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School District of Washington

Washington, MO 63090

www.washington.k12.mo.us

*Serving the Missouri counties of
Franklin, St. Charles, and Warren.*

Every Child, Every Day.
The Washington Way



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MERITORIOUS BUDGET AWARD

The School District of Washington is proud to announce that ASBO International awarded the District with its Meritorious Budget Award for fiscal year 2013-14. This award is given to school districts which demonstrate excellence in budget preparation and presentation.

Association of School Business Officials International



This Meritorious Budget Award is presented to

SCHOOL DISTRICT OF WASHINGTON

*For excellence in the preparation and issuance of its school entity's budget
for the Fiscal Year 2013-2014.*

The budget adheres to the principles and standards
of ASBO International's Meritorious Budget Award criteria.



A handwritten signature in blue ink, reading "Ron McCulley", is written over a horizontal line.

Ron McCulley, CPPB, RSBO
President

A handwritten signature in blue ink, reading "John D. Musso", is written over a horizontal line.

John D. Musso, CAE, RSBA
Executive Director

June 30, 2014

To the Attention of:

The Honorable Board of Education

School District of Washington

220 Locust Street

Washington, MO 63090

EXECUTIVE SUMMARY

Introduction

The School District of Washington's motto, "Every Child, Every Day, The Washington Way" resonates through to all areas of our work. We are committed to preparing our students for life's endless challenges and opportunities. With strong financial backing and accountability, meeting our strategic goals to ensure all students learn and grow is not out of reach. Many times, budgets are just for people who enjoy numbers and seek the bottom line; however, we develop a budget that reflects our motto, philosophy, and our strategic plans. We believe in the continual improvement of our staff, programs, and services. It is a privilege to serve our students, families and community. The most significant impact on student success is the quality of teachers, leaders, and support personnel. We understand adequate funding gives educators access to the resources they need to support students and the growing demands placed upon them. The FY15 budget keeps our mission, goals and priorities at the forefront.

The School District of Washington achieved a great deal in the 2013-2014 school year. The FY14 budget played a part in the proactive, responsible, and focused approach to such success in our District. Washington has many things to be proud of as you can see from our list:

- The School District of Washington is proud to have received the Association of School Business Official International's Meritorious Award again for our FY14 annual budget.
- The School District of Washington and the Citizens Committee for Great Schools passed a no tax rate increase bond issue in April of 2013. Due to the successful passage, the following projects could begin: Construction of an early learning center, classroom addition at Marthasville Elementary School, wireless technology installation District-wide, and HVAC completion at Augusta Elementary School.
- The construction of our new early learning center is nearing completion as we plan to host an open house for public viewing in early August of 2014. This facility will be home to all pre-kindergarten programs, including Parents as Teachers. Formerly, our early childhood special education program was housed in modular units and several pre-school rooms were located in elementary buildings. Parents as Teachers staff

- Because early intervention is a critical element to developing learners and future educational success, we are very excited to open this new center for our pre-kindergarten students and community at large. Focus Group 2, a community engagement process initiated by the Board of Education, called for the construction of the early learning center, and because of the passage of the no tax rate increase bond issue in April of 2013, the dream has become a reality.
- Focus Group 2 also initiated a discussion about the discontinuation of modular trailers on the Marthasville Elementary campus and packaged this project in the same no tax rate bond issue (April 2013). Due to voter approval, the addition of six elementary classrooms is underway at Marthasville Elementary beginning in the summer of 2014. Occupancy is expected by December of 2014. This additional space will mean the removal of three modular trailer classrooms, room for a library/media space and the addition of a STEM lab will be made possible.
- Wireless access points have been installed in all of our school buildings, laptop computers deployed to all teaching staff, and the iBelieve initiative launched. This initiative, part of the 21st Century Learning Plan, will call for a digital conversion and thoughtful integration of educational technology throughout the district. The initiative will eventually phase in a 1:1 (computer to student ratio) environment for students in grades 5-12 by the fall of 2018.
- Due to the April 2013 bond issue projects coming in under budget, and the District realizing \$2 million in bond proceeds with the issuance of the 2013 bonds, one additional classroom addition of twelve classrooms at Washington West Elementary was added to the project list. This addition will alleviate overcrowding at this site and potentially result in the closure of Fifth Street Elementary School, which has an enrollment of approximately 120 students. This project is in the design stage. Bid documents are being prepared with bid announcements going out in late July 2014 and a possible contract awarded in August. Construction of these classrooms would occur throughout the 2014-2015 school year and be available for use in the fall of 2015.
- Successful completion of our elementary STEM Lab initiative concluded and also confirmed the need to expand. In the 2014-2015 school year, STEM Lab time will be part of the curriculum for all students in grades 4-6 throughout the District.
- The District partnered with Mooresville Graded School District in North Carolina. Mooresville is on the cutting edge in the area of educational technology integration. Two teams from the School District of Washington have visited Mooresville to learn of their success, and several Mooresville teachers and technology facilitators will be visiting Washington and teaching our grades 3-12 teachers about successful integration strategies. Although planning has occurred throughout the 2013-2014 school year, this tremendous learning opportunity for teachers and leaders will occur on August 14-15, 2014.

Many other successes specific to employees and/or school buildings included:

- Washington High School (WHS) business teacher Cathy Jinkerson was named the School District of Washington recipient of the 2013 Emerson Excellence in Teaching Award.
- Washington High School math teacher Connie Lutz received the "2014 Aspirations in Computing Educator Award" representing Missouri and Illinois. This award is sponsored by the National Center for Women and Information Technology.
- Judy Straatmann was awarded the "2014 Optimist of the Year." This award is a secret nomination by her fellow Club members.
- Athletic/Activities Director, Bill Deckelman was named the South Central Athletic Director of the Year.
- Washington High School Teacher Michelle Turner was given the 2014 Special Recognition Award for Broadcast Journalism, a national level honor.
- The Class of 2014 consisted of 354 graduates, of which 216 earned A+ scholarships.
- The Washington Middle School Brain Bowl team advanced to the National Championships earning 17th place.
- Both Augusta Elementary and Clearview Elementary received "Bronze Level" status from Missouri for their Positive Behavior Support programs.
- Campbellton Elementary had 78 percent of their students score at or above average on the GATES assessment.
- Fifth Street Elementary and Labadie Elementary students participated in the Jordan Scheer Children's Relay for Life event and raised nearly \$3,300.00. This event was sponsored by the Washington High School Student Council.
- South Point Elementary had 97 percent of their students in grades 1-6 meet their AR (reading) goals.
- Marthasville students successfully implemented PBS (Positive Behavior Supports) seeing a dramatic improvement in building climate and character.

There are many more success stories from the past school year, but now our focus is on the year ahead. Our previous success and our anticipated future success can be attributed to our dedicated staff. The School District of Washington, through its comprehensive 21st Century Learning Plan for Innovation and Change, is implementing steps that will enhance achievement and continue our successful path. The District's 21st Century Learning Plan can be found at www.washington.k12.mo.us for public viewing. The plan outlines specific actions and strategies aligned with the components and goals below.

The 21st Century Components outlined in the District's Plan:

- Increase student engagement
- Transform learning environments
- Support innovators

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- Personalize professional growth
- Enhance communication
- Collaborate to make decisions

Continuous improvement of teaching and learning remains our number one priority, the above components provide for goals, action plans and strategies. The District goals include:

1. Pursue high achievement and graduation for all students, regardless of student circumstances and abilities.
2. Cultivate and grow staff into quality, dynamic team members through an effective evaluation and support system.
3. Develop and implement effective professional development that encompasses best practices and supports all staff.
4. Analyze and restructure the organization to become more efficient, effective, and accountable to support the goals of the District.
5. Foster and enhance staff, student, parent, business, and community involvement.

The 21st Century Learning Plan was developed collaboratively using a community engagement process called, “The Washington Way.” Community engagement strategies have been executed over the past six years with focus groups formed in the following areas: Budget and Financial Planning, Increasing Student Engagement, 21st Century Learning Environments & Facility Needs, and Transforming our Learning Environments in the Digital Age. The District’s 21st Century Learning Plan was a result of all of this work, as input was provided, as well as goals, strategies, and actions plans shaped.

Much of our focus group work has centered on very specific topics such as literacy, 21st Century learning environments, appropriate interventions for all learners, and professional learning for our teachers and leaders who serve our students. The realization of our District Plan will require careful budgeting and conviction. The economy has not yet rebounded, and although our FY15 reserve balance looks to land in a comfortable and healthy position, the revenue trend looks bleak. Because our operating reserve balance has been strategically higher than most, time is on our side as we deal with some unpredictable local and state revenue trends, as well as increasing expenses due to health care reform, educational demands, and other typical expense items.

We believe our conservative budgeting over the last several years has served us well. Five years ago, major changes in processes and procedures, along with budgetary cuts, prevailed. Although we were happy to present the Board of Education with an FY14 budget they could be proud of, the District did deficit spend. Although deficit spending should not be the norm, our

high reserve balance allowed the district to meet some goals, deficit spend, and still remain above our goal in terms of the year end reserves. In addition, just days before the FY14 budget approval, District officials received surprising news from the Franklin County Assessor. After being told to budget for flat assessed valuation, we were shocked to realize a 6 percent decline in revenue from this source. A 7 percent decline in assessed valuation equated to a loss of revenue in the amount of \$1.2 million. As with all budget years, Franklin County superintendents and chief financial officers plan their budgets after seeking information from county, state, and federal officials. In preparation of the FY15 budget, county officials signaled their local school districts to expect flat assessed valuation due to the anticipation of little growth in property values, and recalculation requirements in the area of personal property.

Because the School District of Washington is largely funded through the local tax effort, it is important to understand the importance of preserving healthy reserve balances. Schools in the state of Missouri are all funded differently, with some receiving more state foundation formula funds than others. In Washington, approximately 72.2 percent of our revenue comes from our local tax effort, while only 15.5 percent comes from the state through the foundation formula, 6.2 percent from federal sources, and 3.4 percent from the counties in which we reside. Lastly, 2.4 percent revenue is from other sources such as tuition to our career center.

Why is our reserve balance so important? Payroll and invoices exceed the monthly state payment to the District, so it is necessary for our District to maintain a healthy reserve to avoid the need to borrow money for these expenses during the months of July through December. Healthy reserve balances are also necessary to handle unforeseen circumstances such as disasters, poor economic conditions, and/or revenue stream instability. Additionally, the reserve plays a very important role in the District's bond rating. This particular rating is important to investors when school districts gain approval from the voters to issue bonds. It is important for the District to have investors who feel safe about their investments. Our bond rating continues to improve and with the April 2013 bond issue we fell just 40 points short of moving to the AAA rating.

The review and development of the 2014-2015 budget was completed after several meetings with all school leaders who influence the budget in one way or another. Following is a detailed budget development process, complete with a timeline and budget administrator responsibilities, which serves as the developmental framework of the annual budget. The School District of Washington is very strategic about accomplishing our mission, vision, and goals. Therefore, the process of alignment exists at all levels of the budget development process. We know that without adequate alignment of resources to priorities, our mission could not be realized.

The Budget Process and Financial Management

Over the course of the last several years, the School District of Washington has worked to present a school budget that not only emulates financial policies but also serves as a comprehensive document that offers patrons a transparent, purposeful, user-friendly way to become familiar with school finance and specifically the budget of the District. The school budget is an instrument which provides a definite financial policy for the direction of business operations of the District. It provides an outline of the probable expenditures and the anticipated receipts during a specified period of time. The budget is one of the most important legal documents of a school district. It is not a static document but rather a working document that changes based on Board of Education approved budget amendments throughout the year as actual financial data changes.

CORE VALUES

The School District of Washington believes in educating all students in a safe, nurturing learning environment that promotes the following core values:

- **RESPECT** – Respect yourself and others at all times.
- **OWNERSHIP** – Show ownership over your actions.
- **COMMITMENT** – See things through to completion.
- **KINDNESS** – Everyone deserves to be treated well.

The Board of Education adopted a series of policies that provide direction regarding the District's budget and financial affairs that reflect the educational philosophy of the District, and that provide a framework in which the District's administration can effectively operate. The budget and finance process conform to all state and local requirements as set forth by the state constitution, state statutes, the Department of Elementary and Secondary Education rules, and Board policies.

Budget Preparation, Implementation and Management

Much forecasting and historical data must be reviewed prior to the budget's development. Annually, the Superintendent of Schools is required to submit the budget to the Board of Education for consideration and adoption. The annual budget provides detailed information regarding the estimates of income and expenditures for the ensuing fiscal year. Per statutory requirements, the Board of Education is required to adopt the budget by June 30 of each year. Prior to adoption, the Board of Education may accept, reject, modify, or request revisions of the budget.

The annual budget governs the expenditures and obligations of all funds for the District. No funds may be spent which are not authorized by the annual budget. However, in the event an unanticipated need arises, the Board may approve the Superintendent of School's recommendation to either appropriate an amount sufficient to cover the needed expenditure from the unencumbered budget surplus (made from the proper funds) or revise the budget to efficiently provide funding for the expenditure.

The Chief Financial Officer, in conjunction with the Superintendent of Schools, establishes regulations, prescribes written procedures and employs the appropriate forms for handling line item transfers of appropriations. This is necessary to ensure personnel compliance as well as to establish an audit trail of all such activities.

The Board of Education also participates in two to three Board Workshops each year, one of which allocates time for budget discussions. These work sessions provide the Superintendent and the Chief Financial Officer the time to educate the Board of Education regarding changes in law or philosophies pertaining to the scope of budget planning and its implementation. This is a good opportunity for the Board to tell the administration their preference in terms of monthly reports at regular Board meetings. In addition, the Board collaboratively sets goals with the administration so that budgetary obligations can be planned in advance of the final budget.

Managerial goals are presented to all budget administrators in the District by the Superintendent of Schools. The goals, along with the indicators found on each administrator's performance evaluation, outline the requirements of budget development, implementation, and management. Budget administrators work closely with the Chief Financial Officer and the entire Business Department throughout the course of the fiscal year as well as in preparation of the next budget year. The Organizational Section of the budget book further explains the management processes used to most thoroughly monitor revenue and expenditures, as well as purchasing controls the District has in place.

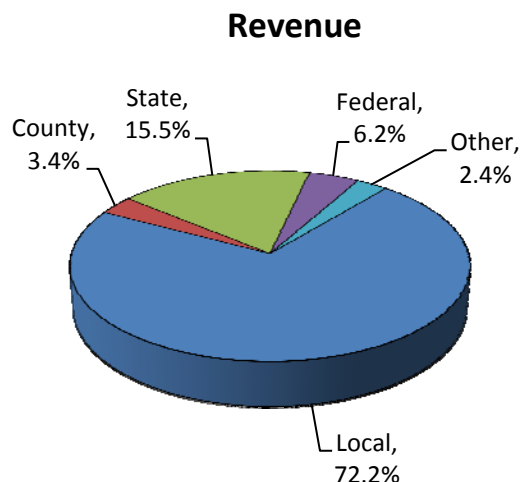
For further understanding as to the budget development, implementation, and management process, please review the following budget calendar which provides the approximate time frames and task description associated with much of the budgeting work.

DATE	Description
July	Board of Equalization Assessments are received for property values.
August	Annual School Board Report is due to DESE by August 15 th . Final updated BOE numbers are received. Tax levy hearing notice is posted. Adoption of tax levy is approved by the board on August 30 th . The final approved tax levy and assessed values must be submitted to the county clerk by the last day of the month.
September	Final audit review.
October	The first budget revision with updated approved federal grants, tax levy and salaries.

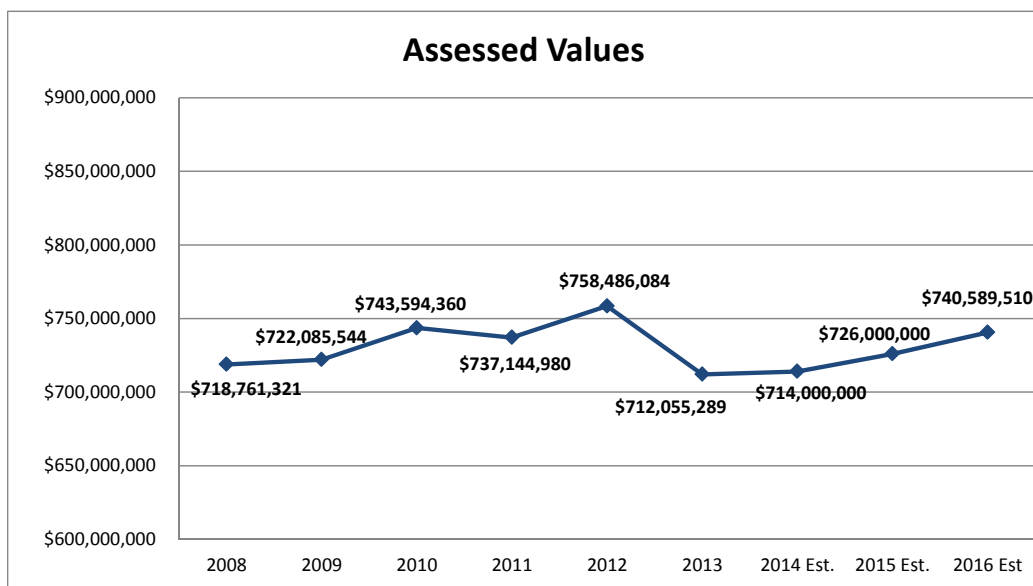
DATE	Description
November	Enrollment projections by building and grade are developed for the next school year. The final audit report is reviewed and approved by the Board of Education. The annual financial report is to be published in the newspaper within 30 days of approval of the audit.
December	First payment of taxes collected is realized on the 15 th of the month. Final approved audit must be submitted to DESE by December 31 st .
January	During the first week of January initial meetings with budget administrators occur. Budget administrators work with their staff to develop their budgets.
February	DESE releases updated information pertaining to state funded money for the current year and expectations for the following year. The Business Office reviews final budgets from the budget administrators. The Board approves the staffing levels for the next fiscal year.
March	The second budget revision is reviewed and approved by the Board of Education with the updated information from DESE.
April	The CFO submits initial budget numbers to the Board of Education for the upcoming school year.
May	Work sessions are held on the budget with the Board of Education. The third budget revision is reviewed. The initial audit process begins for the fiscal year.
June	The fourth budget revision is reviewed and approved as all expenses are finalized for the fiscal year. The new budget for the upcoming year is approved by the Board of Education by June 30 th .

Budgeted Revenue

Preparing and planning the 2014-2015 budget has called for patience and hope. In the last legislative session, we waited patiently as the legislature battled over education funding. Revenues in the state budget fell short of projections. Educational reform theories, along with unfortunate situations within three unaccredited school districts in Missouri, caused funding discussions to shift. We held out hope that legislators would do the right thing and make reasonable strides toward prioritizing education and students. The state foundation formula has not been funded as designed since the 2008-2009 school year. There continues to be concerns among school district and state officials as to the state's ability to fully fund the formula in upcoming years. The state continues to prorate the basic foundation formula based upon too little funding to support the allocations. Overall reductions in state revenues over the last six years impacts the sustainability of existing programs within all local school districts in Missouri.



Local, state and national economic conditions play a major role in the budget development process. Economic conditions have negatively impacted property values and slowed growth over the last five years, with the District realizing the worst of these conditions during the last fiscal year. Property values fell by 7 percent, something this District has never experienced. As local property taxes make up over 70 percent of the District's total revenue, this type of loss significantly impacts the budget. Preliminary assessed property values received to date show a slight increase of 4 percent. This is, of course, before the Board of Equalization decisions regarding protests and revisions. Final numbers will be received in the middle of August. Per Missouri law, the District tax levy will be officially set at a tax rate hearing on August 27, 2014. At this meeting the Board of Education will decide on the tax levy rate. As of now, the 2014-



2015 has been prepared with no anticipated change in the tax levy of \$4.0205 per \$100 of assessed valuations. Changes will be determined once final numbers are received. It should also be noted the School District of Washington receives a small amount of Federal revenue,

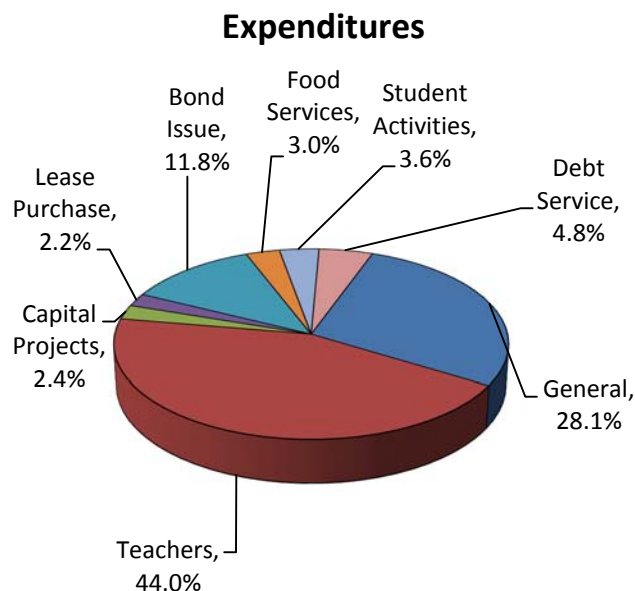
6.0 percent, along with 3.4 percent from the county sources. Further explanation as to revenue sources can be found in subsequent sections of the annual budget.

Budgeted Expenditures

In recent years, the District has identified significant cuts and efficiencies in all areas during the budget development process. Increases in the District's contribution to health insurance, fuel and energy costs, contracted increases in transportation costs, food supplies, and other budgeted areas have caused expenditure growth to outpace revenue growth.

Through a collaborative negotiations process with staff, the District has agreed to fund salary schedules that reflect an average 2.5 percent increase. Another increase we expect is in the area of health insurance. This increase is expected to be approximately 7 percent at this time. Transportation costs are expected to increase 2.5 percent.

Capital projects financed through the District's Capital Fund have been budgeted, including the conclusion of construction projects, maintenance of facilities, repair and extensive roof projects. Last fiscal year marked the beginning of our digital conversion. All teaching staff received laptop computers. In FY15, we will begin a phased approach to students in particular grades. Over the next three years, we expect to be at 1:1 computer to student ratio.



Capital Projects Development Process

The School District of Washington encompasses approximately 257 square miles and operates more buildings than most Districts with similar enrollment. We take pride in our District buildings and wish to provide learning environments that are clean, safe and equipped.

The District has completed projects identified in the Long Range Facilities and Master Plan in collaboration with Hoener Associates, Inc. and our Small Facilities Review Team. A comprehensive prioritized list of facility needs is maintained, and the list includes projected improvements of existing facilities while strategically planning for long-range facilities programming. It is important to realize that our plan is a working document that provides for planning flexibility. It is designed to accommodate refinements due to maintenance requirements, educational program needs, district growth and feedback from key stakeholders.

Building and maintenance needs are numerically prioritized by each campus. A staff input evaluation form was developed and can be utilized to obtain a comprehensive scope of baseline information in nine categories for each facility. Building administration, along with staff supervisors for Food Service, Maintenance and Technology, facilitate a process to garner feedback from the respective staff members when appropriate. This information is then reviewed by District Administration and Hoener Associates Architects. The information may be reviewed and presented to the Small Facility Review Team, especially in times of significant change.

The categories under review each year include: Site, Building Envelope, Mechanical Systems, Electrical Systems, Fire and Safety Systems, Equipment, ADA, and Long Range Master Planning. A category report by each school is then developed and used to culminate into a District-wide priority list. Bond issue projects may then be determined (if applicable), as well as capital projects to be completed by appropriate District staff. This process assists greatly in preparation of the annual budget.

In April 2013, Proposition R, a no tax increase bond issue passed with a 65 percent voter approval. The District has completed HVAC renovation at Augusta Elementary, is in the process of constructing a classroom addition at Marthasville Elementary, will open a new Early Childhood Center in August, and has installed a wireless infrastructure in all buildings throughout the District. We sincerely appreciate the community's support in these building improvement endeavors.

Included in this document is the District's Five to Ten year Facility Plan. This plan serves as a guide to the District in the coming years as operation and management program needs are determined.

PLANNED CAPITAL EXPENDITURES AS RESULT OF THE PLANNING PROCESSES MENTIONED ABOVE INCLUDE:

- Marthasville Elementary Addition(6 classrooms)- \$866,000
- West Elementary Addition(13 classrooms)- \$3,984,900

- Roofing Projects- \$625,000
- High School Band Room HVAC (balance of work)- \$49,919
- Equipment purchases for technology- \$267,200
- Computer devices for student use- \$737,500
- Unassigned facility repairs- \$348,000
- Maintenance vehicle replacement- \$35,000

Budget Consideration for FY 2014-2015

Many District stakeholders contributed to the development of this year's budget. Each stakeholder brought issues and considerations that impacted the final outcome. The business office staff tried to accommodate these requests while weighing the fiscal restraints created by a limited revenue stream. The following items were relevant to the process of meeting the District's vision of being an educational leader achieving academic excellence:

1. The District negotiated in good faith with the Salary and Benefit Committee to set wage increases and step advancements for all staff members, which will be used to establish personnel costs in this budget. The FY15 is considerate of new salary schedules or pay ranges, 2.5 percent increase.
2. The District will recommit to collaborative practices and teamwork, with a renewed focus on the professional learning community model which is framed around five specific questions that make up our professional work. The questions are: 1) What do we expect our students to know and be able to do? 2) How do we know our students have learned the needed skills and they can apply them? 3) What do we do or how do we respond when students have not learned? 4) What do we do or how do we respond when students come already knowing the skill or performing the skill? 5) What can I learn (the educator) to help my students learn?
3. The District is initiating the first phase of its technology plan (a part of the 21st Century Learning Plan) by purchasing laptop carts for students in all grades 3-4 classrooms, as well as, five laptop carts for student use at Washington Middle School.
4. A classroom addition at Washington West Elementary may become a reality once bids are tabulated and a contract is awarded. Currently, the School District of Washington has budgeted just over \$3.9 million for this project. A contract will not be awarded until September of 2014; however, we are hopeful that the bids will be competitive and under projections.
5. The 2014-2015 school year marks the eighth year under the state's new foundation formula. However, since 2008-2009, the formula has not been fully funded as originally designed. Due to the state's economic condition and recent passage of bills, likely to be vetoed by Governor Nixon, the District may actually realize no increase in state funding or worse, experience withholds.

6. Assessed valuation has been a real roller coaster over the last few years. It is becoming increasingly more difficult to determine what assessed valuation will do, regardless of a reassessment year or not. With this in mind, we will continue to budget conservatively, and therefore plan for little to no increase in revenue from this source.

Reflection upon 2013-2014, Looking Ahead to the Current Fiscal Year

Much occurred in the past year that will shape our strategic plan and approach to future budgets. Below is a list of some notable changes or initiatives from the past year:

1. During the initial phases of renegotiating health insurance for the School District of Washington, a 10 percent increase was proposed by the insurance carrier and utilized during budget projections. As negotiations continue and final terms are solidified, the District was able to secure an approximate 7 percent increase in premiums. Although any increase is unfortunate, the actual percentage is shaping up to be less than originally projected.
2. A talented group of educators and technology staff researched learning management systems throughout the course of the 2013-2014 school year. As a result, a system was selected and approved by the Board of Education for use in 2014-2015 and beyond. The management system is yet another part of our 21st Century Learning Plan and will specifically assist in the digital transformation and improvement of student learning environments.
3. Several building projects were accomplished in 2013-2014 that will lend to increases in efficiency and/or improved programming. Some of the projects include, as already mentioned, the School District of Washington Early Learning Center, HVAC and roofing projects, and the discontinued use of six modular trailer classrooms throughout the District.
4. Teachers and District leaders developed and began implementing local curriculum. Countless hours have been devoted to the development of pacing guides, lesson development, activity alignment and assessments. The local curriculum is aligned to the Missouri Learning Standards.
5. The District safety teams and a community task force met frequently over the course of the school year. Safety walks and audits were conducted in all school buildings. Safety procedures and some safety enhancements have been completed district-wide. On-going discussion in this area is an expectation, as additional equipment and training will need to be planned and budgeted for each year.

It should also be noted that in order to sustain this high quality of service, resources must be available. Building improvements and potential new construction needs, as supported by the focus group work, cannot be realized without growth in revenue. It should also be clear that school districts only have three options when it comes to financing costly renovation and new

construction needs. An understanding of the financing options is important to remember, especially as the District begins to embark on the strategies necessary to begin realizing a long range plan for facilities as aligned to the findings from the demographic study. The financing options available to districts in Missouri are as follows:

1. Pay cash. This mode of financing is most advantageous and typically can only be done when cash is on hand and project size is small.
2. Pursue leasehold certificates. This mode of financing does not require voter approval; however, payments can only be made from the operations budget which is also the side of the budget used to pay for staff salaries, educational supplies, equipment, repairs, etc. Projects typically financed this way are usually paid over a 5-10 year period.
3. Bond issues. This mode of financing requires the sale of bonds and payments must only be paid out of the debt service fund. This means that the pennies levied in the debt service levy are solely used to make principal and interest payments on bonded debt. This is usually the best option for school districts when pursuing major projects because financing is spread out over a 20 year period.

Currently, the School District of Washington is looking at strategies for early pay-off of lease type debt. The portion of the tax levy that would pay for bond payments, otherwise known as the debt service levy, is currently set at .3317 cents per \$100 dollars of assessed valuation. The levy amount of .3317 cents is extremely low and would not be enough to fund the facilities plan. The District's only option to increase revenue for this purpose is to increase its tax rate, thus levying more pennies in debt service. Since a no tax increase bond issue was passed in April 2013 and assessed values have dropped and rebounded little, a slight increase in the debt service levy will likely be required in August of 2014. The board will not make that decision until the tax rate hearing when assessed valuation figures will be updated. Consideration will also be given to the recommended reserve balance in the Debt Service Fund.

Summary of 2014-2015 Budget Contents

The 2014-2015 budget book is very comprehensive. The District has worked hard to positively position itself financially, and evidence of such is included in this document. The budget is comprised of four main sections:

Introductory Section: This section includes the Superintendent's message in the Executive Summary report. This summary is designed to communicate the high points of the District. It also provides a summary of the issues surrounding the budget.

Organizational Section: This section outlines the mission, vision, beliefs, and structure of the District. In addition, key information that pertains to the accounting rules and systems associated with school budgeting is included.

Financial Section: This section provides a detailed account and description of all funds, historical data, and future projections. Building and department budgets are also included in this section. Adoption of the financials is required by the Board of Education by June 30 of each year.

Informational Section: This section provides detailed information about the District in the area of tax rates and historical trends, debt service and lease purchase schedules, financial forecasting, student membership, attendance calendar, and schedules. Supplemental information is also supplied in this section.

The School District of Washington has worked diligently to produce a comprehensive and transparent budget. Our budgets are posted on our District website each year at www.washington.k12.mo.us for patron viewing. Additionally, Board of Education work sessions, committee meetings, and regular Board meetings provide the Board of Education ample opportunity to understand the budget development process and the financials themselves. This process has helped our Chief Financial Officer and Superintendent determine the level of understanding, need, and clarification necessary prior to the budget adoption meeting. The annual budget document is also constructed for the purpose of providing quality information to our community. This level of transparency allows all stakeholders to develop an understanding of our mission, vision, and goals.

Each year, the budget allocation of revenues and expenditures is derived after careful consideration and thought. It represents a balance between the educational needs of students in our school systems and the ability of our local community, county, and state to provide the necessary financial support to most adequately serve them.

The District has realized a slow student enrollment increase over the last several years and sometimes is only specific to certain school buildings. Interestingly enough; however, is the kindergarten class of 2014. This class is the largest enrollment of kindergarten students in the past several years. Additionally, the number of students enrolled in free-and-reduced lunches has increased by 31.6 percent in Washington, nearly ten times the statewide growth rate. This increase is mainly due to the unemployment rate and poor economic conditions; however, some of the increase may also be attributable to changes in processes and procedures, as well as improved communication strategies between school and home. It is estimated that only 68 percent of school age children in our district boundaries actually attend our District. This means that approximately 5,000 students attend the private schools in our area. Typically, one would equate that statistic to a poor performing public school district, but in this instance that is not the case. The School District of Washington is among the highest achieving districts in the state. We take pride in that fact. However, it should be noted that the School District of Washington may realize additional enrollment from families who cannot afford private tuition in the future. As you can imagine, this topic among many others has come up in our focus

group meetings. All of the data plays a significant role in our planning decisions, from a budget and a facilities standpoint.

Conclusion

Community engagement has become a way of life in our District. Our next focus group, to begin collaborating in the fall of 2014 will research career pathway opportunities for students. Business partnership opportunities will be explored, opportunities for increasing dual credit courses, as well as authentic learning opportunities for students through internship placements or project based learning, will be part of the study. We very much look forward to shaping the future of our District with people who care deeply about the quality of education in their community. Although the economic climate continues to be of great concern, we believe our budget represents our best effort. Continued monitoring of the state's budget will be a priority, so the School District of Washington can continue to monitor projections and remain proactive where possible. The careful monitoring of expenditures will also continue. Careful analysis of our tax levy and the methods in which we levy pennies to accommodate each fund will be critical in both FY15 and FY16 as well. We will remain focused on our efforts to communicate with the public on matters that impact the school community.

The 2014-2015 budget reflects total operating revenue projections of \$51,610,323 while operating expenditures total \$58,881,113. The expense total of \$58,881,113.50 is deceiving, and the scale of this number is due to the bond monies (Proposition R) received but not yet spent. In actuality, the operating budget projects \$2.18 million in deficit spending, and therefore an ending reserve balance of 28.52 percent. As mentioned previously, the future carries a number of question marks, all of which we will diligently monitor.

Difficult decisions are ahead, as the District works to deal with lofty goals and continual financial challenges. Should trends continue as they have in recent years, the 2015-2016 budget as well as the 2016-2017 budget could require changes to the tax levy, particularly in the Incidental and Capital portions of the levy. We believe this current budget is in sound condition and we should be very thankful for our financial health during these challenging times. Our ability to respond responsibly to the many budget challenges is a direct reflection of the fine work that has been done by those charged with this monumental task. In a school district with the motto of Every Child, Every Day, hard work is the name of the game.

Sincerely,

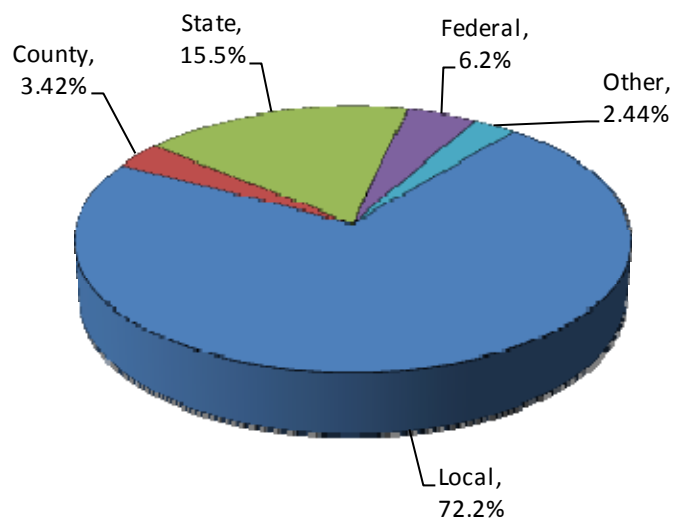


Dr. Lori VanLeer

Superintendent of Schools

REVENUE BUDGET

Total Revenue for FY2014-2015 is projected to be \$51,610,323. The chart to the right shows the distribution of the FY2014-2015 estimated revenue by source. The District relies heavily upon local property taxes to support its operations, as evidenced by the fact that 72.2% of its total revenue comes from local sources. The table below shows the history of the District's revenue budget. The major factor impacting the revenue increase in the budget is a one time increase in locally assessed utilities value. This increases local revenue by \$1.1 million for FY15 only due to restructuring at the Ameren electric plant in Labadie.



