	\$25/Hour
Nurses & Security	\$25/Hour or Normal Rate of Pay (if higher)

#### Additional Classrooms Coverage (Certified Staff)

Extra Duty	Rate of Pay
Plan Period Traditional Period	\$30/Traditional Plan Period
Plan Period Block Period	\$37.50/Block Plan Period
Full Day - Entire Class	\$150/Day
Half Day - Entire Class	\$75/Half Day
Full Day - Half Class	\$75/Day
Half Day – Half Class	\$37.50/Half Day

#### Other

Extra Duty	Rate of Pay
Supervision	\$25/Hour
Freshman Enrollment	\$25/Hour
Before/After School Suspension	\$25/Hour
Curriculum	\$30/Hour
Curriculum Training	\$30/Hour
Tutoring/Clubs	\$30/Hour
New Teacher Workshop	\$30/Hour
Homebound	\$35/Hour
Translator	\$30/Hour
PD Instructor	\$35/Hour
Rental Support	\$35/Hour
Football Field Sound System	\$35/Hour

**Center School District #58**  
**Fixed Extra Duty/Stipend Salary Schedule**  
 2024-2025 School Year

<b>Title/Position</b>	<b>Fixed Amount</b>
Advisory Leadership - CHS (8)	\$500
Assessment Leadership – ACT (1)	\$2,000
Assessment Leadership -Reading (1)	\$2,500
Assessment Leadership -Elem SPED Program (1)	\$2,000
Elem 504 Coordinator (4)	\$500
Sec 504 Coordinator (5)	\$1,000
Dean of Students (1)/Lead Process Coordinator	\$5,000
Department Chair/Grade Level Leads (28)	\$1,500
PAT Administrator (1)	\$2,000
PBIS (8)	\$1,000
PDC Head (1)	\$1,000
PDC Member (9)	\$750
Website Maintenance (1)	\$5,000
PREPARE Team (10)	\$1,500
New Teacher Mentor(s)	\$250
Athletic Director Summer Supervision (1)	\$5,850
Lead District Nurse (1)	\$3,000
Lead SPED Coordinator (1)	\$6,000
ESY Coordinator (1)	\$4,500



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# Board Paid Fringe

- Medical Insurance
- Wellness Incentive
- Dental Insurance
- Vision Insurance
- Life Insurance and AD&D
- Employee Assistance Program (EAP)



# Medical Insurance

Blue Cross Blue Shield of Kansas City	\$5,000 QHDHP SPIRA BLUE SELECT PLUS		\$3,200 QHDHP SPIRA BLUE SELECT PLUS		\$3,500 QHDHP PREFERRED CARE BLUE	
	Wellness Monthly Rate	Non-Wellness Monthly Rate	Wellness Monthly Rate	Non-Wellness Monthly Rate	Wellness Monthly Rate	Non-Wellness Monthly Rate
Employee Only	\$0.00*	\$0.00*	\$0.00	\$50.00	\$70.46	\$120.46
Employee + Spouse	\$589.72	\$639.72	\$715.74	\$765.74	\$853.16	\$903.16
Employee + Children	\$520.86	\$570.86	\$640.44	\$690.44	\$770.82	\$820.82
Family	\$1,519.62	\$1,569.62	\$1,732.86	\$1,782.86	\$1,965.42	\$2,015.42
	In-Network		In-Network		In-Network	
<b>Deductible (1)</b> Individual / Family	\$5,000 / \$10,000		\$3,200 / \$6,400		\$3,500 / \$7,000	
<b>Member Coinsurance</b>	0%		0%		0%	
<b>Out-of-Pocket Maximum (2)</b> Individual / Family	\$5,000 / \$10,000		\$3,200 / \$6,400		\$3,500 / \$7,000	
<b>Office Visit</b> Primary Care Physician Specialist	Spira clinic: \$60 <b>FMV</b> charge; All others: Deductible		Spira clinic: \$60 <b>FMV</b> charge; All others: Deductible		Deductible Deductible	
<b>Preventive Care</b>	Covered 100%		Covered 100%		Covered 100%	
<b>Urgent Care</b>	Spira clinic: \$60; All others: Deductible		Spira clinic: \$60; All others: Deductible		Deductible	
<b>Emergency Room</b>	Deductible		Deductible		Deductible	
<b>Inpatient / Outpatient</b>	Deductible		Deductible		Deductible	
<b>Prescription Drug</b> Tier 1 Tier 2 Tier 3 3 month supply Retail Mail	Deductible Deductible Deductible Deductible		Deductible Deductible Deductible Deductible		Deductible Deductible Deductible Deductible	
	Out-of-Network (3)		Out-of-Network (3)		Out-of-Network (3)	
<b>Deductible (1)</b> Individual / Family	Not Covered		Not Covered		\$3,500 / \$7,000	
<b>Member Coinsurance</b>	Not Covered		Not Covered		20%	
<b>Out-of-Pocket Maximum (2)</b> Individual / Family	Not Covered		Not Covered		\$7,000 / \$14,000	

**\*For those that elect Employee Only coverage on the \$5,000 BSP Spira QHDHP and are eligible to contribute to an HSA, will also receive a monthly employer HSA contribution of \$64.64 (wellness) or \$14.64 (non-wellness)**

(1) Family deductible is embedded; an individual covered in a family will not exceed the individual deductible

(2) Out-of-Pocket maximum includes all cost-sharing: deductible, coinsurance and copays

(3) All Out-of-Network services subject to deductible, coinsurance and balance billing

Premiums can be withheld from your paycheck on a pre-tax basis for Medical, Dental, and Vision insurance. Based upon your individual tax bracket, this could save you a considerable amount of money.

**FMV**=Fair Market Value charge that can change at any time.

All plans are detailed in Blue Cross Blue Shield of Kansas City's July 1, 2024 Certificate of Coverage (COC). This is a brief summary only. For exact terms and conditions, please refer to your certificate.

# Medical Insurance

Blue Cross Blue Shield of Kansas City	\$3,200 QHDHP PREFERRED CARE BLUE		\$1,500 PPO PREFERRED CARE BLUE		\$750 PPO PREFERRED CARE BLUE	
	Wellness Monthly Rate	Non-Wellness Monthly Rate	Wellness Monthly Rate	Non-Wellness Monthly Rate	Wellness Monthly Rate	Non-Wellness Monthly Rate
Employee Only	\$91.08	\$141.08	\$411.28	\$461.28	\$442.08	\$492.08
Employee + Spouse	\$893.32	\$943.32	\$1,517.70	\$1,567.70	\$1,577.72	\$1,627.72
Employee + Children	\$808.92	\$858.92	\$1,401.26	\$1,451.26	\$1,458.24	\$1,508.24
Family	\$2,033.38	\$2,083.38	\$3,090.08	\$3,140.08	\$3,191.74	\$3,241.74
	In-Network		In-Network		In-Network	
<b>Deductible (1)</b> Individual / Family	\$3,200 / \$6,400		\$1,500 / \$4,500		\$750 / \$2,250	
<b>Member Coinsurance</b>	0%		20%		20%	
<b>Out-of-Pocket Maximum (2)</b> Individual / Family	\$3,200 / \$6,400		\$4,500 / \$9,000		\$3,000 / \$6,000	
<b>Office Visit</b> Primary Care Physician Specialist	Deductible Deductible		\$20 Copay \$40 Copay		\$15 Copay \$30 Copay	
<b>Preventive Care</b>	Covered 100%		Covered 100%		Covered 100%	
<b>Urgent Care</b>	Deductible		\$40 Copay		\$30 Copay	
<b>Emergency Room</b>	Deductible		\$100 Copay then 20%		\$100 Copay, Deductible then 20%	
<b>Inpatient / Outpatient</b>	Deductible		Deductible then 20%		Deductible then 20%	
<b>Prescription Drug</b> Tier 1 Tier 2 Tier 3 3 month supply Retail Mail	Deductible Deductible Deductible Deductible		\$12 \$40 \$65 \$36/\$120/\$195		\$12 \$40 \$65 \$36/\$120/\$195	
	Out-of-Network (3)		Out-of-Network (3)		Out-of-Network (3)	
<b>Deductible (1)</b> Individual / Family	\$3,200 / \$6,400		\$1,500 / \$4,500		\$750 / \$2,250	
<b>Member Coinsurance</b>	20%		40%		40%	
<b>Out-of-Pocket Maximum (2)</b> Individual / Family	\$6,400 / \$12,800		\$9,000 / \$18,000		\$6,000 / \$12,000	

(1) Family deductible is embedded; an individual covered in a family will not exceed the individual deductible

(2) Out-of-Pocket maximum includes all cost-sharing: deductible, coinsurance and copays

(3) All Out-of-Network services subject to deductible, coinsurance and balance billing

Premiums can be withheld from your paycheck on a pre-tax basis for Medical, Dental, and Vision insurance. Based upon your individual tax bracket, this could save you a considerable amount of money.

All plans are detailed in Blue Cross Blue Shield of Kansas City's July 1, 2024 Certificate of Coverage (COC). This is a brief summary only. For exact terms and conditions, please refer to your certificate.

# Wellness Incentive



## How to Earn Your 2025-2026 Wellness Incentive

Center School District Employee Blue Cross/Blue Shield Members are rewarded for healthy behaviors, such as being tobacco-free and getting preventive exams. Participation is voluntary; however, all employee-members that complete the wellness incentive requirement by May 1, 2025 are eligible for the wellness monthly rate for your selected medical plan beginning July 1, 2025. **Please note: New hires will automatically receive the wellness monthly rate for your medical plan. In order to continue to receive the wellness monthly rate for the 2025 plan year, new hires will need to complete the wellness incentive requirement by May 1, 2025.**

To earn the incentive, simply achieve 3,250 points in your "A Healthier You" portal at [mybluekc.com](http://mybluekc.com) from July 1, 2024 to May 1, 2025. Detailed information, instructions and links to forms are available at [www.58fitness.com](http://www.58fitness.com).

ALL BLUE KC-MEMBER EMPLOYEES ARE ELIGIBLE TO PARTICIPATE IN THE WELLNESS PROGRAM, REGARDLESS OF TOBACCO USE AND CURRENT WELLNESS STATUS.

There are many ways to earn 3,250 points available within your portal and can be customized based upon your health risks and interests.\* When safety allows for in-person events, we will provide them; however, all points may also be earned virtually within the [MyBlueKC.com](http://MyBlueKC.com) portal.

- Onsite health screenings (750-1500 pts possible): Biometric screenings will be available at all school buildings in late fall/early winter.
- Online Health Risk Assessment/HRA (750 pts): Complete the confidential HRA within your portal. This gives you information about managing your own health risks and also provides your crisis, safety and wellness committee with an aggregate report (no personal information is shared) to help provide onsite programming and educational opportunities most relevant to you.
- Preventive Physical (1000 pts): BlueKC will cover one preventive physical at 100% each calendar year. Annual physicals do not have to be 365 days apart, but each must occur in its own calendar year.
- Preventive Health: Earn points for preventive health actions such as vaccinations and mammograms.
- Multiple options for earning points are offered in your MyBlueKC portal, including digital health coaching, educational courses, videos, challenges and more.
- Pair a wearable device or fitness app to your MyBlueKC portal.

Additional challenges and educational opportunities will be added. View a comprehensive list with instructions [here](#).

Your privacy is important. It's also protected by law. Please know that the only person that will know or needs to know your screening and HRA results is you. We will only know that you achieved the required number of points and will never know how the points were achieved.

Michelle Kruse

[mkruse@center.k12.mo.us](mailto:mkruse@center.k12.mo.us)

816.349.3339 or 913.515.2894

*\*Participation in the incentive entails accepting the user and privacy terms on your portal upon registration (first time users only) to gain access to the A Healthier You portal. Once registered, employees can participate in activities of their choice to earn points towards a wellness incentive. Points for the completion of preventive exams and other health related activities are automatically awarded based on claims data. **Use of the portal is voluntary. If you would like a non-medical alternative way to earn the wellness incentive, please contact Michelle Kruse to schedule a personal planning session by December 22, 2024 for the 2025-2026 plan year. Some examples of alternative non-medical activities include walking, nutrition education, financial education, and volunteerism.***

# Dental Insurance

## AETNA IS THE DENTAL CARRIER FOR 2024

We are pleased that we will have no change in rates or benefits. You continue to have the choice of utilizing either a Dental Maintenance Organization (DMO) or a PPO plan at the same monthly premium rate.

On the DMO network, you are able to change your primary care dentist on a monthly basis by simply calling a customer service phone number. All services must be provided by in-network dentists only. There are no deductibles on this plan and there is no Annual Benefit Maximum. The benefits are higher on the DMO plan, but the provider network is smaller and more restrictive. For Kansas residents only: As a reminder, due to a legislative mandate by the State of Kansas, employees living in Kansas can no longer enroll in the DMO because the plan does not allow for out of network services.

On the PPO network, you may obtain services from any dentist of your choice; however, you will receive discounts from in-network dentists which will help your Annual Benefit Maximum go further. Each covered member of your family can receive up to \$1,500 in dental services per calendar year. Preventive care is covered at 100% of the allowed amount for both in and out of network providers on the PPO plan. In and out of network orthodontic services have a \$1,000 lifetime maximum.

You can access a listing of in-network dental providers through the Aetna website at [www.aetna.com](http://www.aetna.com) or call Customer Service at (877) 238-6200, choose the Dental Maintenance Organization (DMO) or the Dental PPO/PDN as Plan type for your search. You will be able to find providers in both Kansas and Missouri through the website search.

Monthly Employee Cost	DMO	PPO
Employee Only	\$0	\$0
Family	\$83.40	\$83.40
Network	In-Network	Participating Network
<b>Office Visit Copay</b>	\$5	N/A
<b>Deductible</b>		
Individual/Family	N/A	\$25 / \$75
Waived for Preventive	N/A	Yes
<b>Maximum Annual Benefit</b> (Includes all covered services, excluding Orthodontics)	N/A	\$1,500
<b>Orthodontic Lifetime Maximum</b>	24 months comprehensive orthodontic treatments plus 24 months retention (comprehensive excludes transitional dentition)	\$1,000 (orthodontia is covered only for children-appliance must be placed prior to age 20)
<b>Preventive</b>	100%	100%
<b>Basic</b>	100%	80%
<b>Major</b>	70%	80%
<b>Orthodontics</b> (Adult and Children on DMO, Children Only on PPO)	\$1,500 copay	50%

### In-Network Providers:

Provider is reimbursed based on contracted fees and cannot balance bill you.

### Out-of-Network Providers:

Provider is reimbursed based on Reasonable and Customary standards and balance billing is possible.

**FIND A  
DENTAL  
PROVIDER**

To find a Aetna Dental Provider in your area, check benefits or print an ID Card, visit the website at [www.aetna.com](http://www.aetna.com)

*This is a brief summary only. For exact terms and conditions, please refer to the Aetna Dental certificate.*

# Vision Insurance

## REVIEW YOUR VISION PLAN

### SUPERIOR VISION IS THE VISION CARRIER FOR 2024

The vision plan offers coverage both in-network and out-of-network. It is to your advantage to utilize a network provider in order to achieve the greatest cost savings. If you go out-of-network, your benefit is based on a reimbursement schedule.