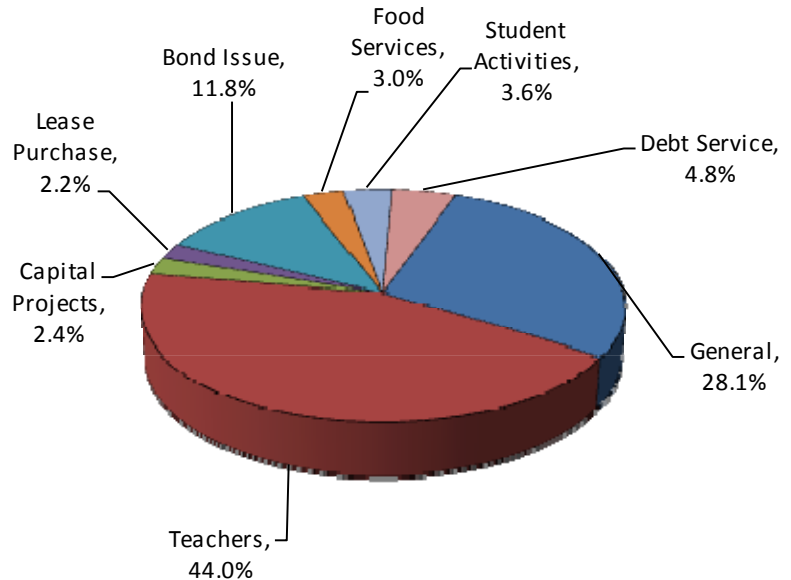
Revenue	2010/2011 Actual	2011/2012 Actual	2012/2013 Actual	2013/2014 Budget	2014/2015 Budget
Local	\$34,614,131.89	\$35,609,353.65	\$38,206,025.21	\$35,812,855.05	\$37,249,929.47
County	\$1,211,492.26	\$1,885,997.54	\$1,701,053.67	\$1,717,719.00	\$1,765,685.00
State	\$7,264,413.28	\$8,443,506.66	\$8,511,804.88	\$8,353,909.00	\$8,150,898.00
Federal	\$4,491,384.92	\$3,785,257.39	\$3,172,653.21	\$3,254,647.00	\$3,183,611.00
Other	\$18,847,039.40	\$1,285,304.83	\$10,425,267.00	\$1,476,200.00	\$1,260,200.00
Total	\$66,428,461.75	\$51,009,420.07	\$62,016,803.97	\$50,615,330.05	\$51,610,323.47

BUDGETED REVENUE SUMMARY BY FUND 2014-15

Object Code / Description	General Fund	Special Revenue	Debt Service	Capital Projects	Total All Funds
5111 Current Taxes	\$ 23,413,160.85	\$ -	\$ 2,337,542.80	\$ 2,748,109.82	\$ 28,498,813.47
5112 Delinquent Taxes	\$ 1,190,360.00	\$ -	\$ 119,700.00	\$ 142,510.00	\$ 1,452,570.00
5113 Sales Tax (Prop C)	\$ -	\$ 3,582,121.00	\$ -	\$ -	\$ 3,582,121.00
5114 Financial Institution Tax	\$ 37,500.00	\$ -	\$ 3,675.00	\$ 4,450.00	\$ 45,625.00
5115 M & M Surtax	\$ 491,000.00	\$ -	\$ -	\$ -	\$ 491,000.00
5116 In Lieu Of Tax	\$ 1,000.00	\$ -	\$ 100.00	\$ 100.00	\$ 1,200.00
5122 PreSchool Tuition	\$ -	\$ -	\$ -	\$ -	\$ -
5140 Earnings On Investments	\$ 182,500.00	\$ 6,600.00	\$ 26,500.00	\$ 33,500.00	\$ 249,100.00
5150-5164 Food Service Program	\$ 695,000.00	\$ -	\$ -	\$ -	\$ 695,000.00
5165 Food Service Non-Program	\$ 276,000.00	\$ -	\$ -	\$ -	\$ 276,000.00
5170 Student Activities	\$ 1,400,000.00	\$ -	\$ -	\$ -	\$ 1,400,000.00
5180 Community Services	\$ 17,500.00	\$ 165,000.00	\$ -	\$ -	\$ 182,500.00
5190 Other Local	\$ 116,000.00	\$ 100,000.00	\$ 125,000.00	\$ 35,000.00	\$ 376,000.00
5199 Local - Subtotal	\$ 27,820,020.85	\$ 3,853,721.00	\$ 2,612,517.80	\$ 2,963,669.82	\$ 37,249,929.47
5211 Fines, Escheats,etc	\$ -	\$ 350,000.00	\$ -	\$ -	\$ 350,000.00
5221 State Assessed Utilities	\$ 1,157,600.00	\$ -	\$ 196,440.00	\$ 61,645.00	\$ 1,415,685.00
5237 Other - County	\$ -	\$ -	\$ -	\$ -	\$ -
5299 County - Subtotal	\$ 1,157,600.00	\$ 350,000.00	\$ 196,440.00	\$ 61,645.00	\$ 1,765,685.00
5311 Basic Formula - State Monies	\$ -	\$ 4,008,265.00	\$ -	\$ -	\$ 4,008,265.00
5312 Transportation	\$ 575,000.00	\$ -	\$ -	\$ -	\$ 575,000.00
5314 Early Childhood (3 & 4 Year Old) Special Education	\$ 350,000.00	\$ 660,000.00	\$ -	\$ 225,705.00	\$ 1,235,705.00
5319 Classroom Trust Fund	\$ -	\$ -	\$ -	\$ 1,364,928.00	\$ 1,364,928.00
5322 Vocational / At Risk	\$ -	\$ -	\$ -	\$ -	\$ -
5324 Educational Screening Prog / Pat	\$ 60,000.00	\$ -	\$ -	\$ -	\$ 60,000.00
5332 Vocational/Technical Aid	\$ -	\$ 400,000.00	\$ -	\$ -	\$ 400,000.00
5333 Food Service - State	\$ 15,000.00	\$ -	\$ -	\$ -	\$ 15,000.00
5359 Voc/Tech Ed Enhancement Grant	\$ -	\$ -	\$ -	\$ 60,000.00	\$ 60,000.00
5362 A+ Schools Grant	\$ -	\$ -	\$ -	\$ -	\$ -
5381 High Need Fund	\$ 200,000.00	\$ 178,000.00	\$ -	\$ -	\$ 378,000.00
5382 Missouri Preschool Project	\$ 10,000.00	\$ 30,000.00	\$ -	\$ -	\$ 40,000.00
5397 Other - State	\$ 5,000.00	\$ 9,000.00	\$ -	\$ -	\$ 14,000.00
5399 State - Subtotal	\$ 1,215,000.00	\$ 5,285,265.00	\$ -	\$ 1,650,633.00	\$ 8,150,898.00
5412 Medicaid	\$ -	\$ 15,000.00	\$ -	\$ -	\$ 15,000.00
5427 Vocational Education Act-Title I, Basic Grant	\$ 69,276.00	\$ 225,000.00	\$ -	\$ -	\$ 294,276.00
5435 Workforce Investment Act (WIA) - Federal	\$ -	\$ -	\$ -	\$ -	\$ -
5437 IDEA Grants	\$ -	\$ 35,000.00	\$ -	\$ -	\$ 35,000.00
5439 Vocational Enhancement Grant	\$ -	\$ -	\$ -	\$ -	\$ -
5441 Ind With Disability Ed Act (IDEA)	\$ -	\$ 918,439.00	\$ -	\$ -	\$ 918,439.00
5442 Early Childhood Special Education - Federal	\$ 35,000.00	\$ 150,000.00	\$ -	\$ -	\$ 185,000.00
5445 School Lunch Program	\$ 565,000.00	\$ -	\$ -	\$ -	\$ 565,000.00
5446 School Breakfast Program	\$ 110,000.00	\$ -	\$ -	\$ -	\$ 110,000.00
5447 Special Milk	\$ 1,000.00	\$ -	\$ -	\$ -	\$ 1,000.00
5451 Title I, ESEA - Improving The Academic Achievement	\$ 200,000.00	\$ 367,475.00	\$ -	\$ -	\$ 567,475.00
5452 Title I, Part C - Migrant Education	\$ -	\$ -	\$ -	\$ -	\$ -
5461 Title IV Drug Free Schools	\$ -	\$ -	\$ -	\$ -	\$ -
5462 Title III, ESEA - English Language Acquisition And Acad	\$ 24,965.00	\$ -	\$ -	\$ -	\$ 24,965.00
5463 Educ For Homeless Children & Youth	\$ -	\$ -	\$ -	\$ -	\$ -
5465 Title II, Part A, ESEA - Teacher And Principal Quality A	\$ 130,456.00	\$ -	\$ -	\$ -	\$ 130,456.00
5466 Title II, Part D, ESEA - Enhancing Education Through T	\$ -	\$ -	\$ -	\$ -	\$ -
5472 Childcare Development Fund Grant	\$ -	\$ -	\$ -	\$ -	\$ -
5484 Pell Grants	\$ 117,000.00	\$ -	\$ -	\$ -	\$ 117,000.00
5497 Other - Federal	\$ 220,000.00	\$ -	\$ -	\$ -	\$ 220,000.00
5499 Federal - Subtotal	\$ 1,472,697.00	\$ 1,710,914.00	\$ -	\$ -	\$ 3,183,611.00
5611 Sale Of Bonds	\$ -	\$ -	\$ -	\$ -	\$ -
5631 Net Insurance Recovery	\$ -	\$ -	\$ -	\$ -	\$ -
5651 Sale Of Other Property	\$ 5,000.00	\$ -	\$ -	\$ 10,200.00	\$ 15,200.00
5692 Refunding Bonds	\$ -	\$ -	\$ -	\$ -	\$ -
5699 Other Revenue Subtotal	\$ 5,000.00	\$ -	\$ -	\$ 10,200.00	\$ 15,200.00
5810 Tuition From Other Districts	\$ -	\$ 45,000.00	\$ -	\$ -	\$ 45,000.00
5820 Area Voc Fees From Other Leas	\$ -	\$ 1,200,000.00	\$ -	\$ -	\$ 1,200,000.00
5830 Contracted Educational Services	\$ -	\$ -	\$ -	\$ -	\$ -
5898 Subtotal - Receipts Other	\$ -	\$ 1,245,000.00	\$ -	\$ -	\$ 1,245,000.00
5899 Total Revenues	\$ 31,670,317.85	\$ 12,444,900.00	\$ 2,808,957.80	\$ 4,686,147.82	\$ 51,610,323.47

EXPENDITURE BUDGET

The FY2014-2015 budget has estimated annual expenditures of \$58,881,113. The District recognizes that its teachers, principals, and support staff members are its most valuable resource. Accordingly, the major factor impacting increases in expenditures for next year are the salary increases for staff members. The chart to the right shows expenditures by fund. Below is a history of expenditures by fund.



Expenditures	2010/2011 Actual	2011/2012 Actual	2012/2013 Actual	2013/2014 Budget	2014/2015 Budget
General Fund	\$ 13,874,836.30	\$ 13,333,744.05	\$ 14,374,696.69	\$ 16,666,452.23	\$ 16,545,932.16
Teachers	\$ 22,472,525.34	\$ 23,794,803.58	\$ 24,745,057.31	\$ 25,757,729.69	\$ 25,907,628.08
Capital Projects Fund	\$ 1,845,815.19	\$ 1,070,745.20	\$ 621,771.46	\$ 1,504,502.84	\$ 1,428,588.58
Total Operational	\$ 38,193,176.83	\$ 38,199,292.83	\$ 39,741,525.46	\$ 43,928,684.76	\$ 43,882,148.82
				\$ -	\$ -
Lease/Purchase Fund	\$ 4,161,886.95	\$ 1,236,197.50	\$ 1,334,700.00	\$ 1,242,598.00	\$ 1,292,188.00
Bond Issue Fund		\$ 11,279,789.35	\$ 6,879,451.93	\$ 11,300,664.00	\$ 6,967,526.00
Food Services Fund	\$ 1,455,751.97	\$ 1,569,677.93	\$ 1,679,789.95	\$ 1,691,986.99	\$ 1,789,057.35
Student Activities Fund	\$ 1,393,134.87	\$ 1,700,326.68	\$ 1,865,933.22	\$ 2,106,857.44	\$ 2,097,023.33
Debt Service Fund	\$ 1,841,514.70	\$ 5,669,875.00	\$ 2,826,050.00	\$ 9,982,079.00	\$ 2,853,170.00
Total Other	\$ 8,852,288.49	\$ 21,455,866.46	\$ 14,585,925.10	\$ 26,324,185.43	\$ 14,998,964.68
Total Expenditures	\$ 47,045,465.32	\$ 59,655,159.29	\$ 54,327,450.56	\$ 70,252,870.19	\$ 58,881,113.50

BUDGETED EXPENDITURE SUMMARY BY FUND 2014-15

Object Code / Description	General Fund	Special Revenue	Debt Service	Capital Projects	Total All Funds
Instruction					
1110 Elementary	\$ 445,281.69	\$ 7,084,259.93	\$ -	\$ 15,847.50	\$ 7,545,389.12
1130 Middle/Junior High	\$ 302,726.30	\$ 1,993,454.48	\$ -	\$ 14,318.00	\$ 2,310,498.78
1150 Senior High	\$ 435,557.96	\$ 4,326,203.30	\$ -	\$ 40,000.00	\$ 4,801,761.26
1191 Summer School (Regular)	\$ 15,673.00	\$ 113,349.50	\$ -	\$ -	\$ 129,022.50
1192 Juvenile Program	\$ 9,879.00	\$ 64,855.52	\$ -	\$ 1,200.00	\$ 75,934.52
1210 Gifted	\$ 5,850.00	\$ 188,317.47	\$ -	\$ -	\$ 194,167.47
1220 Special Education	\$ 1,061,673.30	\$ 3,537,029.94	\$ -	\$ 13,000.00	\$ 4,611,703.24
1223 Coordinated Early Intervening Serv	\$ -	\$ 81,873.28	\$ -	\$ -	\$ 81,873.28
1224 Proportionate Share Services	\$ -	\$ 111,312.00	\$ -	\$ -	\$ 111,312.00
1250 Culturally Different	\$ 225,921.54	\$ -	\$ -	\$ -	\$ 225,921.54
1271 Bilingual	\$ 47,884.06	\$ 58,407.60	\$ -	\$ -	\$ 106,291.66
1280 Early Childhood Special Education	\$ 505,808.90	\$ 781,475.40	\$ -	\$ 2,450.00	\$ 1,289,734.30
1300 Vocational Instruction	\$ 241,742.71	\$ 1,578,186.83	\$ -	\$ 121,600.00	\$ 1,941,529.54
1400 Student Activities	\$ 1,693,334.83	\$ 397,894.51	\$ -	\$ 5,793.99	\$ 2,097,023.33
1920 Area Vocational School Fees	\$ -	\$ 285,000.00	\$ -	\$ -	\$ 285,000.00
1930 Tuition, Sev. Handicapped Program	\$ -	\$ 58,000.00	\$ -	\$ -	\$ 58,000.00
1940 Contracted Educational Services	\$ -	\$ -	\$ -	\$ -	\$ -
1999 Total Instruction (K - 12 Only)	\$ 4,991,333.29	\$20,659,619.76	\$ -	\$ 214,209.49	\$ 25,865,162.54
Support Services					
2110 Attendance	\$ 120,433.81	\$ 117,419.10	\$ -	\$ -	\$ 237,852.91
2120 Guidance	\$ 79,328.01	\$ 922,495.29	\$ -	\$ -	\$ 1,001,823.30
2130-90 Health, Psych Speech And Audio	\$ 552,977.40	\$ 876,354.85	\$ -	\$ 5,003.08	\$ 1,434,335.33
2210 Improvement Of Instruction	\$ 372,732.76	\$ 423,259.91	\$ -	\$ 1,200.00	\$ 797,192.67
2214 Professional Development	\$ 34,000.00	\$ 12,058.80	\$ -	\$ -	\$ 46,058.80
2220-90 Media Services	\$ 348,911.16	\$ 595,183.09	\$ -	\$ 861,710.00	\$ 1,805,804.25
2310 Board Of Education Services	\$ 170,575.00	\$ -	\$ -	\$ -	\$ 170,575.00
2320 Executive Administration	\$ 1,787,365.85	\$ 341,811.17	\$ -	\$ 275,200.00	\$ 2,404,377.02
2400 Building Level Administration	\$ 649,529.60	\$ 1,731,704.71	\$ -	\$ -	\$ 2,381,234.31
2510 Business/Central Service	\$ 382,828.02	\$ -	\$ -	\$ 2,200.00	\$ 385,028.02
2540 Operation Of Plant	\$ 5,311,521.16	\$ -	\$ -	\$ 36,500.00	\$ 5,348,021.16
2546 Security Services	\$ 29,250.00	\$ 3,930.71	\$ -	\$ 35,360.00	\$ 68,540.71
2551 Pupil Transportation Contracted	\$ 1,686,125.00	\$ -	\$ -	\$ -	\$ 1,686,125.00
2553 Handicapped Transportation Contra	\$ 772,500.00	\$ -	\$ -	\$ -	\$ 772,500.00
2555 Payments To Other Districts For Non	\$ 26,000.00	\$ -	\$ -	\$ -	\$ 26,000.00
2558 Nonallowable Transportation Expen	\$ -	\$ -	\$ -	\$ -	\$ -
2559 Early Childhood Special Education T	\$ 283,023.15	\$ -	\$ -	\$ -	\$ 283,023.15
2561 Food Services	\$ 1,759,057.35	\$ -	\$ -	\$ 30,000.00	\$ 1,789,057.35
2600 Central Office Support Services	\$ 86,371.11	\$ -	\$ -	\$ 3,000.00	\$ 89,371.11
2900 Other Supporting Services	\$ -	\$ -	\$ -	\$ -	\$ -
2998 Total Support Services	\$14,452,529.38	\$ 5,024,217.63	\$ -	\$ 1,250,173.08	\$ 20,726,920.09
2999 Total Instruction & Support	\$19,443,862.67	\$25,683,837.39	\$ -	\$ 1,464,382.57	\$ 46,592,082.63
Non-Instruction/Support					
1600 Adult Continuing Education	\$ 239,393.67	\$ 242,142.14	\$ -	\$ -	\$ 481,535.81
3000 Community Services	\$ 315,068.00	\$ 379,543.06	\$ -	\$ -	\$ 694,611.06
4000 Facilities Acquisition And Constr	\$ -	\$ -	\$ -	\$ 6,967,526.00	\$ 6,967,526.00
5100 Principal (Exclude Debt Service Fund)	\$ -	\$ -	\$ 1,600,000.00	\$ 685,000.00	\$ 2,285,000.00
5200 Interest (Exclude Debt Service Fund)	\$ -	\$ -	\$ 1,248,170.00	\$ 602,188.00	\$ 1,850,358.00
5300 Other (Fin, Fees, Etc - Exclude Debt S	\$ -	\$ -	\$ 5,000.00	\$ 5,000.00	\$ 10,000.00
9998 Subtotal Non-instructional /Support	\$ 554,461.67	\$ 621,685.20	\$ 2,853,170.00	\$ 8,259,714.00	\$ 12,289,030.87
9999 Grand Total Expenditures	\$19,998,324.34	\$26,305,522.59	\$ 2,853,170.00	\$ 9,724,096.57	\$ 58,881,113.50

BUDGET FORECAST

All Funds

Revenue and Expenditure Trends and Projections

Revenue will increase during the FY2014-2015 school year due to a one time increase in locally assessed utilities of \$1.1 million due to Ameren expansion in Labadie. There are increases in expenditures due to planned construction projects, technology, and increases in salaries and benefits. The District anticipates the total fund balance to be approximately \$20.1 million at the end of FY2014-2015. The Administration is committed to reducing the budgeted deficit through careful management and oversight of expenditures. We will look at projections with possibility of rolling up the operations tax levy to recoup some of the revenue loss from assessed value and the possibility of moving tax levy pennies from Capital Projects to Operations.

Description	2014/2015 Forecast	2015/2016 Forecast	2016/2017 Forecast	2017/2018 Forecast
Revenues:				
Local	\$ 37,249,929.47	\$ 36,381,750.00	\$ 36,522,882.00	\$ 36,572,882.00
County	\$ 1,765,685.00	\$ 1,859,000.00	\$ 1,909,000.00	\$ 1,959,000.00
State	\$ 8,150,898.00	\$ 8,606,000.00	\$ 8,475,000.00	\$ 8,394,000.00
Federal	\$ 3,183,611.00	\$ 2,900,000.00	\$ 2,750,000.00	\$ 2,600,000.00
Other	\$ 1,260,200.00	\$ 1,310,000.00	\$ 1,310,000.00	\$ 1,310,000.00
Total Revenues	\$ 51,610,323.47	\$ 51,056,750.00	\$ 50,966,882.00	\$ 50,835,882.00
Expenditures:				
Salaries	\$ 26,350,716.52	\$ 27,000,717.00	\$ 27,650,717.00	\$ 28,300,717.00
Benefits	\$ 7,893,651.90	\$ 8,553,821.00	\$ 9,111,320.00	\$ 9,714,003.00
Purchased Services	\$ 6,347,357.95	\$ 6,500,000.00	\$ 6,300,000.00	\$ 6,250,000.00
Supplies	\$ 5,712,120.56	\$ 4,000,000.00	\$ 4,200,000.00	\$ 5,250,000.00
Capital Outlay	\$ 8,431,908.57	\$ 2,978,345.00	\$ 2,858,881.00	\$ 2,845,400.00
Principal	\$ 2,285,000.00	\$ 2,225,000.00	\$ 1,590,000.00	\$ 1,800,000.00
Interest	\$ 1,850,358.00	\$ 1,778,557.00	\$ 1,705,632.00	\$ 1,677,882.00
Other	\$ 15,000.00	\$ 16,250.00	\$ 16,250.00	\$ 16,250.00
Total Expenditures	\$ 58,886,113.50	\$ 53,052,690.00	\$ 53,432,800.00	\$ 55,854,252.00
Yearly Increase (Decrease)	\$ (7,275,790.03)	\$ (1,995,940.00)	\$ (2,465,918.00)	\$ (5,018,370.00)
Transfer to Capital Projects		\$ -	\$ -	\$ -
Fund Balance, July 1	\$ 27,406,775.77	\$ 20,130,985.74	\$ 18,135,045.74	\$ 15,669,127.74
Fund Balance, June 30	\$ 20,130,985.74	\$ 18,135,045.74	\$ 15,669,127.74	\$ 10,650,757.74

BUDGET FORECAST
Incidental/Teachers Funds Only

Description	2014/2015 Budget	2015/2016 Forecast	2016/2017 Forecast	2017/2018 Forecast
Revenues:				
Local	\$ 31,673,741.85	\$ 30,687,750.00	\$ 30,828,882.00	\$ 30,878,882.00
County	\$ 1,507,600.00	\$ 1,550,000.00	\$ 1,600,000.00	\$ 1,650,000.00
State	\$ 6,500,265.00	\$ 6,881,000.00	\$ 6,750,000.00	\$ 6,669,000.00
Federal	\$ 3,183,611.00	\$ 2,900,000.00	\$ 2,750,000.00	\$ 2,600,000.00
Other	\$ 1,250,000.00	\$ 1,300,000.00	\$ 1,300,000.00	\$ 1,300,000.00
Total Revenues	\$ 44,115,217.85	\$ 43,318,750.00	\$ 43,228,882.00	\$ 43,097,882.00
Expenditures:				
Salaries	\$ 26,350,716.52	\$ 27,000,717.00	\$ 27,650,717.00	\$ 28,300,717.00
Benefits	\$ 7,893,651.90	\$ 8,553,821.00	\$ 9,111,320.00	\$ 9,714,003.00
Purchased Services	\$ 6,347,357.95	\$ 6,500,000.00	\$ 6,300,000.00	\$ 6,250,000.00
Supplies	\$ 5,712,120.56	\$ 4,000,000.00	\$ 4,200,000.00	\$ 5,250,000.00
Capital Outlay				
Total Expenditures	\$ 46,303,846.93	\$ 46,054,538.00	\$ 47,262,037.00	\$ 49,514,720.00
Yearly Increase (Decrease)	\$ (2,188,629.08)	\$ (2,735,788.00)	\$ (4,033,155.00)	\$ (6,416,838.00)
Transfer to Capital Projects	\$ -	\$ -	\$ -	\$ -
Fund Balance, July 1	\$ 15,393,644.72	\$ 13,205,015.64	\$ 10,469,227.64	\$ 6,436,072.64
Fund Balance, June 30	\$ 13,205,015.64	\$ 10,469,227.64	\$ 6,436,072.64	\$ 19,234.64

BUDGET FORECAST
Capital Projects Fund Only

Description	2014/2015 Budget	2015/2016 Forecast	2016/2017 Forecast	2017/2018 Forecast
Revenues:				
Local	\$ 2,963,670.00	\$ 2,980,000.00	\$ 2,980,000.00	\$ 2,980,000.00
County	\$ 61,645.00	\$ 110,000.00	\$ 110,000.00	\$ 110,000.00
State	\$ 1,650,633.00	\$ 1,725,000.00	\$ 1,725,000.00	\$ 1,725,000.00
Federal	\$ -	\$ -	\$ -	\$ -
Other	\$ 10,200.00	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00
Total Revenues	\$ 4,686,148.00	\$ 4,825,000.00	\$ 4,825,000.00	\$ 4,825,000.00
Expenditures:				
Salaries	\$ -	\$ -	\$ -	\$ -
Benefits	\$ -	\$ -	\$ -	\$ -
Purchased Services	\$ -	\$ -	\$ -	\$ -
Supplies	\$ -	\$ -	\$ -	\$ -
Capital Outlay	\$ 8,431,909.00	\$ 2,978,345.00	\$ 2,858,881.00	\$ 2,845,400.00
Principal	\$ 685,000.00	\$ 775,000.00	\$ 850,000.00	\$ 850,000.00
Interest	\$ 602,188.00	\$ 580,788.00	\$ 556,488.00	\$ 556,488.00
Other	\$ 5,000.00	\$ 6,250.00	\$ 6,250.00	\$ 6,250.00
Total Expenditures	\$ 9,724,097.00	\$ 4,340,383.00	\$ 4,271,619.00	\$ 4,258,138.00
Yearly Increase (Decrease)	\$ (5,037,949.00)	\$ 484,617.00	\$ 553,381.00	\$ 566,862.00
Transfer to Capital Projects	\$ -	\$ -	\$ -	\$ -
Fund Balance, July 1	\$ 9,201,259.00	\$ 4,163,310.00	\$ 4,647,927.00	\$ 5,201,308.00
Fund Balance, June 30	\$ 4,163,310.00	\$ 4,647,927.00	\$ 5,201,308.00	\$ 5,768,170.00

BUDGET FORECAST
Debt Service Fund Only

Description	2014/2015 Budget	2015/2016 Forecast	2016/2017 Forecast	2017/2018 Forecast
Revenues:				
Local	\$ 2,609,958.00	\$ 2,714,000.00	\$ 2,714,000.00	\$ 2,714,000.00
County	\$ 199,000.00	\$ 199,000.00	\$ 199,000.00	\$ 199,000.00
State	\$ -	\$ -	\$ -	\$ -
Federal	\$ -	\$ -	\$ -	\$ -
Other	\$ -	\$ -	\$ -	\$ -
Total Revenues	\$ 2,808,958.00	\$ 2,913,000.00	\$ 2,913,000.00	\$ 2,913,000.00
Expenditures:				
Salaries	\$ -	\$ -	\$ -	\$ -
Benefits	\$ -	\$ -	\$ -	\$ -
Purchased Services	\$ -	\$ -	\$ -	\$ -
Supplies	\$ -	\$ -	\$ -	\$ -
Capital Outlay	\$ -	\$ -	\$ -	\$ -
Principal	\$ 1,600,000.00	\$ 1,450,000.00	\$ 740,000.00	\$ 950,000.00
Interest	\$ 1,248,168.76	\$ 1,197,768.76	\$ 1,149,143.76	\$ 1,121,393.76
Other	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00
Total Expenditures	\$ 2,858,168.76	\$ 2,657,768.76	\$ 1,899,143.76	\$ 2,081,393.76
Yearly Increase (Decrease)	\$ (49,210.76)	\$ 255,231.24	\$ 1,013,856.24	\$ 831,606.24
	\$ -	\$ -	\$ -	\$ -
Fund Balance, July 1	\$ 2,811,872.74	\$ 2,762,661.98	\$ 3,017,893.22	\$ 4,031,749.46
Fund Balance, June 30	\$ 2,762,661.98	\$ 3,017,893.22	\$ 4,031,749.46	\$ 4,863,355.70

DEBT OBLIGATION

The School District of Washington's normal debt and interest obligations for FY2014/2015 total \$2,848,169 not including any fees budgeted. These obligations are comprised of \$1,600,000 in principal and \$1,248,169 in interest payments. The District has a designated debt service levy of \$.3317 to provide the funds for the annual payment of principal and interest. Due to declining assessed property values this levy will not generate the money needed to meet our financial obligations and create a reasonable reserve. When the District receives final assessment information from the Assessor's office, we will revisit the levy amount set and revise at that time in August. The table below shows the District's debt and interest payments through FY 2032/2033.

<u>Fiscal Year</u>	<u>Total Principal</u>	<u>Total Interest</u>	<u>Total Payment</u>
2014/2015	\$ 1,600,000.00	\$ 1,248,168.76	\$ 2,848,168.76
2015/2016	\$ 1,450,000.00	\$ 1,197,768.76	\$ 2,647,768.76
2016/2017	\$ 740,000.00	\$ 1,149,143.76	\$ 1,889,143.76
2017/2018	\$ 950,000.00	\$ 1,121,393.76	\$ 2,071,393.76
2018/2019	\$ 1,000,000.00	\$ 1,085,293.76	\$ 2,085,293.76
2019/2020	\$ 1,130,000.00	\$ 1,046,793.76	\$ 2,176,793.76
2020/2021	\$ 1,125,000.00	\$ 1,001,593.76	\$ 2,126,593.76
2021/2022	\$ 1,250,000.00	\$ 956,593.76	\$ 2,206,593.76
2022/2023	\$ 1,250,000.00	\$ 920,031.26	\$ 2,170,031.26
2023/2024	\$ 1,250,000.00	\$ 881,843.76	\$ 2,131,843.76
2024/2025	\$ 1,500,000.00	\$ 842,031.26	\$ 2,342,031.26
2025/2026	\$ 1,500,000.00	\$ 793,281.76	\$ 2,293,281.26
2026/2027	\$ 1,750,000.00	\$ 743,068.76	\$ 2,493,068.76
2027/2028	\$ 1,750,000.00	\$ 682,781.26	\$ 2,432,781.26
2028/2029	\$ 2,000,000.00	\$ 621,356.26	\$ 2,621,356.26
2029/2030	\$ 2,750,000.00	\$ 549,206.26	\$ 3,299,206.26
2030/2031	\$ 2,800,000.00	\$ 380,000.00	\$ 3,180,000.00
2031/2032	\$ 3,000,000.00	\$ 235,000.00	\$ 3,235,000.00
2032/2033	\$ 3,200,000.00	\$ 8,520,000.00	\$ 11,720,000.00
Totals	\$ 34,195,000.00	\$ 27,850,295.76	\$ 62,045,295.76

BONDING CAPACITY

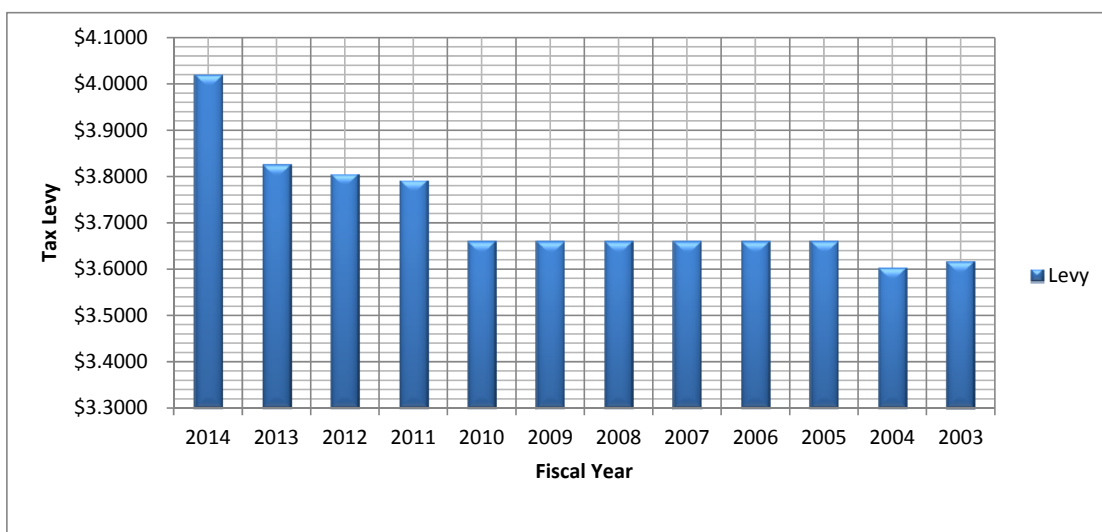
Article VI, Section 26(b) allows school districts to have bonded debt obligations equal to 15 percent of their district's assessed property valuation. The School District of Washington's projected assessed valuation for the FY2014-2015 is \$714 million. This is a slight increase due to the slow recovery in the real estate market and the increase in personal property. The projected bonding capacity for FY2014-2015 is \$75.1 million. The ending debt obligation will be approximately \$32 million. FY 2015-2016 is a reassessment year. It is anticipated the assessed valuation will increase and show a slight increase in FY2016-2017. It is hopeful there will be a much awaited recovery in the local economy. The following table shows the District's historical ability to borrow funds and is with the assumption of no further bond issues.

Fiscal Year	Total Assessed Value	Total Bonding Capacity	Total End-of-Year Debt	Available Capacity	Debt to Assessed Value
2000	\$413,416,790	\$62,012,519	\$9,503,745	\$52,508,774	2.30%
2001	\$455,758,771	\$68,363,816	\$8,601,941	\$59,761,875	1.89%
2002	\$473,290,713	\$70,993,607	\$8,458,860	\$62,534,747	1.79%
2003	\$513,281,164	\$76,992,175	\$17,191,729	\$59,800,446	3.35%
2004	\$526,145,663	\$78,921,849	\$16,673,217	\$62,248,632	3.17%
2005	\$614,337,206	\$92,150,581	\$15,196,631	\$76,953,950	2.47%
2006	\$630,035,040	\$94,505,256	\$17,170,000	\$82,168,905	2.73%
2007	\$689,237,748	\$103,385,662	\$23,160,000	\$90,271,530	3.36%
2008	\$718,761,321	\$107,814,198	\$20,695,000	\$87,119,198	2.88%
2009	\$722,085,544	\$108,312,832	\$20,095,000	\$88,217,832	2.78%
2010	\$743,594,360	\$111,539,154	\$19,395,000	\$92,144,154	2.61%
2011	\$737,144,980	\$110,571,747	\$36,145,000	\$74,426,747	4.90%
2012	\$737,144,980	\$110,571,747	\$32,395,000	\$78,176,747	4.39%
2013	\$712,055,289	\$106,808,293	\$40,095,000	\$66,713,293	5.63%
Est. 2014	\$714,000,000	\$107,100,000	\$31,995,000	\$75,105,000	4.48%
Est. 2015	\$726,000,000	\$108,900,000	\$30,395,000	\$78,505,000	4.19%
Est. 2016	\$740,589,510	\$111,088,427	\$28,945,000	\$82,143,427	3.91%
Est. 2017	\$755,401,300	\$113,310,195	\$28,205,000	\$85,105,195	3.73%
Est. 2018	\$770,509,326	\$115,576,399	\$27,255,000	\$88,321,399	3.54%

PROPERTY TAXES

Historically, the property tax revenue has represented approximately 65% of the District's total revenue. Personal, Residential, Commercial and Agricultural property are subject to property tax assessment. The tax burden of an individual taxpayer is determined by applying the levy rate against each \$100 of assessed valuation. The table below illustrates what a taxpayer will pay on real property per \$100,000 of market valuation. The District has tried to maintain a level tax levy at \$3.66 for years. Recently with decreases in assessed values and state revenues, it has been necessary to incur increases. Those increases have mainly been in the debt service levy to enable the District to do some no tax increase bond issues. The second table reflects the history of the tax levy. State statute 137.073 allows for a district to increase the tax levy when the assessed value has dropped in order to keep revenues as level as possible, thus the reason for the large increase of the tax levy for the 2013-2014 school year. The tax levy cannot be increased higher than the voter-approved tax ceiling.

Residential						
Fiscal Year	Market Value of Property	Assessment Rate	Assessed Value	Tax Levy Rate	Property Tax Due	Cumulative Change
1999	\$100,000.00	19%	\$19,000	3.7900	\$720.10	0.00
2000	\$100,000.00	19%	\$19,000	3.6100	\$685.90	(34.20)
2001	\$100,000.00	19%	\$19,000	3.6140	\$686.66	0.76
2002	\$100,000.00	19%	\$19,000	3.6031	\$684.59	(2.07)
2003	\$100,000.00	19%	\$19,000	3.6031	\$684.59	0.00
2004	\$100,000.00	19%	\$19,000	3.6031	\$684.59	0.00
2005	\$100,000.00	19%	\$19,000	3.6693	\$697.17	12.58
2006	\$100,000.00	19%	\$19,000	3.6600	\$695.40	(1.77)
2007	\$100,000.00	19%	\$19,000	3.6600	\$695.40	0.00
2008	\$100,000.00	19%	\$19,000	3.6600	\$695.40	0.00
2009	\$100,000.00	19%	\$19,000	3.6600	\$695.40	0.00
2010	\$100,000.00	19%	\$19,000	3.7923	\$720.54	25.14
2011	\$100,000.00	19%	\$19,000	3.7860	\$719.34	(1.20)
2012	\$100,000.00	19%	\$19,000	3.8060	\$723.14	3.80
2013	\$100,000.00	19%	\$19,000	3.8260	\$726.94	3.80
2014	\$100,000.00	19%	\$19,000	4.0205	\$763.90	36.95



FY 13-14 MISSOURI ASSESSMENT PROGRAM (MAP) RESULTS

The **Missouri Assessment Program (MAP)** was mandated by the Outstanding Schools Act of 1993. It is the testing instrument used in Missouri to meet the federal requirements of the No Child Left Behind Act. MAP is the mandatory state-wide test that assesses how children in public schools are learning. The School District of Washington achieved the following rankings:

Franklin County Schools

- Ranked #1 in English Language Arts
- Ranked #2 in Math
- Ranked #1 in Science
- Ranked #4 in Social Studies

St. Charles County Schools

- Ranked #2 in Communication Arts
- Ranked #3 in Math
- Ranked #5 in Science
- Ranked #5 in Social Studies

Jefferson County Schools

- Ranked #2 in Communications Arts
- Ranked #3 in Math
- Ranked #3 in Science
- Ranked #5 in Social Studies

St. Louis County Schools

- Ranked #9 in Communication Arts
- Ranked #9 in Math
- Ranked #9 in Science
- Ranked #11 in Social Studies

Additional MAP information can be found in the Informational Section

Current Expenditures per ADA for State and Local

	Missouri			Washington		
	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>
Total Enrollment	887,421	862,264	886,469	4144	4046	4107
Average Daily Attendance (ADA)	838,932	818,643	844,102.99	3,796.46	3,761.09	3,791.80
Total Expenditures	\$ 9,926,792,498	\$ 11,169,914,420	\$ 11,075,403,822	\$ 45,203,921	\$ 59,655,159	\$ 54,191,060
Total Current Expenditures	\$ 8,081,393,557	\$ 7,880,502,263	\$ 8,251,405,959	\$ 34,441,943	\$ 35,209,027	\$ 27,538,328
Current Expenditures per ADA	\$ 9,619.13	\$ 9,487.38	\$ 9,839.67	\$ 9,072.00	\$ 9,361.00	\$ 9,903.00

PERSONNEL INFORMATION

As the third largest employer in Franklin County, the School District of Washington employs 670 employees. Of these employees, 56 percent are certified positions directly serving the needs of students.

The school district will be increasing technology as we move towards a 1 to 1 learning environment. A staffing plan is being developed to increase staff in the technology department to support this initiative. These improvements were made by redirecting resources within the budget and by added expenditures for instructional programs.

Year		2010	2011	2012	2013	2014
Average Teacher Salary	Washington	\$44,625	\$44,921	\$45,307	\$46,039	\$46,322
	Missouri	\$45,148	\$45,312	\$45,709	\$46,223	\$46,754
Average Teacher Salary (*total)	Washington	\$45,495	\$45,764	\$46,121	\$46,833	\$47,138
	Missouri	\$46,950	\$46,291	\$46,735	\$47,243	\$47,843
Average Administrator Salary	Washington	\$79,483	\$79,789	\$90,801	\$89,871	\$89,265
	Missouri	\$83,293	\$83,579	\$84,794	\$86,015	\$87,197
Average Years of Experience	Washington	13.9	14.2	13.4	13	12.3
	Missouri	12.4	12.5	12.4	12.4	12.8
Teachers with a Master's Degree or Higher (%)	Washington	54.5	61.8	61.3	57.3	55.3
	Missouri	56	57.7	58.8	59.1	58.9

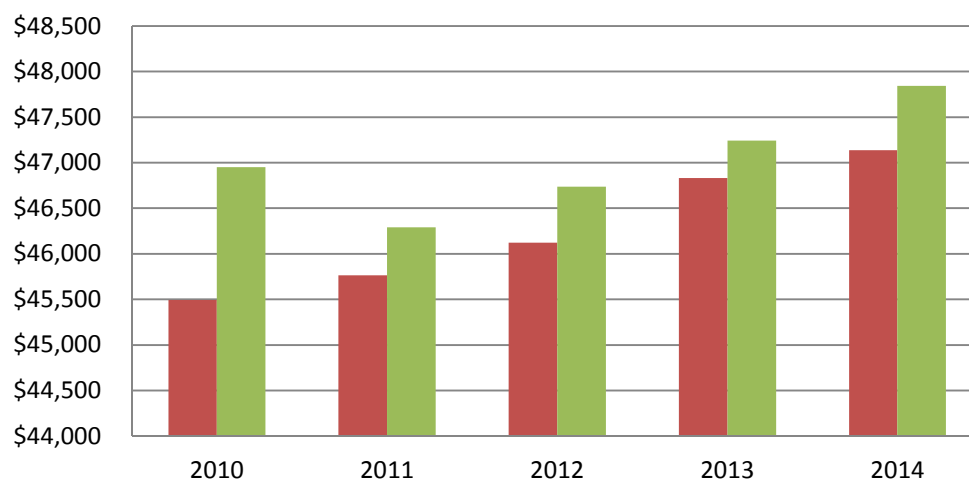
*Includes extended contract salary and extra duty pay. Source: Missouri Dept. of Elementary and Secondary Education. Core Data as Submitted by Missouri Public Schools. Data as of July 14, 2014.

Student/Teacher Ratios	2011	2012	2013	2014
Washington High School	24	22	23	23
Washington Middle School	17	17	17	16
Augusta Elementary	16	15	16	15
Campbellton Elementary	17	17	16	16
Clearview Elementary	18	16	17	17
Fifth St. Elementary	15	14	14	13
Labadie Elementary	14	12	12	12
Marthasville Elementary	16	15	16	15
South Point Elementary	18	17	17	16
Washington West Elementary	22	21	18	19
Average Elementary Ratio	17	16	16	15

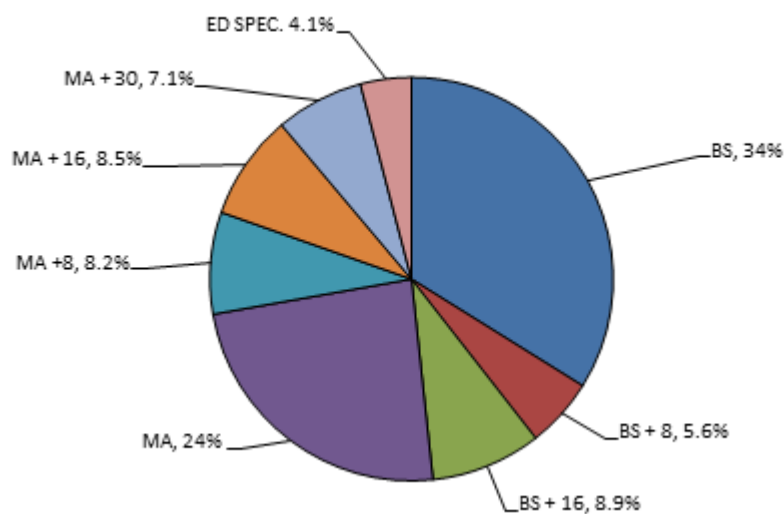
As you can see from the spreadsheet above, many of the outlying elementaries have relatively low populations, thus low student to teacher ratios. Also, by this report, the buildings look right in range to what would be considered an ideal ratio. But each year it seems the District has a few buildings with pockets of growth at varying grades levels. So much so, it means that they are at the bubble of what is acceptable or an additional class needs to be added.

PERSONNEL INFORMATION cont.

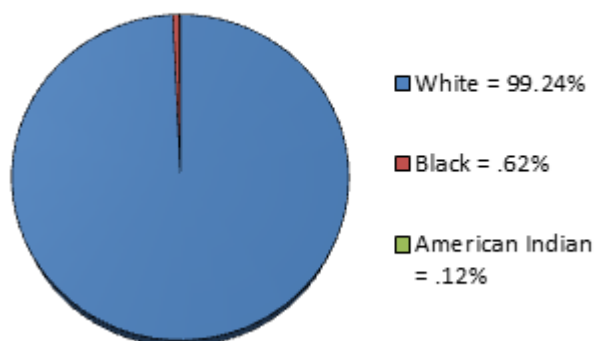
Average Years of Experience - Teachers



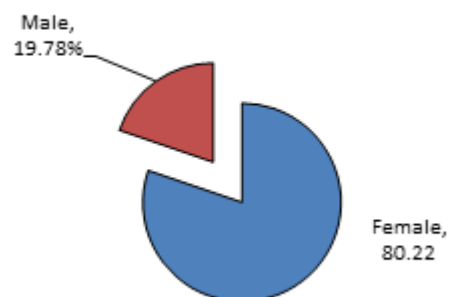
Degree Level



Ethnicity



Gender



ENROLLMENT PROJECTION

The District conducted an Enrollment Cohort Analysis. The following charts show enrollment projections based on cohort survival ratios, historical growth data and additional 1% growth estimates.

Year	Births	Enrollment	K	1	2	3	4	5	6	7	8	9	10	11	12	K-12 MS	HS	
2000	5838	2001-02	263	228	241	245	303	289	282	330	305	340	335	313	292	3,766	635	1280
2001	5820	2002-03	274	254	228	240	254	298	288	300	338	345	345	335	297	3,796	638	1322
2002	5946	2003-04	257	281	268	238	238	264	312	304	296	371	341	344	336	3,850	600	1392
2003	6165	2004-05	296	257	282	281	247	246	265	338	301	363	364	333	340	3,913	639	1400
2004	6213	2005-06	254	278	257	282	299	255	248	274	328	362	363	360	331	3,891	602	1416
2005	6217	2006-07	263	261	289	274	305	303	258	267	278	398	379	358	356	3,989	545	1491
2006	6411	2007-08	295	250	266	293	286	300	312	267	275	347	409	349	352	4,001	542	1457
2007	6497	2008-09	289	290	255	264	304	290	308	317	272	344	343	387	354	4,017	589	1428
2008	6543	2009-10	281	288	293	264	271	297	313	303	336	335	347	346	374	4,048	639	1402
2009	6608	2010-11*	295	272	293	295	275	293	284	317	317	392	359	359	355	4,106	634	1465
2010	6291	2011-12**	292	282	267	289	298	273	273	292	299	337	376	322	327	3,927	591	1362
2011		2012-13***	282	283	300	278	283	295	289	285	292	349	339	371	335	3,981	577	1394
2012		2013-14****	304	275	284	305	271	296	289	291	300	331	356	333	360	3,995	591	1380
2013		2014-15*****	280	275	270	286	304	269	295	298	300	334	338	344	332	3,925	598	1348
						Cohort Survival Ratios												
		Cohort Survival	B-K	K-1	1-2	2-3	3-4	4-5	5-6	6-7	7-8	8-9	9-10	10-11	11-12			
		2002-03		0.966	1.000	0.996	1.037	0.983	0.997	1.064	1.024	1.131	1.015	1.000	0.949			
		2003-04		1.026	1.055	1.044	0.992	1.039	1.047	1.056	0.987	1.098	0.988	0.997	1.003			
		2004-05		1.000	1.004	1.049	1.038	1.034	1.004	1.083	0.990	1.226	0.981	0.977	0.988			
		2005-06		0.939	1.000	1.000	1.064	1.032	1.008	1.034	0.970	1.203	1.000	0.989	0.994			
		2006-07	0.0450	1.028	1.040	1.066	1.082	1.013	1.012	1.077	1.015	1.213	1.047	0.986	0.989			
		2007-08	0.0507	0.951	1.019	1.014	1.044	0.984	1.030	1.035	1.030	1.248	1.028	0.921	0.983			
		2008-09	0.0486	0.983	1.020	0.992	1.038	1.014	1.027	1.016	1.019	1.251	0.988	0.946	1.014			
		2009-10	0.0456	0.997	1.010	1.035	1.027	0.977	1.079	0.984	1.060	1.232	1.009	1.009	0.966			
		2010-11	0.0475	0.968	1.017	1.007	1.042	1.081	0.956	1.013	1.046	1.167	1.072	1.035	1.026			
		2011-12	0.0470	0.956	0.982	0.986	1.010	0.993	0.932	1.028	0.943	1.063	0.959	0.897	0.911			
		2012-13	0.0440	0.969	1.064	1.041	0.979	0.990	1.059	1.044	1.000	1.167	1.006	0.987	1.040			
		2013-14	0.0468	0.975	1.004	1.017	0.975	1.046	0.980	1.007	1.053	1.134	1.020	0.982	0.970			
		2014-15	0.0428	0.905	0.982	1.007	0.997	0.993	0.997	1.031	1.031	1.113	1.021	0.966	0.997			
		Average	0.046	0.974	1.015	1.020	1.025	1.014	1.010	1.036	1.013	1.173	1.010	0.976	0.987			
				0.984	1.025	1.030	1.035	1.024	1.020	1.046	1.023	1.183	1.020	0.986	0.997			
Projection - Based on Historical Growth																		
		Year	K	1	2	3	4	5	6	7	8	9	10	11	12	Total		
		2015-16	307	273	279	275	293	308	272	306	302	352	337	330	340	3,973	608	1359
		2016-17	307	299	277	285	282	297	311	281	310	354	355	329	326	4,013	591	1365
		2017-18	292	299	303	282	292	286	300	322	285	363	358	347	325	4,055	608	1393
		2018-19	304	285	303	309	289	296	289	311	327	334	367	349	343	4,105	637	1393
		2019-20	304	296	289	309	317	293	299	299	315	383	338	358	345	4,144	614	1424
Projection with additional 1% Growth																		
		2015-16	307	276	282	278	296	311	274	309	305	355	341	333	343	4,009	613	1372
		2016-17	307	302	282	290	288	303	317	287	316	361	362	336	332	4,083	603	1391
		2017-18	292	302	310	291	300	294	309	332	294	373	368	357	335	4,157	626	1433
		2018-19	304	287	310	319	301	307	300	323	340	347	381	363	356	4,238	663	1447
		2019-20	304	299	295	319	330	308	314	314	331	402	354	376	362	4,306	645	1493

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BOARD OF EDUCATION

Mr. Scott Byrne President
Mr. Dan Contarini Vice President
Mrs. Trish Mitchell Secretary
Mr. Kevin Blackburn..... Treasurer
Mr. Todd Geisert Board Member
Mrs. Susan Thatcher Board Member
Mrs. Rebecca Voelkerding Board Member

EXECUTIVE ADMINISTRATION

Dr. Lori VanLeer Superintendent
Dr. Judy StraatmannAssistant Superintendent
Dr. Brendan MahonAssistant Superintendent
Ms. Shelley Kinder..... Chief Financial Officer
Dr. Rachael Franssen.....Executive Director of Student Services



Board of Education Office

BUILDING DIRECTORY

Building	Address	Administrator	Telephone Number
Augusta Elementary	5541 Locust Street	Ms. Mary Robertson	636-231-2400
Board of Education Office	220 Locust Street	Dr. Lori VanLeer	636-231-2000
Campbellton Elementary	3693 Highway 185	Ms. Jennifer Meyer	636-231-2450
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Labadie Elementary	2749 Highway T	Ms. Jennifer Pecka	636-231-2600
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South Point Elementary	2300 Southbend Drive	Ms. Aimee Harty	636-231-2700
Technology	4245 Highway 47	Mr. Dale Loesing / Mr. Rob Landers	636-231-2800
Washington High School	600 Blue Jay Drive	Dr. Frank Wood	636-231-2200
Washington Middle School	401 East 14th St	Mr. Ron Millheiser	636-231-2300
Washington West Elementary	840 W. Pride Drive	Ms. Kim Hunt	636-390-9150



Mr. Scott Byrne – School Board President

Mr. Byrne was elected to the Board in April 2008. He is a Business Representative for the Carpenters District Council of St. Louis and vicinity. Mr. Byrne has served on numerous District committees and is involved with various community organizations, including the Workforce Investment Board, St. John's Mercy Hospital Foundation, Long Range Planning Committee for Franklin County and Knights of Columbus. He and his wife have two children, who have attended or currently attend the School District of Washington. His current term expires in 2017.



Mr. Dan Contarini – School Board Vice-President

Mr. Contarini was elected to the Board in April 2010. He has worked as a Law Enforcement Officer for over 25 years, and is currently the Assistant Chief of Police in De Soto, Missouri. He served a prior term on the Board of Education from 1997-2000, is a member of the Washington Elks Club, and past president of the Washington Kiwanis Club. Mr. Contarini was selected as the Missouri D.A.R.E. Officer of the Year in 1993. He is married and has three children, all of whom have attended or are attending the School District of Washington. His current term expires in 2016.



Mrs. Trish Mitchell – School Board Secretary

Mrs. Mitchell was elected to the Board in April 2013. She operated a licensed in home daycare for a total of 14 years. She has been active in the School District since 1996 serving as Band Booster President and volunteering in many capacities. She is the President of the Washington Federated Republican Women and has also served as Vice President of the organization. She has also been active in the youth community including serving as a leader and Neighborhood Chair for the Girl Scouts. She is the owner of Basic Training For Wellness and teaches group fitness classes. She and her husband have three children who have attended schools in the School District of Washington. Her current term expires in 2016.



Mr. Kevin Blackburn - Treasurer

Mr. Blackburn was elected to the Board in April 2012. He has worked in law enforcement for the last nine years. He is currently a detective with the Washington Police Department. Prior to his assignment as a detective, he was assigned the duties of School Resource Officer at Washington High School and DARE Officer for the School District of Washington. Mr. Blackburn retired from active duty in the United States Army as a Sergeant First Class in 2003 after over twenty years of service. He and his wife have six children. Two of their children are graduates of the School District of Washington and one is currently attending. His current term expires in 2015.



Mr. Todd Geisert

Mr. Geisert was elected to the Board in April 2009. He is a self-employed farmer and operates Todd Geisert Farms. Mr. Geisert has served on the Washington Fair Board and Franklin County Extension Council Board. He is a member of the Washington Lions Club, Franklin County Extension Council and Missouri Farm Bureau. He and his wife have two children who attend the School District of Washington. His current term expires in 2015.



Mrs. Susan Thatcher

Mrs. Thatcher was elected to the Board in April 2014. She has partnered with her husband in the real estate business for over 30 years engaging in historic rehabilitation, residential, classic farms and large tract development sales. Mrs. Thatcher is a licensed real estate professional and member of the Franklin County Board of Realtors. She was actively engaged in the Great Streets Project in Labadie, and serves as a board member of the local chamber. She is also a member of the Washington Historical Society. She and her husband have two children, and their son attended Four Rivers Career Center. Her current term expires in 2017.



Mrs. Becky Voelkerding

Mrs. Voelkerding was elected to the Board in April 2014. She grew up in Augusta, Missouri and is a graduate of Washington High School and East Central College. She is currently employed as an Executive Administrative Assistant at East Central College. Prior to her current position, she worked in St. Louis for twenty years. Fourteen of those years, she was employed at Anheuser-Busch Companies. During her tenure there, she was one of only thirteen Senior Executive Office Administrators employed by the company. She has worked in a wide variety of areas in the private sector, including Human Resources, Purchasing and Legal. She and her husband reside outside of Washington. Her current term expires in 2017.

**BOARD MEETING SCHEDULE
2014-2015**

*Board Meetings held on Wednesday evenings in the Board Room
at District Office at 7:00 p.m., unless otherwise noted*

July 30 (7:30 a.m.)

August 27 (Tax Rate Hearing)

September 23 – (Tuesday)

October 22

November 19

December 17

January 28

February 25

March 24 – (Tuesday)

April 16 (Thursday) – **7:30 a.m.** (Reorganize Board)

April 29 (regular monthly meeting)

May 27

June 24 (regular monthly meeting)

June 30 (Tuesday) – **7:30 a.m.** (approve budget)

CONSULTANTS AND ADVISORS

LEGAL COUNSEL

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St. Louis, Missouri 63105

Mickes Goldman O'Toole, LLC
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St. Louis, Missouri 63141

INVESTMENT / UNDERWRITER

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St. Louis, MO 63105

BOND COUNSEL

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Kansas City, Missouri 64105

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Daniel Jones & Associates
Certified Public Accountants
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Arnold, MO 63010

DEPOSITORY BANK

First State Community Bank
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Washington, Missouri 63090

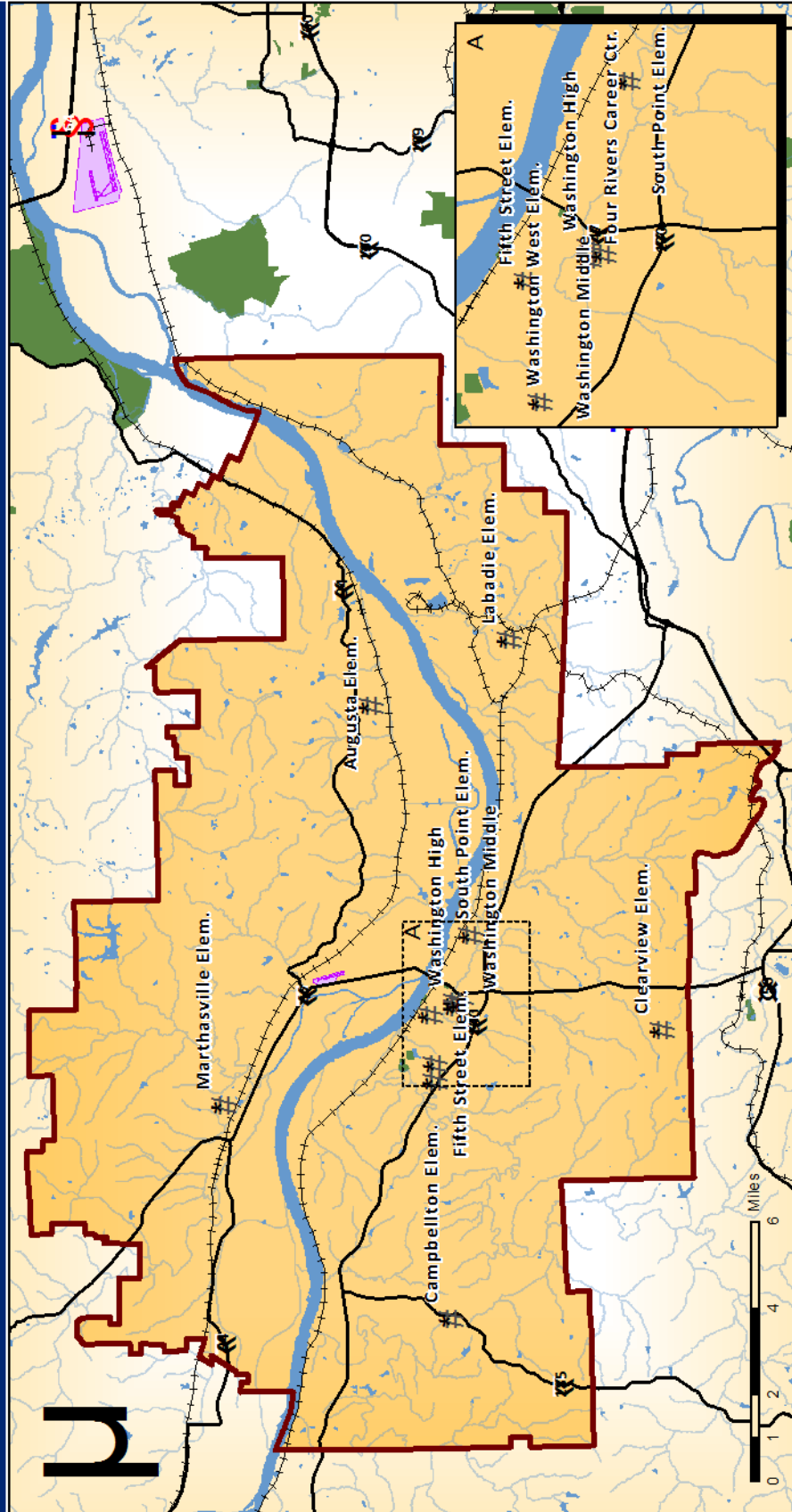
ARCHITECT

Hoener Associates Inc.
6707 Plainview Avenue
St. Louis, Missouri 63109

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School District of Washington

District Overview



- # Schools
- Streets
- Highways
- Railroads
- Rivers
- Water
- Parks
- Airports
- School District



ORGANIZATIONAL SUMMARY

DISTRICT OVERVIEW

The District has provided education services to the students in the Franklin County area since its incorporation as a public entity in 1889. Through mergers, it has become one of the largest geographical school districts in Missouri with the reorganization and addition of area in both Warren and St. Charles counties. Population growth in the District has remained constant with slight increases from year to year. Enrollment projections indicate the student population during the next few years will remain constant. The District anticipates an increase in enrollment as the economy rebounds. The District currently provides education to approximately 3,927 students Kindergarten through grade 12, with an additional 185 in its early childhood education programs.

The District encompasses approximately 257 square miles in Franklin County, southern St. Charles County, and eastern Warren County. The cities within the District's boundaries are Augusta, Labadie, Marthasville, New Haven, Union, and Washington. The District operates as fiscally independent of the State of Missouri or any other jurisdiction in the county or local township in which it operates.

FACILITIES

The District's educational facilities include eight elementaries, one middle and one high school. The District also provides a Vocational Career Center that supports high school students from the School District of Washington and nine other surrounding school districts. The District also has one operational support building, an administration building, an Early Learning Center, and a Technology and Learning Center which houses the Technology Department.

The District has hired an architect to assist in the planning for improvements to existing buildings as addressed through the Strategic Plan Facilities Committee.

PERSONNEL RESOURCES

The District employs approximately 670 staff members to assist in the student learning process. Personnel costs, including salary and benefits, account for 73.3 percent of the District's total operating expenditures. The student to teacher ratio is 18:1 for the District as a whole, 15:1 for elementary schools, 16:1 for middle school and 23:1 for high school.

BUDGET OVERVIEW

The mission of the District is to be a learning community where all students reach their full potential. The District, through the budget process, focuses its resources in the most efficient and effective manner to support its mission. The annual budget creates a detailed analysis of the District's revenues and expenses and allows the administration to best direct its financial resources in a manner that supports student learning.

The budget process is separated into four segments; planning, preparation, adoption and implementation.

Planning for the District's annual budget begins with a review of the District's strategic direction. Several committees have input with direction to the District administration regarding parameters for the budget development. These committees involve Facilities, Policy, Academics, Finance, Salary and Benefits, Human Resources and Audit.

Once direction and parameters are established by the Board, the administration begins preparing the budget. Principals and other budget managers are provided with information to assist them in developing their budget requests. The District utilizes an electronic format, allowing budget managers to see historical data for each object code line item in their budget as they plan the next year's requests. Budget managers are required to list line item detail to substantiate their budget requests. The Chief Financial Officer and the Bookkeeper meet with every budget manager to review their budget requests in detail. These requests are refined through these meetings and through subsequent review with the Executive Cabinet and Superintendent. This will be the third year in implementing a modified zero based budget at the building level.

The focus will now shift to implementation of the FY2014-2015 annual budget. Budget administrators will be asked to carefully manage their allocation throughout the upcoming fiscal year. It will be their responsibility to implement the plans laid out through the development process and funded through the adoption of the FY2014-2015 annual budget.



ORGANIZATIONAL CHART

Board of Education Members

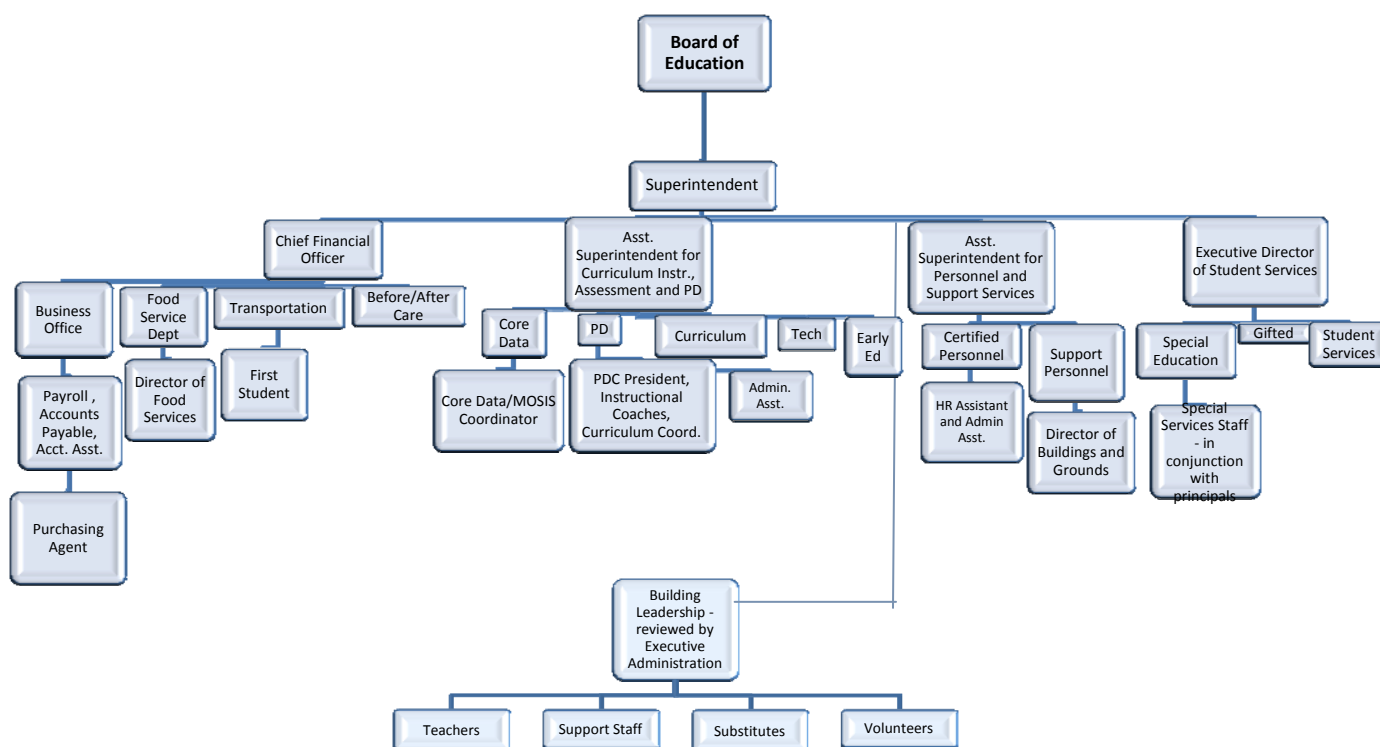
Mr. Scott Byrne —President
 Mr. Dan Contarini—Vice-President
 Mrs. Trish Mitchell—Secretary
 Mr. Kevin Blackburn—Treasurer
 Mr. Todd Geisert
 Mrs. Susan Thatcher
 Mrs. Rebecca Voelkerding

Board of Education

Oversees fiscal management
 Selection and Evaluation of Superintendent
 Set Policies
 Foster Excellence and Equity in Education
 Through Leadership

Superintendent

Chief Operations Officer, Board
 Relations/Communications, Long-term Student
 Discipline, Administrator Evaluation/Leadership
 Development, Media Relations,
 Internal/External Communications, Community
 Affairs, Wellness Committee, Strategic Planning



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MISSION, VISION, VALUES AND STUDENT OUTCOMES

21st Century Teaching and Learning

Mission

In collaboration with students, staff, parents, and the community, the School District of Washington commits to ensuring that all students reach their fullest potential.

Vision

The School District of Washington is rich in tradition and we are proud of our accomplishments. However, continuous improvement remains our focus and desire each and every day. We commit to the growth of student learning, behavior, citizenship, participation and service. Our high expectations of students are a reflection of how much we value them.

All students deserve to reach their fullest potential. The School District of Washington provides rigorous learning opportunities and instructional support to all students. As a learning community, we determine the knowledge and skills our students need to acquire, monitor their progress, and provide interventions that best meet their needs. In addition, we realize that in order for students to continuously improve, the professionals within the school system must do so as well. We foster the idea of professional learning teams as a means of collaboration among teachers/staff. This approach promotes discussions about the grade level or course level skills we desire our students to know and be able to demonstrate. We work individually as well as in teams to determine the most appropriate instruction and support for students. We utilize a team approach when analyzing student data, best practices, and instructional materials. We invest in quality teaching and effective leadership and recognize that together, the process of school improvement in the School District of Washington can be obtained.

In the School District of Washington, we believe an engaged student will develop a sense of belonging and accomplishment. We encourage participation and service in school beyond that of what goes on in the classroom. Students need a sense of purpose, motivation, and teamwork that many times can be obtained through active participation in school programs, functions, clubs, organizations, extracurricular activities and community projects. We invite students and parents to explore these opportunities to enhance their school experience even more.

Ultimately, as we prepare students for the 21st century, we take pride in knowing that we have done all that we can to foster academic growth, belongingness in school and pride in community. We will always remain focused on producing college/career ready students who are prepared to succeed in a culturally diverse, global society.

VISION, VALUES AND STUDENT OUTCOMES cont.

Core Values

We believe in educating all students in a safe, nurturing learning environment that promotes the following core values:

Respect- Respect yourself and others at all times.

- Respect yourself by giving your best effort.
- Respect others by recognizing their efforts.
- Respect yourself by learning.
- Respect the mission or the cause.

Ownership- Show ownership over your actions.

- Make learning a priority, own your destiny.
- Take responsibility for your own actions.
- Understand that there are consequences for your actions.
- Learn from your mistakes. No one is perfect.
- When working with others, pull your own weight.
- Admit when you are wrong, acknowledge others when they are right.
- Accept that things don't always work out as planned, find another healthy alternative.

Commitment- See things through to completion.

- We have high expectation because we care.
- Choose well and stick with it.
- Ask for help, invest in yourself.
- Never compromise your integrity.
- Commit to a purpose, be part of something.
- Set a goal, develop a plan, and make it happen.
- Accomplish something you didn't think you could.

Kindness- Everyone deserves to be treated well.

- Treat people with respect, even if they are not like you.
- Help someone in need.
- Show compassion for mankind.
- Believe in yourself.
- Honesty is the best policy.

VISION, VALUES AND STUDENT OUTCOMES cont.**Student Outcomes**

The School District of Washington is focused on producing students who possess the skills of competent problem solvers and critical thinkers. Each student should mature in their ability to communicate and collaborate, to develop an understanding of their community and the world around them, to cultivate their desire to make a difference in their lives and the lives of others. The outcomes of graduates of the School District of Washington can be categorized within the following dimensions.

Outcomes of Graduates

- Life-long Learner
- Conceptual Knowledge
- Community and Citizenship
- Career Development

Life-long Learner skills are delineated as to the ability of students to take initiative for ones' own learning, self-assess, be critical thinkers, problem solvers, risk takers, and goal achievers. Life-long learning skills should lead students to develop individual learning plans to help them succeed in furthering their academic careers and to pursue not only career options but areas in which further knowledge is desired or in areas of passion.

Conceptual Knowledge refers to our students' ability to learn how to think critically, formulate questions, analyze and synthesize content, and to effectively use technology. The level of conceptual knowledge should challenge students to fully understand and appropriately apply grade and course level standards and objectives to daily and future learning through rigorous and relevant coursework in all academic areas including math, science, English language arts, engineering, the arts, and technical learning.

Community and Citizenship outlines experiences for students to be part of the greater good, to develop a sense of belonging, and to give back through participation in service learning projects, community participation, sharing ideas, and giving and receiving feedback. Collaboration skills, conflict resolution, embracing diversity, and developing an understanding of global issues are elements of citizenship development.