In addition, if you are considering Lasik surgery or other non-covered benefits, there are discounts available with some providers.

 [What is Vision Insurance](#)

MONTHLY PREMIUM	Materials Only	Exam & Materials
Employee	\$6.32	\$9.04
Employee + Spouse	\$12.48	\$17.94
Employee + Children	\$12.22	\$17.58
Employee + Family	\$18.58	\$26.72
BENEFITS	Materials Only In-Network	Exam & Materials In-Network
<b>Copays</b>		
Exam	No coverage	\$15
Lenses	\$30	\$30
Standard Contact Lens Fitting	\$15	\$15
<b>Frequency of Service</b>		
Exam	No coverage	Every 12 months
Lenses	Every 12 months	Every 12 months
Frames	Every 24 months	Every 24 months
Contact Lenses	Every 12 months	Every 12 months
<b>Lenses</b>		
Single	Covered in full after copay	Covered in full after copay
Lined Bifocal	Covered in full after copay	Covered in full after copay
Lined Trifocal	Covered in full after copay	Covered in full after copay
Lenticular	Covered in full after copay	Covered in full after copay
<b>Frames</b>	\$125 retail allowance 20% off amount over allowance	\$125 retail allowance 20% off amount over allowance
<b>Contacts</b> <i>In lieu of glasses</i>	\$120 retail allowance 10% off amount over allowance	\$120 retail allowance 10% off amount over allowance

**Out-of-Network:** Benefits are based on a reimbursement schedule. See benefit summary for a full list of reimbursements by benefit or call Superior Vision at 800.507.3800.

How to Find A Provider: Go to [www.superiorvision.com/locator/](http://www.superiorvision.com/locator/)

- Enter your location and the maximum distance you are willing to travel
- Choose Insurance Through Your Employer
- Next select the Superior National network
- Click Search to view the provider results and their contact information

*This is a brief summary only. For exact terms and conditions, please refer to the Superior Vision certificate.*

FIND A  
VISION  
PROVIDER



**SUPERIOR VISION**

See yourself healthy.



# Life Insurance & AD&D

## REVIEW YOUR LIFE INSURANCE POLICY

- *Add Your Spouse*
- *Add Your Dependents*
- *Increase Your Coverage*

### BASIC LIFE AND AD&D

Center School District provides 1 times your annual earnings to a maximum of \$200,000 in Basic Life and Accidental Death & Dismemberment (AD&D) insurance.

This coverage is offered through The Standard at no cost to you.

 [What is Life and AD&D Insurance?](#)

### VOLUNTARY LIFE AND AD&D AND DEPENDENT LIFE

You can purchase additional Life and AD&D Coverage beyond what Center School District provides. The Standard guarantees issued coverage during your initial enrollment period — which means you can't be turned down for coverage based on medical history.

- Voluntary Employee Life & AD&D: minimum \$10,000 to a maximum of 6 times your annual salary, or \$500,000 (whichever is less), in \$10,000 increments. Guarantee issue up to \$200,000.
- Optional Spouse Life & AD&D: minimum \$10,000 up to \$300,000 maximum in \$10,000 increments. Spouse Life & AD&D cannot exceed 100% of the employees elected amount. Guarantee issue up to \$50,000.
- Optional Child Life & AD&D: minimum \$2,000 up to \$10,000 maximum in \$2,000 increments. Guarantee issue up to \$10,000.

If you don't enroll in the Voluntary Life and AD&D plan during your initial enrollment period, you'll be required to complete an Evidence of Insurability (EOI) form and be approved by TheStandard before you're able to get coverage in the future. EOI is not required to increase by one \$10,000 increment, not to exceed the Guarantee Issue Amount during the annual enrollment period.

You must be enrolled in Voluntary Life and AD&D coverage in order for your spouse, and/or eligible dependent children to enroll.

**Please note:** If you elect Voluntary Life for yourself and/or your dependents, Voluntary AD&D is an automatic election based on the voluntary life insurance amount.



### VOLUNTARY LIFE / AD&D AND DEPENDENT LIFE OPTIONS AND COSTS PER MONTH

The Standard	Age	Employee	Spouse
Voluntary Life and AD&D	<24	\$0.060	\$0.060
	25-29	\$0.065	\$0.065
	30-34	\$0.070	\$0.070
	35-39	\$0.085	\$0.085
	40-44	\$0.115	\$0.115
	45-49	\$0.165	\$0.165
	50-54	\$0.245	\$0.245
	55-59	\$0.385	\$0.385
	60-64	\$0.505	\$0.505
	65-69	\$0.845	\$0.845
	70-74	\$1.495	\$1.495
75+	\$2.535	\$2.535	
Child(ren)	\$0.065/month for \$1,000 coverage		



**DID YOU KNOW?** Center School District provides you Basic Life and AD&D **AT NO CHARGE**.

# Employee Assistance Program (EAP)

Center School District is pleased to offer a comprehensive Employee Assistance Program (EAP) through SupportLinc. Our enhanced Employee Assistance Program provides you and your family members with confidential, personal, and web-based support on a wide variety of important and relevant topics.

## IN-THE-MOMENT-SUPPORT



Reach a licensed clinician by phone 24/7/365 for immediate assistance.

## FINANCIAL EXPERTISE



Planning and consultation with a licensed financial counselor.

## LEGAL CONSULTATION



By phone or in-person with a local attorney.

## SHORT TERM COUNSELING



Access in-person or video counseling sessions to resolve concerns such as stress, anxiety, depression, relationship issues, work-related pressures, or substance abuse.

## CONVENIENCE RESOURCES



Referrals for child and elder care, home repair, housing needs, education, pet care and so much more.

## CONFIDENTIALITY



SupportLinc ensures no one will know you have accessed the program without your written permission except as required by law.



## YOUR WEB PORTAL AND MOBILE APP

- The one-stop shop for program services, information and more.
- Discover on-demand training to boost wellbeing and life balance.
- Find search engines, financial calculators and career resources.
- Explore thousands of articles, tip sheets, self-assessments and videos.

## CONVENIENT, ON-THE-GO SUPPORT

- **TEXTCOACH®** Personalized coaching with a licensed counselor on mobile or desktop
- **ANIMO** Self-guided resources to improve focus, wellbeing and emotional fitness
- **VIRTUAL SUPPORT CONNECT** Moderated group therapy sessions on an anonymous, chat-based platform

## SupportLinc EAP—24 hours a day, seven days a week.



We're here to offer expert guidance to help address and resolve everyday issues!



Call 888.881.5462



visit [www.supportlinc.com](http://www.supportlinc.com)

Group Code: centerschooldistrict  
You will be prompted to create an account with a personalized username and password.

# Levy and Assessed Valuation

- Levy History
- Property Tax Information
- Tax Collection Rate
- History of Assessed Valuation



**Center School District #58**  
**Tax Levy History**  
**Jackson County**

School Year	General Fund	Special Revenue	Debt Service	Capital Projects	Adjusted Levy
1998-99	\$ 3.8700	\$ -	\$ -	\$ 0.2500	\$ 4.1200
1999-00	\$ 4.0000	\$ -	\$ -	\$ 0.2500	\$ 4.2500
2000-01	\$ 3.9970	\$ -	\$ 0.4003	\$ 0.2500	\$ 4.6473
2001-02	\$ 4.0690	\$ -	\$ 0.6500	\$ 0.2000	\$ 4.9190
2002-03	\$ 4.3000	\$ -	\$ 0.8600	\$ 0.1500	\$ 5.3100
2003-04	\$ 4.3292	\$ -	\$ 0.8600	\$ 0.1000	\$ 5.2892
2004-05	\$ 4.4000	\$ -	\$ 0.8600	\$ 0.0500	\$ 5.3100
2005-06	\$ 4.2971	\$ -	\$ 0.8600	\$ -	\$ 5.1571
2006-07	\$ 4.2351	\$ -	\$ 0.8600	\$ 0.1000	\$ 5.1951
2007-08	\$ 4.8551	\$ -	\$ 0.8600	\$ 0.1000	\$ 5.8151
2008-09	\$ 4.8551	\$ -	\$ 0.8600	\$ 0.1000	\$ 5.8151
2009-10	\$ 4.8551	\$ -	\$ 0.8600	\$ 0.1000	\$ 5.8151
2010-11	\$ 4.8551	\$ -	\$ 0.8600	\$ 0.1000	\$ 5.8151
2011-12	\$ 5.7151	\$ -	\$ 0.8600	\$ -	\$ 6.5751
2012-13	\$ 5.8051	\$ -	\$ 0.8600	\$ -	\$ 6.6651
2013-14	\$ 5.9030	\$ -	\$ 0.9000	\$ 0.0300	\$ 6.8330
2014-15	\$ 5.8730	\$ -	\$ 0.9300	\$ 0.0600	\$ 6.8630
2015-16	\$ 5.7669	\$ -	\$ 0.9600	\$ 0.0600	\$ 6.7869
2016-17	\$ 5.7928	\$ -	\$ 0.9300	\$ 0.0600	\$ 6.7828
2017-18	\$ 5.5547	\$ -	\$ 0.9000	\$ 0.0600	\$ 6.5147
2018-19	\$ 5.6539	\$ -	\$ 0.9000	\$ 0.0600	\$ 6.6139
2019-20	\$ 4.4774	\$ -	\$ 0.9000	\$ 0.0600	\$ 5.4374
2020-21	\$ 5.1901	\$ -	\$ 0.9000	\$ 0.0600	\$ 6.1501
2021-22	\$ 4.7157	\$ -	\$ 0.9000	\$ 0.0400	\$ 5.6557
2022-23	\$ 4.7415	\$ -	\$ 0.9000	\$ 0.0400	\$ 5.6815
2023-24	\$ 3.9523	\$ -	\$ 0.9000	\$ 0.0400	\$ 4.8923
Projected 2024-25	\$ 3.9523	\$ -	\$ 0.9000	\$ 0.0400	\$ 4.8923

- i. The operating tax levy is the sum of the General Fund and Capital Projects.*
- ii. The Debt Service tax levy portion is restricted and can only be used for paying General Obligation (GO) bonds.*
- iii. The Non-Binding Estimate for the 2024 tax levy was submitted to the Jackson County Clerk's Office in March 2024.*

**Center School District #58**  
**Property Tax Information**  
**Impact to Homeowners**  
**Jackson County**

Assessment Year	Assessed Valuation	General Fund	Capital Projects	Operating Tax Levy	Prop Tax on \$100K Home	\$ Change	% Change
2013-14	\$ 372,073,623	\$ 5.9030	\$ 0.0300	\$ 5.9330	\$ 1,127.27	-	0%
2014-15	\$ 368,999,363	\$ 5.8730	\$ 0.0600	\$ 5.9330	\$ 1,127.27	\$ -	0%
2015-16	\$ 386,189,718	\$ 5.7669	\$ 0.0600	\$ 5.8269	\$ 1,107.11	\$ (20.16)	-1.79%
2016-17	\$ 402,732,220	\$ 5.7928	\$ 0.0600	\$ 5.8528	\$ 1,112.03	\$ 4.92	0.44%
2017-18	\$ 433,115,975	\$ 5.5547	\$ 0.0600	\$ 5.6147	\$ 1,066.79	\$ (45.24)	-4.07%
2018-19	\$ 437,640,488	\$ 5.6539	\$ 0.0600	\$ 5.7139	\$ 1,085.64	\$ 18.85	1.77%
2019-20	\$ 562,928,856	\$ 4.4774	\$ 0.0600	\$ 4.5374	\$ 862.11	\$ (223.54)	-20.59%
2020-21	\$ 504,947,142	\$ 5.1901	\$ 0.0600	\$ 5.2501	\$ 997.52	\$ 135.41	15.71%
2021-22	\$ 548,082,600	\$ 4.7157	\$ 0.0400	\$ 4.7557	\$ 903.58	\$ (93.94)	-9.42%
2022-23	\$ 569,570,467	\$ 4.7415	\$ 0.0400	\$ 4.7815	\$ 908.49	\$ 4.90	0.54%
2023-24	\$ 694,408,501	\$ 3.9523	\$ 0.0400	\$ 3.9923	\$ 758.54	\$ (149.95)	-16.51%
Proj. 2024-25	\$ 708,296,671	\$ 3.9523	\$ 0.0400	\$ 3.9923	\$ 758.54	\$ -	0.00%

- i. This chart shows the impact to property taxes for homeowners in Jackson County, assuming a home valued at \$100K and an assessment rate of 19%.*
- ii. The Hancock Amendment protects Missouri property owners from rising Assessed Valuation by forcing down the operating tax levy.*
- iii. For historical reference, in 2019-2020 the Assessed Valuation increased over \$125 million, and the operating tax levy decreased by \$1.1765 compared to the prior year.*
- iv. The primary goal of the operating tax levy is to ensure the school district receives the same revenue as the prior year plus new construction (in all years) plus the allowable Consumer Price Index (CPI) increase, as determined by the state (only in odd numbered years).*