Career Development is delineated by development of communication skills, collaboration, work ethic, and the ability to promote and advertise one's skills to obtain gainful employment. Experiences include internships, professionally mentored projects, and acquisition of technical skills certificates.

VISION, VALUES AND STUDENT OUTCOMES cont.

Expectations for Student Learning and Instructor Facilitation

The Four C's

- Creativity and Innovation refers to the student being able to think divergently, make connections, take risks, and to take lessons further than explained or expected. Learning from mistakes is a critical component to being successful in an innovative climate. Teachers are called to create experiences which allow students to: be facilitators of their own learning, promote curiosity in students, and to provide open-ended lessons and assignments with rigorous thought provoking assessments.
- Critical Thinking and Problem Solving includes problem-solving, seeing concepts and beliefs from varied perspectives in order to understand the global society and world difficulties and complications. Teachers support this environment by helping students understand diversity, providing opportunities to collaborate, and by providing extensive experiences to promote critical analysis of one's own thinking.
- Communication defines the need for students to be able to write, speak, and use media in multifaceted formal and informal writing experiences. Being able to effectively communicate provides students the opportunity to question, express thoughts, feelings, and understanding of concepts and ideas. Teachers should provide opportunities for writing across content areas, collaboration on challenging topics, and public speaking and discourse with individuals of various ages and diverse backgrounds.
- Collaboration allows students to consider and respect different points of view, further their learning experiences, understand others, and to learn and lead. Collaboration promotes teamwork, and helps students understand the ability to learn from others, and respond to challenges of working with peers with different ideas and thoughts. To foster a collaborative environment, teachers should design a classroom and lessons that encourages students to take on the learner/leader role and develop effective collaboration skills.

These expectations came from Focus Group discussions regarding the desire to graduate students from the School District of Washington who hold the keys to being successful in the 21st Century. To enable students the opportunity to enter college or the workforce with these skills, the instructional practices of teachers must change to reflect instruction required to teach the competencies students must possess to function adequately in a world that is unbeknownst to us.

VISION, VALUES AND STUDENT OUTCOMES cont.

Conclusion

The vision statement of the School District of Washington should guide the path and opportunities for the students. As divergent thinkers and risk takers, we should question, research, provide, and evaluate the most innovative ways to assist students in being successful in the 21st Century. Without inquiry and investigation of novel and fitting learning opportunities the environment becomes stagnant and irrelevant. It is through the evaluation of the current reality and the progress toward goal achievement that implementation stays on course. Minimally, progress to goal achievement will be evaluated annually. The approach of the School District of Washington is to answer guided questions for each of the goals via the action plan; therefore, each goal includes a guiding question, a goal, objective, rationale, current reality, and a path to implementation.



DISTRICT GOALS

The School District of Washington (SDOW), through its comprehensive 21st Century Plan for Innovation and Change, is implementing the first step toward becoming a top achieving school district in the state of Missouri, as well as one of the best in the nation.

School District of Washington

District Goals

1. Pursue high achievement and graduation for all students, regardless of student circumstances and abilities.
2. Cultivate and grow staff into quality, dynamic team members through an effective evaluation and support system.
3. Develop and implement effective professional development that encompasses best practices and supports all staff.
4. Analyze and restructure the organization to become more efficient, effective, and accountable to support the goals of the District.
5. Foster and enhance staff, student, parent, business, and community involvement.

The 21st Century Plan for Innovation and Change was developed through the hard work of three Focus Groups, with a fourth Focus Group currently being formed:

Focus Group 1: Increasing Achievement and Engagement for All

Focus Group 2: Strategic Planning for Facilities – Safe and Efficient Learning Environment

Focus Group 3: Improving Student Achievement of Digital Learners

Focus Group 4: Pathways to Success – Ensuring Graduates are College and/or Career Ready

Each of these groups, made up of community members, students, parents, and staff members understood that students need to be taught different skills in varied and technologically enhanced learning environments to meet students' unique learning needs. Each Focus Group engaged in large and small team discussions in order to provide feedback and ideas to the steering team. This collaborative effort resulted in recommendations that were taken under advisement by the steering team, administration, and the Board of Education.

Focus Group 1**Increasing Achievement and Engagement for All Learners**

Focus Group 1 was charged with determining the business of our business, developing a mission and vision, setting high standards for our students, describing quality teaching and administrative leadership. By answering the following questions the process of developing a viable 21st Century Action Plan for Innovation and Change began:

- What do students need to know and do?
 - What do students need today? What will students need in 2023?
- How do we know what students know and can do?
 - How do we assess for learning? How do we monitor progress? What should we grade?
- What do we do when they don't know?
 - What interventions will help students succeed?
- What do we do when students come to us already knowing and need more?
 - How do we challenge students?

Focus Group 2**Strategic Planning for Facilities – Safe and Efficient Learning Environments**

Long range facilities planning and learning environments was the area of concentration for Focus Group 2. Along with community economic development experts, Focus Group 2 members deliberated to provide input to create the highest quality learning environments for our pre-kindergarten through high school students.

Focus Areas:

- Population analysis, grade configuration, current reality
- Prioritization of needs and assembling options
- Narrowing the options and selection of a plan that is economical, responsible, and conducive to learning
- Holding town hall meetings, engaging the broader public
- Financially supporting the plan and development of a timeline

Focus Group 3

Improving Student Achievement of Digital Learners

Focus Group 3 evaluated our current learning environments, researched technology integration in other quality schools, and researched various hardware devices and software packages to support the following Focus Group 3 developed goals:

1. Ensure equitable access of technology to enhance student learning of 21st century skills to produce independent, self-directed, resourceful students that are prepared to critically think, collaborate, and problem solve in a complex, diverse and highly technical world.
2. Improve the quality of learning by requiring teachers to utilize provided tools that enable them to be facilitative, resourceful, and relevant lesson planners.
3. Expose students to authentic materials, collaborative online environments, and appropriate social networks to expand their thinking, extend their learning, and enhance their abilities to connect school to life in relevant, safe, and academically challenging ways.
4. Ensure that core curriculum is delivered in the most engaging manner, resulting in students producing products that not only demonstrate their level of skill but produce evidence through the sharing of multi-media presentations, spreadsheets, graphs, charts, reports, stories, and other such relevant artifacts.
5. Utilize technology that provides students, teachers, and parents manageable and timely assessment results, quality instructional feedback (electronically and or personally), and ownership over learning goals and progress.

Overall, all stakeholders agree that the School District of Washington must provide an educational environment enabling students to gain knowledge and skills to become productive members of society. It is our duty and our challenge to be innovative forward thinkers and provide an education based on an unknown future.

Guided by the Focus Groups, the Board of Education, the Administrative Team, and other staff members, an action plan, SDOW 21st Century Educational Plan for Innovation and Change, was created and contains:

- The Vision for 21st Century Teaching and Learning
- The Model of Change
- The Roadmap

Doing nothing to change our educational delivery system and not keeping up with the changes of the global society is to ensure our students are destined to fail. Making changes and altering the course of our roadmap is a necessary and vital part of achieving success.

The goals in this plan are lofty and attainable but only with every member of our team and community working collectively for the betterment of the School District of Washington and all of its constituents.

Focus Group 4**Pathways to Success – Ensuring Graduates are College and/or Career Ready**

The School District of Washington is getting set to launch the Washington Way Project yet again. Focus Group 4 is being formed now. Invitees will include business community leaders, staff, students and former students. Focus Group 4 will learn, analyze and guide the design of college and career pathways and learning opportunities for future graduates of Washington High School (WHS). Connecting and equipping students with the skills and credentials they need to succeed in our competitive labor market is always a priority. The group will study the District's current reality, explore college and career academies, and discuss the on-going development of potential pathways to student success.

Group Topics to Discuss/Questions to Ask:

- Current reality – a look at the data, what does it say?
- What are college and career pathways?
- What are college and career academies?
- What skills do employers feel are most crucial to long-term success?
- What skills would educational professionals like to see graduates exit with?
- What opportunities exist for students to earn college credit while in high school?
- What real world opportunities should exist within the curriculum?
- What level of rigor & relevance currently exists at WHS? How can we grow and improve?
- What ability do we have to partner with local businesses to offer field trips, lesson enhancement, internships, field study opportunities, part-time employment, apprenticeships, etc.
- What should be required during a student's senior year and years prior?
- How can we enhance the freshman year and beyond?
- What do we do well? What can we improve and what needs to be discarded?
- What lead-up activities should exist in K-8 setting?
- What should a typical school day look like in a world-class high school?
- Should all students be required to participate in some level of community service?
- What should the bell schedule and master schedule look like in a progressive school?
- What training should be offered to staff and students to ensure success?
- What transition to high school and transition to college/career activities exist for students? Are they effective?

The first meeting will be held November 12, 2014, with additional meetings in January, February and March of 2015.



The following pages outline the School District of Washington's goals, the specific implementation of these goals and how they will be monitored and evaluated.

Math

Increase Student Engagement and Achievement

GOAL - Connect student learning to the "real world" through authentic and innovative experiences.

Objective - Student achievement in the area of math will increase by 5% on a yearly basis as measured by MAP/EOC/SBAC.

Current Reality:					Purpose of Goal:
School Year	Baseline	Progress	Target	Target Met	To provide students with opportunities to learn and understand mathematical concepts and apply their learning to real world problems.
2007-2008	60.30%				
2008-2009		68%	65.30%	Yes	
2009-2010		74%	70.30%	Yes	Guiding Questions: What instructional strategies will provide the most effective learning opportunities for students to learn grade level mathematical concepts? How can students demonstrate knowledge of math concepts to show enduring understanding of math content?
2010-2011		73%	75.30%	No	
2011-2012		68%	80.30%	No	
2012-2013		62%	85.30%	No	
2013-2014		64%	90.30%	No	
2014-2015			95.30%		
2015-2016			95.30%		
2016-2017			95.30%		
2017-2018			95.30%		

MSIP Standard	What needs to be done?	By whom?	What are the specifics of implementation? What is the timeline?	What resources?	What is the evidence of progress?	How will evidence be collected?	Funding
	Implement Balanced Math	Person(s) with Primary Leadership Responsibility: Assistant Superintendent of Curriculum, Math Instructional Coach Participants: Instructional Coaches, Teachers, Principals	03/18/13: Review teaching strategies to ensure that students are learning and understanding the foundations of Algebra. 08/15/13: Provide professional development to all teachers in math content and instructional strategies. 08/20/13: Increase the rigor of the Quarterly Assessments (QA) to include Smarter Balanced Assessment Consortium (SBAC) like questions. 08/20/13: Continue to evaluate curriculum to ensure rigor and content alignment is synonymous with Common Core and SBAC	District Curriculum page, professional development sessions, district purchased resources and/or textbook	Pre and post assessments will be administered to measure learning of skills for all students.	Evidence of student learning will be monitored/collected through STAR Math, data teams, and formative assessments based on curricular skills.	local funds

Math cont.

MSIP Standard	What needs to be done?	By whom?	What are the specifics of implementation? What is the timeline?	What resources?	What is the evidence of progress?	How will evidence be collected?	Funding
	Implement strategies to increase the percent of students passing 8th grade Algebra from 45% to 80% by 2014-2015.	Person(s) with Primary Leadership Responsibility: Assistant Superintendent of Curriculum, Math Instructional Coach Participants: Instructional Coaches, Teachers, Principals	03/15/13-03/15/18: Review teaching strategies to ensure that students are learning and understanding the foundations of Algebra. Administer a placement test to all 6th grade students to provide appropriate Middle School class placement. 08/15/13-08/15/18: Provide professional development to all teachers in math content and instructional strategies. 08/20/13-08/20/15: Increase the rigor of the QA to include (SBAC) like questions. 08/20/13-08/20/15: Continue to evaluate curriculum to ensure rigor and content alignment is synonymous with Common Core and SBAC.	District curriculum, professional development sessions, district purchased resources and/or textbook	Pre and post assessments will be administered to measure learning of skills for all students.	Evidence of student learning will be monitored/collected through STAR Math, data teams, and formative assessments based on curricular skills.	local funds

Math cont.

MSIP Standard	What needs to be done?	By whom?	What are the specifics of implementation? What is the timeline?	What resources?	What is the evidence of progress?	How will evidence be collected?	Funding
	Students and teachers will be provided training and will use a variety of technology strategies, manipulatives and drawings to model understanding of how to solve real-world problems and develop critical thinking skills by applying processes and curriculum objectives to lessons.	Person(s) with Primary Leadership Responsibility: Assistant Superintendent of Curriculum, Math Instructional Coach, Technology Coordinator Participants: Instructional Coaches, Teachers, Principals	03/15/13-03/15/18: Teachers will be provided professional development in math strategies and in use of technology to assist with technology and effective content learning strategies. 08/15/13-05/16/14: Teachers will take part in follow up training to ensure strategies and technology are being used with fidelity.	District Curriculum, professional development sessions, district purchased resources and/or textbooks	Teachers will demonstrate proficiency and ability to use resources to promote critical thinking. Students will demonstrate knowledge of how to utilize resources effectively to solve real-world problems.	Evidence will be collected by using the walk-through process and periodic checks of student work samples, as well as success on Math MAP, EOC, SBAC, quarterly, formative, and summative assessments.	local funds and/or WINGS grant
	Teachers will be trained on how to use data (STAR, QA, MAP, EOC, and SBAC) to make quality decisions concerning student placement in groups within the classroom, in special programs, and how to change their teaching strategies to meet the needs of all students.	Person(s) with Primary Leadership Responsibility: Assistant Superintendent of Curriculum, Math Instructional Coach Participants: Instructional Coaches, Teachers, Principals	08/15/13-05/16/14: The District will provide training on administering assessments and effectively utilizing data to determine student placement and to drive instruction. 08/15/14-05/18/15: Teachers will take part in follow up training to ensure strategies are being used with fidelity.	District Curriculum, professional development sessions	Teachers will demonstrate proficiency in using data to make quality decisions about student placement in the classroom and implement effective strategies to promote learning.	Data will be gathered on a spreadsheet to determine placement of students within the classroom and special programs. Administrators will monitor spreadsheet.	local funds
MSIP Standard	What needs to be done?	By whom?	What are the specifics of implementation? What is the timeline?	What resources?	What is the evidence of progress?	How will evidence be collected?	Funding
	Provide electronic or hard copy textbook based on Common Core State Standards (CCSS) implementation to guide teacher instruction and student utilization.	Person(s) with Primary Leadership Responsibility: Assistant Superintendent of Curriculum, Math Coordinator Participants: Instructional Coaches, Teachers, Students	11/20/12-04/12/13: Research math textbooks and software. 03/01/12-05/20/13: Select math textbook/software. Provide training for implementation with fidelity. 08/20/13-05/16/14: Continue training teachers in program implementation.	District purchased resources and/or textbooks	Teachers will demonstrate proficiency and ability to use resources to enhance the curriculum. Students will demonstrate knowledge of how to utilize resources effectively to promote self learning.	Administrator walk-through and PBTE	Textbook fund

Math cont.

MSIP Standard	What needs to be done?	By whom?	What are the specifics of implementation? What is the timeline?	What resources?	What is the evidence of progress?	How will evidence be collected?	Funding
	Students in need will be provided Tier II intervention services including: CEIS, Acellus, Do the Math, Go Solve, Cloud 9, small group, and other intensive math intervention services.	Person(s) with Primary Leadership Responsibility: Assistant Superintendent of Curriculum, Math Coordinator Participants: Instructional Coaches, Teachers, Students	08/20/13-05/16/14: Student assessment data will be used to determine intervention services needed. Services will be provided on a quarterly basis.	CEIS, Acellus, Do the Math, Go Solve, Cloud 9, small group, and other intensive math intervention services	Progress will be monitored by measuring the number of students needing services at the beginning of the year as compared to the number of students needing services at the end of the year.	Math quarterly assessment, annual Math MAP, EOC, SBAC, quarterly STAR Math assessments, and formative assessments will be used to analyze and document success.	Title IA, Special Education Funding
	Students will be provided with After School Tutoring (AST) opportunities throughout the district with a specific focus on Title 1A designated schools and those in improvement using scientifically research based strategies in the area of math.	Person(s) with Primary Leadership Responsibility: Principals, Tutors, Instructional Coaches Participants: Teachers, Students	01/11/10-05/13/18: After School Tutoring will be incorporated for at-risk students. All schools will receive funds for (AST). Title Schools and schools in improvement will receive additional funds to implement the program for a greater length of time. Additional AST will include services for Limited English Proficiency (LEP), Migrant, and Immigrant students, as appropriate.	Financial assistance will be allotted to each school to provide services for at-risk students to develop skills and deeper understanding of concepts.	Pre and post assessments will be administered to measure the progress/learning of skills for all students.	Evidence of student learning will be monitored/collected through electronic tools: STAR Math, Acellus, and formative assessments based on curricular skills.	Local, Title IA, Title III - LEP Funds

Math cont.

MSIP Standard	What needs to be done?	By whom?	What are the specifics of implementation? What is the timeline?	What resources?	What is the evidence of progress?	How will evidence be collected?	Funding
	The District will implement its pull-out/push-in service delivery model for English Speakers of Other Languages (ESOL) service delivery method to help Limited English Proficiency (LEP) students attain math language proficiency and function in all-English instructional settings, based on the recommended	Person(s) with Primary Leadership Responsibility: Principals, Instructional Coaches Participants: Teachers	08/19/09-05/20/13: Materials and professional development will be provided to teachers to effectively implement the curriculum.	ESOL methods of delivery will include direct instruction, push-in services, electronic reference materials, translators, and content materials.	ELL students will show evidence of progress on an on-going basis as well as gain proficiency in the math content language.	Evidence of student success will be measured by ACCESS, Math MAP, EOC, SBAC, quarterly, and formative assessments, as well as review of students' schedules.	Title III - LEP Funds
	The SDOW will incorporate scientifically based research strategies to strengthen the core academic math program as measured by MAP and EOC scores.	Person(s) with Primary Leadership Responsibility: Assistant Superintendent of Curriculum, Principals Participants: Teachers	08/16/10-05/20/13: Research various math programs to determine effectiveness and possible implementation.	Teachers will be trained and be expected to proficiently implement Balanced Math.	Students will show proficiency in all steps of Balanced Math leading to an understanding of math content language.	Evidence will be collected by using the walk-through process, period checks of student work samples and success on formative and summative assessments.	local funds
	Professional Learning Communities (PLC) work including collaboration between regular and special education will be implemented.	Person(s) with Primary Leadership Responsibility: Principals, Director of Special Services Participants: Special education and regular education teachers	08/20/13-05/20/18: Teachers will be provided PLC opportunities to meet with Special Education teachers and Tier II CEIS implementers to discuss individual student achievement.	Early release calendar schedules will be implemented to dedicate time for collaboration.	Meeting agendas will be created, followed, and evaluated to determine if the time allocation is effectively being utilized for improvement of student instruction.	Agendas and meeting minutes will be collected for evaluative purposes.	N/A

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Communications Arts

Increase Student Engagement and Achievement

GOAL - Connect student learning to the "real world" through authentic and innovative experiences.

Objectives - Student achievement proficiency in the area of English Language Arts will increase by 5% on a yearly basis as measured by MAP/EOC/SBAC.

Current Reality:					Purpose of Goal:
School Year	Baseline	Progress	Target	Target Met	
2007-2008	65.00%				To provide students with opportunities to read and comprehend various genres for both informational and enjoyment purposes.
2008-2009		74%	70.00%	Yes	
2009-2010		71%	75.00%	No	To develop students' communication skills both written and spoken in formal and informal environments.
2010-2011		73%	80.00%	No	
2011-2012		66%	85.00%	No	
2012-2013		66%	90.00%	No	Guiding questions: What strategies and opportunities must be provided to grow students who are effective readers, writers, and speakers who understand how to effectively communicate with others in a global society?
2013-2014		65%	95.00%	No	
2014-2015			95.00%		
2015-2016			95.00%		
2016-2017			95.00%		
2017-2018			95.00%		

MSIP Standard	What needs to be done?	By whom?	What are the specifics of implementation? What is the timeline?	What resources?	What is the evidence of progress?	How will evidence be collected?	Funding
	Elementary classroom teachers will be provided professional development to further develop their Balanced Literacy skills including instruction in Linda Dorn Comprehension Focus Groups, Guided Reading Plus Training, and Running Record data collection process.	Person(s) with Primary Leadership Responsibility: Assistant Superintendent of Curriculum, Literacy Instructional Coach Participants: Instructional Coaches, Pathways to Reading Coaches, Teachers, Principals	08/20/12-05/21/13: K-6 teachers will receive professional development on Running Records. K-12 teachers will receive training on comprehension of non-fiction text and content specific text. 08/15/13-05/16/14: K-6 teachers will continue to receive training on Guided Reading including modeling by Literacy Coordinator and Literacy Instructional Coaches. 08/15/13-05/18/15: K-2 teachers will receive training on Pathways to Reading, Level 2.	Specific reading materials such as Linda Dorn Comprehension Focus Groups, Guided Reading Plus Training, Running Record Data Collection	Evidence of progress will include sign-in sheets at workshops, teachers modeling specific techniques for Literacy Coaches and Pathways to Reading Coaches to ensure appropriate techniques and strategies are being implemented. Individual student running record data will be analyzed to show student growth.	Evidence will be collected by utilizing principal walk-throughs, collection of running record data sheets, implementation progress reports provided by Literacy and Pathways to Reading Coaches.	Title IA, Title IIA, Professional Development Allocation
	Identified students in grades 7-12 will be provided reading intervention services through specialized programs or through the Coordinated Early Intervention Services (CEIS) program.	Person(s) with Primary Leadership Responsibility: Assistant Superintendent of Curriculum, Literacy Instructional Coach Participants: CEIS teachers, Language Arts Lab (LAL) Teachers, Principals	08/20/13-05/20/18: Student assessment data will be used to determine intervention services needed. Services will be provided on a quarterly basis.	Read 180 program, Seeing Stars, Visualize Verbalize, Reading Recovery (analysis only)	Progress will be monitored by measuring the number of students needing services at the beginning of the year as compared to the number of students needing services at the end of the year.	Quarterly assessments, annual CA MAP or EOC/ELA SBAC assessment, quarterly STAR Reading assessments, and formative assessments will be used to analyze and document student progress.	Title IA, Special Education Funding

Communications Arts cont.

MSIP Standard	What needs to be done?	By whom?	What are the specifics of implementation? What is the timeline?	What resources?	What is the evidence of progress?	How will evidence be collected?	Funding
	Language Arts Lab (LAL) teachers will receive scientifically research based training using, Levels of Literacy Integration Groups by Fontas and Pinnell.	Person(s) with Primary Leadership Responsibility: Assistant Superintendent of Curriculum, Literacy Instructional Coach Participants: LAL Teachers, Principals	08/20/13-05/16/14: LAL teachers will receive on-going training in how to effectively implement Literacy Integration Groups.	Fontas and Pinnell videos, workshops, and instructional books	Pre and Post training surveys will be used to show teacher growth in strategies. Teachers will model strategies for peer review and review by the Literacy Coach and building principals.	Surveys and walk-through documentation will be used to collect evidence of success.	local funds, Title IA, Title IIA
	Intervention services will be provided to elementary students in a Tier II level including CEIS interventions (Read 180, Seeing Stars, Visualize Verbalize, and possibly Reading Recovery and other intensive reading intervention services).	Person(s) with Primary Leadership Responsibility: Assistant Superintendent of Curriculum, Literacy Instructional Coach Participants: LAL Teachers, Principals	08/20/13-05/20/18: Student data will be analyzed to determine instructional programming for remediation. Reading Recovery will be analyzed to determine the effectiveness and viability of implementation.	Read 180 program, Seeing Stars, Visualize Verbalize	Progress will be monitored by measuring the number of students needing services at the beginning of the year as compared to the number of students needing services at the end of the year.	Quarterly assessment, annual CA MAP/ELA SBAC assessment, quarterly STAR Reading assessments, and formative assessments will be used to analyze and document student progress.	Title IA, Special Education Funding
MSIP Standard	What needs to be done?	By whom?	What are the specifics of implementation? What is the timeline?	What resources?	What is the evidence of progress?	How will evidence be collected?	Funding
	Students will be provided with after-school tutoring opportunities throughout the district with a specific focus on Title designated schools and those in improvement using scientifically based strategies.	Person(s) with Primary Leadership Responsibility: Principals Participants: Tutors	08/18/13-05/20/18: District dollars will be used to provide afterschool tutoring with additional Title IA dollars being used to provide additional services. Length of services and number of weeks of services are provided will be based on school and student needs	Acellus, Reading A-Z, Soar Reading, Buckledown Reading	Students will obtain 80%-100% mastery.	Pre and post tests, formative assessments will be used as evidence of success.	local funds, Title IA
	The SDOW will incorporate scientifically based research strategies to strengthen the core academic English Language Arts program as measured by MAP and EOC scores.	Person(s) with Primary Leadership Responsibility: Assistant Superintendent of Curriculum, Instructional Coordinator, Principals Participants: Teachers	09/28/10-05/13/13: Read 180 will be implemented as a Tier III Intervention in grades 3-12. 03/9/09-05/13/13: Pathways to Reading will be incorporated in grades K-2 to address phonemic awareness, phonics, and comprehension issues with students.	Resources to strengthen students' English Language Arts skills include: Read 180, Acellus, Pathways to Reading, and CCSS specifically aligned strategies	Evidence of progress will be determined by the students' success in reading and mastery of the CCSS.	Evidence of success of each program will be monitored with data obtained from each of the programs.	Title IIA, Title IA
	The district will implement its pull-out/push-in ESOL service-delivery method, based on the recommended instructional time, to increase the English proficiency and core academic content knowledge of LEP students.	Person(s) with Primary Leadership Responsibility: Assistant Superintendent of Curriculum, Principal Participants: ESOL Teachers	08/18/13-05/20/18: ESOL teachers will write an individual progress plan for each LEP student describing how the student will attain English proficiency.	Tablets, laptops, various instructional materials, specific ESOL programs will be researched	Student individual progress plans will be evaluated to determine success on specific goals.	Evidence will be collected through Individual student progress plans and AMAO data.	Title III - LEP

Communications Arts cont.

MSIP Standard	What needs to be done?	By whom?	What are the specifics of implementation? What is the timeline?	What resources?	What is the evidence of progress?	How will evidence be collected?	Funding
	ESOL teachers will make instructional changes that lead to increased English proficiency for their LEP students.	Person(s) with Primary Leadership Responsibility: Assistant Superintendent of Curriculum, ESOL Principal Participants: ESOL Teachers	08/23/10-5/20/18: ESOL teachers will analyze ACCESS, W-APT, MAP, and GATES data to make instructional changes to lead to increased English proficiency.	ESOL teachers attend training to effectively evaluate the ACCESS, WAPT, MAP and GATES data	Teacher recommendations for instructional changes will be monitored to determine the success of those instructional changes.	Upon monitoring assessments, ESOL teachers will set goals for each student. Goals will be collected and measured for student success.	Title III - LEP
	Summer school will be provided as a remedial program for ESOL students. Transportation will be provided for ESOL students. Transportation is not provided to the regular school population.	Person(s) with Primary Leadership Responsibility: Assistant Superintendent of Curriculum, Summer School Principal, ESOL Principal Participants: ESOL Teachers	06/01/12-07/09/18: Analyze data to determine which LEP students qualify for Summer School Services, as well as to determine the specific educational goals to meet their needs.	Scientific research based programs, trained teachers/paras to implement instruction	Students will successfully meet individual goals set in the areas of reading.	Evidence of success will be collected through the implementation of pre and post assessments.	Title III - LEP
	The SDOW, through its semi-annual planning meetings, will promote parental and community participation in instructional and English language development programs to assist parents in understanding how they can assist their students to succeed in learning English.	Person(s) with Primary Leadership Responsibility: Title III Coordinator, ESOL Principal Participants: ESOL Teachers, Principals	08/23/12-05/20/18: The SDOW will ensure that parents/guardians of LEP students have the opportunity to understand and assist in the instructional planning of ESOL programs.	Translation services, parent materials, and attendance incentives	Evidence of progress will be determined by the parents indicating they have increased their knowledge in how to assist their child in learning English.	Evidence of parent learning will be collected through a survey (in their native language, when necessary).	Title III - LEP
MSIP Standard	What needs to be done?	By whom?	What are the specifics of implementation? What is the timeline?	What resources?	What is the evidence of progress?	How will evidence be collected?	Funding
	The SDOW will plan, implement, and evaluate programs designed to assist migrant students. Evaluation of programs and review of data will be completed on a yearly basis involving stakeholders of this population.	Person(s) with Primary Leadership Responsibility: Assistant Superintendent of Curriculum, ESOL Principal Participants: ESOL Teachers, Regular Education Teachers, Principals, Counselors	08/18/12-05/20/18: It is the expectation of the SDOW that all migrant students succeed to the same level of expectancy as the total SDOW student population according to MAP, EOC, SBAC and GATES. Services provided will continue one year past designation as being a migrant student if no other equitable services are available.	Read 180, Visualize Verbalize, Seeing Stars, Acellus, After-school Tutoring	Successful acquisition of grade level skills	Quarterly Assessments, formative and summative assessments, Star Reading assessments, CA MAP & EOC/SBAC assessments	local funds
	The SDOW will incorporate scientifically based research strategies to strengthen the core academic English Language Arts program as measured by MAP and EOC scores. Materials and professional development will be provided to teachers to effectively implement the curriculum.	Person(s) with Primary Leadership Responsibility: Assistant Superintendent of Curriculum, Instructional Coaches Participants: All teachers	08/18/13-05/20/18: Professional development days will be dedicated to learning and understanding the curriculum, instructional strategies, and development of technological materials to strengthen the content area.	Books, videos, workshops, coach and teacher presentations	Professional development surveys will be used to determine learning gleaned from professional development and implementation of new strategies within the classroom.	Surveys and walk-through documentation	Title IIA, Professional Development funds

Communications Arts cont.

MSIP Standard	What needs to be done?	By whom?	What are the specifics of implementation? What is the timeline?	What resources?	What is the evidence of progress?	How will evidence be collected?	Funding
	PLC work including collaboration between regular, special education, ESOL, LAL, CEIS teachers will be implemented.	Person(s) with Primary Leadership Responsibility: Principals, Director of Special Services Participants: Special education and regular education teachers	08/20/13-05/20/18: Teachers will be provided PLC opportunities to meet with other teachers to discuss individual student achievement.	Early release calendar schedules will be implemented to dedicate time for collaboration.	Meeting agendas will be created, followed, and evaluated to determine if the time allocation is effectively being utilized for improvement of student instruction.	Agendas and meeting minutes will be collected for evaluative purposes.	N/A

Science

Increase Student Engagement and Achievement

GOAL - Connect student learning to the "real world" through authentic and innovative experiences.

Objectives - Student achievement proficiency in the area of science will increase by 5% on a yearly basis as measured by EOC/SBAC.

Current Reality:					Purpose of Goal:
School Year	Baseline	Progress	Target	Target Met	To develop students who are naturally curious, inquisitive, and inquiry minded and desire to analyze their physical and biological environments.
2008-2009	64.70%				
2009-2010		62%	69.70%	Yes	Guiding questions: What instructional strategies can be used to foster the desire to question, discover, research the known and unknown?
2010-2011		79%	74.70%	No	
2011-2012		61%	79.70%	Yes	How can educators encourage the understanding of concepts that are far beyond what is recognizable to the human eye or touchable by the human hand?
2012-2013		71%	84.70%	No	
2013-2014		64%	89.70%	No	
2014-2015			94.70%		
2015-2016					
2016-2017					
2017-2018					

MSIP Standard	What needs to be done?	By whom?	What are the specifics of implementation? What is the timeline?	What resources?	What is the evidence of progress?	How will evidence be collected?	Funding
	A science inquiry lab, Science, Technology, engineering, and Math (STEM) will be developed & integrated into the grades 4-6 specials schedule to provide authentic science experiences to students and to provide curriculum development and professional development to elementary teachers to enhance the learning of science concepts on a daily basis.	Person(s) with Primary Leadership Responsibility: Assistant Superintendent of Curriculum, Instructional Coordinator, Principals Participants: Teachers	03/05/13-07/01/13: Initiate science inquiry lab, Science, Technology, Engineering, and Math (STEM), pilot at Campbellton and Labadie Elementary. Recruit and hire a Science Specialist. Evaluate curriculum and Next Generation Science Standards (NGSS) and plan lessons for lab and classroom experiences. 08/15/13-05/15/14: Provide professional development to 4-6 grade teachers in the science content area. 03/15/14-04/15/14: Evaluate pilot to determine if program will be implemented at remaining elementary	Professional books such as: <i>A Year of Inquiry</i> by Linda Froschauer <i>Inquiring Scientists, Inquiring Readers: using Nonfiction to Promote Science Literacy Grades 3-5</i> by Jessica Fries-Gaither & Terry Shiverdecker Lab materials, teacher budget for consumable resources	Evidence of progress will be determined by a pre and post student survey to measure attitudes and goals related to science, pre and post assessment of students related to inquiry and a pre and post survey of teachers of grades 4-6.	Evidence will be collected utilizing survey results assessment results, and classroom observations.	local funds

Science cont.

MSIP Standard	What needs to be done?	By whom?	What are the specifics of implementation? What is the timeline?	What resources?	What is the evidence of progress?	How will evidence be collected?	Funding
	A science lab teacher/coordinator will be hired to teach the science inquiry lab, assist with curriculum writing and provide content expertise.	Person(s) with Primary Leadership Responsibility: Assistant Superintendent of Curriculum, Principals Participants:	03/08/10-05/20/18: Post position. Interview and hire.	Appletrac System	Issuance of a BOE Teaching contract will serve as evidence of progress.	SISFIN software will be used to collect evidence and ensure hiring of teacher.	local funds
	Grades 9-12 curriculum and course offerings will include scientifically diverse course work such as Plant and Animal Genetics	Person(s) with Primary Leadership Responsibility: Assistant Superintendent of Curriculum, Instructional Coordinator, Principals Participants: Teachers	09/15/14-08/15/15: Review curriculum and courses currently offered, provide training and resources to potential staff and add new courses in Spring 2015 for students to take in Fall of 2015.	Teacher professional development, or additional staff, textbooks or online resources	Evidence of progress will include documentation of additional science courses and developed curriculum.	The number of students enrolled in new science courses will serve as a collection base for success.	local funds
	Curriculum will be revised to incorporate CCSS and NGSS.	Person(s) with Primary Leadership Responsibility: Assistant Superintendent of Curriculum, Instructional Coordinator, Principals Participants: Teachers	Starting Spring 2013, follow DESE updates and begin transitioning to the new standards as advised.	Teacher professional development, curriculum revisions, textbooks or online resources	Evidence of progress will include surveys of teacher professional development, curriculum revisions, acquiring teacher resources such as textbooks, trade books, or online resources to support instruction.	Evidence will be collected through implementation of curriculum identifying CCSS and NGSS.	local funds

Science cont.

MSIP Standard	What needs to be done?	By whom?	What are the specifics of implementation? What is the timeline?	What resources?	What is the evidence of progress?	How will evidence be collected?	Funding
	Provide electronics or hard copy textbook based on CCSS implementation to guide teacher instruction and student utilization.	Person(s) with Primary Leadership Responsibility: Assistant Superintendent of Curriculum, Science Coordinator Participants: Instructional Coaches, Teachers, Students	11/20/12-04/12/13: Research science textbooks and software. 03/01/12-05/20/13: Select science textbook/software. Provide training for implementation with fidelity. 08/20/13-05/16/14: Continue training teachers in program implementation.	District purchased resources and/or textbooks	Teachers will demonstrate proficiency and ability to use resources to enhance the curriculum. Students will demonstrate knowledge of how to utilize resources effectively to promote self learning.	Administrator walk-through and PBTE	Textbook fund
	The district will implement its Pull-out/Push-in ESOL service-delivery method, based on the recommended instructional time, to increase the science proficiency and core academic content knowledge of LEP students.	Person(s) with Primary Leadership Responsibility: Assistant Superintendent of Curriculum, ESOL Principal Participants: ESOL Teachers	08/18/13-05/20/18: ESOL teachers will write an individual progress plan for each LEP student describing how the student will attain science proficiency.	Tablets, laptops, various instructional materials, specific ESOL programs will be researched	Student individual progress plans will be evaluated to determine success on specific goals.	Individual student progress plans and AMAO data will be collected as evidence of success.	Title III - LEP

Science cont.

MSIP Standard	What needs to be done?	By whom?	What are the specifics of implementation? What is the timeline?	What resources?	What is the evidence of progress?	How will evidence be collected?	Funding
	ESOL teachers will make instructional changes that lead to increased science proficiency for their LEP students.	Person(s) with Primary Leadership Responsibility: Assistant Superintendent of Curriculum, ESOL Principal Participants: ESOL Teachers	08/23/10-05/20/18: ESOL teachers will analyze ACCESS, W-APT, MAP, and GATES data to make instructional changes to lead to increased science proficiency.	ESOL teachers attend training to effectively evaluate the ACCESS, W-APT, MAP data to make educational decisions	Teacher recommendations for instructional changes will be monitored to determine the success of those instructional changes.	Upon monitoring assessments, ESOL teachers will set goals for each student. Goals will be collected and measured for student success.	Title III - LEP
	Summer school will be provided as a remedial program for ESOL students. Transportation will be provided for ESOL students. Transportation is not provided to the regular school population.	Person(s) with Primary Leadership Responsibility: Assistant Superintendent of Curriculum, Summer School Principal, ESOL Principal Participants: ESOL Teachers	06/01/12-07/09/18: Analyze data to determine which LEP students qualify for summer school services, as well as to determine the specific educational goals to meet their needs.	Scientifically research based programs will be utilized to meet the needs of ELL students. Trained teachers/paras will implement instruction during the summer school program.	Students will successfully meet individual goals set in the area of science.	Evidence of success will be collected through the implementation of pre and post assessments.	Title III - LEP
	The SDOW, through its semi-annual planning meetings, will promote parental and community participation in instructional and English language development programs to assist parents in understanding how they can assist their students to succeed in learning English.	Person(s) with Primary Leadership Responsibility: Title III Coordinator, ESOL Principal Participants: ESOL Teachers, Principals	08/23/12-05/20/18: The SDOW will ensure that parents/guardians of LEP students have the opportunity to understand and assist in the instructional planning of ESOL programs.	Translation services, parent materials, and attendance incentives will be utilized	Evidence of progress will be determined by the parents indicating they have increased their knowledge in how to assist their child in learning English.	Evidence of parent learning will be collected through a survey (in their native language, when necessary).	Title III - LEP

Science cont.

MSIP Standard	What needs to be done?	By whom?	What are the specifics of implementation? What is the timeline?	What resources?	What is the evidence of progress?	How will evidence be collected?	Funding
	The SDOW will plan, implement, and evaluate programs designed to assist migrant students. Evaluation of programs and review of data will be completed on a yearly basis involving stakeholders of this population.	Person(s) with Primary Leadership Responsibility: Assistant Superintendent of Curriculum, ESOL Principal Participants: ESOL Teachers, Regular Education Teachers, Principals, Counselors	08/18/12-05/20/18: It is the expectation of the SDOW that all migrant students succeed to the same level of expectancy as the total SDOW student population according to MAP, EOC. Services provided will continue one year past designation as being a migrant student if no other equitable services are available.	Visualize Verbalize, Acellus, After-school Tutoring	Evidence of successful acquisition of grade level skills will be utilized as evidence of progress.	Evidence will be gathered through data collected from quarterly assessments, formative and summative assessments, Science MAP & EOC/SBAC assessments	local funds
	The SDOW will incorporate scientifically based research strategies to strengthen the core academic science program as measured by MAP and EOC scores. Materials and professional development will be provided to teachers to effectively implement the curriculum.	Person(s) with Primary Leadership Responsibility: Assistant Superintendent of Curriculum, Instructional Coaches Participants: Teachers	08/18/13-05/20/18: Professional development days will be dedicated to learning and understanding the curriculum, instructional strategies, and development of technological materials to strengthen the content area.	Books, videos, workshops, coach and teachers presentations	Professional development surveys will be used to determine learning gleaned from professional development and implementation of new strategies within the classroom.	Surveys and walk-through documentation will be gathered.	Title IIA, Professional Development funds

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Social Studies

Increase Student Engagement and Achievement

GOAL - Connect student learning to the "real world" through authentic and innovative experiences.

Objectives - Student achievement proficiency in the area of social studies will increase by 5% on a yearly basis as measured by EOC/SBAC.

Current Reality:					Purpose of Goal:
School Year	Baseline	Progress	Target	Target Met	To provide students with the understanding and knowledge of world cultures, relationships among civilizations, and governmental processes, and how communities and individuals relate to one another.
2009-2010	AH: 54.9, GV: 47.4				Guiding questions: How do students learn to work collaboratively and understand diversity in a district that has a minimally diverse population? What techniques and strategies are necessary to provide students experiences to understand the differences and similarities of various cultures?
2010-2011	AH: 61.4, GV: 51.8		59.90%	Yes/No	
2011-2012	AH: 57.3, GV: 46.8		64.90%	No/No	
2012-2013	AH: 53 GV: 29.6		69.90%	No/No	
2013-2014	AH: 53.8, GV: 63.1		74.90%	No/No	
2014-2015			79.90%		
2015-2016			84.90%		
2016-2017			89.90%		
2017-2018			94.90%		

MSIP Standard	What needs to be done?	By whom?	What are the specifics of implementation? What is the timeline?	What resources?	What is the evidence of progress?	How will evidence be collected?	Funding
	K-12 social studies curriculum and course offerings will incorporate world culture and distant learning programs.	Person(s) with Primary Leadership Responsibility: Assistant Superintendent of Curriculum, Instructional Coordinators, Director of Technology, Principals Participants: Teachers	08/15/13-05/15/18 The curriculum will be evaluated to incorporate technology integration to enable teachers to implement distance learning and additional course offerings to meet the needs of a vigorous and relevant civics, government, and cultural programs	Curriculum evaluation data, fieldtrips to other successful schools to gain information for course development	Evidence of progress will be determined through implementation of new courses, evaluation of course enrollment, and success on EOC, MAP, SAT, AP and ACT assessments.	Lumen enrollment data and assessment data will be the means to collect data.	local funds

Social Studies cont.

MSIP Standard	What needs to be done?	By whom?	What are the specifics of implementation? What is the timeline?	What resources?	What is the evidence of progress?	How will evidence be collected?	Funding
	Provide electronics or hard copy textbook based on CCSS implementation to guide teacher instruction and student utilization.	Person(s) with Primary Leadership Responsibility: Assistant Superintendent of Curriculum Participants: Instructional Coaches, Teachers, Students	11/20/12-04/12/13: Research social studies textbooks and software. 03/01/12-05/20/13: Select social studies textbook/software. Provide training for implementation with fidelity. 08/20/13-05/16/14: Continue training teachers in program implementation.	District purchased resources and/or textbooks	Teachers will demonstrate proficiency and ability to use resources to enhance the curriculum. Students will demonstrate knowledge of how to utilize resources effectively to promote self learning.	Administrator walk through and PBTE will serve as the means for collecting evidence.	Textbook fund
	The district will implement its pull-out/push-in ESOL service-delivery method, based on the recommended instructional time, to increase the social studies proficiency and core academic content knowledge of LEP students.	Person(s) with Primary Leadership Responsibility: Assistant Superintendent of Curriculum, ESOL Principal Participants: ESOL Teachers	08/18/13-05/20/18: ESOL teachers will write an individual progress plan for each LEP student describing how the student will attain social studies proficiency.	Tablets, laptops, various instructional materials, specific ESOL programs will be researched	Student individual progress plans will be evaluated to determine success on specific goals.	Individual student progress plans and AMAO data will be collected as evidence of success.	Title III - LEP
	ESOL teachers will make instructional changes that lead to increased social studies proficiency for their LEP students.	Person(s) with Primary Leadership Responsibility: Assistant Superintendent of Curriculum, ESOL Principal Participants: ESOL Teachers	08/23/10-05/20/18: ESOL teachers will analyze ACCESS, W-APT, MAP data to make instructional changes to lead to increased science proficiency.	ESOL teachers will attend training	Teacher recommendations for instructional changes will be monitored to determine the success of those instructional changes.	Upon monitoring assessments, ESOL teachers will set goals for each student. Goals will be collected and measured for student success.	Title III - LEP

Social Studies cont.

MSIP Standard	What needs to be done?	By whom?	What are the specifics of implementation? What is the timeline?	What resources?	What is the evidence of progress?	How will evidence be collected?	Funding
	Summer school will be provided as a remedial program for ESOL students. Transportation will be provided for ESOL students. Transportation is not provided to the regular school population.	Person(s) with Primary Leadership Responsibility: Assistant Superintendent of Curriculum, Summer School Principal, ESOL Principal Participants: ESOL Teachers	06/01/12-07/09/18: Analyze data to determine which LEP students qualify for summer school services, as well as to determine the specific educational goals to meet their needs.	Scientific research based programs will be utilized Trained teachers/paras will implement instruction	Students will successfully meet individual goals set in the areas of social studies.	Evidence of success will be collected through the implementation of pre and post assessments.	Title III - LEP
	The SDOW will plan, implement, and evaluate programs designed to assist migrant students. Evaluation of programs and review of data will be completed on a yearly basis involving stakeholders of this population.	Person(s) with Primary Leadership Responsibility: Assistant Superintendent of Curriculum, ESOL Principal Participants: ESOL Teachers, Regular Education Teachers, Principals, Counselors	08/18/12-05/20/18: It is the expectation of the SDOW that all migrant students succeed to the same level of expectancy as the total SDOW student population according to MAP, EOC. Services provided will continue one year past designation as being a migrant student if no other equitable services are available.	Visualize Verbalize, Acellus, After-school Tutoring	Evidence of successful acquisition of grade level skills will be utilized as evidence of progress.	Evidence will be gathered through data collected from quarterly assessments, formative and summative assessments, MAP & EOC/SBAC assessments	local funds
MSIP Standard	What needs to be done?	By whom?	What are the specifics of implementation? What is the timeline?	What resources?	What is the evidence of progress?	How will evidence be collected?	Funding
	The SDOW will incorporate scientifically based research strategies to strengthen the core academic social studies program as measured by MAP and EOC scores. Materials and professional development will be provided to teachers to effectively implement the curriculum.	Person(s) with Primary Leadership Responsibility: Assistant Superintendent of Curriculum, Instructional Coaches Participants: Teachers	08/18/13-05/20/18: Professional development days will be dedicated to learning and understanding the curriculum, instructional strategies, and development of technological materials to strengthen the content area.	Books, videos, workshops, Coach and teachers presentations	Professional development surveys will be used to determine learning gleaned from professional development and implementation of new strategies within the classroom.	Surveys and walk-through documentation will be used to collect evidence of success	Title IIA, Professional Development funds

ACT, PLAN and EXPLORE

Increase Student Engagement and Achievement

GOAL - Connect student learning to the "real world" through authentic and innovative experiences.

Objective: Implement ACT, PLAN, and EXPLORE for all students in grade 11, 10, and 8.

Current Reality:					Purpose of Goal: To provide students, parents, and counselors information to collaboratively plan appropriate course selection and career path opportunities.		
School Year	Baseline	Progress	Target	Target Met	Guiding questions: In what manner should students understand their own strengths and interests and know what coursework they must pursue to hone their skills? By what means, should students be guided to narrow the focus of course and career opportunities while still being able to partake in the richness of the course offerings? Data Note: Due to change in ACT format, goal was delayed until 2014-2015. ASPIRE will be given at grade 10		
2013-2014	All three grades	0%		See Data Note			
2014-2015							
2015-2016							
2016-2017							
2017-2018							

MSIP Standard	What needs to be done?	By whom?	What are the specifics of implementation? What is the timeline?	What resources?	What is the evidence of progress?	How will evidence be collected?	Funding
	Implement ACT, PLAN, and EXPLORE for all students in grade 11, 10, and 8.	Person(s) with Primary Leadership Responsibility: Assistant Superintendent of Curriculum, Principals Participants: Teachers, Counselors	03/15/13-08/15/14: Evaluate cost of implementation, schedule test administration, train counselors and set expectation for results usage for all three assessments 08/15/14-12/15/14: Inform parents about the impact of the assessment. 08/15/14-05/20/18: Implement plan and share results with students/parents	ACT, PLAN, and EXPLORE assessments, website, and newsletters	The evidence of progress will be indicated by increased knowledge of assessments, completion of counselor training, enrollment of students to take the ACT, PLAN, and EXPLORE.	Evidence will be collected by tracking curricular changes based on results of the assessment, survey of students, parents, and counselors determining cost to benefit ratios.	local funds

ATTENDANCE

Increase Student Engagement and Achievement

GOAL - Connect student learning to the "real world" through authentic and innovative experiences.

Objective: The district will strive to have 95% of all students in attendance 90% of the academic year.

Current Reality:

School Year	Baseline	Progress	Target	Target Met
2008-2009	95.40%	96%	95.00%	N/A
2009-2010		95%	95.50%	No
2010-2011		95%	95.50%	Yes
2011-2012		95%	95.50%	Yes
2013-2014		92%	95.50%	No
2014-2015			95.50%	
2015-2016			95.50%	
2016-2017			95.50%	
2017-2018			95.50%	

Purpose of Goal: To support students in fully participating in all capacities of their educational careers and to develop a habit of responsibility.

Guiding questions: How do parents and staff members encourage and assist students in realizing the importance of full participation in school and help students develop a sense of responsibility in endeavors that may not be desirable?

By what means should the SDOW develop an inviting community atmosphere that students embrace?

MSIP Standard	What needs to be done?	By whom?	What are the specifics of implementation? What is the timeline?	What resources?	What is the evidence of progress?	How will evidence be collected?	Funding
	Schools will develop a sense of community and create an atmosphere that is desirable for student participation.	Person(s) with Primary Leadership Responsibility: Principals Participants: Staff, parents, community	08/17/13-05/18/18 Annually, surveys will be completed to assist BLT in understanding the school climate to develop plans for making cultural changes. Principals will monitor attendance on a regular basis and send letters home as a designated number of absences are reached.	Character building programs such as Character Education, Positive Behavior Support, and some components of 7Habits of Highly Effective Students	Achieving 95% high satisfaction rate on climate surveys will indicate progress.	Student, parent, and staff surveys will be the mean by which evidence is collected.	local funds
MSIP Standard	What needs to be done?	By whom?	What are the specifics of implementation? What is the timeline?	What resources?	What is the evidence of progress?	How will evidence be collected?	Funding
	Student attendance will be monitored resulting in plans being developed to enable students to fully participate in their educational career.	Person(s) with Primary Leadership Responsibility: Principals Participants: Staff, parents	08/15/13-05/15/18: Principals will monitor attendance on a regular basis and send letters home as a designated number of absences are reached. Plans will be developed to address attendance concerns	Student information system, counselors, mentors	95% attendance for each student will indicate success.	Evidence of success will be fulfilled through daily attendance collection, weekly attendance monitoring by secretaries.	N/A

GRADUATION RATE

Increase Student Engagement and Achievement

GOAL - Connect student learning to the "real world" through authentic and innovative experiences.

Objective : The School District of Washington will increase graduation rate to 95% as measured by the APR formula.

Current Reality:

School Year	Baseline	Progress	Target	Target Met
2007-2008	89.22%			
2008-2009		88%	95.00%	No
2009-2010		86%	95.00%	No
2010-2011		88%	95.00%	No
2011-2012		87%	95.00%	No
2012-2013		92%	95.00%	No
2013-2014		96%	95.00%	Yes
2014-2015			95.00%	
2015-2016			95.00%	
2016-2017			95.00%	
2017-2018			95.00%	

Purpose of Goal:

Enable all students with the opportunity to obtain a high school diploma.

Guiding Questions:

With the diversity in students socio-economic backgrounds and learning potential, by what means should the SDOW ensure that all students have the opportunity to graduate from schools?

MSIP Standard	What needs to be done?	By whom?	What are the specifics of implementation? What is the timeline?	What resources?	What is the evidence of progress?	How will evidence be collected?	Funding
	All students should have programs that enable them to obtain a high school diploma.	Person(s) with Primary Leadership Responsibility: Director of Student Services, Administration, Counselors Participants: Teachers	08/15/13-05/15/14: The Director of Student Services will reconvene the staff to study the drop-out rate and potential solutions to the drop out issue. Based on their goals a timeline will be developed.	Conferences on drop-out prevention, best practices, professional journals	Implementation of a Drop-out Prevention Program will indicate success.	Agendas, program components, and implementation plans will be collected as evidence of success.	local funds

WORKFORCE AND CAREER

Increase Student Engagement and Achievement

GOAL - Connect student learning to the "real world" through authentic and innovative experiences.

Objective: Students will have an understanding of the workforce and how to prepare to be successful in their career.

Current Reality:					Purpose of Goal:
School Year	Baseline	Progress	Target	Target Met	To provide students with a vast array of occupational career opportunities resulting in students making conscientious career choices
2013-2014			See Data Note		Guiding questions: With limitless career opportunities being available to students, how can students be assisted in understanding the realm of possibilities? Data Note: Focus Group 4 will be formed to research career paths and internship opportunities
2014-2015					
2015-2016					
2016-2017					
2017-2018					

MSIP Standard	What needs to be done?	By whom?	What are the specifics of implementation? What is the timeline?	What resources?	What is the evidence of progress?	How will evidence be collected?	Funding
	Expand BRIDGE: School Business Partnership to allow for all students to have the opportunity to shadow a professional.	Person(s) with Primary Leadership Responsibility: BRIDGE committee Participants: Assistant Superintendent of Curriculum, Principals, Teachers, students, community	08/15/14-12/15/14: Survey local business to determine businesses willing to host a student shadowing project. Survey students to determine the shadow experiences they wish to experience. Determine the "take aways" students should gain from shadowing. 03/15/15-5/1/15: Match students to businesses. Survey students and businesses to gain feed back concerning the shadowing program.	BRIDGE network, list of workforce opportunities for shadowing	Evidence of success will be increased number of students in career shadowing opportunities, baseline should be developed during implementation year.	Tracking of shadowing opportunities by counselors will be the basis for collecting evidence.	N/A
MSIP Standard	What needs to be done?	By whom?	What are the specifics of implementation? What is the timeline?	What resources?	What is the evidence of progress?	How will evidence be collected?	Funding
	Increase community involvement within the classroom experience through presentations, career fairs, judging in events, Expos, etc.	Person(s) with Primary Leadership Responsibility: BRIDGE committee Participants: Assistant Superintendent of Curriculum, Principals, Teachers, students, community	08/15/13-08/15/18: Set guidelines for classroom community involvement events, survey staff on number of existing events and set goal for increasing opportunities. Include presentation experiences in the curriculum where relevant	BRIDGE network	Evidence of progress will be determined by the number of experiences, a minimum of one experience per teacher should occur. Survey teachers to determine if experiences add to the curricular experience.	Secretaries will collect feedback forms indicating presentation experience. BRIDGE committee will use surveys to collect evidence.	N/A

TITLE I / AT-RISK STUDENTS

Increase Student Engagement and Achievement

GOAL - Connect student learning to the "real world" through authentic and innovative experiences.

Objective: The SDOW will offer Preschool for enrichment on a tuition basis and through Title I for At-Risk students (100 Total) including a transition program from preschool to kindergarten.

Current Reality:					Purpose of Goal:		
School Year	Baseline	Progress	Target	Target Met	With academic, physical, and social emotional growth of students prior to entering preschool being precursors of educational development, providing early intervention programs is a must.		
2007-2008					Guiding questions: With varied skill development, emotional growth, and social development, how can the District best provide an environment to enable pre-kindergarten students to develop a solid foundation upon which to build skills?		
2008-2009							
2009-2010		103	100	Yes			
2010-2011		106	100	Yes			
2011-2012		99	100	No			
2012-2013		87	100	No			
2013-2014		56	100	No			
2014-2015			100				
2015-2016			100				
2016-2017			100				
2017-2018			100				
MSIP Standard	What needs to be done?	By whom?	What are the specifics of implementation? What is the timeline?	What resources?	What is the evidence of progress?	How will evidence be collected?	Funding
	In partnership with East Central College (ECC), an Early Childhood Careers Academy will be implemented to provide students with the opportunity to earn a child development associate degree.	Person(s) with Primary Leadership Responsibility: Superintendent, Assistant Superintendent of Curriculum, SDOW Board of Education, ECC Board of Education, ECC Director of Educational Programs Participants: Assistant Superintendent of Curriculum, Principals, Teachers, students, community	03/15/13-08/15/14: Curriculum and program policies will be written in conjunction with FRCC, SDOW, and ECC.	sample curriculum, sample policies	The development of a curriculum and policies will serve as evidence of progress.	Evidence will be collected by the BOE adopting the Early Childhood Careers Academy curriculum.	ECC funds, local funds
	A preschool program (tuition based and Title I funded) will include a full day, Monday-Friday program, and a four-day, half-day preschool program to assist students in being academically and social-emotionally ready for kindergarten.	Person(s) with Primary Leadership Responsibility: Assistant Superintendent of Curriculum, Director of Preschool Participants: Teachers	08/10/01-05/30/18: On a yearly basis in January, enrollment and budgetary constraints will be analyzed to determine the location and number of preschool tuition and Title IA slots that will be available to preschool students.	Past enrollment and budget documents	Maintaining current enrollment of Title IA qualifying students and filling the tuition paying student slots will be indicative of success.	The number of Title IA qualifying students and tuition enrollment will be tracked by Director of Preschool.	Title IA, Tuition collection, local funds

SUPPLEMENTAL PROGRAMS

Increase Student Engagement and Achievement

GOAL - Connect student learning to the "real world" through authentic and innovative experiences.

Objective: The SDOW will coordinate with other programs such as IDEA, Perkins, McKinney-Vento, Preschool, ECSE as appropriate to meet the needs of students a minimum of two times per year.

Current Reality:					Purpose of Goal:		
School Year	Baseline	Progress	Target	Target Met	In order to provide quality programs, while being conscientious of overlapping programming and limited budgets, it is necessary to coordinate services.		
2007-2008							
2008-2009					Guiding questions: With a variety of organizations and funding mechanisms, how can the SDOW equitably support program needs for students?		
2009-2010	2						
2010-2011		2	2	Yes			
2011-2012		2	2	Yes			
2012-2013		2	2	Yes			
2013-2014		2	2	Yes			
2014-2015			2				
2015-2016			2				
2016-2017			2				
2017-2018			2				
MSIP Standard	What needs to be done?	By whom?	What are the specifics of implementation? What is the timeline?	What resources?	What is the evidence of progress?	How will evidence be collected?	Funding
	The Growing Place Preschool teachers will meet one time a year with kindergarten teachers and LAL teachers to discuss transition of preschool students to kindergarten.	Person(s) with Primary Leadership Responsibility: Assistant Superintendent of Curriculum, Program Coordinators Participants: Teachers	08/18/10-05/20/18: The principal in charge of reading programs will set and organize a meeting to discuss transitions of students from preschool to kindergarten, programs offered, and skills needed to be successful.	Best practices, guidelines and policies for program enrollment	Yearly meetings indicating transition needs will indicate success.	Agendas and meeting minutes will be collected for evaluative purposes.	local funds
MSIP Standard	What needs to be done?	By whom?	What are the specifics of implementation? What is the timeline?	What resources?	What is the evidence of progress?	How will evidence be collected?	Funding
	The Assistant Superintendent of Curriculum will hold meetings to coordinate services (IDEA, Perkins, McKinney-Vento, Preschool, ECSE) between various groups to ensure no overlap of services are provided and ensure no gaps in services are present.	Person(s) with Primary Leadership Responsibility: Assistant Superintendent of Curriculum, Directors Participants: Organization members	01/15/11-02/28/18: Meetings will be held on a yearly basis	List of services provided by each entity	Yearly meetings indicating transition needs will indicate success.	Agendas and meeting minutes will be collected for evaluative purposes.	local funds

HOMELESS STUDENTS

Increase Student Engagement and Achievement

GOAL - Connect student learning to the "real world" through authentic and innovative experiences.

Objective: The SDOW will monitor and provide services for homeless students as well as coordinate with community agencies to provide programs for this population.

Current Reality:					Purpose of Goal:		
School Year	Baseline	Progress	Target	Target Met	To ensure students with economic concerns or are living in extenuating circumstances are provided with a barrier free educational experience.		
2007-2008							
2008-2009							
2009-2010	0				Guiding questions: How can the SDOW provide an educational experience for students who are living without permanent housing and economic means a quality educational experience free from judgment and bias? In what ways can the educational experience be designed to break the potential cycle of homelessness?		
2010-2011	0	1 communication	1 meeting or communication	Yes			
2011-2012		1 communication	1 meeting or communication	Yes			
2012-2013		1 communication	1 meeting or communication	Yes			
2013-2014		1 communication	1 meeting or communication	Yes			
2014-2015			1				
2015-2016			1				
2016-2017			1				
2017-2018			1				
MSIP Standard	What needs to be done?	By whom?	What are the specifics of implementation? What is the timeline?	What resources?	What is the evidence of progress?	How will evidence be collected?	Funding
	The SDOW will monitor and provide services for homeless students as well as coordinate with the community agencies to provide programs for this population.	Person(s) with Primary Leadership Responsibility: Assistant Superintendent of Curriculum, Participants: Principals, Counselors, Community agency members	08/18/09-05/20/18: Meetings will be held on a yearly basis.	DESE created homeless handouts will be provided to community agencies to ensure community members understand services provided by SDOW	Yearly meetings indicating transition needs will indicate success.	Agendas and meeting minutes, and pictures of posters hung on community bulletin boards (DESE required) will be collected as evidence of success.	N/A

8th GRADE TECHNOLOGY LITERACY

Transform Learning Environments

GOAL - Transform the concept of "school" to embrace dynamic, sustainable learning environments.**Objective** - Provide every student with meaningful technology opportunities and enable students to pass 8th Grade Technology Literacy**Current Reality:**

School Year	Baseline	Progress	Target	Target Met
2012-2013				
2013-2014				
2014-2015				
2015-2016				
2016-2017				
2017-2018				

Purpose of Goal:

To provide an equitable technological based education for all students to prepare them for 21st century post-secondary learning and careers.

Guiding Questions:

With the rapidly changing technological environment, how should the SDOW provide students with hardware and software necessary to meet students' educational needs?

What are the expectations for use of technology in the educational process by the student and the educators?

What methods of professional development will be utilized to train educators to effectively integrate technology?

MSIP Standard	What needs to be done?	By whom?	What are the specifics of implementation? What is the timeline?	What resources?	What is the evidence of progress?	How will evidence be collected?	Funding
	Students will use a variety of technology strategies to solve real-world problems and develop critical thinking skills.	Person(s) with Primary Leadership Responsibility: Assistant Superintendent of Curriculum, Technology Coordinator Participants: Building Principals, Teachers, Students	08/20/09-06/29/18: All students will demonstrate mastery on course or grade level objectives while maximizing the amount of technology tools and strategies used.	Each student will have access to various technology tools for learning and teachers will receive professional development on how to facilitate learning with this technology.	Teachers will attend professional development focused on integrating technology and incorporating it into instructional activities.	Teacher professional development logs will show they have received technology integration training. Principal walk-through and evaluations will reflect this technology integration in the classroom.	local funds

8th GRADE TECHNOLOGY LITERACY cont.

Transform Learning Environments

MSIP Standard	What needs to be done?	By whom?	What are the specifics of implementation? What is the timeline?	What resources?	What is the evidence of progress?	How will evidence be collected?	Funding
	Students will use a variety of multimedia tools such as video/Internet conferencing, online courses, and distance learning to facilitate their learning and communicate ideas/information.	Person(s) with Primary Leadership Responsibility: Assistant Superintendent of Curriculum, Technology Coordinator Participants: Building Principals, Teachers, Students	10/12/12-05/30/18: Based on needs as designated by staff and administrators, distance learning opportunities will be offered at necessary buildings. 11/12/12-05/30/18: Video conferencing equipment will be installed in each building. 10/12/12-05/30/18: Based on recommendations by staff and administration, online courses will be offered in needed areas at the high school level.	All schools will be equipped with quality web cameras, head sets, microphones, and the Camtasia program. Training will also be provided on how to use these tools to make learning more global.	The tools will be purchased and the training will be scheduled for identified staff.	Principals will ask teachers to share when they plan to do multimedia instruction so they can do a walk-through.	local funds
	The District will continue to assess students' Eighth Grade Technology Literacy.	Person(s) with Primary Leadership Responsibility: Middle School Principal, Assistant Superintendent of Curriculum, Technology Coordinator Participants: Technology Teacher, Students	07/01/12-06/30/18: All district students are required to take computer class during 7th grade. The district uses the students' successful completion of this class as the assessment of Technology Literacy.	District mandated course at Washington Middle School	Successful completion of course indicates acceptable level of Technology Literacy.	This "assessment" is tracked in the Assessments Module of our student information system (Lumen WebSIS).	local funds

INTEGRATE TECHNOLOGY COMPETENCIES

Transform Learning Environments

GOAL - Transform the concept of "school" to embrace dynamic, sustainable learning environments

Objective - Integrate technology competencies into the district curriculum at all levels. Review of annual survey of students will demonstrate a 10% increase in daily computer usage.

Current Reality:

School Year	Baseline	Progress	Target	Target Met
2008-2009	11.00%			
2009-2010		55.60%	16.00%	Yes
2010-2011		57.80%	21.00%	Yes
2011-2012		62.80%	56.00%	Yes
2012-2013		64.54%	61.00%	No
2013-2014		66.67%	66.00%	Yes
2014-2015			71.00%	
2015-2016			76.00%	
2016-2017			81.00%	
2017-2018			86.00%	

Purpose of Goal:

To teach students how to effectively use a variety of technology skills and applications in the content areas to be prepared for 21st Century post-secondary learning and careers.

Guiding Questions:

How should the SDOW effectively ensure that all students are gaining technology skills within the content areas?

By what means, will all students learn about various applications and programs to expedite and expand their learning?

MSIP Standard	What needs to be done?	By whom?	What are the specifics of implementation? What is the timeline?	What resources?	What is the evidence of progress?	How will evidence be collected?	Funding
	Update District Technology Curriculum to identify technology skills by grade level with assessments to meet MSIP 5 requirements. Curriculum goals will be realistic and appropriate for age/grades, and based on NETS.	Person(s) with Primary Leadership Responsibility: Assistant Superintendent of Curriculum, Library Media Specialists, Technology Instructors, Building Principal Participants: Technology Coordinator, Curriculum Coordinator	07/01/12-06/30/15: Technology instructors will provide a copy of skills taught quarterly and how they align to NETS.	District staff and professional development time will be allocated for this purpose.	Technology teachers will utilize professional development time to cross reference the standards taught with the NETS.	The quarterly standards taught will be cross referenced to NETS and provided to administrators and the technology coordinator.	local funds

INTEGRATE TECHNOLOGY COMPETENCIES cont.

Transform Learning Environments

GOAL - Transform the concept of "school" to embrace dynamic, sustainable learning environments

Objective - The District will advance the technological learning environment for all students and teachers. An annual review of the Census of Technology will demonstrate a 15% increase of technology penetration into District classrooms.

Current Reality:					Purpose of Goal:
School Year	Baseline	Progress	Target	Target Met	To provide adequate hardware and an infrastructure to effectively integrate technology.
2007-2008	25.00%				
2008-2009		37.00%	30.00%	Yes	
2009-2010		55.00%	42.00%	Yes	
2010-2011		61.00%	47.00%	Yes	Guiding Questions: By what means, can technology hardware be purchased and installed to enable teachers to effectively integrate technology?
2011-2012		77.00%	52.00%	Yes	
2012-2013		85.77%	82.00%	Yes	
2013-2014		96.06%	87.00%	Yes	
2014-2015			92.00%		
2015-2016			97.00%		
2016-2017			100.00%		
2017-2018			100.00%		

MSIP Standard	What needs to be done?	By whom?	What are the specifics of implementation? What is the timeline?	What resources?	What is the evidence of progress?	How will evidence be collected?	Funding
	The District will equip all classrooms with a mounted media projector and speakers.	Person(s) with Primary Leadership Responsibility: Technology Coordinator, Chief Financial Officer Participants: Building Principals, Computer Technicians	07/01/12-06/29/14: The District is in the process of installing projectors and speakers in all classrooms.	The District is using licensed and bonded contractors to install projectors and speakers to minimize liability and ensure quality installations.	The number of classrooms equipped with projectors and speakers will increase annually.	The annual Census of Technology (COT) will be used to determine the number of classrooms completed.	local funds

UPGRADE TECHNOLOGY

Transform Learning Environments

GOAL - Transform the concept of "school" to embrace dynamic, sustainable learning environments

Objective - The District will continue a systematic process for upgrading and replacing technology throughout the district. An annual review of the Census of Technology will demonstrate that no more than 20% of the District's computers (technology devices) are more than five years old.

Current Reality:					Purpose of Goal:
School Year	Baseline	Progress	Target	Target Met	To provide up-to-date hardware for technology integration.
2008-2009	5.00%				
2009-2010		9.00%	<20%	Yes	Guiding Questions: How should the District provide the most current models of technology within a limited budget?
2010-2011		25.00%	<20%	No	
2011-2012		7.00%	<20%	Yes	
2012-2013		3.00%	<20%	Yes	
2013-2014		1.50%	<20%	Yes	
2014-2015			<20%		
2015-2016			<20%		
2016-2017			<20%		
2017-2018			<20%		

MSIP Standard	What needs to be done?	By whom?	What are the specifics of implementation? What is the timeline?	What resources?	What is the evidence of progress?	How will evidence be collected?	Funding
	The District will continue the implementation of the four (1:1 dependent) or five-year computer and network equipment rotation plan.	Person(s) with Primary Leadership Responsibility: Technology Coordinator, Network Administrator, Assistant Superintendent of Curriculum, Chief Financial Officer Participants: Computer Technicians	07/01/12-06/29/18: A portion of the district's computer and network equipment will be replaced annually. The portion replaced will be the machines that have reached the designated anniversary of their purchase/installation.	To facilitate the rotation, a portion of the District's annual budget will be dedicated to this purpose.	Computer and network equipment will be replaced as they reach their designated anniversary.	Data collected during annual Census of Technology.	local funds

MSIP Standard	What needs to be done?	By whom?	What are the specifics of implementation? What is the timeline?	What resources?	What is the evidence of progress?	How will evidence be collected?	Funding
	The District will continue standardization of computer equipment and purchasing of all technology equipment and resources/tools through the District's Technology Services Department	Person(s) with Primary Leadership Responsibility: Technology Coordinator, Network Administrator, Technology Administrative Assistant, Assistant Superintendent of Curriculum, Chief Financial Officer Participants: Computer Technicians, Building Principals, Teachers	07/01/12-06/29/18: All technology related purchases will be entered by the Technology Department, after receiving necessary quotations and competitive pricing.	Personnel will request pricing from the Technology Department for desired items. Once the quote is received, users will complete and submit a Technology Request Form, and the Technology Department will enter the PO and complete the purchase.	Principals will ensure that staff members are following proper procedures to obtain technology items.	A SISFiIN review will determine if any technology related items have been purchased outside of the Technology Department.	local funds, Title IA

TECHNICAL SUPPORT

Transform Learning Environments

GOAL - Transform the concept of "school" to embrace dynamic, sustainable learning environments

Objective - The District will provide technical and instructional support regarding learning opportunities for students throughout the district. Review of annual student surveys will demonstrate a 95% satisfaction rating for technology support district wide.

Current Reality:					Purpose of Goal:
School Year	Baseline	Progress	Target	Target Met	To provide adequate personnel to effectively support technology integration.
2009-2010	85.00%				
2010-2011		90.00%	90.00%	Yes	Guiding Questions: If the goal for students and teachers is to effectively integrate and utilize technology, how many staff members and in what capacity is necessary to support such an endeavor?
2011-2012		92.00%	95.00%	No	
2012-2013		91.00%	95.00%	No	
2013-2014		80.00%	95.00%	No	
2014-2015			95.00%		
2015-2016			95.00%		
2016-2017			95.00%		
2017-2018			95.00%		

MSIP Standard	What needs to be done?	By whom?	What are the specifics of implementation? What is the timeline?	What resources?	What is the evidence of progress?	How will evidence be collected?	Funding
	The District will define Skill Development Plans (SDP) for technicians and support coordinators.	Person(s) with Primary Leadership Responsibility: Technology Coordinator, Network Administrator, Assistant Superintendent of Curriculum Participants: Computer Technicians	07/01/12-06/29/18: Skill development plans (similar to the PDP's for certified staff) will be developed for technicians and support coordinators.	Annual evaluation forms will need to be amended to reflect requirements of SDP's.	Staff will track completion of required elements of SDP.	Staff will submit documentation of completion of required elements annually on a district provided form.	local funds

TECHNICAL SUPPORT cont.