**Center School District #58**  
**Tax Collection Rate History**  
**Jackson County**

School Year	Rev Code 5111		Rev Code 5112		Taxes Collected	Percentage %
	Taxes Levied	Current Taxes	Delinquent Taxes			
2000-01	\$ 16,947,258	\$ 15,963,333	\$ 531,954	\$ 16,495,286	97.33%	
2001-02	\$ 18,110,596	\$ 16,892,653	\$ 431,985	\$ 17,324,638	95.66%	
2002-03	\$ 19,293,941	\$ 18,093,532	\$ 532,699	\$ 18,626,232	96.54%	
2003-04	\$ 19,867,255	\$ 18,706,162	\$ 587,620	\$ 19,293,783	97.11%	
2004-05	\$ 19,635,018	\$ 18,600,093	\$ 755,001	\$ 19,355,094	98.57%	
2005-06	\$ 20,795,294	\$ 19,705,193	\$ 813,172	\$ 20,518,365	98.67%	
2006-07	\$ 20,801,485	\$ 19,964,245	\$ 825,293	\$ 20,789,538	99.94%	
2007-08	\$ 24,796,471	\$ 24,252,970	\$ 764,028	\$ 25,016,998	100.89%	
2008-09	\$ 24,672,104	\$ 22,950,269	\$ 459,317	\$ 23,409,586	94.88%	
2009-10	\$ 23,461,714	\$ 21,986,828	\$ 862,219	\$ 22,849,047	97.39%	
2010-11	\$ 22,939,415	\$ 21,581,230	\$ 758,045	\$ 22,339,275	97.38%	
2011-12	\$ 25,416,257	\$ 23,805,230	\$ 1,277,786	\$ 25,083,016	98.69%	
2012-13	\$ 25,382,964	\$ 23,863,346	\$ 1,480,334	\$ 25,343,680	99.85%	
2013-14	\$ 25,423,791	\$ 23,923,824	\$ 1,332,476	\$ 25,256,300	99.34%	
2014-15	\$ 25,324,426	\$ 23,770,601	\$ 1,122,332	\$ 24,892,932	98.30%	
2015-16	\$ 26,210,310	\$ 24,629,469	\$ 1,232,484	\$ 25,861,953	98.67%	
2016-17	\$ 27,316,521	\$ 26,227,612	\$ 1,197,350	\$ 27,424,962	100.40%	
2017-18	\$ 28,216,206	\$ 26,842,658	\$ 1,172,670	\$ 28,015,328	99.29%	
2018-19	\$ 28,945,104	\$ 27,575,665	\$ 1,193,352	\$ 28,769,017	99.39%	
2019-20	\$ 30,608,694	\$ 27,132,832	\$ 1,151,343	\$ 28,284,175	92.41%	
2020-21	\$ 30,877,219	\$ 29,199,435	\$ 128,179	\$ 29,327,613	94.98%	
2021-22	\$ 30,997,908	\$ 29,275,977	\$ 1,120,672	\$ 30,396,649	98.06%	
2022-23	\$ 32,360,146	\$ 30,353,298	\$ 1,173,080	\$ 31,526,379	97.42%	
Revised 2023-24	\$ 33,972,547	\$ 31,624,842	\$ 1,100,000	\$ 32,724,842	96.33%	
Projected 2024-25	\$ 34,651,998	\$ 32,294,842	\$ 1,100,000	\$ 33,394,842	96.37%	

i.  $Assessed\ Value / 100 \times Levy \times Collection\ Rate = Budgeted\ Amount$

ii.  $Assessed\ Value / 100 \times Tax\ Rate = Taxes\ Levied$

iii. The taxes collected are the sum of current and delinquent taxes. The figures are derived from the Annual Secretary of the Board Report (ASBR) Part II – Local Revenue.

iv. The assumption of approximately 96.37% for 2024-2025 is a conservative estimate using a three-year average of collection rates for fiscal years 20-21, 21-22, and 22-23 (96.6%)

**Center School District #58**  
**History of Assessed Valuation**  
**Jackson County**

School Year	Residential	Agriculture	Commercial	Personal Property	Total	% Change
1998-99	\$ 109,645,280	\$ 9,720	\$ 145,849,340	\$ 87,579,780	\$ 343,084,120	2.08%
1999-00	\$ 122,951,200	\$ 8,410	\$ 146,950,370	\$ 88,167,790	\$ 358,077,770	4.37%
2000-01	\$ 153,315,499	\$ 8,472	\$ 117,587,787	\$ 93,757,148	\$ 364,668,906	1.84%
2001-02	\$ 158,598,423	\$ 3,738	\$ 123,839,127	\$ 85,735,097	\$ 368,176,385	0.96%
2002-03	\$ 158,755,097	\$ 4,938	\$ 121,742,163	\$ 82,848,865	\$ 363,351,063	-1.31%
2003-04	\$ 177,657,085	\$ 2,569	\$ 127,758,224	\$ 70,201,395	\$ 375,619,273	3.38%
2004-05	\$ 177,975,743	\$ 2,569	\$ 124,320,091	\$ 67,475,939	\$ 369,774,342	-1.56%
2005-06	\$ 195,969,516	\$ 2,569	\$ 134,068,827	\$ 73,195,283	\$ 403,236,195	9.05%
2006-07	\$ 196,140,003	\$ 2,569	\$ 135,553,149	\$ 68,710,142	\$ 400,405,863	-0.70%
2007-08	\$ 205,925,768	\$ 2,569	\$ 145,912,179	\$ 74,574,697	\$ 426,415,213	6.50%
2008-09	\$ 207,301,247	\$ 2,569	\$ 144,592,479	\$ 72,380,227	\$ 424,276,522	-0.50%
2009-10	\$ 203,947,478	\$ 2,569	\$ 130,479,677	\$ 69,032,193	\$ 403,461,917	-4.91%
2010-11	\$ 204,277,707	\$ 2,569	\$ 122,228,015	\$ 67,971,849	\$ 394,480,140	-2.23%
2011-12	\$ 202,481,497	\$ 2,569	\$ 116,465,502	\$ 67,603,596	\$ 386,553,164	-2.01%
2012-13	\$ 200,704,713	\$ 2,569	\$ 112,272,642	\$ 67,854,026	\$ 380,833,950	-1.48%
2013-14	\$ 189,451,513	\$ 13,113	\$ 112,503,766	\$ 70,105,231	\$ 372,073,623	-2.30%
2014-15	\$ 189,086,712	\$ 11,120	\$ 111,816,476	\$ 68,085,055	\$ 368,999,363	-0.83%
2015-16	\$ 194,822,895	\$ 11,677	\$ 116,446,110	\$ 74,909,036	\$ 386,189,718	4.66%
2016-17	\$ 194,359,218	\$ 11,677	\$ 126,549,687	\$ 81,811,638	\$ 402,732,220	4.28%
2017-18	\$ 207,755,074	\$ 27,035	\$ 141,143,623	\$ 84,190,243	\$ 433,115,975	7.54%
2018-19	\$ 210,008,966	\$ 27,441	\$ 137,427,095	\$ 90,176,986	\$ 437,640,488	1.04%
2019-20	\$ 251,748,123	\$ 10,294	\$ 222,328,176	\$ 88,842,263	\$ 562,928,856	28.63%
2020-21	\$ 246,827,448	\$ 8,409	\$ 169,476,920	\$ 88,634,365	\$ 504,947,142	-10.30%
2021-22	\$ 280,550,738	\$ 12,489	\$ 179,297,498	\$ 88,221,875	\$ 548,082,600	8.54%
2022-23	\$ 283,588,185	\$ 12,489	\$ 176,898,746	\$ 109,071,047	\$ 569,570,467	3.92%
2023-24	\$ 383,907,206	\$ 11,786	\$ 206,001,911	\$ 104,487,598	\$ 694,408,501	21.92%
Projected 2024-25	\$ 391,585,350	\$ 12,022	\$ 210,121,949	\$ 106,577,350	\$ 708,296,671	2.00%

- i. There is a 2% increase assumption when projecting Assessed Valuation during a non-assessment year*
- ii. There is a 3% increase assumption when projecting Assessed Valuation during a reassessment year*



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# Debt Service Schedule

- Debt Schedules
- Debt Profile



**NET DEBT SERVICE**

Center School District #58  
All Outstanding GO Bonds  
As of December 12, 2023

<b>Period Ending</b>	<b>Principal</b>	<b>Coupon</b>	<b>Interest</b>	<b>Total Debt Service</b>	<b>QSCBs Credit</b>	<b>Net Debt Service</b>
12/31/2024	2,165,000	4.000%	1,881,794.00	4,046,794.00	(148,945.50)	3,897,848.50
12/31/2025	2,230,000	2.000%	1,816,194.00	4,046,194.00	(148,945.50)	3,897,248.50
12/31/2026	2,295,000	4.000%	1,747,994.00	4,042,994.00	(148,945.50)	3,894,048.50
12/31/2027	2,805,000	5.580%	1,623,834.50	4,428,834.50	(74,472.75)	4,354,361.75
12/31/2028	2,865,000	4.000%	1,488,275.00	4,353,275.00		4,353,275.00
12/31/2029	2,980,000	4.000%	1,371,375.00	4,351,375.00		4,351,375.00
12/31/2030	3,100,000	** %	1,254,775.00	4,354,775.00		4,354,775.00
12/31/2031	3,220,000	4.000%	1,133,375.00	4,353,375.00		4,353,375.00
12/31/2032	3,350,000	4.000%	1,001,975.00	4,351,975.00		4,351,975.00
12/31/2033	3,485,000	4.000%	865,275.00	4,350,275.00		4,350,275.00
12/31/2034	3,630,000	4.000%	722,975.00	4,352,975.00		4,352,975.00
12/31/2035	3,765,000	3.500%	584,487.50	4,349,487.50		4,349,487.50
12/31/2036	3,910,000	4.000%	440,400.00	4,350,400.00		4,350,400.00
12/31/2037	4,070,000	4.000%	280,800.00	4,350,800.00		4,350,800.00
12/31/2038	4,235,000	4.000%	114,700.00	4,349,700.00		4,349,700.00
12/31/2039	1,000,000	3.000%	15,000.00	1,015,000.00		1,015,000.00
	49,105,000		16,343,229.00	65,448,229.00	(521,309.25)	64,926,919.75

**NET DEBT SERVICE**

Center School District #58  
All Outstanding GO Bonds  
As of December 12, 2023

<b>Date</b>	<b>Principal</b>	<b>Coupon</b>	<b>Interest</b>	<b>Total Debt Service</b>	<b>QSCBs Credit</b>	<b>Net Debt Service</b>	<b>Annual Net D/S</b>
03/01/2024	2,165,000	4.000%	962,547.00	3,127,547.00	(74,472.75)	3,053,074.25	
09/01/2024			919,247.00	919,247.00	(74,472.75)	844,774.25	3,897,848.50
03/01/2025	2,230,000	2.000%	919,247.00	3,149,247.00	(74,472.75)	3,074,774.25	
09/01/2025			896,947.00	896,947.00	(74,472.75)	822,474.25	3,897,248.50
03/01/2026	2,295,000	4.000%	896,947.00	3,191,947.00	(74,472.75)	3,117,474.25	
09/01/2026			851,047.00	851,047.00	(74,472.75)	776,574.25	3,894,048.50
03/01/2027	2,805,000	5.580%	851,047.00	3,656,047.00	(74,472.75)	3,581,574.25	
09/01/2027			772,787.50	772,787.50		772,787.50	4,354,361.75
03/01/2028	2,865,000	4.000%	772,787.50	3,637,787.50		3,637,787.50	
09/01/2028			715,487.50	715,487.50		715,487.50	4,353,275.00
03/01/2029	2,980,000	4.000%	715,487.50	3,695,487.50		3,695,487.50	
09/01/2029			655,887.50	655,887.50		655,887.50	4,351,375.00
03/01/2030	3,100,000	** %	655,887.50	3,755,887.50		3,755,887.50	
09/01/2030			598,887.50	598,887.50		598,887.50	4,354,775.00
03/01/2031	3,220,000	4.000%	598,887.50	3,818,887.50		3,818,887.50	
09/01/2031			534,487.50	534,487.50		534,487.50	4,353,375.00
03/01/2032	3,350,000	4.000%	534,487.50	3,884,487.50		3,884,487.50	
09/01/2032			467,487.50	467,487.50		467,487.50	4,351,975.00
03/01/2033	3,485,000	4.000%	467,487.50	3,952,487.50		3,952,487.50	
09/01/2033			397,787.50	397,787.50		397,787.50	4,350,275.00
03/01/2034	3,630,000	4.000%	397,787.50	4,027,787.50		4,027,787.50	
09/01/2034			325,187.50	325,187.50		325,187.50	4,352,975.00
03/01/2035	3,765,000	3.500%	325,187.50	4,090,187.50		4,090,187.50	
09/01/2035			259,300.00	259,300.00		259,300.00	4,349,487.50
03/01/2036	3,910,000	4.000%	259,300.00	4,169,300.00		4,169,300.00	
09/01/2036			181,100.00	181,100.00		181,100.00	4,350,400.00
03/01/2037	4,070,000	4.000%	181,100.00	4,251,100.00		4,251,100.00	
09/01/2037			99,700.00	99,700.00		99,700.00	4,350,800.00
03/01/2038	4,235,000	4.000%	99,700.00	4,334,700.00		4,334,700.00	
09/01/2038			15,000.00	15,000.00		15,000.00	4,349,700.00
03/01/2039	1,000,000	3.000%	15,000.00	1,015,000.00		1,015,000.00	1,015,000.00
	<b>49,105,000</b>		<b>16,343,229.00</b>	<b>65,448,229.00</b>	<b>(521,309.25)</b>	<b>64,926,919.75</b>	<b>64,926,919.75</b>

**NET DEBT SERVICE BREAKDOWN**

Center School District #58  
All Outstanding GO Bonds  
As of December 12, 2023

<b>Period Ending</b>	<b>2010B Taxable GO QSCBs</b>	<b>2019A GO Bonds (Outstanding)</b>	<b>2019B GO Bonds</b>	<b>Total</b>
12/31/2024	7,573.50	2,514,475.00	1,375,800	3,897,848.50
12/31/2025	7,573.50	2,551,075.00	1,338,600	3,897,248.50
12/31/2026	7,573.50	1,207,775.00	2,678,700	3,894,048.50
12/31/2027	2,808,786.75	1,207,775.00	337,800	4,354,361.75
12/31/2028		1,207,775.00	3,145,500	4,353,275.00
12/31/2029		1,207,775.00	3,143,600	4,351,375.00
12/31/2030		1,702,775.00	2,652,000	4,354,775.00
12/31/2031		4,353,375.00		4,353,375.00
12/31/2032		4,351,975.00		4,351,975.00
12/31/2033		4,350,275.00		4,350,275.00
12/31/2034		4,352,975.00		4,352,975.00
12/31/2035		4,349,487.50		4,349,487.50
12/31/2036		4,350,400.00		4,350,400.00
12/31/2037		4,350,800.00		4,350,800.00
12/31/2038		4,349,700.00		4,349,700.00
12/31/2039		1,015,000.00		1,015,000.00
	2,831,507.25	47,423,412.50	14,672,000	64,926,919.75

**NET DEBT SERVICE BREAKDOWN**

Center School District #58  
All Outstanding GO Bonds  
As of December 12, 2023

<b>Date</b>	<b>2010B Taxable GO QSCBs</b>	<b>2019A GO Bonds (Outstanding)</b>	<b>2019B GO Bonds</b>	<b>Total</b>	<b>Annual Total</b>
03/01/2024	3,786.75	1,897,287.50	1,152,000	3,053,074.25	
09/01/2024	3,786.75	617,187.50	223,800	844,774.25	3,897,848.50
03/01/2025	3,786.75	1,947,187.50	1,123,800	3,074,774.25	
09/01/2025	3,786.75	603,887.50	214,800	822,474.25	3,897,248.50
03/01/2026	3,786.75	603,887.50	2,509,800	3,117,474.25	
09/01/2026	3,786.75	603,887.50	168,900	776,574.25	3,894,048.50
03/01/2027	2,808,786.75	603,887.50	168,900	3,581,574.25	
09/01/2027		603,887.50	168,900	772,787.50	4,354,361.75
03/01/2028		603,887.50	3,033,900	3,637,787.50	
09/01/2028		603,887.50	111,600	715,487.50	4,353,275.00
03/01/2029		603,887.50	3,091,600	3,695,487.50	
09/01/2029		603,887.50	52,000	655,887.50	4,351,375.00
03/01/2030		1,103,887.50	2,652,000	3,755,887.50	
09/01/2030		598,887.50		598,887.50	4,354,775.00
03/01/2031		3,818,887.50		3,818,887.50	
09/01/2031		534,487.50		534,487.50	4,353,375.00
03/01/2032		3,884,487.50		3,884,487.50	
09/01/2032		467,487.50		467,487.50	4,351,975.00
03/01/2033		3,952,487.50		3,952,487.50	
09/01/2033		397,787.50		397,787.50	4,350,275.00
03/01/2034		4,027,787.50		4,027,787.50	
09/01/2034		325,187.50		325,187.50	4,352,975.00
03/01/2035		4,090,187.50		4,090,187.50	
09/01/2035		259,300.00		259,300.00	4,349,487.50
03/01/2036		4,169,300.00		4,169,300.00	
09/01/2036		181,100.00		181,100.00	4,350,400.00
03/01/2037		4,251,100.00		4,251,100.00	
09/01/2037		99,700.00		99,700.00	4,350,800.00
03/01/2038		4,334,700.00		4,334,700.00	
09/01/2038		15,000.00		15,000.00	4,349,700.00
03/01/2039		1,015,000.00		1,015,000.00	1,015,000.00
	<b>2,831,507.25</b>	<b>47,423,412.50</b>	<b>14,672,000</b>	<b>64,926,919.75</b>	<b>64,926,919.75</b>

**BOND MATURITY TABLE**

Center School District #58  
All Outstanding GO Bonds  
As of December 12, 2023

<b>Maturity Date</b>	<b>2010B Taxable GO QSCBs</b>	<b>2019A GO Bonds (Outstanding)</b>	<b>2019B GO Bonds</b>	<b>Total</b>
03/01/2024		1,255,000	910,000	2,165,000
03/01/2025		1,330,000	900,000	2,230,000
03/01/2026			2,295,000	2,295,000
03/01/2027	2,805,000			2,805,000
03/01/2028			2,865,000	2,865,000
03/01/2029			2,980,000	2,980,000
03/01/2030		500,000	2,600,000	3,100,000
03/01/2031		3,220,000		3,220,000
03/01/2032		3,350,000		3,350,000
03/01/2033		3,485,000		3,485,000
03/01/2034		3,630,000		3,630,000
03/01/2035		3,765,000		3,765,000
03/01/2036		3,910,000		3,910,000
03/01/2037		4,070,000		4,070,000
03/01/2038		4,235,000		4,235,000
03/01/2039		1,000,000		1,000,000
	2,805,000	33,750,000	12,550,000	49,105,000

**NET DEBT SERVICE**

Center School District #58  
All Outstanding Lease Debt  
As of December 12, 2023

<b>Period Ending</b>	<b>Principal</b>	<b>Coupon</b>	<b>Interest</b>	<b>Total Debt Service</b>	<b>Net Debt Service</b>
12/31/2024	414,000	** %	208,833.35	622,833.35	622,833.35
12/31/2025	442,000	** %	195,198.00	637,198.00	637,198.00
12/31/2026	364,000	** %	182,135.90	546,135.90	546,135.90
12/31/2027	397,000	** %	167,872.05	564,872.05	564,872.05
12/31/2028	430,000	** %	150,706.10	580,706.10	580,706.10
12/31/2029	463,000	** %	132,188.05	595,188.05	595,188.05
12/31/2030	501,000	** %	112,217.90	613,217.90	613,217.90
12/31/2031	539,000	** %	90,695.65	629,695.65	629,695.65
12/31/2032	583,000	** %	67,495.95	650,495.95	650,495.95
12/31/2033	626,000	** %	45,268.80	671,268.80	671,268.80
12/31/2034	665,000	** %	24,289.20	689,289.20	689,289.20
12/31/2035	84,000	5.070%	11,356.80	95,356.80	95,356.80
12/31/2036	89,000	5.070%	6,971.25	95,971.25	95,971.25
12/31/2037	93,000	5.070%	2,357.55	95,357.55	95,357.55
	5,690,000		1,397,586.55	7,087,586.55	7,087,586.55

**Outstanding General Obligation Debt Profile**  
**Center School District #58**  
**Jackson County, Missouri**

Par Amt.	Center School District #58 (Missouri Direct Deposit Program)		Center School District #58 (Missouri Direct Deposit Program)			Center School District #58	
	Taxable GO QSCBs		GO School Building & Ref. Bonds			GO School Building Bonds	
	Series 2010B		Series 2019A			Series 2019B	
	<b>\$2,805,000</b>		<b>\$38,325,000</b>			<b>\$13,445,000</b>	
	Par Amt	Coupon	Outs. Par Amt	Def. Par Amt	Coupon	Par Amt	Coupon
2024			1,255,000		4.000%	910,000	4.000%
2025			1,330,000		2.000%	900,000	2.000%
2026						2,295,000	4.000%
2027	2,805,000	5.580%*					
2028						2,865,000	4.000%
2029						2,980,000	4.000%
2030			500,000		2.000%	2,600,000	4.000%
2031			3,220,000		4.000%		
2032			3,350,000		4.000%		
2033			3,485,000		4.000%		
2034			3,630,000		4.000%		
2035			3,765,000		3.500%		
2036			3,910,000		4.000%		
2037			4,070,000		4.000%		
2038			4,235,000		4.000%		
2039			1,000,000	3,390,000	3.000%		
<b>Remaining Tot. / Avg.</b>	<b>\$2,805,000</b>		<b>\$33,750,000</b>			<b>\$12,550,000</b>	
Original Par	\$2,805,000		\$38,325,000			\$13,445,000	
Rating	Aa1 / Aa3 / AA+		Aa1 / Aa3			Aa3	
Dated	8/9/2010		7/9/2019			7/9/2019	
Delivery	8/9/2010		7/9/2019			7/9/2019	
Due	March 1, Each Yr. Shown		March 1, Each Yr. Shown			March 1, Each Yr. Shown	
Insr / Liqdt	St. Aid Direct Deposit		St. Aid Direct Deposit			NA	
Sr. Mgr	Piper Jaffray		Stifel			Stifel	
AMT / Non	Fed Taxable / St Taxable		Fed & St. Tax Exempt			Fed & St. Tax Exempt	
Next Call	Non-Callable		March 1, 2027 @ Par			March 1, 2027 @ Par	
			Advance Refunded 2010A Bonds				
			\$2mm Defeased in November 2022				
			\$1.39mm Defeased in December 2023				

\*Tax credit rate of 5.310% on date of sale -- the District has a 0.27% effective interest rate.

**Outstanding Lease Debt Profile  
Center School District #58  
Jackson County, Missouri**

	Center School District #58		Center School District #58		Center School District #58	
	Refunding Certificates of Participation		Certificates of Participation		Personal Property Lease Purchase Agreement	
	Series 2015		Series 2019		2022	
Par Amt.	\$920,000		\$5,395,000		\$1,041,000	
	Par Amt	Coupon	Par Amt	Coupon	Par Amt	Coupon
2024	100,000		265,000	3.000%	49,000	
2025	100,000	2.750%	290,000	3.000%	52,000	
2026			310,000	3.000%	54,000	
2027			340,000	4.000%	57,000	
2028			370,000	4.000%	60,000	
2029			400,000	4.000%	63,000	
2030			435,000	4.000%	66,000	
2031			470,000	4.000%	69,000	
2032			510,000	4.000%	73,000	
2033			550,000	3.000%	76,000	
2034			585,000	3.000%	80,000	
2035					84,000	
2036					89,000	
2037					93,000	5.070%
2038						
2039						
<b>Remaining Tot. / Avg.</b>	<b>\$200,000</b>		<b>\$4,525,000</b>		<b>\$965,000</b>	
Original Par	\$920,000		\$5,395,000		\$1,041,000	
Rating	A-		A-		Non-Rated	
Dated	4/7/2015		5/7/2019		11/3/2022	
Delivery	4/7/2015		5/7/2019		11/3/2022	
Due	April 1, Each Yr. Shown		April 15, Each Yr. Shown		April 1, Each Yr. Shown	
Insr / Liqdtty	NA		NA		NA	
Sr. Mgr	Stifel		Stifel		Stifel	
AMT / Non	Fed BQ / St Tax Exempt		Fed & St. Tax Exempt		Fed BQ / St. Tax Exempt	
Next Call	Non-Callable		April 15, 2027 @ Par		November 3, 2029 @ Par	

Current Refunded 2009 Certificates



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# References

- District Revenue Object Code Listing
- District Expenditure Function Code Listing
- District Expenditure Object Code Listing
- Missouri Financial Accounting Glossary

## Revenue Object Codes

The Department of Elementary and Secondary Education (DESE) adopted a system of accounting for the classification of revenues and expenditures based on generally accepted accounting principles (GAAP). DESE requires that revenues be classified by a combination of fund and object. Detailed information can be found in the Missouri Financial Accounting Manual on the DESE website.

The revenue object code identifies the specific sources of revenue and occupies the identical field in the code structure as the expenditure object codes. The revenue codes are, however, differentiated by the account classification code five (5) which precedes each revenue account while a six (6) precedes each expenditure object code.

### Local Revenue Sources (Source Code 1)

- 5111 Current Taxes
- 5112 Delinquent Taxes
- 5113 School District Trust Fund/ Proposition C - Sales Tax
- 5114 Intangible Taxes
- 5115 M & M Surtax
- 5116 In Lieu Of Taxes
- 5117 City Sales Tax
- 5121 Regular Day School Tuition (K-12)
- 5122 Summer School Tuition (K-12)
- 5141 Earnings on Investments
- 5143 Premium on Bond Sold
- 5151 Sales to Pupils
- 5161 Sales to Adults
- 5165 Food Service- Non-Program
- 5171 Admissions- Student Activities
- 5179 Revenue from Pupil Activities
- 5181 Community Services
- 5182 Preschool Tuition
- 5191 Rentals of School Facilities
- 5192 Gifts
- 5195 Prior Period Adjustment
- 5198 Miscellaneous Local Revenue

### County Revenue Sources (Source Code 2)

- 5211 Fines, Escheats, Overplus, Etc.
- 5221 State Assessed Railroad & Utility Taxes
- 5222 County Stock Insurance Fund
- 5231 Federal Properties
- 5237 Other County Revenue

### State Revenue Sources (Source Code 3)

- 5311 Basic Formula - State Monies
- 5312 Transportation
- 5314 Early Childhood (3- & 4-Year-Old) Special Education (ECSE)
- 5317 Career Ladder/Excellence in Education
- 5319 Basic Formula-Classroom Trust Fund
- 5322 Career Education/At-Risk

5324 EC/PAT Educational & Screening Program Entitlement  
5332 Career Education  
5333 Food Service  
5337 Adult Education & Literacy (AEL)  
5359 Career Education Enhancement Grant  
5366 MO Dept of Economic Development (OED) Energy Loan  
5369 Residential Placement/Excess Cost  
5372 State Emergency Management Agency (SEMA) Funds  
5381 High Need Funds-Special Education  
5382 Missouri Preschool Program  
5397 Other State Revenue

**Federal Revenue Sources (Source Code 4)**

5411 Impact Aid  
5412 Medicaid  
5418 Reserve Officer Training Corps (ROTC)  
5421 Child Development Associate (CDA) Grant  
5427 Perkins Basic Grant, Career Education  
5436 Adult Education & Literacy (AEL)  
5437 IDEA Grants  
5438 Non-IDEA Special Education Grants  
5441 IDEA Entitlement Funds, Part B IDEA  
5442 Early Childhood Special Education (ECSE)  
5444 National School Lunch Program Equipment Grant  
5445 School Lunch Program  
5446 School Breakfast Program  
5447 Special Milk Program  
5448 After-School Snack Program  
5449 Fresh Fruits and Vegetable Program  
5451 Title I  
5452 Title I.C.  
5459 21st Century Community Learning Center/Afterschool Grant  
5461 Title IV.A Student Support & Academic Enrichment  
5462 Title III  
5463 Homeless Education  
5465 Title II.A  
5472 Childcare Development Fund Grant  
5477 Federal Emergency Management Agency (FEMA) Funds  
5478 Vocational Rehabilitation  
5481 Dept. of Health Food Service Programs  
5483 Head Start  
5484 Pell Grants  
5486 Impact Aid, Restricted Purpose  
5492 Title V.B., Rural Education Achievement Program (REAP)  
5497 Other Federal Revenue

**Local Revenue Source (Source Code 1)**

5611 Sale of Bonds  
5613 Sale of Bonds- QZAB (ARRA)  
5631 Net Insurance Recovery  
5641 Sale of School Buses

5651 Sale of Other Property  
5691 Temporary Direct Deposit Revenues  
5692 Refunding Bonds  
5811 Tuition from Other LEAs - Regular Term  
5812 Tuition from Other LEAs - Summer School  
5821 Area career Center Fees from Other LEAs  
5831 Contracted Educational Services from Other LEAs  
5841 Transportation Amounts Received from Other LEAs - Non-Disabled  
5842 Trans. Amts Rec from LEAs K-12 Students w/Disabilities  
5843 Trans. Amts Rec from LEAs for ECSE Transportation

## Expenditure Function Codes

The Department of Elementary and Secondary Education (DESE) adopted a system of accounting for the classification of revenues and expenditures based on generally accepted accounting principles (GAAP). DESE requires that expenditures be classified by a combination of fund, function, and object. Detailed information can be found in the Missouri Financial Accounting Manual on the DESE website.

Function means the action or purpose for which a person or thing is used or exists. Function includes the activities or actions performed to accomplish the objectives of the school district. The activities of a local school system are classified into five (5) broad areas or functions: Instruction, Supporting Services, Operation of Non-Instructional Services, Facilities Acquisition/Construction Services, and Debt Service.