Transform Learning Environments							
MSIP Standard	What needs to be done?	By whom?	What are the specifics of implementation? What is the timeline?	What resources?	What is the evidence of progress?	How will evidence be collected?	Funding
	The District will annually reevaluate technology support coordination for each facility in the district.	Person(s) with Primary Leadership Responsibility: Assistant Superintendent of Curriculum, Technology Coordinator, Network Administrator Participants: Computer Technicians	07/01/12-06/29/18: Based on building needs and feedback from annual staff survey, the Network Administrator will determine if changes need to be made in building assignments for the district's technicians.	Summaries of trouble tickets from Help Desk, results of annual staff survey.	Staff will be reassigned as needed, in order to provide the best service possible for the district.	Network and Technology Director will compile data from help desk summary and survey to meet with central office administration and evaluate technology support twice a year.	local funds
	The District will employ two additional technical support staff members to address a variety of support needs, as it works to reach a more desirable technician to computer ratio.	Person(s) with Primary Leadership Responsibility: Assistant Superintendent of Curriculum, Human Resources Director, Network Administrator, Technology Coordinator Participants: Computer Technicians	10/15/14-12/01/15: Hire a Help Desk Operator (Follow personnel plan in 1:1 initiative if implemented) as budgets allow. 03/15/15-07/01/15: Hire a Computer Technician (Follow personnel plan in 1:1 initiative if implemented) as budgets allow.	Funds provided by district budget	Staff members will be hired through the board approved hiring process.	A review of staffing numbers will demonstrate completion of this goal.	local funds

TECHNICAL SUPPORT cont.

Transform Learning Environments

MSIP Standard	What needs to be done?	By whom?	What are the specifics of implementation? What is the timeline?	What resources?	What is the evidence of progress?	How will evidence be collected?	Funding
	The District will provide training for support of major software applications (i.e., student management system, financial/human resources, student assessment, phone systems, etc....).	Person(s) with Primary Leadership Responsibility: Assistant Superintendent of Curriculum, Human Resources Director, Technology Coordinator, Network Administrator Participants: Computer Technicians, Other Staff Members	07/01/12-06/29/18: The district will continue to provide training on various systems during and after school, as well as during summer months.	Funds for substitutes provided by district budget.	Records will be kept of trainings offered and personnel who attend.	Course sign in sheets will be submitted to Human Resources Department.	local funds
	The District will implement IM/Chat capability to augment support calls and troubleshooting. The District will implement Moodle.	Person(s) with Primary Leadership Responsibility: Assistant Superintendent of Curriculum, Network Administrator, Technology Coordinator Participants: Computer Technicians	02/15/12-06/29/18: IM/Chat services will be provided to strengthen technical support and teacher communication.	District resources will be used to maintain upgrades for Lumen IM/Chat and Moodle as well as provide training for staff	District staff will have IM/Chat and Moodle tools as well as training provided for them.	IM/Chat logs will be reviewed, Moodle upgrades will be provided regularly, and PD implementation logs will be monitored for training on a yearly schedule.	local funds

STEM INTEGRATION

Transform Learning Environments

GOAL - Transform the concept of "school" to embrace dynamic, sustainable learning environments

Objective - Provide STEM (Science, Technology, Engineering, Math) Courses or content integration K-12 by 2016, (Pilot through WMS Encore and Campbellton and Labadie Elementary), two courses over next five years.

Current Reality:					Purpose of Goal: To provide students with opportunities to expand critical thinking and problem solving skills in the areas of science, technology, engineering, and math and expand their knowledge of career opportunities.
School Year	Baseline	Progress	Target	Target Met	
2013-2014	0 school	Implementation at 2 elementary schools	2 schools	Met, Labadie, Campbellton	
2014-2015			6 schools		
2015-2016			8 schools		
2016-2017					Guiding Questions: With careers requiring a strong foundation of science, technology, engineering, and math skills, how should educational offerings differ to prepare students to be successful?
2017-2018					

MSIP Standard	What needs to be done?	By whom?	What are the specifics of implementation? What is the timeline?	What resources?	What is the evidence of progress?	How will evidence be collected?	Funding
	Implement STEM courses in various grade levels.	Person(s) with Primary Leadership Responsibility: Assistant Superintendent of Curriculum, Building Principals Participants: Science and Math Teachers, Curriculum Teams, Instructional Coaches	03/15/13-05/20/14: Visit schools implementing quality STEM courses; evaluate curriculum needs; evaluate staffing possibilities; present potential STEM course layout to Assistant Superintendent of Curriculum; obtain Board of Education approval of new STEM course	prepackaged materials, model curriculums, science and math standards, budgets	Evidence of progress will be measured through implementation of STEM course.	Lumen Student Information system will be used to track courses offered.	local funds

FOREIGN LANGUAGE

Transform Learning Environments

GOAL - Transform the concept of "school" to embrace dynamic, sustainable learning environments

Objective - Foreign Language will be provided to students through encore course work (WMS) through gifted program or as an after-school opportunity.

Current Reality:

Purpose of Goal:

School Year Baseline Progress Target Target Met To provide students with the opportunity to learn a foreign language at an opportune time in their linguistic development.

2014-2015 1 class **Guiding Questions:**
2015-2016 What are the most utilized languages throughout the world that our students would benefit
2016-2017 from learning in order to communicate in a global society?
2017-2018

MSIP Standard	What needs to be done?	By whom?	What are the specifics of implementation? What is the timeline?	What resources?	What is the evidence of progress?	How will evidence be collected?	Funding
	Implement foreign language classes at an elementary school setting or at WMS.	Person(s) with Primary Leadership Responsibility: CIA office Participants: CIA Department, Teachers, Principals	05/15/13-03/15/14: Research districts currently implementing foreign language courses, research after-school vs. during school implementation, evaluate WMS encore schedule, determine location and grades levels implementing foreign language. 01/15/14-03/15/14: Develop goals and standards for foreign language classes at each grade level, develop curriculum prior to course implementation. 03/14/14-05/15/14: Evaluate and purchase foreign language text/software. 07/01/14: Hire teacher or tutor to implement foreign language program.	Model foreign language curriculums, foreign language materials/software	The evidence of progress will be passage of formative assessments determining the success of learning the foreign language and the number of students taking the foreign language course.	Completed notes on program evaluation, completion of goals, and completed course curriculum will be the means by which evidence is collected.	local funds

SPECIAL SERVICES

Transform Learning Environments

GOAL - Transform the concept of "school" to embrace dynamic, sustainable learning environments

Objective - Provide effective organization of programs to meet the needs of all students, i.e., reorganize instructional setting for Special Services Programs.

Current Reality:					Purpose of Goal:		
School Year	Baseline	Progress	Target	Target Met	To provide all students with learning environments that are conducive to effect skill acquisition.		
2013-2014	Preparation Training*						
2014-2015		Program Alignment**			Guiding Questions: How can programs, space and curriculum be revised to more effectively meet the needs of students?		
2015-2016							
2016-2017							
2017-2018							
MSIP Standard	What needs to be done?	By whom?	What are the specifics of implementation? What is the timeline?	What resources?	What is the evidence of progress?	How will evidence be collected?	Funding
	Develop a Center for autism, school within a school design.	Person(s) with Primary Leadership Responsibility: Director of Students Services Participants: Teachers, Principals	08/15/13-08/15/15: Research Autism Center, school within a school design details: budget, space, integration. 08/15/15-05/15/18: Implement plan.	Best practices, other schools with similar programs	Evidence of progress will indicated through more effective programming for students and greater success on IEP goals.	Walk-throughs and goal success will be collected as sources of evidence of success.	local funds
	*PATTAN Model trainer training						
	**PreK-12 Life Skills program alignment, staff base training completed 14-15						

FACILITY PLANS

Transform Learning Environments

GOAL - Transform the concept of "school" to embrace dynamic, sustainable learning environments

Objective - Completion of a short term and long term facility plan based on student enrollment and budget projections. Research will be conducted to determine alternative programming needs.



Current Reality:					Purpose of Goal:		
School Year	Baseline	Progress	Target	Target Met	To provide our earliest learners with a solid foundation of pre-kindergarten skills in an environment fully equipped to be conducive to excellent instruction.		
2013-2014			Early Childhood Bldg.	Yes	To provide state of the art Middle School.		
2014-2015			WMS Bldg.		To provide students with the opportunity to effectively move from Elementary to Secondary environments.		
2015-2016					Guiding Questions: What type of environment will promote the greatest learning are our youngest learners?		
2016-2017					With Middle School being a delicate transition time. What type of facility is needed to fully meet the needs of a Middle School student?		
2017-2018							
MSIP Standard	What needs to be done?	By whom?	What are the specifics of implementation? What is the timeline?	What resources?	What is the evidence of progress?	How will evidence be collected?	Funding
	Build a state of the art Early Childhood Center to house preschool, ECSE, and Parents as Teachers programs.	Person(s) with Primary Leadership Responsibility: Superintendent, SDOW Board of Education, Participants: District staff and community	03/15/13-08/15/14: Pass bond issue to gain funds to proceed with building the ECC Center, develop plans with architect, building	sample building plans, bonds	Evidence of progress will be characterized by obtaining approval of voters to proceed with building the center and opening the doors to your youngest learners.	Evidence will be collected through ballots, meeting agendas, building plans, and ribbon cutting.	Bond monies
MSIP Standard	What needs to be done?	By whom?	What are the specifics of implementation? What is the timeline?	What resources?	What is the evidence of progress?	How will evidence be collected?	Funding
	To address growth in programs and class space issues, the District will pursue building a new middle school to meet the programming needs of the district.	Person(s) with Primary Leadership Responsibility: Facility Committee, Superintendent, Director of Buildings and Grounds, Administrative Staff Participants: Community, teachers, principals	03/15/13-08/15/15: Pass bond issue to gain funds to proceed with building the new middle school and develop plans with architect, building	sample building plans, bonds	Evidence of progress will be characterized by obtaining approval of voters to proceed with building the Middle School.	Evidence will be collected through ballots, meeting agendas, building plans, and ribbon cutting.	Bond monies



STUDENT SAFETY

Transform Learning Environments							
GOAL - Transform the concept of "school" to embrace dynamic, sustainable learning environments							
Objective - The SDOW will coordinate with Federal, State, and Local services and programs for the prevention of violence, safety, and nutrition. 100% of staff and students will be trained and acclimated to the new crisis response procedures.							
Current Reality:				Purpose of Goal:			
School Year	Baseline	Progress	Target	Target Met	To provide the safest facilities possible.		
2008-2009		96.00%	100.00%	No	Guiding Questions:		
2009-2010		96.00%	100.00%	No			
2010-2011		96.00%	100.00%	No	In light of what appears to be a trend in school violence, how can the District provide the safest school possible but still allow for quality delivery of instruction?		
2011-2012		100.00%	100.00%	Yes			
2012-2013		100.00%	100.00%	Yes	With such tragedy occurring due to bullying, what programs, processes, and procedures are needed to prevent the onset of bullying?		
2013-2014		100.00%	100.00%	Yes			
2014-2015			100.00%		Through what means, can the District provide knowledge concerning health, nutrition, and wellness to ensure that staff and students members are healthy?		
2015-2016			100.00%				
2016-2017			100.00%				
2017-2018			100.00%				
MSIP Standard	What needs to be done?	By whom?	What are the specifics of implementation? What is the timeline?	What resources?	What is the evidence of progress?	How will evidence be collected?	Funding
	A District Safety Committee will be assembled to revise and orient the District's crisis response plan and procedures.	Person(s) with Primary Leadership Responsibility: Assistant Superintendent of Human Resources, Safety Committee, Administration, Local First Responders Participants: Staff, students, and parents	01/5/13-08/20/13: The District will evaluate current safety plans with local law and emergency responders to provide a safe educational environment for all children. 08/20/13-12/15/18: Staff will be trained on safety procedures and implement drills. Changes in safety plan will be made as plans are evaluated on a yearly basis.	Safety plans, records of drills	The evidence of progress will be demonstrated by having effective drills and passing inspections by First Responders.	Evidence will be collected through drill documentation sheets, post drill reflections, and parents, staff, and student surveys.	local funds
MSIP Standard	What needs to be done?	By whom?	What are the specifics of implementation? What is the timeline?	What resources?	What is the evidence of progress?	How will evidence be collected?	Funding
	The SDOW will provide health and nutrition services to staff and will provide health and wellness curriculum content to students to promote healthy lifestyle choices.	Person(s) with Primary Leadership Responsibility: Assistant Superintendent of Curriculum, Counselors, Principals Participants: Staff, students	08/18/09-05/20/18: Wellness Fairs will be held periodically. Health and nutrition information will be disseminated to staff members. Curriculum will be updated to include health and wellness skills and content for students.	Insurance promotions, Healthteacher software, websites, curricular materials	Evidence of success will be determined by decreased insurance claims, reduced teacher absences, and increased student attendance percentages.	Evidence will be collected by utilizing AESOP data, Healthteacher sign-in logs, sign-in sheets at Wellness Fairs and Quarterly Assessments.	Title IA
	Various anti-bullying programs will be implemented to decrease existing bullying and to reduce the onset of additional bullying.	Person(s) with Primary Leadership Responsibility: Principals, counselors Participants:	08/18/10-05/20/18: WHS and WMS will provide transition programs through WEB and Jay Crew Leadership workshops to promote a sense of belonging to reduce drug and alcohol use in middle and high school. Programs will be introduced at Elementary schools.	Character education programs, Positive Support Systems (PBS), videos, conferences, workshops	The evidence of success will be determined by a decrease in discipline records pertaining to bullying and 98% satisfaction rate of surveys rating school safety.	Evidence will be collected through Lumen Student Information System and through Lumen surveys.	local funds

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ADMINISTRATIVE ASSIGNMENTS & AREAS OF SUPPORT

<p>Superintendent Dr. Lori VanLeer Lori.VanLeer@washington.k12.mo.us 636-231-2006</p> 	<ul style="list-style-type: none"> • Chief Operations Officer of the District • Assures implementation of the District's strategic goals (21st Century Learning Plan) • Assures Board of Education goals are aligned to the 21st Century Learning Plan • Ensures the District is marketed in a positive light • Responsible for facilitating Board of Education relations • Ensures the District is accredited pursuant to the Missouri accreditation process • Promote student achievement as the primary focus of all District staff • Develop agendas for Board meetings in consultation with the Board president • Implement Board policy through written administrative procedures • Manage the financial affairs of the District and provide the Board with financial reports monthly or as requested • Serve as an advocate for the District to the public and state lawmakers • Takes a lead role in the area of public relations and serves as the District's chief communications officer • Ensures programs and services are of high quality • Initiates communication with legislators about issues facing the District • Hires, develops and evaluates leadership team (administration) with assistance from appropriate personnel • Attends or holds regular and on-going meetings with District committees, employees and other appropriate stakeholder groups. • Responsible for strategic planning for continuous school improvement
<p>Assistant Superintendent Curriculum & Instruction Dr. Judy Straatmann Judy.Straatmann@washington.k12.mo.us 636-231-2005</p> 	<ul style="list-style-type: none"> • Leads District efforts where curriculum development, implementation, and revision are concerned • Leads others in accomplishing the District's efforts to raise student achievement • Facilitates the alignment of curriculum, instruction, and assessment to state guidelines as well as to the District's Comprehensive School Improvement Plan • Engages the school community in the development of the Comprehensive School Improvement Plan • Participates in program research and the development of instructional programs • Assists in the coordination of professional development programs to support or enhance the curriculum, instruction and assessment initiatives of the District • Oversees the completion of core data reporting, MOSIS; Oversees federal programs (Title programs, etc.) • Plays a vital role in professional learning community initiatives • Provides support to building principals and assists in the evaluation of principals and other staff • Administers the District's summer school program with an emphasis on student learning; Administers the District's assessment programs • Interprets and disseminates data and other information concerning teaching and learning to internal and external publics • Promotes curricular equity/common practice between all schools to ensure district wide vision and goals are accomplished • Serves as the enrollment officer for district student transfers/tuition students • Review and make recommendations for resolution of parental and staff concerns and problems not resolved at the building level (Pre-K - 6) • Prepares state reports and claims as required • Assists in the responsibility associated with the Missouri School Improvement Program • Supervises and evaluates the Technology Department, ELL programming, Special Education Director, Pre-School Coordinator; • District representative for school business partnership "Bringing School and Community Together"

<p>Assistant Superintendent Personnel & Support Services Dr. Brendan Mahon Brendan.Mahon@washington.k12.mo.us 636-231-2020</p> 	<ul style="list-style-type: none"> • Perform a variety of personnel leadership functions for the purpose of providing efficient departmental operations throughout the District (interviewing, hiring, evaluating, training, staffing, scheduling, supervising) • Direct the operation and administration of the District employees' health and life insurance program • Assure compliance with FMLA/ADA/FLSA/EOE • Oversees the evaluation and supervision of personnel • Assist in the preparation of the operating budget as it relates to personnel and support services matters • Facilitate Salary and Welfare negotiations for both certificated and classified staff • Coordinate the District's safety plan, meets with safety advisory and action committee to ensure safe and secure environment for students and staff • Facilitate long-range facilities planning, funding needs, and enrollment trends • Works with administrative team regarding staff assignment and service equity • Perform facility, space, and maintenance evaluations with affected managers, staff architects, and other consultants for the purpose of identifying immediate, current and predictive maintenance and facility needs • Oversee the design, review and awarding of bids for facilities, construction services and equipment • Oversee the work of the Director of Buildings and Grounds to ensure maintenance of facilities and related work • Review and make recommendations for resolution of parental and staff concerns and problems not resolved at the building level (Grades 7-12) • Oversee the District's annual training requirements and documentation • Coordinate the District's substitute teacher program • Coordinate the District's parent or community volunteer program
<p>Chief Financial Officer Ms. Shelley Kinder Shelley.Kinder@washington.k12.mo.us 636-231-2007</p> 	<ul style="list-style-type: none"> • Organize and administer the District's business affairs • Develops and implements financial plans of action that assure compliance with district regulations and procedures, as well as State and Federal law • Coordinates with the Superintendent the development and implementation of an approved five-year financial plan • Assures that all bidding and business affairs are conducted in a legal and professional manner • Responsible for development and implementation of comprehensive plans for Pupil Transportation, Procurement, Food Service Operations, and Business Services • Manages the investment of District funds in a prudent manner that ensures maximum returns • Meets periodically with appropriate staff to review the status of the budget • Facilitates meetings with the Finance Committee and Audit Committee • Assists in selection of architects and engineers to develop District new construction and remodeling plans to ensure capital needs can be financed, furnished and maintained. • Shall supervise purchasing and see that quotes, bids and RFP's are prepared and released according to State Statutes and District Policy • Ensures that all business related contracts are fulfilled • Oversees the contracted services relevant to the business of the district • Oversees audit process and recommendations and procedures for improvement • Implements and monitors budget • Meets and confers monthly (and when otherwise necessary) with surrounding district business officials

ADMINISTRATIVE ASSIGNMENTS & AREAS OF SUPPORT cont.

Director of Student Services

Dr. Rachael Franssen

Rachael.Franssen@washington.k12.mo.us

636-239-5162



- All special education programming Pre-K through grade 12 including:
 - Child find procedures
 - Intervention programs as they relate to the Individuals with Disabilities Education Act (IDEA)
 - Compliance with IDEA
 - Highly qualified special education staff and training
 - Student data collection and reporting
 - Fiscal management
 - Parentally placed private and Homeschool students
- Supervises District programming including comprehensive guidance services, health services, gifted programming, coordinated early intervening services, special services and alternative education
- Conducts long term suspension hearings and assists with supporting principals and processes related to discipline and discipline reporting
- Serves as the District 504 Compliance Officer
- Is responsible for working with staff to implement plans consistent with Section 504 of the Rehabilitation Act
- Serves as the District United Way liaison and active United Way Board Member
- Oversees at-risk programming and alternative education opportunities

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FINANCIAL SUMMARY

FUND ACCOUNTING

The District accounts for revenues and expenditures in six funds:

1. Governmental Funds
 - a. General (Incidental) Fund
 - b. Special Revenue (Teachers') Fund
 - c. Capital Projects Fund
 - d. Debt Service Fund
2. Proprietary Funds
 - a. Food Service Fund
3. Fiduciary Funds
 - a. Student Activities Fund

Operating Funds

The General (Incidental), Special Revenue (Teachers') and Capital Projects Funds are the primary funds from which operating expenditures are made. For this reason, the remaining portion of this document is focused on these three funds.

BUDGET CONSIDERATION FOR FY2014-2015

Many District stakeholders contributed to the development of this year's budget. Each stakeholder brought issues and considerations that impacted the final outcome. The Business Office staff tried to accommodate these requests while weighing the fiscal restraints created by a limited revenue stream. The following items were relevant to the process of meeting the District's vision of being an educational leader achieving academic excellence:

1. The District negotiated in good faith with the Salary and Benefit Committee to set wage increases and step advancements for all staff members used to establish personnel costs in this budget. The FY2014-2015 budget will realize newly developed salary schedules with an average 2.5 percent increase.
2. The District has experienced increased experience rating on our health insurance due to some long illnesses. With that said the District is budgeting for a 7 percent increase in insurance premiums.
3. The District is committed to continuation of the Professional Learning Community (PLC) model of school improvement.
4. The District is enhancing its efforts to improve student performance on state standardized tests. The FY2014-2015 budget includes funds to continue textbook enhancement and cycle upgrades, as well new laptops and technology upgrades to provide wireless infrastructure.
5. The Missouri State Legislature passed a new basic school funding formula during the 2005 legislative session to be phased in over a seven-year period. FY2013-2014 was the eighth year for funding. However, due to the fact the State's economic conditions are unfavorable at this time, the school funding formula has been extended in 2015-2016. The District has budgeted a 6 percent withhold of the total formula due to be received.
6. The School District of Washington is realizing flat or a decrease in assessed values on properties in all three counties. As local tax effort comprises 71 percent of the revenue stream, this will have an adverse effect on revenues as a whole.

TOTAL EXPENDITURE COMPARISON

Total expenditures at comparative school districts, 2009-2013. The School District of Washington has the highest square mileage as compared to the others. Our per student expenses are about 8% of the average of all districts compared. The District's expenditures for the 2012-2013 school year were about 17% below the median.

School District	Area Sq Miles	Total Enrollment 2012-2013	Total Expenditures 2009-2010	Total Expenditures 2010-2011	Total Expenditures 2011-2012	Total Expenditures 2012-2013	Current Expenditures per ADA 2012-2013
Francis Howell	157.3	17,144	\$216,518,843	\$228,204,056	\$230,803,025	\$209,390,004	\$ 10,454
Ft. Zumwalt	129.3	18,625	\$207,411,347	\$208,167,382	\$220,174,834	\$248,465,395	\$ 9,782
Jefferson City	215.6	8,880	\$87,931,838	\$87,729,087	\$90,860,166	\$92,321,650	\$ 8,960
Lindbergh R-VIII	24.0	5,874	\$71,401,755	\$86,339,471	\$81,605,925	\$69,310,508	\$ 9,507
Meramec Valley R-III	112.4	3,162	\$37,108,060	\$36,235,048	\$43,244,249	\$38,897,035	\$ 9,203
Nixa R-II	55.0	5,738	\$66,701,501	\$51,129,006	\$57,432,261	\$61,318,441	\$ 7,719
Northwest R-I	123.8	6,519	\$75,791,982	\$68,366,039	\$74,220,278	\$80,154,509	\$ 9,314
Rockwood R-VI	153.7	22,018	\$289,822,445	\$286,502,141	\$271,432,719	\$254,204,629	\$ 9,644
Rolla 31	205.7	3,988	\$39,205,957	\$40,819,163	\$46,885,526	\$41,371,971	\$ 8,386
St. Charles R-VI	17.0	5,072	\$71,197,230	\$74,900,390	\$81,680,374	\$84,447,233	\$ 12,379
Sullivan	125.7	2,144	\$23,555,030	\$26,239,881	\$20,313,097	\$21,018,931	\$ 7,577
Union R-XI	152.6	3,103	\$36,925,608	\$35,480,330	\$27,416,598	\$35,499,858	\$ 7,391
Warren County R-III	243.1	3,112	\$28,089,207	\$37,932,033	\$29,217,009	\$30,675,043	\$ 8,041
Washington	257.0	4,105	\$43,672,553	\$47,045,465	\$59,655,159	\$54,327,451	\$ 9,896
Wentzville R-IV	82.6	13,659	\$164,621,328	\$153,091,220	\$201,635,885	\$195,339,222	\$ 9,073
Wright City R-II	91.6	1,472	\$20,026,230	\$26,196,486	\$22,427,384	\$16,438,416	\$ 8,717
Median	128	5,405	\$68,949,366	\$59,747,522	\$66,937,719	\$65,314,475	\$ 9,138
Average	134	7,788	\$92,498,807	\$93,398,575	\$97,437,781	\$95,823,769	\$ 9,128
Washington Variance from Median	101.56%	-24.05%	-36.66%	-21.26%	-10.88%	-16.82%	8.30%
Washington Variance from Average	91.57%	-47.29%	-52.79%	-49.63%	-38.78%	-43.30%	8.42%

Source: Missouri Department of Elementary and Secondary Education

CLASSIFICATION OF REVENUE AND EXPENDITURES

The Department of Elementary and Secondary Education (DESE) adopted a system of accounting for the classification of revenue and expenditures based on generally accepted accounting principles. DESE requires revenues and expenditures be classified by a combination of fund, and object and expenses are classified by fund, object, and function.

REVENUE BY OBJECT

The revenue object code identifies the specific source of revenue, such as taxes, student activities or grants. It also identifies whether the revenue came from a federal, state, local, or other source. The following is a list of object code numbers and the associated descriptions of the source of revenue:

5100 – Local Revenue

- 5111 **Current Taxes:** Taxes on real and personal property within the District for the current year.
- 5112 **Delinquent Taxes:** Real and personal property tax revenue from prior years.
- 5113 **Sales Tax:** Revenue from Proposition C Sales Tax.
- 5114 **Financial Institution Tax:** Taxes levied on the intangible assets of financial institutions.
- 5115 **M&M Surcharge Tax:** Surcharge on commercial real estate to replace revenue lost with the elimination of the merchants and manufacturing businesses inventory tax.
- 5116 **In Lieu of Tax:** Revenue received for property removed from the tax rolls.
- 5121 **Non Resident Tuition:** Individuals living outside of the District who pay tuition to attend District schools.
- 5141 **Earnings on Investments:** Interest revenue received from investments
- 5142 **Earnings on Investments – Bonds:** Interest revenue received from Bonds
- 5151 **Food Services, Program Students:** Sales of food service items to pupils for breakfast and lunch
- 5161 **Food Services, Program Adult:** Sales of food service items to adults
- 5165 **Food Services, Non Program:** Sales of a la carte items and miscellaneous other food sales
- 5170 **Student Body Activities:** All revenue received from student activities within the District
- 5171 **Athletic Program:** All revenue received from athletic activities within the District
- 5180 **Community Services:** All revenue received from self-funding early childhood education and before and after school care programs
- 5197 **Other Local Revenue:** All other revenue received not covered in the above mentioned revenue codes

CLASSIFICATION OF REVENUE AND EXPENDITURES cont.

5200 – County Revenue

- 5211 **Fines and Forfeitures:** Revenue received for fines, forfeitures, or unclaimed taxes
- 5221 **State Assessed Railroad/Utility Tax:** Levy revenue on the assessed valuation of railroad and utility properties as assessed by the state
- 5230 **Other County Revenue:** Revenue received by the county other than described above

5300 – State Revenue

- 5311 **Basic Formula:** Revenue from the state created from a combination of the old State Foundation formula and the new SB287 funding formula
- 5312 **Transportation:** Revenue received for transporting children
- 5314 **Early Childhood Special Education:** Revenue received from the state to provide for early childhood special education programs
- 5319 **Classroom Trust:** Revenue received from Riverboat gaming
- 5324 **Parents As Teachers (PAT):** Revenue received from the state for Early Childhood Screening/PAT programs
- 5332 **Vocational/Tech Aid:** Reimbursement from state for vocational education
- 5333 **Food Service:** Revenue from state for school lunch program
- 5351 **Handicapped Census:** Revenue for the identification of handicapped students
- 5359 **Career Education Enhancement Grant:** Amounts received to fund allowable expenditures per 5 CSR 60-120.070
- 5381 **Special Education High Needs:** Reimbursement for expenditures made on behalf of students with disabilities when the current expenditure per pupil exceeds five times the District's average per pupil cost
- 5382 **Missouri Preschool Project:** Revenue received from the state for early childhood programs to prepare children for Kindergarten
- 5397 **Other State Revenue:** All other revenue from the state not covered by the above revenue codes

5400 – Federal Revenue

- 5423 **Transportation ARRA:** Amounts received through the state for transportation of school children from the Federal Budget Stabilization Fund of the American Recovery and Reinvestment Act
- 5424 **Basic Formula – Federal Stabilization Fund Government Services – ARRA:** Amounts received in FY2011 through the State Foundation Formula from the State Fiscal Stabilization Fund Government Services of the American Recovery and Reinvestment Act
- 5427 **Perkins Basic Grant, Career Education:** Allocation of funds to improve career and technical education programs with the full participation of individuals who are members of special populations
- 5435 **Workforce Investment Act:** Amounts received through the state from the Workforce Investment Act

CLASSIFICATION OF REVENUE AND EXPENDITURES cont.

- 5441 **Individuals with Disabilities Education Act (IDEA):** Revenue received through Education of the Handicapped, Part B
- 5442 **Early Childhood Special Education (ECSE):** Revenue received for ECSE programs
- 5443 **Early Childhood Special Education (ECSE) – ARRA:** Amounts received through the state for early childhood special education programs funded by the American Recovery and Reinvestment Act
- 5445 **School Lunch Program:** Revenue received directly through DESE for the National School Lunch Program
- 5446 **School Breakfast Program:** Revenue received directly through DESE for the
- 5451 **Title I ESEA:** Revenue received in support of Title I
- 5452 **Title I.C:** Revenue received for Migrant Education
- 5457 **Title I-A, 1003(a) School Improvement – ARRA:** Amounts received through the state for Title I, Part A, 1003(a) and funded from American Recovery and Reinvestment Act
- 5461 **Title IV – Drug Free Schools:** Revenue received through the state for drug education and violence prevention programs
- 5462 **Title III, ESEA, English Language Acquisition and Academic Achievement:** Amounts received through the state for teaching English to limited English proficient children and for immigrant children
- 5463 **Education for Homeless Children and Youth:** Amounts received through the state for supplementary services to improve the effectiveness of education of homeless children and youth
- 5465 **Title II, Part A:** Revenue for professional development with the purpose of improving the teaching and learning of all students
- 5466 **Title II, Part D – Enhancing Education Through Technology:** Amounts received through the state for technology programs to facilitate comprehensive and integrated education technology strategies that target the specific needs of individual schools
- 5472 **Child Development Fund Grant:** Federal dollars received for development of care for early childhood or school age children
- 5484 **Pell Grants:** Amounts received from the federal government to enable an individual to enroll in an adult education program.
- 5493 **IDEA, Part B (611) – ARRA:** Amounts received through the state for purposes specified in the Individual with Disabilities Act (IDEA) and funded from the American Recovery and Reinvestment Act
- 5494 **IDEA, Part B (619) ECSE – ARRA:** Amounts received through the state for purposes specified in the Individual with Disabilities Act (IDEA) for early childhood special education and funded from the American Recovery and Reinvestment Act
- 5497 **Other Federal Revenue:** All other federal revenue not covered by the above revenue codes

CLASSIFICATION OF REVENUE AND EXPENDITURES cont.Other Revenue

- 5611 **Bond Sales:** Amounts received as principal from the sale of bonds
- 5631 **Net Insurance Recovery:** Compensation or insurance recoveries for loss of school property above the cost of actual replacement or property not being replaced
- 5651 **Sale of Other Property:** Amounts received from the sale of equipment such as cafeteria or instructional equipment. Also includes amounts received from the sale of a building or land or a combination of both
- 5692 **Refunding Bonds:** Proceeds for a refunding of a general obligation bond issue
- 5810 **Tuition from Other Districts:** Revenue received from other districts for instructional services provided by the District
- 5820 **Area Vocational School Fees:** Revenue received from area vocational schools

EXPENDITURES BY FUNCTION

The expenditure function code describes the action, purpose or program for which activities are performed. DESE requires the District to report by functions based on five main categories: Instruction, Support Services, Community Services, Facilities Acquisition and Construction and Debt. These functions are further classified into sub-functions based on schools, programs, services and areas of responsibilities.

1000-1999 Instruction: Activities dealing directly with the teaching of pupils, or the interaction between teachers and pupils. Teaching may be provided for pupils in a school classroom, in another location such as a home or hospital, or in another learning situation. Activities of aides or assistants are included in this function when they assist in the instructional process.

2000-2999 Support Services: Services which provide administrative, guidance, health and logistical support to facilitate and enhance instruction. Supporting services exist as adjuncts for the fulfillment of the objectives of instruction.

3000-3999 Community Services: Activities that do not directly relate to providing education of pupils in the District. These include services provided by the District for the whole or segments of the community.

4000-4999 Facilities Acquisition and Construction Services: Activities concerned with the acquisition of land and buildings, remodeling buildings, the construction of buildings, additions to buildings, initial installation of service systems, extension of service systems, and any other project meant to improve a site.

5000-5999 Short and Long-Term Debt: Activities servicing the debt of the District.

EXPENDITURES BY OBJECT

The expenditure object code identifies the service or commodity obtained. Listed below are the major expenditure object categories.

6100-6199 Salaries: Amounts paid to employees of the District who are considered to be in a position of permanent or temporary employment, including personnel substituting for those in permanent positions. This includes gross salary for services rendered while on the payroll of the District.

6200-6299 Benefits: Amounts paid by the District for benefits on behalf of the employees. These amounts are not included in the gross salary. Such expenditures include fringe benefits. While these payments are not made directly to the employee, they are considered part of the cost of employment.

6300-6399 Purchased Services: Amounts paid for services rendered by personnel who are not on the payroll of the District and for other services which the District may purchase. While a product may or may not result from the transaction, the primary reason for the purchase is the service provided.

6400-6499 Supplies: Amounts paid for material items of an expendable nature that are consumed, deteriorate in use, or lose separate identity through fabrication or incorporation into different or more complex units or substances.

6500-6599 Capital Outlay: Expenditures for the acquisition of fixed assets or additions to fixed assets. Examples include expenditures for land or existing buildings, improvements of grounds, construction of buildings, additions to buildings, remodeling of buildings and equipment.

6600-6699 Short and Long-Term Debt: Expenditures for the retirement of debt, the payment of interest on debt and the payment of fees.

CAPITAL EXPENDITURES

The District defines capital expenditures and projects as follows:

- Capital Expenditures – Any purchase of furniture, equipment, vehicles, or permanent improvement having per unit cost of \$1,000 or more and a useful life of more than one year is classified as a capital asset. Purchases of \$5,000 or more will be competitively bid, and sealed bids will be required for purchases that may exceed \$15,000 as stated in District Policy DJF – *Purchasing*.
- Capital Project – An activity that does not occur routinely or annually, has a scheduled and definitive beginning and ending, and results in a capital improvement or acquisition. Funding for this activity is from local revenue sources.
- Capital Projects Bond Program – Major technology infrastructure and facility needs such as new construction, or upgrading existing facilities are funded through the sale or refunding of bonds. As part of a bond elections process, the District develops a framework of the projects to be addressed. These projects are determined through internal staff analysis and input from the community. Once the projects are identified, specific project budgets are established on a project basis.



PERSONNEL RESOURCES

The District employs approximately 670 staff members, including certified and support who assist in student learning. Of these staff members, 56% are certified positions. Personnel costs, including salaries and benefits, account for 73% of the District's operating expenditures. The student to teacher ratio is 18:1 and the student to administrator is 200:1.

The District has seen changes in its student demographics, including slight increases in ethnicity and free and reduced lunch eligible students. Along with that, the District has also realized increases in Limited English Proficient (LEP) students, but a slight decrease in Special Education. (please refer to chart below)

As the District prepares to increase technology in the classroom, a staffing plan is being developed to increase staff in the technology department to support this initiative. These proposed improvements were made by redirecting resources within the budget and by added expenditures for instructional programs.