### **Instruction**

1111 Elementary  
1131 Middle/Junior High  
1151 High School  
1191 Summer School  
1192 Juvenile Program  
1193 Alternative Programs  
1194 Residential  
1195 Virtual Instruction  
1211 Gifted and Talented  
1221 Special Education and Related Services  
1223 Coordinated Early Intervening Services (CEIS)  
1224 Proportionate Share Services  
1251 Supplemental Instruction  
1252 Migrant  
1253 Institutions for Adjudicated Students  
1254 Institutions for Neglected Students  
1271 Bilingual  
1281 Early Childhood Special Education  
1311 Agricultural Education  
1321 Business Education  
1331 Family and Consumer Sciences Education and Human Services  
1341 Health Sciences Education  
1351 Marketing and Cooperative Education  
1361 Skilled Technical Sciences Education  
1371 Technology and Engineering Education  
1381 Career Education Special Populations  
1391 Other Career Education (Non-Program Specific)  
1411 Student Activities  
1421 School-Sponsored Athletics  
1491 Other Student Activities  
1911 Tuition to Other Districts Within the State  
1912 Tuition to Other Districts Outside the State  
1913 Tuition to Private Agencies  
1921 Area Career Center Fees  
1931 Tuition for Special Education Services to other Districts Within the State

1932 Tuition for Special Education Services to Other Districts Outside the State  
1933 Tuition for Special Education Services to Private Agencies  
1941 Contracted Educational Services  
1942 Supplemental Education Services

**Supporting Services**

2111 Attendance and Social Work Service Area Direction  
2112 Attendance Services  
2113 Social Work Services  
2114 Pupil Accounting Service  
2119 Other Attendance & Social Work Services  
2121 System Support/Guidance Program  
2122 Counseling Services  
2123 Appraisal Services  
2125 Record Maintenance Services  
2129 Other Guidance Services  
2132 Medical Services  
2133 Dental Services  
2134 Nursing Services  
2139 Other Health Services  
2142 Psychological Services  
2152 Speech Pathology and Audiology Services  
2162 Occupational Therapy-Related Services  
2171 Physical Therapy-Related Services Area Direction  
2172 Physical Therapy -Related Services  
2182 Visually Impaired/Vision Services  
2191 Other Support Services -Students  
2211 Improvement of Instruction Service Area Direction  
2212 Instruction and Curriculum Development Services  
2213 Instructional Staff Training Services  
2214 Professional Development  
2219 Other Improvement of Instruction Services  
2222 School Library Services  
2223 Audiovisual Services  
2224 Educational Television Services  
2225 Instruction -Related Technology  
2229 Other Educational Media Services  
2291 Other Support Services- Instructional Staff

**Operation of Non-Instructional Services:**

***Support Services for Administration***

2311 Board of Education Services  
2321 Office of the Superintendent Services  
2322 Community Relations Services  
2323 Staff Relations and Negotiations Services  
2324 State and Federal Relations Services  
2329 Other Executive Administration Services  
2331 Administrative Technology Services  
2411 Office of the Principal Services

2491 Other Support Services - School Administration

***Business Support Services***

2511 Business Support Service Area Direction

***Fiscal Services***

2521 Fiscal Service Area Direction

2522 Budgeting Services

2523 Receiving and Disbursing Funds Services

2524 Payroll Services

2525 Financial Accounting Services

2526 Internal Auditing Services

2527 Property Accounting Services

2529 Other Fiscal Services

***Operation and Maintenance of Plant Services***

2541 Operation and Maintenance of Plant Service Area Dir.

2542 Care and Upkeep of Buildings Services

2543 Care and Upkeep of Grounds Services

2544 Care and Upkeep of Equipment Services

2545 Vehicle Servicing and Maintenance Services /No Buses

2546 Security Services

2549 Other Operations & Maintenance of Plant Services

***Student Transportation***

2551 Contracted Transportation Services for Students

2552 District Operated Non-Disabled Student Transportation Services

2553 Contracted Transportation Services for Students with Disabilities

2554 District Operated Transportation Services for Students with Disabilities

2555 Payments to Other Districts for Nondisabled Student Transportation

2556 Payments to Other Districts for Students with Disabilities Transportation

2557 School Choice (ESEA)/Proportionate Share [IDEA) Transportation cost

2558 Non-allowable Transportation Expense

2559 Early Childhood Special Education Transportation Services

***Food Services***

2561 Food Services Area Direction

2562 Food Preparation and Dispensing Services

2563 Food Delivery Services

2569 Other Food Services

***Internal Operation Services***

2571 Internal Service Area Direction

2572 Purchasing Services

2573 Warehousing and Distributing Services

2574 Printing, Publishing and Duplicating Services

***Other Business Support Services***

2579 Other Internal Services

2591 Other business Support Services

***Central Office Support Services***

2611 Central Office Service Area Direction

2621 Planning, Research, Development & Evaluation Services

2622 Development Services

2623 Evaluation Services

2624 Planning Services

2625 Research Services  
2629 Other Planning, Research, Development & Evaluation  
2631 Information Services Area Direction  
2632 Internal Information Services  
2633 Public Information Services  
2634 Management Information Services  
2639 Other Information Services.  
2641 Staff Services Area Direction  
2642 Recruitment & Placernent Services  
2643 Human Resource Services  
2644 Professional Development for Non-instructional Staff  
2645 Health Services  
2649 Other Staff Service,  
2651 Statistical Services Area Direction  
2652 Statistical Analysis Services  
2653 Statistical Reporting Services  
2659 Other Statistical Services  
2661 Data Processing Services Area Direction  
2662 Systems Analysis Services  
2663 Programming Services  
2664 Operations Services  
2669 Other Data Processing Services  
2691 Other Support Services Central  
2911 Other Supporting Services

***Community Services***

3111 Community Services Area Direction  
3211 Community Recreation Services Area Direction  
3311 Civic Services  
3411 Public library Services  
3511 Early Childhood Program  
3512 Early Childhood Instruction  
3611 Homeless, & Other Disadvantaged Student Activities Services.  
3711 Non-Public School Students' Services  
3811 Custody and tare of Children Services  
3812 After school Program  
3911 Other Community Services  
3912 Parental Involvement  
3913 Service- Learning

**Facilities Acquisition/Construction Services**

4011 Facilities Acquisition & Construction Services Area Direction  
4021 Land Acquisition and Development Services  
4031 Architecture, Engineering and Legal Services  
4041 Educational Specifications Development Services  
4051 Building Acquisition, Construction & Improvement Services  
4091 Other Facilities Acquisition & Construction Services

**Debt Service**

5111 Principal-Bonded Indebtedness  
5121 Princlpal-ShortTermLoans

5122 Principal- Long Term Loans  
5131 Principal- Lease Purchase Agreement  
5211 Interest- Bonded Indebtedness  
5221 Interest - Short Term Loans  
5222 Interest- Lone Term Loan,  
5231 Interest - Lease Purchase Agreements  
5241 Discount on Bonds Sold -Interest Adjustment  
5311 Fees - Bonded Indebtedness  
5321 Fees - Short Term loans  
5322 Fees - Long Term Loans  
5331 Fees -Lease Purchase Agreements

## **Expenditure Object Codes**

An expenditure object code describes how the service or commodity was obtained as a result of a specific expenditure. There are six object categories. An expenditure object code is based on how a particular expenditure is paid out or planned to be paid out. The six (6) object categories are: salaries, employee benefits, purchased services, supplies, capital outlay, and debt.

### **Salaries**

- 6111 Certificated Teachers Regular Salaries
- 6112 Certificated Salaries Administrators
- 6121 Certificated PT Substitute Salaries
- 6122 Certificated Other PT Salaries
- 6131 Certificated Supplemental Pay
- 6141 Certificated Unused Leave/Severance Pay
- 6151 Classified Salaries Regular
- 6152 Classified Instructional Aide
- 6153 Classified Substitute Salaries
- 6161 Classified Salaries Part Time
- 6171 Classified Unused Leave/Severance Pay

### **Employee Benefits**

- 6211 Teachers' Retirement
- 6221 Non-Teacher Retirement
- 6231 Old Age Survivors & Disability Insurance (OASDI)
- 6232 Medicare
- 6241 Employee Insurance
- 6261 Workers' Compensation Insurance
- 6271 Unemployment Compensation
- 6291 Other Employer-Provided Benefits

### **Purchased Services**

- 6311 Purchased Instructional Services
- 6312 Instructional Program Improvement Services
- 6313 Pupil Services
- 6314 Staff Services
- 6315 Audit Services
- 6316 Data Processing & Technology Related Services
- 6317 Legal Services
- 6318 Election Services
- 6319 Other Professional Services
- 6321 Subawards Under Sub Agreements-First \$25,000
- 6322 Subawards Under Sub agreements-In Excess of \$25,000
- 6331 Cleaning Services
- 6332 Repairs and Maintenance
- 6333 Rentals-Land and Buildings
- 6334 Rentals-Equipment
- 6335 Water and Sewer
- 6336 Trash Removal
- 6337 Technology-Related Repairs and Maintenance

6338 Rentals of Computers and Related Equipment  
6339 Other Property Services  
6341 Contracted Pupil Transportation to and from School  
6342 Other Contracted Pupil Transportation Non-Route  
6343 Travel  
6349 Other Transportation Services  
6351 Property Insurance  
6352 Liability Insurance  
6353 Fidelity Bond Premiums  
6359 Judgements Against the LEA and Settlements  
6361 Communication  
6362 Advertising  
6363 Printing and Binding  
6371 Dues and Memberships  
6391 Other Purchased Services  
6398 Other Expenses

### **Supplies**

6411 General Supplies  
6412 Supplies-Technology Related  
6431 Textbooks  
6441 Library Books  
6451 Resource Materials (Periodicals & instructional)  
6461 Warehouse Inventory Adjustment  
6471 Food Supplies-Exclude Non-Food Supplies  
6481 Electric  
6482 Gas-Natural  
6483 Gas- L.P.  
6484 Fuel Oil  
6485 Coal  
6486 Gasoline/Diesel  
6491 Other Supplies and Materials

### **Capital Outlay**

6511 Land  
6521 Buildings  
6531 Improvements Other Than Buildings  
6541 Regular Equipment  
6542 Equipment-Classroom Instructional Apparatus  
6543 Technology-Related Hardware  
6544 Technology Software  
6551 Vehicles-Except School Buses  
6552 Pupil Transportation Vehicles-School Buses  
6553 School Buses-Purchased with Specific Non-Local Funds  
6591 Other Capital Outlay

### **Debt**

6611 Principal-Bonded Indebtedness  
6612 Principal-Short Term Loans  
6613 Principal-Lease Purchase Agreements

6614 Principal-Long Term Loans  
6621 Interest-Bonded Indebtedness  
6622 Interest-Short Term Loans  
6623 Interest-Lease Purchase Agreements  
6624 Interest-Long Term Loans  
6631 Fees- Bonded Indebtedness  
6632 Fees- Short Term Loans  
6633 Fees- Lease Purchase Agreements  
6634 Fees- Long Term Loans

## **Department of Elementary and Secondary Education Missouri Financial Accounting Glossary**

**\$162,326 or 7% x SAT x WADA Transfer** - A district in compliance with Section 163.031.6, RSMo, may transfer from the General (Incidental) Fund to the Capital Projects Fund amounts necessary for capital outlay expenditures. If the transfer is in excess of adjusted expenditures, the board must pass a resolution identifying the specific projects and the estimated expenditure date(s). Section 165.011, RSMo,

**Abatement** - A reduction in or reprieve from a tax or debt obligation.

**Account** - A descriptive heading under which financial transactions are recorded that are similar in terms of a given frame of reference, such as purpose, object or source.

**Accounting** - The procedure of maintaining systematic records of events relating to persons, objects or money and then summarizing, analyzing, and interpreting the results of such records.

**Accounting Period** - A period of time for which financial statements are prepared, for example, July 1 through June 30.

**Accounting System** - All steps in the accounting process including recording, retrieving and reporting information on the financial position and operations of a governmental unit or any classifying of its funds, balanced account groups or organizational components.

**Accounts Payable** - Amounts owed on open account to private persons, firms or corporations for goods and services rendered by the LEA.

**Accounts Receivable** - Amounts owed on open account from private persons, firms or corporations for goods and services furnished by the LEA (but not including amounts due from other funds of the same governmental unit). Taxes receivable should be recorded and reported separately in the Taxes Receivable account.

**Accrual Basis** - The basis of accounting under which revenues are recorded when earned and expenditures are recorded when incurred, regardless of when the revenue is actually received or the payment is actually made.

**Accrued Expenses** - Expenses that have been incurred and have not been paid as of a given date.

**Accrued Interest** - Interest accumulated between interest dates but not yet due.

**Accrued Liabilities** - Amounts owed but not yet due (e.g. accrued interest on bonds or notes).

**Accrued Revenue** - Amounts earned and not collected regardless of whether due or not.

**Ad Valorem Taxes Levied by LEA** - Taxes levied by the LEA on the assessed valuation of real and personal property located within the LEA that, within legal limits, is the final authority in determining the amount to be raised for school operating purposes or retirement of debt.

**Adjusted Tax Rate for Operations** - Levy for operating funds (General (Incidental), Special Revenue (Teachers) and Capital Projects Funds) after completing the Proposition C rollback. This is calculated by subtracting the Proposition C rollback from the unadjusted tax levy and is

the operating levy extended on the tax books for the current year.

**Administration** - Those activities that have as their purpose the general direction, execution and control of the affairs of the LEA that are system-wide and not confined to one school, subject or phase of school activity.

**Administrative Action** - Any action that results in the general regulation, direction or control of the affairs of the organizational unit.

**Admissions** - Money received for a school-sponsored activity such as a dance or football game. Admissions may be recorded on separate accounts according to the type of activity.

**Adult Continuing Education** - Learning experiences provided by the LEA for the educational, vocational, recreational, and/or cultural enrichment of community members.

**Adult Education and Literacy (AEL)** - Education for adults who have never attended school or have interrupted formal schooling and need knowledge and skills to raise their level of education for self- confidence and self-determination to prepare for an occupation and to function more responsibly as citizens in a democracy. This was previously known as Adult Basic Education (ABE).

**Advance From a Fund** - A liability account used to record a debt owed by one fund to another fund in the same governmental unit. It is recommended that separate accounts be maintained for each interfund receivable loan.

**Advance Funding** - Program offered through the Missouri School Boards Association (MSBA) and the Missouri Health and Educational Facilities Authority (MOHEFA) that allows school districts anticipating cash flow problems during the fiscal year to utilize their ability to borrow against anticipated tax revenue (through tax and revenue anticipation notes).

**Advance to a Fund** - An asset account used to record a loan from one fund to another fund in the same governmental unit. It is recommended that separate accounts be maintained for each interfund receivable loan.

**Advance Refunding** - A type of bond refunding in which the old bond issue is not callable within 90 days of the issuance of the new issue. Advance refundings are further identified as either defeased or crossover.

**Allocation** - The amount of funds that are, or the process by which funds are, assigned to a public school district/charter school, institution or agency to provide financial support for specific programs, services and/or activities.

**Allowable Cost** - Cost of predetermined equipment, service and/or activities that have been considered to be appropriate for authorization by the funding agency.

**Allowable Transportation Expenditures** - Expenditures considered an allowable cost under State Board of Education rules for transportation reimbursement.

**Allowance for Uncollectible Taxes** - A provision of tax revenues for the portion of taxes receivable that it is estimated will not be collected. The account is shown on the balance sheet as a deduction from the Taxes Receivable account to arrive at the net taxes receivable. Separate accounts may be maintained on the basis of tax roll year and/or delinquent taxes.

**Amortization of Debt** - Gradual payment of an amount owed according to a specified schedule of times and amounts.

**Annual Secretary of the Board Report (ASBR)** - Annual financial report submitted by all public school districts /charter schools to the Department. The report is due by August 15 of each year.

**Appropriation** - This account records authorizations granted by the school board or legislative body to make expenditures for specific purposes.

**Appropriation Ledger** - A ledger containing an account for each appropriation. Each account typically contains the amount originally appropriated, transfers to or from the appropriation, amount charged against the appropriation, the encumbrances, the net balance and other related information. If allotments are made and a separate ledger is maintained, each account typically contains the amount appropriated, transfers to or from the appropriation, the amount allotted and the unallotted balance.

**Appropriations Received From Local Governmental Units Other Than The LEA** - Money received from the appropriations of another local governmental unit. The LEA is not the final authority, within legal limits, in determining the amount of money to be received and the money is raised by taxes, or other means that are not earmarked for school operations.

**Area Career Center Transfer** - Amounts transferred as necessary from the General (Incidental) Fund to the Capital Projects Fund to satisfy obligations of the Capital Projects Fund for state approved area career center located within the school district. Section 165.011, RSMo.

**Assets** - Probable future economic benefits obtained or controlled by a particular entity as a result of past transactions or events. Resources owned or held which have monetary value.

**Audit** - The examination of records and documents and the securing of other evidence for one or more of the following purposes: (a) determining the propriety of proposed or completed transactions, (b) ascertaining whether all transactions have been recorded and (c) determining whether transactions are accurately recorded on the accounts and in the statements.

**Audited Voucher** - A voucher that has been examined and approved for payment.

**Average Daily Attendance (ADA)** - Total regular term hours of attendance (including remedial hours) divided by calendar hours in session PLUS the summer school ADA (total number of hours attended in an approved summer school divided by 1,044 hours).

**Average Daily Attendance (ADA), Kindergarten** - Actual attendance hours divided by total hours in session of the first-grade calendar for the building but in no case more than twice the K-A or K-P hours in session (actual calendar).

**Balance Sheet** - A formal statement of assets, liabilities, and fund balance as of a specified date.

**Basic Formula** - Amounts received from the State Foundation Formula. (The actual revenue received in a year equals the calculated apportionment amount for the year plus or minus prior year corrections.)

**Board of Education Services** - The activities of the elected or appointed body which has been created according to state law and vested with responsibilities for educational activities in a given administrative unit. These bodies are sometimes called school boards, governing boards,

boards of directors, school committees, school trustees, etc. This service area relates to the general term and covers state boards, intermediate administrative unit boards and local basic administrative unit boards.

**Bond** - A written promise, generally under seal, to pay a specified sum of money, called the face value, at a fixed time in the future, called the date of maturity and carrying interest at a fixed rate, usually payable periodically. The difference between a note and a bond is that the bond usually runs for a longer period of time and requires greater legal formality. Interest on bonds is limited pursuant to Section 108.170, RSMo.

**Bond Attorney** - The attorney who approves the legality of a bond issue.

**Bond Discount** - The excess of the face value of a bond over the price for which it is acquired or sold. The price does not include accrued interest at the date of acquisition or sale. This is accounted for in the Debt Service Fund, as it is treated as an interest adjustment.

**Bond Premium** - The excess of the price at which a bond is acquired or sold, over its face value. The price does not include accrued interest at the date of acquisition or sale. This is accounted for in the Debt Service Fund, as it is treated as an interest adjustment.

**Bond Proceeds, Amount Remaining** - The amount remaining in bond proceeds account (Bond Proceeds Subfund of the Capital Projects Fund) after the completion of a project for which bonds were issued. The amount remaining **SHALL** be transferred from the Capital Projects Fund to the Debt Service Fund. (See Section 165.011, RSMo.) (This does not apply to refunded debt in which the proceeds were placed in the Debt Service Fund.)

**Bonded Indebtedness** - The part of the LEA debt that is covered by outstanding bonds of the LEA. Article VI, Section 26(b) limits the bonded indebtedness for school districts to 15 percent of the value of taxable tangible property subject to voter approval.

**Bonds Payable** - The face value of bonds issued and outstanding.

**Book Value** - Carrying amount as shown on the books.

**Budget** - A plan of financial operation embodying an estimate of proposed expenditures for a given period or purpose and the proposed means of financing them. The budget consists of five statutory parts: (1) budget message, (2) estimated revenue with comparative revenues, (3) estimated expenditures with comparative expenditures, (4) debt amortization schedule, and (5) general budget summary. Section 67.010, RSMo, is the statutory reference governing budgets.

**Budgetary Control** - The control or management of the business affairs of the LEA in accordance with an approved budget with a view toward keeping expenditures within the authorized amounts.

**Capital Assets** - Land, buildings, machinery, furniture and other equipment that the LEA intends to hold or continue in use over a long period of time. "Capital" denotes the probability or intent to continue use or possession and does not indicate immobility of an asset.

**Capital Outlay** - An expenditure which results in the acquisition of capital assets or additions to capital assets that are presumed to have benefits for more than one year. It is an expenditure for land or existing buildings, improvements of grounds, construction of buildings, additions to buildings, remodeling of buildings, initial equipment, additional equipment, or replacement of

equipment.

**Capital Projects Fund Interest Transfer** - After making all placements of interest otherwise provided by law, a school district may transfer to the General (Incidental) Fund the interest earned from undesignated balances in the Capital Projects Fund. Interest earned on bond proceeds (or some other restricted balance) cannot be transferred to the General (Incidental) Fund. Section 165.011, RSMo.

**Capital Projects Unrestricted Funds Transfer** - A district may transfer unrestricted funds from the Capital Projects Fund to the General (Incidental) Fund in any year in which the combined June 30 General (Incidental) and Special Revenue (Teachers) Fund unrestricted balance would be less than twenty percent of the combined General (Incidental) and Special Revenue (Teachers) Fund expenditures if the transfer was not made. There is no limit to the amount of unrestricted monies that can be transferred pursuant to this law. Districts must make the actual transfer prior to the end of the fiscal year. Districts should consider the future needs of the Capital Projects Fund prior to determining the amount of such transfer. There is no provision in state law to reverse the transfer if a district later determines the money is needed in the Capital Projects Fund. Section 165.011, RSMo.

**Capitalize** - Recording capital outlays as additions to asset accounts, not as expenses.

**Cash** - Currency, checks, postal and express money orders, and bankers' drafts on hand or on deposit with an official or agent designated as custodian of cash and bank deposits. Any restriction or limitations as to its availability should be indicated.

**Cash-Basis Accounting** - The basis of accounting in which revenue and expenses are recorded in the period they are actually received or expended in cash.**Categorical Aid** - Support funds provided from a higher governmental level and specifically limited to (earmarked for) a given purpose. Pursuant to Section 163.031.3, RSMo, categorical aid for schools include transportation, career education, career ladder and educational and screening programs (PAT).

**Certificated Salaries** - The amount regularly paid for full-time and part-time teachers in Missouri who have a valid teaching certificate.

**Certificated Salary Compliance** - Section 163.031, RSMo, defines compliance requirements and states that a district must spend no less than 75 percent of the state revenue received for Basic Formula, 75 percent of one-half percent of funds received for Proposition C and as many dollars per weighted ADA from local and county tax sources as the previous year. In the event a district fails to comply with the above provision, the amount by which the district fails to spend funds as required shall be deducted from the district's state revenue received for Basic Formula and Proposition C the following year provided that the State Board of Education may exempt a school district from this provision if the State Board of Education determines that circumstance warrant such exemption.

**Chart of Accounts** - A list of all accounts generally used in an individual accounting system. In addition to account title, the chart includes an account number that has been assigned to each account. Accounts in the chart are arranged with accounts of a similar nature, for example, assets and liabilities.

**Check** - A bill of exchange drawn on a bank payable on demand; a written order on a bank to pay on demand a specified sum of money to a named person, to the named person's order, or

to bearer out of money on deposit to the credit of the maker. A check differs from a warrant in that the latter is not necessarily payable on demand and may not be negotiable; and it differs from a voucher in that the latter is not an order to pay. A voucher-check combines the distinguishing marks of a voucher and a check; it shows the propriety of a payment and is an order to pay.

**Classified Salaries** - Salaries for the costs of work performed by typically non-certificated employees.

**Classroom Trust Fund** - Classroom Trust Fund was created to provide a separate accounting for money generated by riverboat gaming. Local districts/charter schools have great flexibility in the expenditure of this money as it is spent at the discretion of the local school district/charter schools.

**Clearing Accounts** - Accounts used to accumulate total receipts or expenditures for later distribution among the accounts to which such receipts or expenditures are properly allocable or for recording the net differences under the proper account.

**Coding** - Distinguishing among items and categories of information by assigning numbers or other symbolic designations so that the items and categories are readily identifiable.

**Commingle** - Combining funds from two or more sources into one accounting system so that the sources of those funds lose their identity upon receipt or expenditure. Commingling of funds results in the lack of a clear audit trail concerning how the funds from a given source were expended. Commingling of funds received for a restricted federal program with local, state and/or other restricted federal funds is prohibited. The Debt Service Fund cannot be commingled with other district/charter school funds. The Debt Service Fund must be maintained as a separate bank account per Section 165.011.1, RSMo.

**Community Services** - Services provided by the school or LEA for purposes relating to the community as a whole or some segment of the community. Typical services provided by a school district/charter school include early childhood/PAT instruction, childcare services, etc.

**Contingent Fund** - Assets or other resources set aside to provide for unforeseen expenditures, or for anticipated expenditures of an uncertain amount.

**Contingent Liabilities** - Items that may become liabilities as a result of conditions undetermined at a given date, such as guarantees, pending lawsuits, judgments under appeal and unsettled disputed claims.

**Contracted Services** - Services rendered by personnel who are not on the payroll of the LEA including all related expenses covered by the contract.

**Contracts Payable** - Amounts due on contracts for goods and services received by the LEA.

**Cost Accounting** - That method of accounting which provides for the assembling and recording of all the elements of cost incurred to accomplish a purpose, to carry on an activity or operation, or to complete a unit of work or a specific job.

**Current Assets** - Cash or anything that can be readily converted into cash.

**Crossover Refunding** - A bond refunding where the proceeds of the new bond issue are placed

into an escrow account. Unlike defeased bonds, the escrow account pays only the interest payments on the new issue, and the district continues to make all of the payments on the old issue until the optional call date of the old bonds. This date is often referred to as the crossover date. Under this type of refunding, the payments to be made by the district will not change until the crossover date.

**Current Expense** - Any expenditure except for capital outlay and debt service. Current expense includes total charges incurred, whether paid or unpaid.

**Current Liabilities** - Debts which are payable within a relatively short period of time, usually no longer than a year.

**Current Loans** - A loan payable in the same fiscal year in which the money was borrowed.

**Current Operating Cost** - Total instruction and support expenditures in a fiscal year (excluding capital outlay and long-term and short-term principal and interest payments) minus food service revenues (local program and non-program, state, federal and summer food program) and student activity revenues received in that fiscal year. Current operating cost is used in computing the certificated salary compliance for the school district/charter school.

**Current Refunding** - A type of debt refunding in which the old bond issue is callable within 90 days of the issuance of the new issue, and the proceeds of the new issue are used immediately to repay the old issue.

**Current State Auditor's Office (SAO) Operating Ceiling** - Maximum amount for operating funds (General (Incidental), Special Revenue (Teachers) and Capital Projects Funds) approved by the SAO for the current year. This is the amount the district could levy before completing Proposition C rollback plus any recoupment levy approved by the SAO or any temporary additional operating levy approved by voters.

**Current State Auditor's Office (SAO) Approved Debt Service Tax Levy** - Amount of tax levy for Debt Service Fund approved by the SAO for the current year. The unadjusted and adjusted rate will be equal.

**Debt Refunding** - Bonds issued to pay off bonds already outstanding.

**Debt Service Balance Transfer** - If a balance remains in the Debt Service Fund after the total outstanding bonded indebtedness has been paid, that balance may be transferred to the Capital Projects Fund. If the district elects not to make this transfer, the balance would be left in the Debt Service Fund for subsequent debt service requirements. Section 165.011, RSMo.

**Defeased Refunding** - A type of debt refunding in which the proceeds of the new issue are placed into an escrow account and used to pay all of the portion of the old issue being refunded (principal and interest) up to and including the call date. This results in a defeasance of the portion of the debt being refunded, as the old issue becomes the responsibility of the escrow account trustee and the district begins paying on the new issue immediately.

**Deferred Charges** - Expenditures that are not chargeable to the fiscal period in which they are made but are carried on the asset side of the balance sheet pending amortization or other disposition. Deferred charges differ from prepaid expenses in that they usually extend over a long period of time and may or may not be regularly recurring costs of operation.

**Deficit** - (1) A negative fund balance amount (debit balance) caused by liabilities of the fund

exceeding the fund's assets. (2) The excess of expenditures over revenues in any given accounting period.

**Delinquent Taxes** - Taxes remaining unpaid on or after the date on which they become due and payable by statute.

**Depreciation** - Loss in value or service life of capital assets because of wear and tear through use, elapse of time, inadequacy, or obsolescence.

**Direct Costs** - Those elements of cost which can be easily, obviously and conveniently identified with specific activities or programs, as distinguished from those costs incurred for several different activities or programs and whose elements are not readily identifiable with specific activities.

**Disbursements** - Payments in cash.

**Discounts on Bonds Sold** - That portion of bonds sold at a price below par value (face amount). The discount represents an adjustment of the interest rate.

**Discretionary Grant** - Grant funds made available usually for a predetermined purpose and awarded to an applicant based on the judgment of the grantor.

**District's Levy** - Refers to the tax levy extended onto the tax books and assessed to the taxpayers for a school district and includes the rate for all funds including the Debt Service Fund.

**DNR Energy Loan** - Amounts received from the state for energy conservation programs pursuant to Sections 160.300-160.328, RSMo.

**Double Entry Accounting System** - A system of bookkeeping that requires for every entry made to the debit side of an account or accounts an entry be made for the corresponding amount or amounts to the credit side of another account or accounts.

**Employee Benefits** - Compensation, in addition to regular salary, provided to an employee. This may include such benefits as health insurance, life insurance, annual leave, sick leave, retirement and social security.

**Encumbrance Accounting** - Use of a separate journal or incorporation into the Budget Analysis Ledger of encumbrances as defined below. Ultimately, at year-end, they are in effect canceled but may be partitioned from fund balance into a special reserve account.

**Encumbrances** - Designated obligations in the form of purchase orders, contracts or salary commitments chargeable to an appropriation and for which part of the appropriation is reserved.

**Energy Conservation Loan Transfer** - Amounts necessary to pay principal and interest on Department of Natural Resources (DNR) loans per Section 640.653, RSMo. This transfer is made from the General (Incidental) Fund to the Capital Projects Fund.

**Enrollment** - Head count taken the last Wednesday of September of all resident and nonresident students in grades PK - 12 enrolled in the attendance center. Each student (part-time, full-time, or kindergarten) should be counted as one. Enrollment is not reported for prekindergarten students. Desegregation transfer students are reported as residents of the

district/charter school in which they attend school. Enrollment for students attending alternative schools and area vocational schools should be reported by the students' regular school in their home district/charter school.