Proportional Attendance Rate	2011	2012	2013	2014
Asian	100.00%	96.90%	93.50%	100.00%
Black	77.80%	87.00%	86.50%	79.40%
Hawaiian or Pacific Islander			46.50%	100.00%
Hispanic	87.90%	85.60%	87.40%	94.80%
Indian	38.20%	75.00%	78.60%	75.00%
White	90.40%	90.60%	90.80%	92.20%
Multi-Race	78.20%	87.90%	84.00%	89.30%
Female	90.00%	91.50%	91.40%	93.00%
Male	90.40%	89.60%	89.80%	91.10%
Free or Reduced Lunch	83.50%	84.90%	84.90%	87.10%
Limited English Proficient	93.50%	90.40%	91.50%	94.80%
Special Education	87.50%	86.00%	84.40%	86.40%

THE BUDGET PROCESS

The school budget is an instrument which provides a definite financial policy for the direction of business operations of the District as per policy DB. It provides an outline of the probable expenditures and the anticipated receipts during a specified period of time. The budget is one of the most important legal documents of a school district. It is not a static document but rather a working document that changes based on approved budget amendments throughout the year as actual financial data changes. The fiscal year for the budget is defined as beginning annually on the first day of July and ending on the thirtieth day of June following as set by board policy DBB.

FINANCIAL MANAGEMENT

The Board of Education adopted a series of policies that provide direction regarding the District's budget and financial affairs that reflect the educational philosophy of the District, and that provide a framework in which the District's administration can effectively operate.

The budget and finance process conform to all state and local requirements as set forth by the state constitution, state statutes, DESE rules, and Board policies.

Good business practices necessitate keeping accurate, legal and understandable records of receipts and expenditures. It is also essential that procedures be followed which will help to ensure that the budget adopted by the Board of Education is effective in providing parameters for the fiscal affairs of the District.

The purpose of the District's budget and finance policies is to provide direction for a systematic process that maintains continuity from year to year and inform the public regarding the education and financial operations of the District.

PREPARATION OF BUDGET

In accordance with Chapter 67, RSMo, each year, the Superintendent of Schools is required to submit to the Board of Education for its consideration a detailed annual budget showing the estimates of income and expenditures for the ensuing fiscal year. The Board may accept, reject, modify, or request revisions of the budget, but will adopt a budget by June 30, according to statutory provisions.

By law the approved estimated expenditures for each fund cannot exceed the estimated revenues to be received plus the unencumbered beginning cash balance for the fund. After the beginning of the fiscal year, the Superintendent reviews with the Board the adopted budget in relationship to the beginning cash balances for each fund.

BUDGET IMPLEMENTATION AND TRANSFER

The annual budget governs the expenditures and obligations of all funds for the District. The Superintendent/designee establishes procedures for fund management and reporting.

No funds may be spent which are not authorized by the annual budget. If an unanticipated need arises, the Board may approve the Superintendent of Schools' recommendation to (1) appropriate an amount sufficient to cover the needed expenditure from unencumbered budget surplus, provided the appropriation can be made from the proper funds or (2) revise the budget so that sufficient funds may be available for the expenditure(s), if the expenditure(s) are approved by the Board.

The District, as approved by the Board, may transfer any unencumbered balance or portion thereof from the expenditure authorization of one account to another, subject to limitations of state statutes and DESE regulations. The Superintendent establishes regulations and prescribes written procedures and forms for line item transfers of appropriations or personnel in compliance with state law so as to provide an audit trail of all such activities.

The Chief Financial Officer prepares a monthly statement to account for each month's expenditures and the total spend out to date for the fiscal year. The monthly statement includes all receipts and remaining balances for each fund account.

BUDGETED REVENUE**Local Tax Sources**

In the process of preparing the annual budget, the Chief Financial Officer estimates the amount of actual local tax revenue anticipated to be raised, the rate required to produce the amount, and the rate needed to support the principal and interest payment on bonded indebtedness and general financial obligations of the District. The Superintendent recommends the appropriate tax rate to the Board of Education for approval.

If required, the Board submits to the voters a proposition for increase in the tax rate beyond the current approved level if it is deemed necessary to obtain increased revenue to meet projected District expenses. State law and Article X, Section 11C of the Missouri Constitution governs tax election procedures.

State Tax Sources

All state funds are accepted for the operation of the District as provided by entitlement, by law and through regulations of the Missouri State Board of Education or Missouri DESE.

The Superintendent or Chief Financial Officer is responsible for filing all required reports and forms to obtain state funds in which the District is entitled to receive according to developed rules and regulations.

BUDGET DEVELOPMENT

Developing the annual budget for the District involves all stakeholders within the community. Input is given from the Board of Education, District administration, building administration, school staff and the general public. The process is separated into four segments; planning, preparations, adoption, and implementation. There are two objectives driving the budget process. First, the goal of the District is to provide each student with a quality education. Second, the District focuses its resources in the most efficient and effective way to support the first objective. The annual budget creates a detailed analysis of the District's revenues and expenditures and allows the administration to focus its financial resources in a manner that best supports student learning.

BUDGET PLANNING

The planning process begins in the fall of the prior school year. A calendar is developed to outline the main activities and deadlines during the budget process. The calendar is used to gauge the District's progress toward adopting a budget for the next fiscal year.

BUDGET PREPARATION

Preparation of the annual budget begins in early January as the District administration holds an initial meeting with the budget administrators within the District. An outline is given to everyone on how to complete their budgets and direction is given on any updated information on the budget collection system. The District created a worksheet that assists in the budget collection system. It allows the District administration detailed information on budget requests and allows the users to provide needs assessment on all proposed budget items.

In late January, the District administration meets with each budget administrator on their proposed budgets, clarifying any questions concerning items entered into the worksheet. Staffing levels are also reviewed and Board approval is requested. These two steps assist in finalizing the preliminary budget.

Final budgets are due to the District administration by mid-March.

BUDGET ADOPTION

The preliminary budget is provided to the Board of Education during April. The Board reviews the budget and workshops are held to clarify any questions concerning the budget. The Board may request modifications of the preliminary budget during these meetings or at any time prior to adopting the budget. Final adoption occurs by June 30.

Upon approval of the budget, the Business Department uploads the new budget into the financial software system and the budget is available to use during the next fiscal year. The District's accounting software conforms to the requirements established by state statute RSMo 165.011 of the Missouri Department of Elementary and Secondary Education (DESE), based on the current version of the *Missouri Financial Accounting Manual*. This is also governed by board policy DI. The budget is also posted on the District's website in an effort to provide transparency and education to the budget process.

CAPITAL PROJECTS DEVELOPMENT PROCESS

The School District of Washington encompasses approximately 257 square miles and operates more buildings than most Districts with similar enrollment. We take pride in our District buildings and wish to provide learning environments that are clean, safe and equipped.

The District completed planning the first phase of its Long Range Facilities and Master Plan in collaboration with Hoener Associates, Inc. and our Small Facilities Review Team. A comprehensive prioritized list of facility needs was established, and the list included projected improvements of existing facilities while strategically planning for long-range facilities programming. It is important to realize that our plan is a working document that provides for planning flexibility. It is designed to accommodate refinements due to maintenance requirements, educational program needs, district growth and feedback from key stakeholders. Following the first phase of planning, the School District of Washington placed a 15 million dollar, no tax rate increase bond issue on the August 2010 ballot after seeking input, prioritizing needs, and determining the most critical issues.

The needs were numerically prioritized by each campus. A "staff input evaluation form" was developed and utilized to obtain a comprehensive scope of baseline information in nine categories for each facility. Building administration and staff supervisors for Food Service, Maintenance and Technology facilitated a process to garner feedback from the respective staff members. This information was then reviewed by District Administration and Hoener Associates Architects. The information was also presented to the Small Facility Review Team.

The categories under review were: Site, Building Envelope, Mechanical Systems, Electrical Systems, Fire and Safety Systems, Equipment, ADA, and Long Range Master Planning. A category report by each school was then developed and used to culminate into a District wide priority list. Bond issue projects were then determined as well as capital projects to be completed by appropriate District staff.

In April of 2013, two issues were on the ballot. The first was a \$9,000,00 no tax rate increase issue to cover construction of an Early Childhood Center, addition to Marthasville Elementary, addition and upgrade of HVAC at Augusta Elementary, and wireless infrastructure upgrade at all of its buildings. The projects are either completed or currently underway. This issue passed with a 65.15% approval rating. The second issue was a \$40,000,000 issue with a 25 cent tax rate increase to construct a new middle school housing six through eighth grades which would alleviate overcrowding at the elementary buildings. This issue did not pass. The approval rating was 50.52%. Even though this was a simple majority, a 5/7 majority is required to pass a bond issue.



FACILITY IMPROVEMENT AND MASTER PLANNING 2013-2015

Building	Description	2013 Bond Issue	District Capital Repair/Cash 13/14	District Capital Repair/Cash 14/15	Status Report
Augusta					
	HVAC Renovation	\$2,100,000.00			Completed September 2013
Four Rivers Career Center					
	Building Trades Area Enhancement		Researching		Plan Development
High School					
	Exterior Renovation/Field/Track/ Bleachers/Retaining fence/lights/walkways		\$2,800,000		Completed September 2013
	Wireless infrastructure access points	\$110,500			Completed
	HVAC (Band Room, Little Blue Jay Gym)		\$523,725		Completed December 2013
	Tuckpointing, Roofing, Window Repair		\$596,094		Completed Summer 2014
	Locker Room renovation			\$250,000	Pending
	Remodel upper north classroom/locker rooms			\$237,000	Pending
	Remodel bathrooms Blue Jay Gym lobby			\$5,000	Pending
	Walkway enclosure				Being Designed
Marthasville					
	Construction of new library and lab/new classrooms	\$1,043,000			November 2014 Completion Date
Middle School					
	Roof Repair				
Technology & Learning Center					
	Entrance upgrade			Seeking estimates	Working with MoDOT and researching
Washington West Elementary					
	Addition of 14 new classrooms	\$3,600,000			In progress
	Playground relocation			\$25,000.00	
New Construction					
	Early Childhood Center	\$4,100,000			Completed July 2014
	Wireless Infrastructure - K-8	\$200,000			Completed 2013
Total		\$11,153,500.00	\$5,324,819.00	\$517,000.00	

***Building walkthroughs pending to determine rotational maintenance needs. These walkthroughs are conducted by the Director of Building and Grounds and the Assistant Superintendent of Support Services/Human Resources. A change in procedure requires walkthroughs to be conducted by October 1 of the current fiscal year in preparation of the next budget year. This walkthrough is in conjunction with a safety analysis of each facility.*

BUDGET MANAGEMENT

Throughout the fiscal year, communication between the Business Department and the various budget administrators is maintained to assure budget discipline. The budget process is a forward look into the next fiscal year. Certain events change the scope of the budget during the year and budget administrators will periodically need to increase a budget item. Assessments are made on the budget administrator's other items to see if money can be transferred between accounts. If money cannot be transferred, then a farther reaching assessment is made to see if other budget areas have funds available to allow an increase in the budget line item in question. If these avenues are exhausted and funds cannot be transferred, then the Business Department will seek Board approval for a budget modification.

The Finance Department provides a monthly report to the Board of Education comparing actual financial performance against the budgeted amount as governed by board policy DI. Analyzing this data becomes more frequent as the year progresses. At least three budget revisions are performed during the fiscal year as better information and news on the economic conditions of the county, state, and nation becomes available. Line by line item analysis is common by the end of the fiscal year to ensure the budget discipline.

INTERNAL CONTROLS

With the implementation of SAS112 in 2007, internal controls were evaluated through a risk assessment process. This allowed the District to address weakness in the segregation of duties and the management of financial reporting. Through this development of internal control documentation, the District is ensured of reliable financial statements, effective and efficient operations and is in compliance with laws and regulations.

PURCHASING CONTROLS

The Chief Financial Officer will serve as the District's purchasing officer or will designate a purchasing officer as per board policy DJF. The purchasing officer will supervise District purchases of products and services and may authorize purchases on behalf of the District that comply with the Board-adopted budget and this policy. The superintendent, in consultation with the purchasing officer, shall develop procedures to implement this policy in a manner that will meet the District's needs while protecting the District's resources. These procedures will comply with all applicable laws and will centralize and provide oversight of all purchasing decisions.

Purchases of \$5,000 or more will be competitively bid, and sealed bids will be required for purchases that may exceed \$15,000. The District will select the lowest or best bid. The District reserves the right to waive minor technical defects in a bid, reject any and all bids, reject any part of a bid, advertise for new bids, or make the purchase on the open market if the product or service can be obtained at a better price.

When the purchasing officer determines that the purchase requires competitive negotiations, products or services may be purchased by competitive proposals. Likewise, the superintendent, in consultation with the purchasing officer, is directed to create procedures that allow the

District to benefit from cooperative purchasing and address unusual situations such as purchasing when there is a single feasible source for the purchase. The superintendent is also directed to create a process whereby authorized providers are selected for frequent purchases, while still monitoring the competitiveness of these providers. (*District Policy DJF – Purchasing*)

BUDGET CALENDAR

DATE	Description
July	Board of Equalization Assessments are received for property values.
August	Annual School Board Report is due to DESE by August 15 th . Final updated BOE numbers are received. Tax levy hearing notice is posted. Adoption of tax levy is approved by the board on August 30 th . The final approved tax levy and assessed values must be submitted to the county clerk by the last day of the month.
September	Final audit review.
October	The first budget revision with updated approved federal grants, tax levy and salaries.
November	Enrollment projections by building and grade are developed for the next school year. The final audit report is reviewed and approved by the Board of Education. The annual financial report is to be published in the newspaper within 30 days of approval.
December	First payment of taxes collected is realized on the 15 th of the month. Final approved audit must be submitted to DESE by December 31 st .
January	During the first week of January initial meetings with budget administrators occur. Budget administrators work with their staff to develop their budgets.
February	DESE releases updated information pertaining to state funded money for the current year and expectations for the following year. The Business Office reviews final budgets from the budget administrators. The Board approves the staffing levels for the next fiscal year.
March	The second budget revision is reviewed and approved by the Board of Education with the updated information from DESE.
April	The CFO submits initial budget numbers to the Board of Education for the upcoming school year.
May	Work sessions are held on the budget with the Board of Education. The third budget revision is reviewed. The initial audit process begins for the fiscal year.
June	The fourth budget revision is reviewed and approved as all expenses are finalized for the fiscal year. The new budget for the upcoming year is approved by the Board of Education on June 30 th .

FUNDS AND DEFINITIONS

The District separates its monies based on requirements from the Department of Elementary and Secondary Education (DESE). In addition, there are several significant expenses the District chooses to separate to make sure financial discipline is maintained and accounting standards are met. The District currently has six separate funds. The following funds are required by DESE: General (Incidental), Teachers, Capital Projects, and Debt Service. Along with these required governmental funds, the District maintains the following separate funds: Food Service and Student Activities. The following terms and descriptions are to assist the reader in understanding the District's funds.

General (Incidental) Fund: This fund is the general operating fund of the District and accounts for expenditures for noncertified employees, pupil transportation costs, operation of plant, fringe benefits, student body activities, community services, the food service program, and any expenditures not required or permitted to be accounted for in other funds.

Teachers' (Special Revenue) Fund: A special revenue fund accounts for revenues derived from specific taxes or other earmarked revenue sources. The Special Revenue Fund accounts for expenditures for certified employees involved in administration and instruction and includes revenues restricted by the state and local tax levy allocations for the payment of teacher salaries and certain benefits.

Capital Projects Fund: This fund is used to account for the proceeds of long-term debt, taxes and other revenues restricted for acquisition or construction of major capital assets.

Debt Service Fund: This fund is used to account for the accumulation of resources for, and the payment of, principal, interest and fiscal charges on long-term debt.

Food Service Fund: The fund used to account for all revenues and expenditures related to the provision of school food services by the District to students and staff.

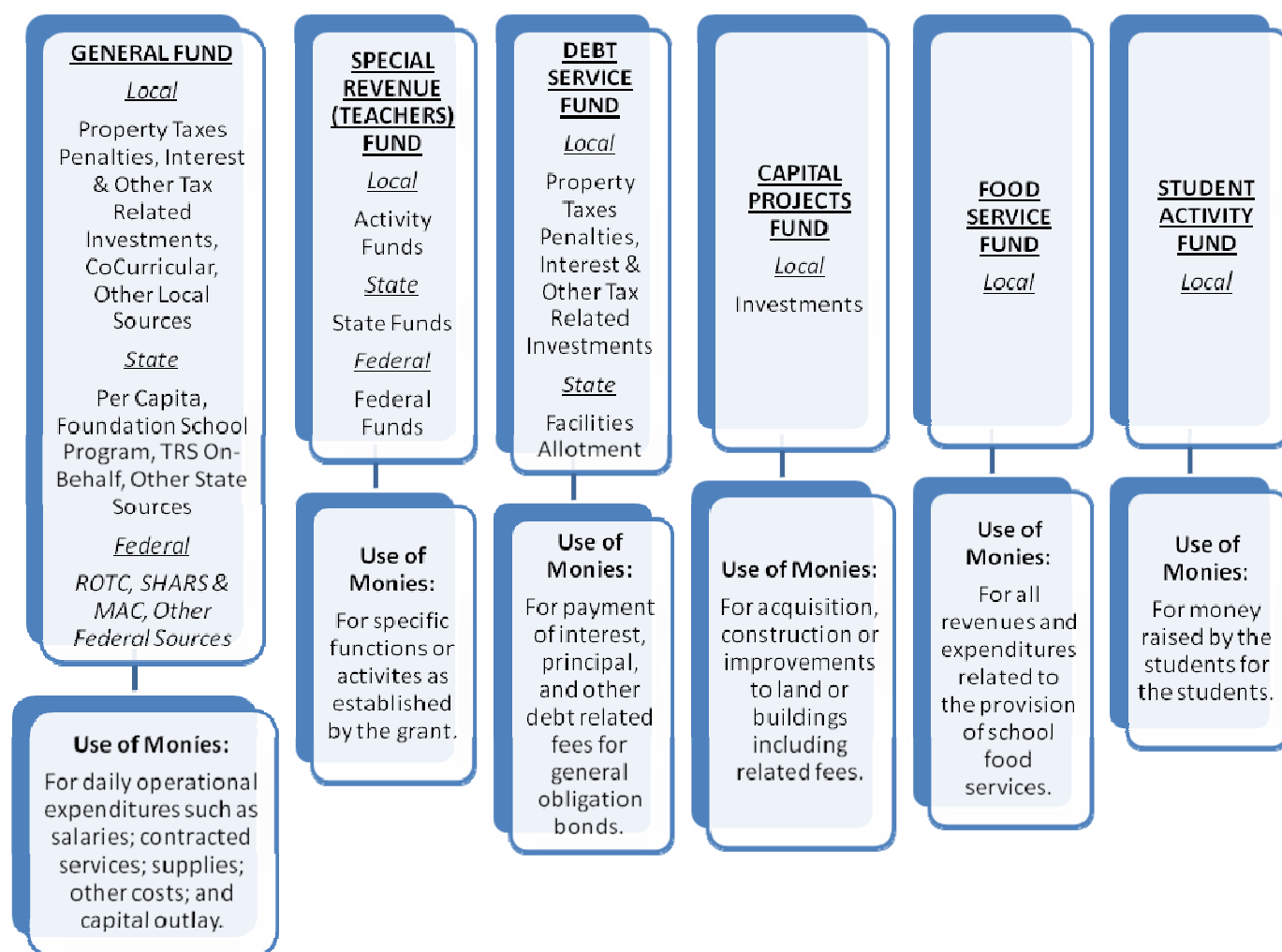
Student Activity Fund: The fund used to account for money raised by the students for the students. The purpose of raising and expending activity money is to promote the general welfare, education, and morale of all the students and to finance approved extracurricular and co-curricular activities of student body organizations.

FUND BALANCE STABILITY

As per board policy DIAA, the District has established an expected range for operational fund balance at 22 to 27%. The fund balance allows the District to meet cash flow demands throughout the school year, as well as contributes to the bond rating given the District, and monies for contingencies. The fund balance allows for economic stability. If fund balances decline below the 22% floor, the Board will develop a plan to replenish the fund balance to the established minimum level within two years. It is anticipated the District will begin the 2014-2015 school year with an operating fund balance of 28%.

GOVERNMENTAL FUNDS

Where does the money come from and how is it spent?



SUMMARY OF SIGNIFICANT ACCOUNTING PRACTICES

REPORTING ENTITY

The School District of Washington operates under the regulations pursuant to Section 162.092 RSMo of the Public School Laws of Missouri, which designates a Board of Education to act as the governing authority. The District operates as fiscally independent of the State of Missouri or any other jurisdiction in the county or local township in which it operates. The District provides educational services. The financial statements of the reporting entity include those of the District. Criteria for including a potential component unit within the reporting entity includes the governing body's ability to exercise financial accountability. Financial accountability includes control or dependence over budget adoption, taxing authority, funding and appointment of the respective board.

BASIS OF PRESENTATION

Government-wide Financial Statements:

The statement of net assets and the statement of activities present financial information about the District as a whole. These statements include the financial activities of the primary government. Governmental activities generally are financed through taxes, intergovernmental revenues, and other non-exchange transactions.

The statement of net assets presents the financial condition of the governmental activities of the District at year-end. The statement of activities presents a comparison between direct expenses and program revenues for each function of the District's governmental activities.

Direct expenses are those that are specifically associated with and are clearly identifiable to a particular function. Amounts reported as *program revenues* include (a) charges paid by the students for tuition, fees, or goods and services offered by the programs and (b) grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues not classified as *program revenues* are presented as general revenues and include all property taxes. The comparison of direct expenses with program revenues identifies the extent to which each governmental function is self-financing or draws from the general revenues of the District.

Fund Financial Statements:

The fund financial statements provide information about the District's funds. A balance sheet and statement of revenues, expenditures, and changes in fund balances are presented. The emphasis of fund financial statements is on *major* governmental funds, each displayed in a separate column. The District considers each of its funds to be major.

Basis of Accounting:

The basis of accounting refers to the point in time when revenues, expenditures or expenses, and related assets and liabilities are recognized in the accounts and reported in the financial statements. School districts in Missouri typically operate under the cash, modified cash or modified accrual basis of accounting.

Accrual Accounting

Accrual accounting is a system whereby revenues are recognized when earned and expenditures are recognized in the period incurred, without regard to the time of receipt or payment of cash. This method of accounting allows a more accurate evaluation of operations during a given fiscal period.

The estimated revenues must be offset by an estimate of uncollectible receivables. This system excludes depreciation of fixed assets, except depreciation may be taken in memorandum form in the proprietary funds at the discretion of the local education agency. Reimbursement requests or cost analysis statements submitted to the Department of Elementary and Secondary Education will exclude any depreciation charges except certain school food service and transportation data. Accruals can be made as they occur or at the end of any accounting period such as weekly, monthly, quarterly, or annually.

The term “full accrual” is sometimes employed and can have one of two meanings. Either an extensive number of categories in both revenues and expenditures are accrued and/or this activity is continuous rather than periodic.

Increasing the degree of complexity of financial reporting creates an associated cost in the posting, recording, and balancing of more accounts. Full accrual is typically used in enterprise and agency funds as a number of major items are considered expenses in a full costing system (such as depreciation) and need to be recognized.

The School District of Washington utilizes the cash basis of accounting for DESE reporting and accrual for audited financial statements.

Property Taxes:

Property taxes attach as an enforceable lien on property as of January 1. Taxes are levied on November 1 and are payable by December 31. Franklin, St. Charles, and Warren counties collect the property tax and remit it to the District. The District will seek voter approval to increase the tax rate ceiling, in accordance with law and as necessary to better serve the students of the District as set forth in board policy DC.

The District also receives sales tax collected by the State which is remitted based on eligible pupils. The District is required to reduce its property tax levy by one half the amount of sales tax estimated to be received in the subsequent calendar year. Taxpayers have voted to permanently waive this property tax rollback.

BUDGET POLICIES AND PROCEDURES

The School District of Washington Board of Education has adopted the following policies that govern the budget process.

BOARD POLICY DA - FISCAL RESPONSIBILITY

The Board acknowledges its fiduciary responsibility for funds received by the District. Board members, staff and others who have a business relationship with the School District of Washington will act with integrity, diligence and professionalism in matters involving the fiscal resources of the District. This policy applies to any irregularity involving employees, consultants, vendors, contractors or any other parties who have a business relationship with the District.

Audit Committee

The Board will establish an audit committee in accordance with Board policy on the establishment of committees and annually appoint members to the committee. The audit committee will consist of District employees whose positions are tied to the duties of the committee. The committee may consult with members of the community with expertise relevant to the completion of the audit committee's duties. The purpose of the audit committee is to serve as a liaison between the Board/administration and the auditor. The duties of the audit committee include:

1. Making recommendations to the Board regarding the selection of an accounting firm to conduct the annual District audit.
2. Ensuring that fraud prevention practices are in place and effective.
3. Reviewing Board-adopted ethics and conflict of interest policies and monitoring Board member and staff adherence to those policies as they relate to fiscal matters.
4. Reviewing administrative procedures relating to purchasing, payment, management of funds received through grants, and control of receipts from student activities and fundraisers. Any recommendations for improving these procedures will be forwarded to the superintendent or designee.
5. Working with auditors and any state or federal officials to facilitate all audits.
6. The audit committee will operate in accordance with the Missouri Sunshine Law.

Fraud Prevention

For the purpose of this policy, fraud (or fraudulent act or activity) is the intentional, false representation or concealment of a material fact for the purpose of inducing another to act upon it to his or her injury. Fraudulent activity includes misappropriation and other fiscal irregularities, examples of which include, but are not limited to:

1. Any dishonest or fraudulent act.
2. Misappropriation of funds, supplies or other assets.
3. Impropriety in the handling or reporting of money or financial transactions.
4. Profiteering as a result of insider knowledge of district activities.
5. Violation of applicable conflict of interest policies.
6. Accepting or seeking anything of material value from contractors, vendors or persons providing services or materials to the district except as allowed in the applicable conflict of interest policy.
7. Destruction, removal or inappropriate use of records, furniture, fixtures or equipment.
8. Any similar or related irregularity.

Reporting Suspected Fraud

Any person who has reasonable cause to suspect fraud should report that suspicion to the superintendent immediately. Employees or district volunteers who have reasonable cause to suspect fraud are required to report it and may be disciplined or dismissed for not doing so.

The superintendent may designate another administrator to receive such reports. If the allegation of fraud involves the superintendent or the designated administrator, the report should be made to the Board president. Reports will be kept confidential to the extent allowed by law. The person filing the report must not contact the suspected individual in an effort to determine facts or demand restitution and must not discuss the case, facts, suspicions or allegations with anyone until the investigation is complete unless specifically authorized to do so.

Investigating Suspected Fraud

The superintendent has the primary responsibility for the investigation of all suspected fraudulent acts as defined in this policy and the authority to delegate that responsibility to another appropriate entity. During an investigation, the superintendent or designee will have access to all district records pertinent to the investigation and the authority to examine, copy or remove all or any portion of the contents of files, desks, cabinets and other storage facilities on the premises without the prior knowledge or consent of any individual who might use or have custody of any such items. The superintendent or designee will maintain a record of any property or files removed. No person will be permitted to alter, destroy, mutilate, conceal, cover up or falsify any record or document with the intent to impede, obstruct or influence an investigation.

If the investigation substantiates allegations that fraudulent activities have occurred, the superintendent or designee will issue reports to the Board of Education and any personnel deemed appropriate by the superintendent or designee. After consultation with the superintendent and legal counsel, the Board will decide whether to prosecute or refer the investigation results to appropriate law enforcement.

If the superintendent is the subject of the investigation, the Board president will designate an appropriate person to conduct the investigation.

Prohibited Activity

Employees who violate any portion of this policy are subject to discipline, including termination and referral for prosecution when appropriate.

No Board member or employee of the district will take adverse employment action against any individual who, in good faith, reports suspected fraud in accordance with this policy. No Board member or employee of the district will retaliate against any individual for providing truthful information to law enforcement in conjunction with an investigation regarding alleged financial misconduct.

Students who, in good faith, report suspected fraud or financial misconduct will not be disciplined or penalized for making such a report. Staff members who receive such a report are obligated to notify the superintendent or designee.

BOARD POLICY DB - ANNUAL BUDGET

One of the primary responsibilities of the Board of Education is to secure adequate funds to conduct a quality program of education in the school district. The annual school budget represents a written document presenting the Board's plan for allocation of the available financial resources into an explicit expenditure plan to sustain and improve the educational function of the school district. It is a legal document describing the programs to be conducted during the fiscal year and is the basis for the establishment of tax rates for the district.

The planning and preparation of the budget is a continuing process. It must involve a number of people who have knowledge of the educational needs of the community and who can provide accurate data in regard to the financial potential of the district. Members of the Board, citizens, students and professional and support staff members should be involved in the planning process, which culminates in the preparation of the budget document. The superintendent will establish procedures that seek input from the appropriate people on budgetary needs and that consider the priorities established by the Board.

The Board designates the superintendent to serve as the budget officer of the district. As budget officer, the superintendent will direct the planning and preparation of the budget and will submit it to the Board for approval. The superintendent will present to the Board a tentative budget proposal for the following year and will present the final budget proposal before the new fiscal year begins, as provided by law.

The Board may revise the items contained therein and will at that meeting adopt the portion of the budget dealing with the salary schedule and the needed tax rate for the district. Should the adopted budget require an increase in the tax levy above the authorized level that the Board may levy, the tax levy increase shall be presented to the voters for approval. The budget shall be appropriately adjusted if the voters fail to pass the tax levy increase. The Board will conduct at least one (1) public hearing regarding the proposed budget and taxation rate.

The annual budget document shall present a completed financial plan for the ensuing fiscal year and shall include at least the following statutory requirements:

- A budget message describing the important features of the budget and major changes from the preceding year.
- Estimated revenues to be received from all sources for the fiscal year, with a comparative statement of actual or estimated revenues for the two (2) years next preceding, itemized by year, fund and source.
- Proposed expenditures for each department, office and other classification for the fiscal year, with a comparative statement of actual or estimated expenditures for the two (2) years preceding, itemized by year, fund, activity and object.
- The amount required for the payment of interest, amortization and redemption charges on the debt of the school District.
- A general budget summary.

In no event shall the total proposed expenditures from any fund exceed the estimated revenues to be received plus any unencumbered balance or less any deficit estimated for the beginning of the fiscal year. Upon the recommendation of the superintendent, the Board will approve a system of internal accounting to ensure proper financial accounting of revenues and expenditures.

The adopted budget of the School District of Washington serves as the control to direct and limit expenditures in the District. Overall responsibility for assuring control rests with the superintendent, who will establish procedures for budget control and reporting throughout the District.

The total amounts that may be expended during the fiscal year for the operation of the school District are set forth in the budget. The total budgeted expenditure for each program is the maximum amount that may be expended for that classification of expenditures during the school year unless a budget transfer is recommended by the superintendent and is approved by the Board.

The Board will review the financial condition of the District monthly and shall require the superintendent to prepare a monthly reconciliation statement. This statement will show the amount expended during the month, total (to date) for the fiscal year, receipts and remaining

During the fiscal year the superintendent may transfer any unencumbered balance or portion thereof from the expenditure authorization of one (1) account to another, subject to limitations provided by state laws and approval by the Board.

All moneys received by the school District shall be disbursed only for the purposes for which they are levied, collected or received.

BOARD POLICY DBB - FISCAL YEAR

The fiscal year is defined as beginning annually on the first day of July and ending on the thirtieth day of June following.

The District treasurer shall not draw any check or issue any order for payment that is in excess of the income and unencumbered revenue of the school District for the fiscal year beginning on the first day of July and ending on the thirtieth day of June following.

BOARD POLICY DC - TAXING AND BORROWING AUTHORITY/LIMITATIONS

The Board is responsible for levying *ad valorem* property taxes as necessary to operate the School District of Washington in a manner that promotes achievement for all students. Taxes will be levied in accordance with law.

Increasing Taxing Authority

The Board is authorized to set an operating tax rate of \$3.75. The Board will seek voter approval to increase the tax rate ceiling, in accordance with law and as necessary to better serve the students of the District. The District may also seek voter approval to forgo all or part of the reduction of the operating levy due to Proposition C sales tax receipts, as allowed by law.

The Board may also seek voter approval to increase the bonded indebtedness of the District in accordance with law and as necessary to provide an appropriate learning environment for District students. The Board of Education has a bonded indebtedness limit of 15 percent of the value of taxable tangible property as shown by the last completed assessment for state and county purposes.

Tax Rate Hearing Notice

The School District of Washington will annually set the tax rate after first notifying the public and conducting at least one public hearing. Notice of the hearing will be given by publication in a newspaper of general circulation or by posting such notice in at least three public places within the District, in accordance with law. The District will publish or post the notice at least seven days prior to the hearing, and the notice will include the:

1. Date, time and place of the hearing.
2. Assessed valuation by category of real, personal and other tangible property in the District for the fiscal year for which the tax is to be levied and the preceding tax year.
3. Amount of revenue required to be provided from the property tax as set forth in the adopted annual budget for each rate levied.
4. Tax rates proposed to be set for the various purposes of taxation.
5. Increase in tax revenue due to an increase in assessed value as a result of new construction and improvement.
6. Increase, both in dollar value and percentage, in tax revenue as a result of reassessment if the proposed tax rate is adopted.

Tax Rate Hearing

The superintendent will provide the Board the same information included in the tax rate hearing notice prior to the tax rate hearing. The tax rate hearing will include an opportunity for citizens to speak before the Board. The Board will set the tax rate after the hearing.

The tax rate will be calculated to produce substantially the same revenues as required in the annual budget. The Board will have sole authority in determining what part of the total authorized rate shall be used to provide revenue for each of the funds. Before setting the rates for the teachers' and incidental funds, the Board will set the rate for the capital projects fund as necessary to meet the District's obligations.

Submitting the Tax Rate

Upon receiving notice from the clerk or other official of the county or counties in which the District is located, the District shall submit a nonbinding projected tax levy by April 8.

The Board shall forward a tax rate to the county clerk of every county in which the District is located on or before September 1 of each year, except that districts located partially or wholly in St. Louis City or any county with a charter form of government will submit their tax rates not later than October 1. If the rate is less than one dollar, the rate will be calculated to the nearest one-tenth of a cent, and the District will round up a fraction greater than or equal to five/one-hundredths of a cent to the next higher one-tenth of a cent. If the rate is in excess of one dollar, the estimate will be calculated to one/one-hundredths of a cent, and the District will round up a fraction greater than or equal to five/one-thousandths of one cent to the next higher one/one-hundredth of a cent.

Legal Compliance

If the District receives from the county clerk the state auditor's finding that the proposed rate does not comply with Missouri law, the Board will have 15 days from the date of receipt of the finding to accept or reject in writing the rate change certified by the state auditor and to submit all requested information to the state auditor. A copy of the Board's acceptance or rejection and any information submitted to the state auditor shall also be mailed to the county clerk.

Borrowing Authority

The Board may borrow money in anticipation of collection of taxes for the purpose of securing funds for school operations, including the debt service fund. Issuance of all tax and revenue anticipation notes requires approval of the majority of the members of the Board. The notes may be issued at any time in any year, and the aggregate outstanding principal amount of the notes issued in one year for any fund shall not exceed the amount of the Board's estimate of the year's requirement for the fund. The notes shall be payable within 12 months from date of issuance.

Bonded Indebtedness

The Board may borrow money and issue bonds for:

1. Purchasing schoolhouse sites and other land for school purposes.
2. Erecting or furnishing schoolhouses or library buildings.
3. Building additions to or repairing old buildings.
4. Purchasing school buses and other transportation equipment.
5. Paying off and discharging assessments made by counties, cities, towns and villages or other political subdivisions or public corporations of the state against the district.

Funds raised through the sale of bonds may be used only for the purposes set forth in the election that authorized the sale of bonds.

The following points of state law shall govern the Board's issuance of bonds:

1. A four-sevenths vote is required before the issuance of bonds if the issue is submitted at a municipal election or at the general or primary election held in even-numbered years. At all other elections, a two-thirds vote is required.
2. The Board of Education has a limit of bonded indebtedness of 15 percent of the value of taxable tangible property as shown by the last completed assessment for state and county purposes.
3. Bonds shall be issued in denominations of \$1,000 or in any multiples of \$1,000.
4. The bonds, in whole or in part, shall not run for more than 20 years from the date they were issued.
5. The revenues from taxes levied for the purpose of satisfying bonded indebtedness obligations, both principal and interest, shall be recorded in the debt service fund.