**Enterprise Fund** - A fund established to finance and account for the acquisition, operation and maintenance of governmental facilities and services that are entirely or predominantly self-supporting by user charges; or where the governing body of the governmental unit has decided there is a need for the periodic determination of revenues earned, expenses incurred and/or net income.

**Entitlement Grant** - A grant program that establishes a specific amount of funds to be distributed to each agency. Recipients of such funds determine how the funds are to be used according to the purposes authorized by the program.

**Equalized Assessed Valuation** - Statutory term representing the district assessed valuation used on Line 2 of the Basic Formula Calculation.

**Equipment** - Items that are electrical or mechanical in nature or furniture and 1) have a useful life of at least one year; 2) would be repaired rather than replaced; 3) the cost of tagging and inventory is a small percent of the item's cost; and 4) exceeds \$1,000 per unit (local board may establish a cost threshold of less than \$1,000). Certain operating system software meeting the unit cost of \$1,000 may be capitalized in the same manner as equipment.

**Excess Incidental Fund Balance Transfer** - Any district that uses a General (Incidental) Fund transfer to pay for more than 25 percent of the annual certificated compensation obligation of the district and has a General (Incidental) Fund balance on June 30 in any year in excess of 50 percent of the combined General (Incidental) and Special Revenue (Teachers) Fund expenditures for the fiscal year just ended shall be required to transfer the excess from the General (Incidental) Fund to the Special Revenue (Teachers) Fund. Section 165.011, RSMo.

**Expenditures** - Consumption of an asset or the payment of an expense.

**Fair Market Value** - The current value of a piece of equipment, service, or activity.

**Fidelity Bond** - A bond guaranteeing the LEA against losses resulting from the actions of the treasurer, employees or other persons of the system.

**Fidelity Bond Premiums** - Expenditures for any bonds guaranteeing the LEA against losses resulting from the actions of the treasurer, employees or other persons.

**Financial Accounting** - The recording and reporting of activities and events affecting the finances of an administrative unit and its program. Specifically, it is concerned with: (1) determining what accounting records are to be maintained, how they will be maintained, and the procedures, methods, and forms to be used; (2) recording, classifying, and summarizing activities or events; (3) analyzing and interpreting recorded data; and (4) preparing reports and statements which reflect conditions as of a given date, the results of operations for a specific period, and the evaluation of status and results of operation in terms of established objectives.

**Financial Institution Tax** - Taxes levied on intangible assets of banks or savings and loan associations. The amount received for school purposes is a deduction in the Basic Formula calculation.

**Fines, Escheats, Overplus** - Amounts collected by the county(ies) for violations. All fines passing through the office of the county clerk or circuit clerk. Includes sheriff's sales,

unclaimed tax and surplus/overplus surtax. The amount received for school purposes is a deduction in the Basic Formula calculation.

**Fiscal Agent** - The district/charter school or intermediate agency designated to submit applications/requests for funds and is the recipient of such funds from the state agency. Fiscal agents generally operate by receiving the revenue for all districts/charter schools they serve and sending each district/charter school its share to treat as revenue and expenditures as their own, or by receiving all bills from the other districts/charter schools. The fiscal agent then handles the revenue and expenditures as its own. If this causes the fiscal agent to be out of compliance for certificated salaries purposes, an appeal must be written and submitted to the Department of Elementary and Secondary Education.

**Fiscal Period** - Any period at the end of which the LEA determines its financial condition and the results of its operations and closes its books. It is usually a year, though not necessarily a calendar year. The most common fiscal period for school systems is July 1 through June 30.

**Fiscal Services** - Consists of activities involved with managing and conducting the fiscal operations of the LEA. This service area includes budgeting, receiving and disbursing, financial accounting, payroll, internal auditing, and purchasing.

**Fixed Charges** - Charges of a generally recurrent nature that are not readily allocated to other expenditure categories. They consist of such charges as district/charter school contributions to employee retirement, insurance and judgments, rental of land and buildings, and interest on current loans.

**Food Services** - Activities involved with the food services program of the LEA. This service area includes the preparation and serving of regular and incidental meals, lunches, or snacks in connection with school activities and the delivery of food.

**Food Services Transfer** - Transfer from the General (Incidental) Fund to the Capital Projects Fund for the purchase of kitchen/food service related equipment. Expenditures for food service equipment may be purchased from balances in the food service account. Equipment expenditures do not require coordination with School Food Services. Expenditures for renovations do require coordination with School Food Services.

**Forfeitures** - Forfeitures of money and/or property for violations of state penal laws collected at the county level and transmitted to the State for deposit to the School Building Revolving Fund.

**Free and Reduced-Price Lunch Eligible Count** - Full-time equivalency (FTE) count taken the last Wednesday in January of resident students enrolled in grades K-12 and in attendance one of the 10 preceding school days whose eligibility for free or reduced-price lunch is documented (through the application process using federal eligibility guidelines or through the direct certification process). (Desegregation students are considered residents of the district/charter school in which the students are educated.) Students for whom the Department of Elementary and Secondary Education does not distribute state aid are not counted (i.e., students in preschool, the Parents as Teachers Program, state schools). This count, by definition, is also different from the federal programs headcount of free and reduced-price lunch students.

**Full-Time Equivalency** - The amount of time for a less than full-time activity divided by the amount of time normally required in corresponding full-time activity. Full-time equivalency

usually is expressed as a decimal fraction to the nearest tenth.

**Fund** - An independent accounting entity with its own assets, liabilities and fund balances. Generally, funds are established to account for financing of specific activities of an agency's operation.

**Fund Balance** - The excess of the assets of a fund over its liabilities and reserves except in the case of funds subject to budgetary accounting where, prior to the end of a fiscal period, it represents the excess of the fund's assets and estimated revenues for the period over its liabilities, reserves and appropriations for the period.

**FY06 Designated Levy or 5% x SAT x WADA Transfer** - Per Section, 165.011 RSMo, a district in compliance with Section 163.031.6, RSMo, that does not make the \$162,326 or 7% x SAT x WADA transfer, nor make payments or expenditures related to obligations made under Section 177.088, RSMo, may transfer from the General (Incidental) fund to the Debt Service Fund or the Capital Projects Fund the greater of

- the state aid received in the 2005-06 school year as a result of no more than 18 cents of the sum of the debt service and capital projects levy used in the foundation formula and placed in the respective Debt Service or Capital Projects Fund, whichever fund had the designated tax levy; or
- five percent of the state adequacy target multiplied by the district's first preceding year weighted average daily attendance.

**General Ledger** - A book, file or other device in which accounts are kept to the degree of detail necessary, that summarizes the financial transactions of the LEA. General ledger accounts may be kept for any group of items, receipts or expenditures on which an administrative officer wishes to maintain a close check.

**Grandfathered Lease Purchase** - A lease-purchase agreement that the board took action to enter into before November 1, 1993.

**Grant Match** - Amounts necessary to meet the local match percentage requirements for the equipment portion of state and federal grants.

**Grant Match Transfer** - Transfer amount from the General (Incidental) Fund to the Capital Projects Fund to provide the balance of the district funds to meet the grant specific local match percentage requirement for that portion of any grant revenue expended for capital outlay (equipment).

**Guaranteed Energy Performance Contract Transfer** - Amounts necessary to pay principal and interest on Guaranteed Energy Savings Performance Contracts per Sections 165.011.11 and 8.231, RSMo. This transfer is made from the General (Incidental) Fund to the Capital Projects Fund.

**Imprest Fund** - A system for handling disbursements whereby a fixed amount of money is set aside for a particular purpose. Disbursements are made from time to time as needed. At certain intervals, a report is rendered of the amount disbursed and the cash is replenished for the amount of the disbursements, ordinarily by check drawn on the fund(s) from which the items are payable. The total of cash plus unreplenished disbursements must equal the fixed sum of

cash set aside.

**In Lieu of Tax** - Payments made out of general revenues by a governmental unit to the LEA in lieu of taxes it would have had to pay had its property or other tax base been subject to taxation by the local LEA on the same basis as other privately owned property or other tax base. It would include payments made for privately owned property which is not subject to taxation on the same basis as other privately owned property due to action by the governmental unit owning or being responsible for the property. The amount received for school purposes is a deduction in the Basic Formula calculation.

**Indirect Costs** - Costs incurred for services, materials, supplies and/or equipment that are common to two or more programs and, therefore, are not identifiable with a particular program. There are restricted and nonrestricted indirect cost rates. The School Finance Section calculates the indirect cost rate for the next school year based on data submitted by the district/charter school on the ASBR for the second preceding year.

**Instruction** - Activities dealing with the teaching of pupils in the classroom, other locations or situations and other approved media services such as television, telephone or correspondence.

**Interest Expenses** - A fee charged a borrower for the use of money. Interest on bonds, notes, or other evidences of indebtedness may not exceed 10 percent unless advertised, 14 percent if advertised pursuant to Section 108.170, RSMo.

**Interest Income** - Earnings on investments such as savings accounts, certificates of deposits and bond investments.

**Interfund Transfers** - Money that is taken from one fund under the control of the board of education and added to another fund under the board's control. Interfund transfers are not receipts or expenditures of the LEA.

**Internal Auditing** - Activities involved with evaluating the adequacy of the internal control systems verifying and safeguarding assets, reviewing the reliability of the accounting and reporting systems, and ascertaining compliance with established policies and procedures.

**Internal Control** - A plan of organization under which employees' duties are so arranged and records and procedures so designed as to make it possible to exercise effective accounting control over assets, liabilities, revenues and expenditures. For example, under such a system, the employee's work is subdivided so that no one employee performs a complete cycle of operations. For instance, an employee handling cash would not post the accounts receivable records. Under such a system, the procedures to be followed are identified, and such procedures call for proper authorizations by designated officials for all actions to be taken.

**Internal Service Fund** - A fund established to finance and account for services and commodities furnished by a designated department or agency to other departments and agencies within a single governmental unit, or to other governmental units.

**Inventory** - A detailed list or record showing quantities, descriptions, values, frequency of use, units of measure, unit prices and property on hand at a given time. Also included are the costs of supplies and equipment on hand not yet distributed to requisitioning units.

**Investments** - Securities and real estate held for the production of income in the form of

interest, dividends, rentals or lease payments. The account does not include capital assets used in LEA operations.

**Invoice** - An itemized list of merchandise purchased from a particular vendor. The list includes quantity, description, price, terms, date, etc.

**Journal** - The book of original entry for recording financial transactions.

**Journal Voucher** - A document on which the financial transactions of the LEA are authorized and from which any or all transactions may be entered on the books. The journal voucher allows the budget to be put into operation and expenditures to be made to meet authorized obligations. Journal vouchers are also used to set up revolving funds and petty cash funds and for authorizing all entries in the bookkeeping system for which no other authorizations, such as deposit slips, invoices, etc., are available. A form of journal voucher is a memorandum in the school board minutes.

**Judgments Against the LEA** - Expenditures from current funds for all judgments (except as indicated) against the LEA that are not covered by liability insurance but are of a type that might have been covered by insurance. Only amounts paid as the result of court decisions are recorded here. Judgments against the LEA resulting from failure to pay bills or debt service are recorded under the appropriate expenditure accounts as though the bills or debt service had been paid when due.

**Lease Purchase** – A lease purchase is an agreement entered into by the school district to acquire a capital item without paying the full purchase cost all at once. The authority to enter into lease-purchase agreements is found in Sections 177.082 and 177.088, RSMo. Section 177.082, RSMo, provides for lease purchases for apparatus, equipment (including school buses) and furnishings directly with a vendor. This authorization does not provide for the purchase of buildings (including mobile classroom units) or land. Section 177.088, RSMO, requires a district to enter into an agreement with a financing entity (trustee). This statutory authority is the only means a district has to enter into a lease purchase agreement for buildings (including mobile classroom units) or land.

**LEP Count** - Limited English Proficient census taken and reported to the Department of Elementary and Secondary Education. This count is used in the weighted average daily attendance calculation in the Basic Formula Calculation.

**Levy (Verb)** - To impose taxes or special assessments. **(Noun)** - The total of taxes or special assessments imposed by a governmental unit.

**Liabilities** - Debt or other legal obligations arising out of transactions in the past that are payable but not necessarily due. Encumbrances are not liabilities; they become liabilities when the services or materials for which the encumbrance was established have been rendered or received.

**Local Education Agency (LEA)** - An educational agency at the local level that exists primarily to operate a school or to contract for educational services. Normally, taxes may be levied by such publicly operated agencies for school purposes. These agencies may or may not be coterminous with county, city, or town boundaries. This term is used synonymously with the terms “school district,” “school system” and “local basic administrative unit”.

**M & M Surtax** - Surtax on commercial real estate to replace revenue lost with the elimination of the merchants and manufacturing businesses’ inventory tax.

**Maintenance of Effort** - A requirement to spend as many dollars or as many dollars per student for a specific activity during the current school year as was spent during the previous year for a similar activity.

Maintenance of effort is required for special education programs, Title I and career education.

**Membership** - Count of resident students in grades PK-12 taken the last Wednesday in September, or the last Wednesday in January, who are enrolled on the count day **and** in attendance at least one of the 10 previous school days, by grade at each attendance center. PK students included in membership are only the PK students being claimed for state aid. Students attending an alternative school or an area vocational school part of the day and their home school the remainder of the day should be counted as full-time students in the regular school in their home district. To receive full-time credit for special education a kindergarten student whose IEPs call for full-day attendance, report the membership in full-day kindergarten. Membership for Title I extended day kindergarten should not be reported. Part-time students are reported on FTE basis under part-time. For example, a part-time student enrolled four hours in a six-hour day equals 0.67 FTE. Membership of students for whom the home district pays full tuition is counted by the home district. Membership of students for which local tax effort only is paid is not reported by the home district, but is reported by the receiving district.

**Membership of students for whom parents have paid tuition is not counted by any district.**

**Membership, Prekindergarten/Kindergarten** – PK-A, PK-P, PK, K-A, K-P or K-K membership will be multiplied by the ratio of that specific kindergarten actual calendar divided by the first-grade actual calendar hours in session. In no case will the multiplier be less than .5 or greater than 1.00.

**Missouri Health and Educational Facilities Authority (MOHEFA)** - Organization administering the Missouri Direct Deposit Program that is designed as a credit enhancement for public school bonds. MOHEFA is also involved in the advanced funding program.

**Modified Accrual-Basis Accounting** - Recognizes measurable transactions when they occur within a given time frame.

**Net Expenditure** - The actual outlay of money by the LEA for some service or object after the deduction of any discounts, rebates, reimbursements, or revenue produced by the service or activity.

**Net Income** - The balance remaining to the LEA after deducting from the gross revenue for a given period all operating expenses and income deductions during the same period.

**Non-Allowable Transportation Expenditures** - Those costs, such as vehicles other than school buses, optional bus equipment, bus monitors or other items not allowed under 5 CSR 30-261.040.

**Non-Categorical** - Revenue from any or all sources that is not identifiable with specific expenditures (i.e., it is General (Incidental) Fund revenue that loses its identity as it is expended for objects relating to many service areas).

**Non-Current Revenue** - Amounts received from the sale of bonds, insurance recovery settlements or sale of school property, etc., other than current revenue sources.

**Non-Resident Student** - Generally a student whose legal residence is outside the geographic area served by a specified school, charter school, or institution and for which the school

district/charter school is receiving tuition payments.

**Not-for-Profit Organization** - An organization formed under the general not-for-profit law of Missouri, Chapter 355, RSMo. “The board of any educational institution may enter into agreements as authorized in this section with a not-for-profit corporation ... in order to provide for the acquisition, construction, improvement, extension, repair, remodeling, renovation and financing of sites, buildings, facilities, furnishings and equipment for the use of the educational institution for educational purposes.” (Section 177.088, RSMo)

**Object** - The commodity or service obtained from a specific expenditure.

**Object Classification** - Identifying a category of goods or services obtained.

**Operating Levy** - Levy for all funds of the district except the Debt Service Fund. Also referred to as the Adjusted Operating Levy, the levy actually extended onto the tax books or the tax rate that actually generated tax revenue for the school district to use for operational purposes and capital outlay.

**Operating Levy For School Purposes** - The sum of the adjusted tax rates levied in the General (Incidental) Fund and Special Revenue (Teachers) Funds.

**Overhead Costs** - Those elements of cost necessary in the production of an item or the performance of a service which are of such a nature that the amount applicable to the product or service cannot be determined accurately or readily. Usually they relate to those objects of expenditures that do not become an integral part of the finished product or service, such as rent, heat, light, supplies, management, supervision and other similar items.

**Overtime Salaries** - Gross salary paid to employees of the LEA in positions of either a temporary or permanent nature for work performed in addition to the normal work period for which the employee is compensated under Regular Salaries and Temporary Salaries. The terms of such payment for overtime are a matter of state and local regulation and interpretation.

**Part-Time Student** - A student who is carrying less than a full course load as determined by the state or the LEA. A part-time student is counted for enrollment as one, but is reported on a FTE basis under part-time for membership. For example, a part-time student enrolled four hours of a six-hour day would have an FTE of 0.67 for membership purposes.

**Paying Agent Fees** - Paying agent fees are fees charged by the financial institution responsible for making the payments of principal and interest on the district’s outstanding bonds. In addition to the initial paying agent fee imposed upon issuance of the bonds, a paying agent fee is charged on a semi-annual basis in conjunction with the bond principal and interest payments made for that year. (Identification of the paying agent and the duties of the paying agent are outlined in the official bond transcript.) These charges are paid from the Debt Service Fund.

**Payments in Lieu of Taxes (PILOT)** - Payments made out of general revenues by a governmental unit to the LEA in lieu of taxes it would have had to pay had its property or other tax base been subject to taxation by the local LEA on the same basis as other privately owned property or other tax base. It would include payments made for privately owned property which is not subject to taxation on the same basis as other privately owned property due to action by the governmental unit owning or responsible for the property. The amount received for school purposes is a deduction in the Basic Formula calculation.

**Payroll** - A list of individual employees entitled to pay, with the amounts due to each for personal services rendered. Payments are also made for such payroll-associated costs as federal and state income tax withholdings, retirement and social security.

**Payroll Deductions and Withholding** - Amounts deducted from employees' salaries for taxes required to be withheld and for other withholding purposes. Separate liability accounts may be used for each type of deduction.

**Penalties And Interest on Taxes** - Amount collected as penalties for the payment of taxes after the due date(s), and the interest charged on delinquent taxes from the due date to the date of actual payment. A separate account for penalties and interest on each type of tax may be maintained.

**Pension System** - A free retirement plan whereby persons leaving service in the educational system because of age, disability, or length of service receive payments from funds to which they have not contributed. Payments may be in a lump sum or in the form of annuity.

**Petty Cash** - A sum of money set aside for the purpose of paying small obligations for which the issuance of a formal voucher and check would be too expensive and time-consuming. Also, a sum of money, either in the form of currency or a special bank deposit, set aside for the purpose of making change or immediate payments of comparatively small amounts.

**Premium on Bonds Sold** - That portion of the sales price of bonds in excess of their par value. The premium represents an adjustment of the interest rate.

**Prepaid Expenses** - Expenses entered in accounts for benefits not yet received. Prepaid expenses differ from deferred charges in that they are spread over a shorter period of time than deferred charges and are regularly recurring costs of operation. Examples of prepaid expenses are prepaid rent, prepaid interest and unexpired insurance premiums. An example of a deferred charge is unamortized discounts on bonds sold.

**Principal of Bonds** - The face value of bonds.

**Principal Payments** - A sum of money paid to a lender on an amount owed as a debt from which interest is calculated.

**Private School or Nonpublic** - A school established by an agency other than the state or its subdivisions that is primarily supported by other than public funds, and the operation of whose program rests with other than publicly elected or appointed officials.

**Professional Development Carryover** - The portion of the annually calculated 1 percent of the Basic Formula apportionment not expended from year to year. Must be held as a restricted balance to be used solely for professional development expenditures.

**Proposition C Revenue** - Revenue received from the implementation of a one-cent statewide sales tax for education approved by voters in a statewide election held in November 1982. One-half of the total received is used to roll back current tax levy unless a simple majority of voters have voted to forego all or a part of the reduction per Section 164.013, RSMo.

**Proposition C Rollback** - Calculated amount (stated in pennies) that is required to be subtracted from the school purposes (General (Incidental) and Special Revenue (Teachers) Funds) unadjusted tax levy.

Subtracting the Proposition C rollback from the unadjusted tax levy results in the adjusted tax levy. Districts may seek voter approval to waive all or a portion of the required rollback per Section 164.013, RSMo. A simple majority is necessary for approval of the waiver.

**Proprietary Fund** - Sometimes referred to as “income-determination” or “commercial type” funds of a state or local governmental unit. Examples are Enterprise Funds and Internal Service Funds.

**Proprietary Accounts** - Those accounts that show actual financial conditions and operations such as actual assets, liabilities, reserves, surplus, revenues and expenditures, as distinguished from budgetary accounts.

**Prorating** - The allocation of parts of a single expenditure to two or more different accounts. The allocation is made in proportion to the benefits that the expenditure provides for the respective purposes or programs for which the accounts were established.

**Public School** - A school operated by publicly elected or appointed school officials in which the programs and activities are under the control of these officials and which is supported primarily by public funds.

**Pupil Accounting** - A system for collecting, computing and reporting information about pupils.

**Pupil Transportation Services** - Consists of those activities involved with the conveyance of pupils to and from school and school-related activities.

**Purchase Order** - A written request to a vendor to provide material or services at a price set forth in the order and is used as an encumbrance document.

**Purchased Services** - Services rendered by personnel who are not on the payroll of the LEA and other services that are purchased by the LEA.

**Rebates** - Abatements or refunds.

**Redemption of Principal** - Expenditures from current funds to retire serial bonds and long and short-term loans.

**Refund** - A return of an overpayment or over collection. The return may be in the form of cash or a credit to an account.

**Refunding Bonds** - Bonds issued to pay off outstanding bonds. Also known as refinancing existing bonds.

**Requisition** - A written request to a purchasing officer for specified articles or services. It is a request from one school official to another school official, whereas a purchase order is from a school official (usually the purchasing officer) to a vendor.

**Reserve For Encumbrances** - A reserve representing that portion of a fund balance segregated to provide for unliquidated encumbrances.

**Resident Student** - Students residing and attending school in the district/charter school.

**Restricted Fund Balances** - Funds for a specified purpose.

**Revenue** - Additions to fund financial resources other than from interfund transfers and debt-issue

proceeds.

**Salary** - The total amount regularly paid or stipulated to be paid to an individual, before deductions, for personal services rendered while on the payroll of the LEA. Payments for sabbatical leave are also considered salary.

**Sale of Bonds** - Proceeds from the sale of bonds recorded into the district's books at par value. Premiums or discounts of bonds are treated as an interest adjustment.

**School Term** - A prescribed span of time when school is open and the pupils are under the guidance and direction of teachers. The minimum school term is 174 days and 1,044 hours of actual pupil attendance per Section 171.031, RSMo. (Section 171.033, RSMo, specifies exemptions to the minimum school term.)

**Securities** - Bonds, notes, mortgages, or other forms of negotiable or nonnegotiable instruments.

**Serial Bonds** - Issues redeemable by installments, each of which is to be paid in full, ordinarily out of revenues of the fiscal year in which it matures, or revenues of the preceding year.

**Service Area Direction** - Pertains to directing and managing the service area of any function. It includes activities of all those engaged in managing and directing a given area.

**Single Entry Accounting System** - A system of bookkeeping where a single entry is recorded for each cash receipt or cash disbursement.

**Special Education Placement Count** - Number of students with disabilities that are served in Missouri public schools. Students in this count must have IEPs or service plans in place and be receiving services by the local school district/charter school as of December 1. This count is reported through MOSIS and used in the calculation of weighted average daily attendance (WADA) in the Basic Formula Calculation.

**State Assessed Railroad and Utilities (SARRU)** - Assessed valuation of railroad and utility properties assessed by the state. The amount of revenue each school district receives is derived from the average county levy for school purposes, capital project purposes and debt service purposes. The amount received for school purposes is a deduction in the Basic Formula calculation.

**State Revenue** - Amounts received from the state including Basic Formula money, transportation, career ladder, career education, Parents as Teachers, Early Childhood, etc.

**Student Activities Transfer** - Transfer from the General (Incidental) Fund to the Capital Projects Fund for the purchase of designated equipment/capital outlay from the student activity account.

**Summer School** - The school session carried on during the period between the end of one regular school term and the beginning of the next regular school term.

**Summer School Transportation Fees** - Money received for transportation of pupils attending summer school. Separate accounting shall be maintained for fees received from residents and for fees received from nonresidents. There is no state transportation aid for summer school.

**Supplies** - Items with a unit cost of less than \$1,000 and last less than a year, which are expended, consumed and can be worn out, or lose their identity by becoming part of a more

complex unit.

**Support Services** - Activities that provide administrative, technical or logistical support to a program and enhance or sustain the fulfillment of the objectives of other major functions.

**Surety Bond** - A written promise to pay damages or to indemnify against losses caused by the party(ies) named in the document through nonperformance or through misappropriation of monies, for example, a surety bond given by a contractor or by an official handling cash or securities.

**Surplus** - The excess of the assets of a fund over its liabilities, or if the fund also has other resources and obligations, the excess of resources over obligations. The term should be used with caution because it creates a potential for misleading inference.

**Tax Anticipation Notes (TANS)** - Short-term loans issued in anticipation of future revenues. The loan does not count against any statutory debt limitation and the loan must mature within 12 months. Interest on TANS is limited pursuant to Section 108.170, RSMo.

**Tax Increment Financing (TIF)** - A program defined in Sections 99.800 and 99.865, RSMo, through which assessed valuation is abated. The county clerk reports the abated assessed valuation to the Department of Elementary and Secondary Education. However, a district is allowed to reduce its total assessed valuation by this amount for state aid purposes.

**Tax Levy** - Amount levied against the patrons of a school district by a governmental unit for the purpose of financing services performed for the common benefit.

**Teachers Fund Transfer** - Transfer made on a regular basis (monthly, quarterly, etc.) from the General (Incidental) Fund to the Special Revenue (Teachers) Fund prior to checks being written against the fund. Section 165.021.4, RSMo, states, "No check shall be drawn ... unless there is sufficient money in the treasury and in the proper fund for the payment of the indebtedness." Section 165.011, RSMo.

**Textbooks** - Materials as defined in Section 170.051, RSMo, obtained primarily for use in certain classes, grades, or other particular student groups rather than for general school use.

**Transfers** - Money moved from one fund to another fund without expectation of repayment.

**Transportation Transfer** - Transfer from the General (Incidental) Fund to the Capital Projects Fund based on the prior year allowable transportation capital outlay expenditures. The transfer amount may be used for any legitimate capital outlay expense, or it may be used to build a balance in the Capital Projects Fund. Section, 165.011, RSMo.

**Tuition** - Money charged by the LEA or education institution for a period of time, not including special charges for books and laboratory fees, for nonresident pupils attending the regular day in the LEA. Separate accounting must be maintained for transportation fees received from patrons and for transportation fees received from other LEAs.

**Unadjusted Tax Rate for Operations** - Amount of tax levy in the operating funds (General (Incidental), Special Revenue (Teachers) and Capital Projects Funds) minus a voluntary rollback (if any) but before Proposition C rollback. If a district has a full waiver of Proposition C, the unadjusted and the adjusted levies will always be the same.

**Unamortized Discounts on Bonds Sold** - That portion of the excess of the face value of

bonds over the amount received from their sale that remains to be written off periodically over the life of the bonds.

**Unamortized Discounts on Investments** - The excess of the face value of securities over the amount paid for them that has not yet been written off.

**Unamortized Premiums on Bonds Sold** - An account that represents that portion of the excess of bond proceeds over par value that remains to be amortized over the remaining life of such bonds.

**Unamortized Premiums on Investments** - The excess of the amount paid for securities over the face value that has not yet been amortized. This account is normally restricted to long-term investments.

**Unspent Bond Proceeds Transfer** - Transfer from the Capital Projects Fund to the Debt Service Fund of any balance remaining after completion of the project for which the bonds were issued.

**Voluntary Rollback For Debt Service** - Amount of Debt Service Fund levy the district does not intend to levy for the current year. The voluntary rollback is subtracted from the Current SAO Debt Service Maximum and the resulting levy is the Unadjusted Debt Service Fund Levy. The amount of voluntary rollback is determined by the district's board of education.

**Voluntary Rollback For Operations** - Amount of tax rate ceiling that district does not intend to levy for current year in the operating funds (General (Incidental), Special Revenue (Teachers) and Capital Projects Funds). The voluntary rollback is subtracted from the Current SAO Operating Ceiling and the resulting levy is the Unadjusted Tax Rate for Operations. The amount of voluntary rollback is determined by the district's board of education.

**Voucher** - A document that authorizes the payment of money and usually indicates the accounts to be charged.

**Weighted Average Daily Attendance (WADA)** - Total regular term hours of attendance (including remedial hours) divided by calendar hours in session PLUS the summer school ADA (total number of hours attended in an approved summer school divided by 1,044 hours) plus weights of students populations: weighted by taking 25% multiplied by the Free and Reduced Lunch pupil count that exceeds the threshold of regular term ADA plus summer school ADA, plus 75% multiplied by the number of Special Education Pupil count that exceeds the threshold of regular term ADA plus summer school ADA, plus 60% multiplied by the Limited English Proficiency count that exceeds the threshold of regular term ADA plus summer school ADA.

**Withholding** - The process of deducting from a salary or wage payment an amount, specified by law or regulation, representing the estimated federal or state income tax of the individual that the employer must pay to the taxing authority.