BOARD POLICY DI – FISCAL ACCOUNTING AND REPORTING/ACCOUNTING SYSTEM

District's accounting system shall conform to requirements established by state statutes, regulations of the Missouri Department of Elementary and Secondary Education (DESE), the current version of the *Missouri Financial Accounting Manual* and statements issued by the Governmental Accounting Standards Board (GASB).

The superintendent shall be responsible for receiving and properly accounting for all funds of the school District and implementing the accounting system. As specified in state law, the Board of Education shall establish funds for the accounting of all school moneys in the District. The treasurer of the District shall open an account for each fund, and all moneys received by the District shall be deposited in the appropriate fund account. All financial transactions shall be recorded in the revenue and expenditure records, and appropriate entries from the adopted budget shall be made in the records for the respective funds.

District capital assets or improvements are purchased or paid for through the capital projects fund. All capital assets will be recorded as expenditures in the capital projects fund financial statements. However, in the District-wide financial statements the District will only record capital assets or improvements that cost more than \$5,000 and have an estimated useful life of more than one year.

The Board shall receive monthly financial statements from the superintendent showing the financial condition of the District. In addition, other financial statements determined necessary by either the Board or the superintendent shall be presented to the Board for review.

The superintendent shall also be responsible for student-related accounting and shall file enrollment, attendance, food service and transportation reports as required by DESE.

BOARD POLICY DIAA - FUND BALANCES/GASB54

This policy establishes guidelines to be used during the presentation and execution of the annual budget to ensure that sufficient reserves are maintained for unanticipated expenditures or revenue shortfalls. This policy is based on a long-term perspective with a commitment to keeping the District in a strong fiscal position that will allow it to better weather negative economic trends.

Background

Statement No. 54 of the Governmental Accounting Standards Board (GASB 54) establishes accounting and financial reporting standards for all governments that report governmental funds. GASB 54 establishes criteria for classifying fund balances and clarifies definitions for governmental fund types.

Fund Balance Categories

GASB54 establishes five (5) fund balance categories: Nonspendable, Restricted, Committed, Assigned and Unassigned:

Nonspendable Fund Balance – Funds that cannot be spent due to their form (e.g., inventories and prepaids) or funds that legally or contractually must be maintained intact.

Restricted Fund Balance – Funds that are mandated for a specific purpose by external parties, constitutional provisions or enabling legislation.

Committed Fund Balance – Funds that are set aside for a specific purpose by the District's highest level of decision making authority. Formal action must be taken prior to the end of the fiscal year. The same formal action must be taken to remove or change the limitations placed on the funds.

Assigned Fund Balance – Funds that are set aside with the intent to be used for a specific purpose by the District's highest level of decision-making authority or a body or official who has been given the authority to assign funds. Assigned funds cannot cause a deficit in unassigned fund balance.

Unassigned Fund Balance - Excess funds that have not been classified in the previous four (4) categories. All funds in this category are considered spendable resources. This category also provides the resources necessary to meet unexpected expenditures and revenue shortfalls.

Actions Leading to Restricted, Committed and Assigned Fund Balances

The Board of Education has the authority to set aside funds for a specific purpose. Commitments are authorized by the Board based on fund placement in the original adopted and later revised budget, as well as by Board resolution. The passage of a resolution must take place prior to June 30 of the applicable fiscal year. If the actual amount of the commitment is not available by June 30, the resolution must state the process or formula necessary to calculate the actual amount as soon as information is available.

Upon adoption of a budget where fund balance is used as a source to balance the budget, the chief financial officer shall record the amount as assigned fund balance.

The Board delegates the authority to assign amounts for specific purpose(s) to the chief financial officer.

Order of Spending

When both restricted and unrestricted funds are available for expenditure, restricted funds should be spent first unless legal requirements disallow it.

When committed, assigned and unassigned funds are available for expenditure, committed funds should be spent first, assigned funds second and unassigned funds last.

Minimum Unrestricted Fund Balance

The Board recognizes that the maintenance of a fund balance essential to provide for unforeseen expenses or emergencies and to provide working capital in the first several months of the fiscal year, until sufficient revenues are available to fund operations. By maintaining an appropriate fund balance, the district can avoid excessive short-term borrowing and the concomitant interest expense, accumulate sufficient assets to make designated purchases or cover unforeseen expenditure needs, and demonstrate financial stability necessary to preserve or enhance its bond rating, thereby lowering debt issuance costs.

The undesignated fund balance in the operating funds will be maintained at a level sufficient to provide the resources required to meet operating cost needs, to allow for unforeseen needs of an emergency nature, and to permit orderly adjustment to changes resulting from fluctuations of revenue sources. The district will strive to maintain a minimum undesignated balance in its operating funds equal to a range of 22-27 percent of its prior year operating expenditures.

As part of the annual budget process, the chief financial officer will estimate the surplus or deficit for the current year and prepare a projection of the year-end undesignated fund balance. Such projection will include an analysis of trends in fund balance levels on a historical and future projection basis. Any anticipated balance in excess of the minimum undesignated general fund balance may be budgeted at the discretion of the Board. Any such action must also provide for necessary appropriations to restore the undesignated general fund balance to the minimum balance.

If fund balances decline below the 22 percent floor, the Board will develop a plan to replenish the fund balance to the established minimum level within two (2) years.

This policy will be reviewed by the Finance Committee every three (3) years following adoption or sooner, at the direction of the Board.

BOARD POLICY DIE – AUDITS

The School District of Washington will retain an independent auditor at the close of each fiscal year for the purpose of auditing and making necessary reports to the Board of Education and the Missouri Department of Elementary and Secondary Education (DESE). The independent auditor must hold a current permit to practice public accounting in the state of Missouri and must meet the requirements for continuing education and peer review as defined by the Missouri State Board of Accountancy and *Government Auditing Standards*. All subcontractors must also meet their requirements. Selection of the independent auditor will be competitive bid every three (3) years pursuant to Board policy.

The superintendent shall arrange with the independent auditor for an audit examination ("audit") of all financial, transportation, food service and attendance records of the District, in accordance with state law. The cost of the audit and reports shall be paid from the incidental fund of the District. Confidential and privileged communications between the District and its auditor, including all auditor work products, are hereby closed to the extent permitted by state law.

The audit shall be made in accordance with generally accepted auditing standards, to include such reviews and tests of the accounting system, books and records, and other underlying data as are necessary to come to an informed opinion as to the financial affairs of the School District of Washington. The audit report shall meet the requirements of state law.

The independent auditor shall provide a copy of the audit report to each member of the Board and the superintendent. The superintendent is responsible for furnishing a copy to DESE no later than December 31 and for filing copies of the audit with other authorities as required.

Within 30 days of receipt of the audit report, the Board of Education shall prepare a summary of the report and publish it in accordance with state law.

Audit of Federal Funds

If the District expends a total amount of federal awards equal to or in excess of the amount specified by the Office of Management and Budget in any fiscal year, the District shall conduct a single audit or a program-specific audit for that fiscal year in accordance with federal law. If the District is not required to perform a single or program-specific audit, the programs will be included in the District's general audit.

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REVENUE DISCUSSION

The School District of Washington's revenue is comprised of five major revenue sources: local, county, state, federal and other miscellaneous revenues such as bond sales and Career Center sending schools tuition. For 2014-2015, 91 percent of the budgeted revenue comes from local or state proceeds. Another 6 percent of the revenue comes from federal sources. The following discussion is meant to give the reader a better understanding of the District's revenue picture.

Local Revenue

The District's number one source of revenue is the assessed property tax on real and personal property. After a few years of slight increases to the assessed valuation, the total assessed value for the property in the District is approximately \$900,000 less than 2008, when the economy peaked. This year the District is projecting flat in assessed value. Last year the merger of Mercy Hospital and Patients First has caused the Patients First property to become tax exempt. The value of that property was approximately \$12 million. The District has budgeted for a flat to slight increase in assessed valuation based upon preliminary assessed value reports from the county. Although we are projecting flat, we expect to realize a one time increase in locally assessed utilities due to work at the Ameren plant in Labadie which is in our District. The increase is believed to be \$1.2 million. Current and delinquent property taxes for all funds are projected to be \$29,951,383.

Another significant source of revenue is the sales tax revenue the District receives from Proposition C. The state's payment to the District is still considered a local source but the money is collected at the state level and distributed based on the weighted average daily attendance of each District during the prior year. The District's 2013-2014 weighted average daily attendance was approximately 3,940 and the state distribution rate was \$835 per ADA. Sales tax revenue has not produced as thought by state legislators. The District projects the FY2014-2015 Proposition C revenue to be \$3,582,121.

The District receives most of its money between December 15 and January 31 of the fiscal year because property taxes are due December 31. The District needs these revenues throughout the calendar year, so there are excess funds during the first half of each calendar year. These excess funds can be temporarily invested within the restrictions set by the Board of Education and the State of Missouri. Interest rates continue near all-time lows making earnings difficult to achieve. The District has budgeted \$249,100 in interest returns for the year.

Food service revenues are budgeted to realize a relatively small increase due to the flat rate of the District's current enrollment. Lunch and breakfast prices have remained flat for the 2014-2015 school year. Revenues are expected to offset budgeted expenditures and to remain in compliance with the Healthy Hunger Free Kids Act mandated pricing structure.

County Revenue

There are only two sources of county revenue for the District, fines and state assessed utility taxes. Total county revenues are budgeted at approximately \$1,765,685.

State Revenue

The District's second largest revenue source is the state of Missouri's basic foundation formula fund for education. In 2005-2006, the state legislature passed a new foundation formula. The 2014-2015 budget projects state basic formula revenue to be about \$4,008,265, up by \$107,744 from the previous year. The legislature has not been able to fully fund the formula for four consecutive years. The District is budgeting to receive 95 percent of the projected formula funds.

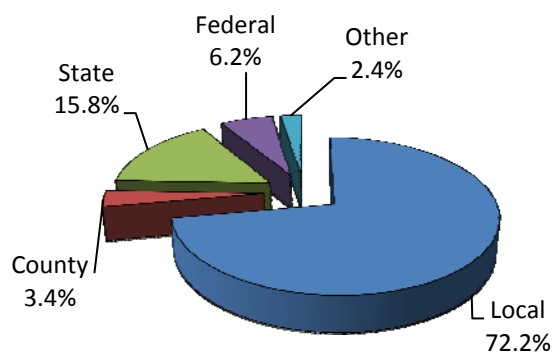
Another major state funding source comes from Early Childhood Special Education. This amount is based on the prior year's allowable expenses. The District receives reimbursement of expenses in the following fiscal year from state and federal sources. The amount of reimbursement budgeted for 2014-2015 is \$1,235,705. This is up from last year largely due to reimbursed portion of the new Early Learning Center that houses the District's ECSE program.

Federal Revenue

The District receives funds from multiple sources but two major sources are the Individuals with Disabilities Education Act (IDEA) and Early Childhood Special Education funding. The school lunch program is projected to receive \$675,000 in federal reimbursements. Another significant federal funding source is the Title I program. This funding source is based mainly on the Free and Reduced lunch count for the District.

Other Revenue

The Other Revenue budget consists of tuition from sending school districts to the District's Four Rivers Career Center.



EXPENDITURE DISCUSSION

The School District of Washington's total expenditure budget for 2014-2015 is \$58,881,114. This includes \$46,303,847 in the Operating Funds with the remainder in Capital Projects and Debt Service. The following discussion is meant to give the reader a better understanding of the District's expenditure program.

Operating Funds (General and Teachers' Funds)

Approximately 73 percent of the Operating Fund budget is comprised of salary and benefits for staff. Existing staff received an average 2.5 percent salary increase for 2014-2015. The budget also includes funding for a total of 2.5 additional staff members to accommodate new programs, such as STEM and the beginning of the District's 1:1 computer initiative. The budget also includes an increase to benefits of 7 percent in medical rates. Retirement contributions were budgeted consistent with the related increases in salaries and benefits.

Supplies and purchased services make up the remaining 27 percent of the Operating Fund budget. Purchased services are budgeted to increase by 16 percent in total for the budget year, due largely to the upgrade of technology infrastructure, transportation, and Special Education.

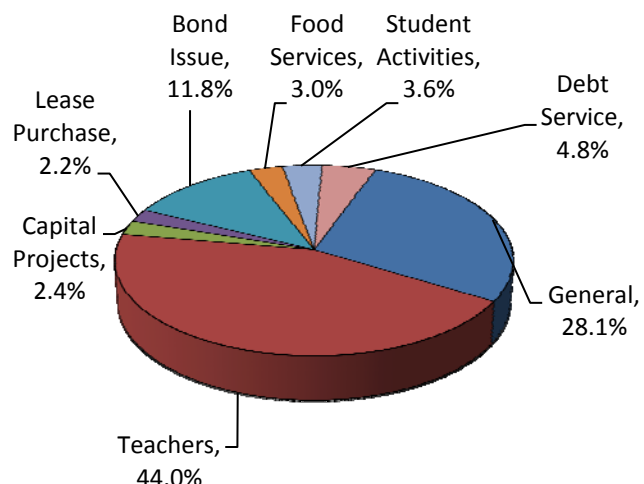
Capital Projects

The Capital Projects budget funds facility improvements, large equipment purchases, and lease-purchase payments on facilities. The total Capital Projects expenditure budget for 2014-2015 is \$9,724,097. Of this total \$1,292,188 is budgeted for payments on lease purchase payments. Another \$6,867,526 is budgeted for maintenance and construction projects throughout the District. The remainder of the Capital Projects budget is for instructional and support equipment purchases.

The year-end project balance in the Capital Projects Fund is \$4,163,310. These funds can be used to support ongoing facility improvement projects in subsequent years. These expenditures are categorized under fund 400.

Debt Service

The Debt Service expenditures budget funds payments on general obligation debt and related interest. The total Debt Service expenditure budget for 2014-2015 is \$2,853,170. Of this total, \$1,600,000 is budgeted for principal payments with the remainder to cover interest payments and fees. The projected year-end balances for this fund are approximately \$2,767,661.



**REVENUES BY SOURCE
EXPENDITURES BY OBJECT
All Funds**

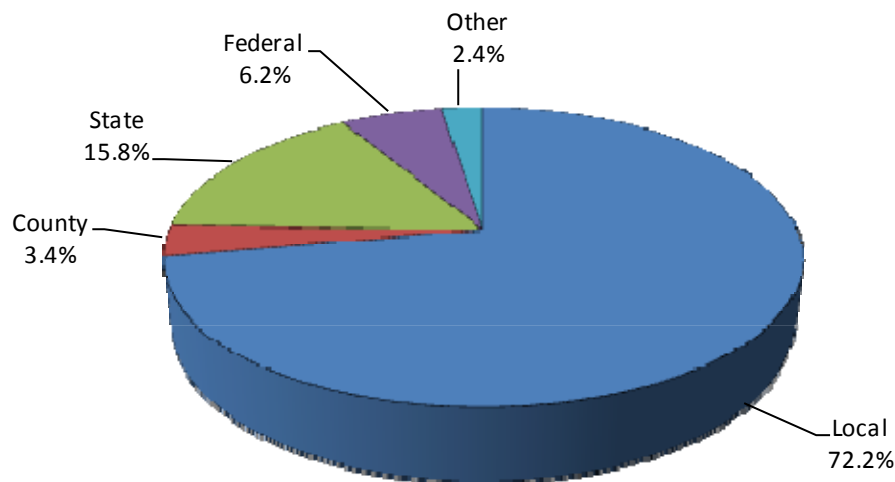
Description	2010/2011 Actual	2011/2012 Actual	2012/2013 Actual	2013/2014 Budget	2014/2015 Budget
Revenues:					
Local	\$ 34,614,131.89	\$ 35,609,353.65	\$ 38,223,994.13	\$ 35,812,855.05	\$ 37,249,929.47
County	\$ 1,211,492.26	\$ 1,885,997.54	\$ 1,700,915.44	\$ 1,717,719.00	\$ 1,765,685.00
State	\$ 7,264,413.28	\$ 8,443,506.66	\$ 8,521,259.35	\$ 8,353,909.00	\$ 8,150,898.00
Federal	\$ 4,491,384.92	\$ 3,785,257.39	\$ 3,111,372.73	\$ 3,254,647.00	\$ 3,183,611.00
Other	\$ 18,847,039.40	\$ 1,285,304.83	\$ 10,426,111.99	\$ 1,476,200.00	\$ 1,260,200.00
Total Revenues	\$ 66,428,461.75	\$ 51,009,420.07	\$ 61,983,653.64	\$ 50,615,330.05	\$ 51,610,323.47
Expenditures:					
Salaries	\$ 22,982,032.44	\$ 24,169,619.47	\$ 25,054,612.96	\$ 25,571,034.09	\$ 26,350,716.52
Benefits	\$ 6,196,397.74	\$ 6,536,709.94	\$ 7,007,455.18	\$ 7,367,624.98	\$ 7,893,651.90
Purchased Services	\$ 5,273,343.55	\$ 5,698,367.34	\$ 5,801,015.01	\$ 6,497,106.83	\$ 6,347,357.95
Supplies	\$ 4,737,924.76	\$ 3,922,391.71	\$ 4,763,599.94	\$ 4,736,744.19	\$ 5,712,120.56
Capital Outlay	\$ 1,852,365.18	\$ 12,421,998.33	\$ 7,540,017.47	\$ 11,503,832.30	\$ 8,431,908.57
Debt Service	\$ 6,003,401.65	\$ 6,906,072.50	\$ 4,160,750.00	\$ 10,883,029.90	\$ 4,145,358.00
Total Expenditures	\$ 47,045,465.32	\$ 59,655,159.29	\$ 54,327,450.56	\$ 66,559,372.29	\$ 58,881,113.50
Yearly Increase (Decrease)	\$ 19,382,996.43	\$ (8,645,739.22)	\$ 7,656,203.08	\$ (15,944,042.24)	\$ (7,270,790.03)
Transfer to Teachers Fund	\$ 11,203,843.60	\$ 13,515,356.89	\$ 12,596,798.54	\$ 13,255,765.67	\$ 13,860,622.59
Transfer to Capital Projects	\$ 1,706,549.99	\$ 1,721,463.78	\$ 1,538,794.08	\$ 35,452.45	\$ -
Fund Balance, July 1	\$ 24,957,357.72	\$ 44,340,354.15	\$ 35,694,614.93	\$ 43,350,818.01	\$ 27,406,775.77
Fund Balance, June 30	\$ 44,340,354.15	\$ 35,694,614.93	\$ 43,350,818.01	\$ 27,406,775.77	\$ 20,135,985.74

REVENUES BY SOURCE

All Funds

Total Revenue for FY2014-2015 is projected to be \$51,610,323. The chart shows the distribution of the FY2014-2015 estimated revenue by source. The District relies heavily upon local property taxes to support its operation, as evidenced by the 72 percent of total revenue from local sources. The table below shows the history of the District's revenue budget. The major factors impacting revenue are decreases in assessed values in property tax revenue and short term investments negatively impacted by lower interest rates in the economy.

2014 - 2015 Budget

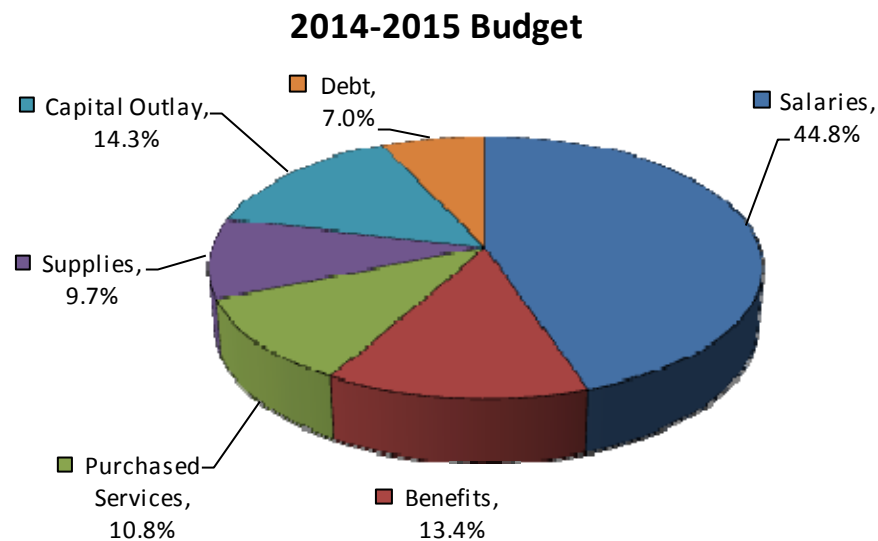


Revenues:	2010/2011 Actual	2011/2012 Actual	2012/2013 Actual	2013/2014 Budget	2014/2015 Budget
Local	\$ 34,614,131.89	\$ 35,609,353.65	\$ 38,223,994.13	\$ 35,812,855.05	\$ 37,249,929.47
County	\$ 1,211,492.26	\$ 1,885,997.54	\$ 1,700,915.44	\$ 1,717,719.00	\$ 1,765,685.00
State	\$ 7,264,413.28	\$ 8,443,506.66	\$ 8,521,259.35	\$ 8,353,909.00	\$ 8,150,898.00
Federal	\$ 4,491,384.92	\$ 3,785,257.39	\$ 3,111,372.73	\$ 3,254,647.00	\$ 3,183,611.00
Other	\$ 18,847,039.40	\$ 1,285,304.83	\$ 10,426,111.99	\$ 1,476,200.00	\$ 1,260,200.00
Revenues	\$ 66,428,461.75	\$ 51,009,420.07	\$ 61,983,653.64	\$ 50,615,330.05	\$ 51,610,323.47

EXPENDITURES BY OBJECT

All Funds

The FY2014-2015 budget has estimated annual expenditures of \$58,881,114. The District recognizes that its teachers, principals, and support staff members are its most valuable resource. Accordingly, the major factors impacting increases in expenditures for next year include salary increases for staff members and an increase in health benefits. The chart shows expenditures by object for all funds.



Description	2010/2011 Actual	2011/2012 Actual	2012/2013 Actual	2013/2014 Budget	2014/2015 Budget
Expenditures:					
Salaries	\$ 22,982,032.44	\$24,169,619.47	\$25,061,097.58	\$25,412,898.10	\$ 26,350,716.52
Benefits	\$ 6,196,397.74	\$ 6,536,709.94	\$ 7,034,322.24	\$ 7,344,790.70	\$ 7,893,651.90
Purchased Services	\$ 5,273,343.55	\$ 5,698,367.34	\$ 5,427,225.99	\$ 6,353,504.80	\$ 6,347,357.95
Supplies	\$ 4,737,924.76	\$ 3,922,391.71	\$ 5,258,558.43	\$ 4,523,039.12	\$ 5,712,120.56
Capital Outlay	\$1,852,365.18	\$12,421,998.33	\$7,540,017.47	\$11,068,618.66	\$8,431,908.57
Other	\$6,003,401.65	\$6,906,072.50	\$4,024,359.88	\$11,122,079.16	\$4,145,358.00
Total Expenditures	\$ 47,045,465.32	\$59,655,159.29	\$54,345,581.59	\$65,824,930.54	\$ 58,881,113.50

**REVENUES BY SOURCE
EXPENDITURES BY OBJECT
General (Incidental) Fund Only**

Description	2010/2011 Actual	2011/2012 Actual	2012/2013 Budget	2013-2014 Budget	2014-2015 Budget
Revenues:					
Local	\$ 27,325,527.74	\$ 26,754,337.52	\$ 26,609,571.54	\$ 26,593,496.00	\$ 27,820,020.85
County	\$ 772,338.29	\$ 1,293,844.87	\$ 1,075,722.26	\$ 1,157,508.00	\$ 1,157,600.00
State	\$ 1,380,635.66	\$ 1,457,600.09	\$ 1,360,258.27	\$ 1,120,766.00	\$ 1,215,000.00
Federal	\$ 2,055,749.31	\$ 1,766,729.49	\$ 1,431,171.82	\$ 1,402,738.00	\$ 1,472,697.00
Other	\$ -	\$ -	\$ -	\$ 3,000.00	\$ 5,000.00
Total Revenues	\$ 31,534,251.00	\$ 31,272,511.97	\$ 30,476,723.89	\$ 30,277,508.00	\$ 31,670,317.85
Expenditures:					
Salaries	\$ 5,440,018.92	\$ 5,687,496.23	\$ 5,904,193.56	\$ 6,082,566.19	\$ 6,466,160.94
Benefits	\$ 1,715,754.95	\$ 1,780,511.08	\$ 1,941,010.04	\$ 2,037,940.66	\$ 2,315,684.89
Purchased Services	\$ 4,505,114.72	\$ 4,815,714.91	\$ 4,925,481.43	\$ 5,641,913.39	\$ 5,504,357.95
Supplies	\$ 4,737,924.76	\$ 3,922,391.71	\$ 4,763,599.94	\$ 4,736,744.19	\$ 5,712,120.56
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ 16,398,813.35	\$ 16,206,113.93	\$ 17,534,284.97	\$ 18,499,164.43	\$ 19,998,324.34
Yearly Increase (Decrease)	\$ 15,135,437.65	\$ 15,066,398.04	\$ 12,942,438.92	\$ 11,778,343.57	\$ 11,671,993.51
Transfer to Teachers Fund	\$ (11,203,843.60)	\$ (11,642,114.87)	\$ (12,596,798.54)	\$ (13,054,179.61)	\$ (13,860,622.59)
Transfer to Capital Projects	\$ (1,706,549.99)	\$ (1,721,463.78)	\$ (1,538,794.08)	\$ (35,452.45)	\$ -
Fund Balance, July 1	\$ 13,934,771.01	\$ 16,159,815.07	\$ 17,862,634.46	\$ 16,669,480.76	\$ 15,358,192.27
Fund Balance, June 30	\$ 16,159,815.07	\$ 17,862,634.46	\$ 16,669,480.76	\$ 15,358,192.27	\$ 13,169,563.19

**REVENUES BY SOURCE
EXPENDITURES BY OBJECT
Special Revenue (Teachers') Fund Only**

Description	2010/2011 Actual	2011/2012 Actual	2012/2013 Actual	2013/2014 Budget	2014/2015 Budget
Revenues:					
Local	\$ 3,383,070.99	\$ 3,747,567.11	\$ 3,586,498.50	\$ 3,622,102.05	\$ 3,853,721.00
County	\$ 312,328.24	\$ 347,007.02	\$ 329,876.17	\$ 303,000.00	\$ 350,000.00
State	\$ 4,294,950.62	\$ 5,512,100.57	\$ 5,652,112.08	\$ 5,530,155.00	\$ 5,285,265.00
Federal	\$ 2,396,349.09	\$ 1,734,518.90	\$ 1,646,552.69	\$ 1,851,909.00	\$ 1,710,914.00
Other	\$ 1,197,039.40	\$ 1,137,666.06	\$ 1,280,560.14	\$ 1,312,000.00	\$ 1,245,000.00
Total Revenues	\$ 11,583,738.34	\$ 12,478,859.66	\$ 12,495,599.58	\$ 12,619,166.05	\$ 12,444,900.00
Expenditures:					
Salaries	\$ 17,542,013.52	\$ 19,038,906.30	\$ 19,150,419.40	\$ 19,488,467.90	\$ 19,884,555.58
Benefits	\$ 4,480,642.79	\$ 4,494,642.33	\$ 5,066,445.14	\$ 5,329,684.32	\$ 5,577,967.01
Purchased Services	\$ 768,228.83	\$ 587,425.90	\$ 875,533.58	\$ 855,193.44	\$ 843,000.00
Supplies	\$ -	\$ -			
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ 22,790,885.14	\$ 24,120,974.53	\$ 25,092,398.12	\$ 25,673,345.66	\$ 26,305,522.59
Yearly Increase (Decrease)	\$ (11,207,146.80)	\$ (11,642,114.87)	\$ (12,596,798.54)	\$ (13,054,179.61)	\$ (13,860,622.59)
Transfer to Teachers Fund	\$ 11,203,843.60	\$ 11,642,114.87	\$ 12,596,798.54	\$ 13,054,179.61	\$ 13,860,622.59
Fund Balance, July 1	\$ 3,303.20	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Fund Balance, June 30	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00

REVENUES BY SOURCE
EXPENDITURES BY OBJECT
General (Incidental) and Special Revenue (Teachers') Fund Only

Description	2010/2011 Actual	2011/2012 Actual	2012/2013 Actual	2013/2014 Budget	2014/2015 Budget
Revenues:					
Local	\$ 30,708,598.73	\$ 30,501,904.63	\$ 30,196,070.04	\$ 30,215,598.05	\$ 31,673,741.85
County	\$ 1,084,666.53	\$ 1,640,851.89	\$ 1,405,598.43	\$ 1,460,508.00	\$ 1,507,600.00
State	\$ 5,675,586.28	\$ 6,969,700.66	\$ 7,012,370.35	\$ 6,650,921.00	\$ 6,500,265.00
Federal	\$ 4,452,098.40	\$ 3,501,248.39	\$ 3,077,724.51	\$ 3,254,647.00	\$ 3,183,611.00
Other	\$ 1,197,039.40	\$ 1,137,666.06	\$ 1,280,560.14	\$ 1,315,000.00	\$ 1,250,000.00
Total Revenues	\$ 43,117,989.34	\$ 43,751,371.63	\$ 42,972,323.47	\$ 42,896,674.05	\$ 44,115,217.85
Expenditures:					
Salaries	\$ 22,982,032.44	\$ 24,726,402.53	\$ 25,054,612.96	\$ 25,571,034.09	\$ 26,350,716.52
Benefits	\$ 6,196,397.74	\$ 6,275,153.41	\$ 7,007,455.18	\$ 7,367,624.98	\$ 7,893,651.90
Purchased Services	\$ 5,273,343.55	\$ 5,403,140.81	\$ 5,801,015.01	\$ 6,497,106.83	\$ 6,347,357.95
Supplies	\$ 4,737,924.76	\$ 3,922,391.71	\$ 4,763,599.94	\$ 4,736,744.19	\$ 5,712,120.56
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ 39,189,698.49	\$ 40,327,088.46	\$ 42,626,683.09	\$ 44,172,510.09	\$ 46,303,846.93
Yearly Increase (Decrease)	\$ 3,928,290.85	\$ 3,424,283.17	\$ 345,640.38	\$ (1,275,836.04)	\$ (2,188,629.08)
Transfer to Capital Projects	\$ (1,706,549.99)	\$ (1,721,463.78)	\$ (1,538,794.08)	\$ (35,452.45)	\$ -
Fund Balance, July 1	\$ 13,938,074.21	\$ 16,159,815.07	\$ 17,862,634.46	\$ 16,669,480.76	\$ 15,358,192.27
Fund Balance, June 30	\$ 16,159,815.07	\$ 17,862,634.46	\$ 16,669,480.76	\$ 15,358,192.27	\$ 13,169,563.19

**REVENUES BY SOURCE
EXPENDITURES BY OBJECT
Capital Projects Fund Only**

Description	2010/2011 Actual	2011/2012 Actual	2012/2013 Actual	2013/2014 Budget	2014/2015 Budget
Revenues:					
Local	\$ 1,341,743.34	\$ 2,240,497.88	\$ 5,051,654.03	\$ 2,826,918.00	\$ 2,963,669.82
County	\$ 17,239.95	\$ 57,280.64	\$ 95,769.16	\$ 61,345.00	\$ 61,645.00
State	\$ 1,588,827.00	\$ 1,473,806.00	\$ 1,508,889.00	\$ 1,702,988.00	\$ 1,650,633.00
Federal	\$ 39,286.52	\$ 284,009.00	\$ 33,648.22	\$ 161,200.00	\$ -
Other	\$ 15,000,000.00	\$ 147,638.77	\$ 9,145,551.85	\$ -	\$ 10,200.00
Total Revenues	\$ 17,987,096.81	\$ 4,203,232.29	\$ 15,835,512.26	\$ 4,752,451.00	\$ 4,686,147.82
Expenditures:					
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -
Benefits	\$ -	\$ -	\$ -	\$ -	\$ -
Purchased Services	\$ -	\$ -	\$ -	\$ -	\$ -
Supplies	\$ -	\$ -	\$ -	\$ -	\$ -
Capital Outlay	\$ 1,852,365.18	\$ 12,421,998.33	\$ 7,540,017.47	\$ 11,503,832.30	\$ 8,431,908.57
Lease Payment	\$ 4,161,886.95	\$ 1,236,197.50	\$ 1,334,700.00	\$ 1,239,929.16	\$ 1,292,188.00
Total Expenditures	\$ 6,014,252.13	\$ 13,658,195.83	\$ 8,874,717.47	\$ 12,743,761.46	\$ 9,724,096.57
Yearly Increase (Decrease)	\$ 11,972,844.68	\$ (9,454,963.54)	\$ 6,960,794.79	\$ (7,991,310.46)	\$ (5,037,948.75)
Transfer to Teachers Fund	\$ -	\$ -	\$ -	\$ -	\$ -
Transfer to Capital Projects	\$ 1,706,549.99	\$ 1,721,463.78	\$ 1,538,794.08	\$ 35,452.45	\$ -
Fund Balance, July 1	\$ 2,747,084.99	\$ 16,426,479.66	\$ 8,692,979.90	\$ 17,192,568.77	\$ 9,236,710.76
Fund Balance, June 30	\$ 16,426,479.66	\$ 8,692,979.90	\$ 17,192,568.77	\$ 9,236,710.76	\$ 4,198,762.01

**REVENUES BY SOURCE
EXPENDITURES BY OBJECT
Debt Service Fund Only**

Description	2010/2011 Actual	2011/2012 Actual	2012/2013 Actual	2013/2014 Budget	2014/2015 Budget
Revenues:					
Local	\$ 2,563,789.82	\$ 2,866,951.14	\$ 2,976,270.06	\$ 2,770,339.00	\$ 2,612,517.80
County	\$ 109,585.78	\$ 187,865.01	\$ 199,547.85	\$ 195,866.00	\$ 196,440.00
State	\$ -	\$ -	\$ -	\$ -	\$ -
Federal	\$ -	\$ -	\$ -	\$ -	\$ -
Other	\$ 2,650,000.00	\$ -	\$ -	\$ -	\$ -
Total Revenues	\$ 5,323,375.60	\$ 3,054,816.15	\$ 3,175,817.91	\$ 2,966,205.00	\$ 2,808,957.80
Expenditures:					
Principal	\$ 900,000.00	\$ 3,750,000.00	\$ 1,300,000.00	\$ 8,100,000.00	\$ 1,600,000.00
Interest	\$ 904,800.00	\$ 1,914,425.00	\$ 1,523,600.00	\$ 1,536,300.74	\$ 1,248,170.00
Other	\$ 36,714.70	\$ 5,450.00	\$ 2,450.00	\$ 6,800.00	\$ 5,000.00
Total Expenditures	\$ 1,841,514.70	\$ 5,669,875.00	\$ 2,826,050.00	\$ 9,643,100.74	\$ 2,853,170.00
Fund Balance, July 1	\$ 8,272,198.52	\$ 11,754,059.42	\$ 9,139,000.57	\$ 9,488,768.48	\$ 2,811,872.74
Fund Balance, June 30	\$ 11,754,059.42	\$ 9,139,000.57	\$ 9,488,768.48	\$ 2,811,872.74	\$ 2,767,660.54

BUDGET PROJECTIONS SUMMARY

FOR FISCAL YEARS 2016-2018

Budget forecasts help in the assessment of the District's sources and uses of funds for upcoming years. These projections assist the District in making financial decisions based on current information. There are many unknown variables that can impact the fiscal year forecasted. These unknown variables can positively or negatively affect projections, and with the state's volatile budget woes, predictions become even more unpredictable. The following pages include revenue and expense projections for the Governmental Funds.

All Funds

- Local revenues are projected to be lower in the 2015-2016 year due to the loss of the one-time revenue from locally assessed utilities from the Ameren expansion in 2014-15. This is a non-reassessment year and current projections are showing a decline in assessed value.
- County revenues will remain relatively flat.
- State revenues are expected to be slightly lower. While the State of Missouri formula calculation is intended to have a positive impact on the District's revenue, prorations in the calculation will create a negative impact.
- Federal revenue is expected to decrease through the projected period.
- Non-salary expenses for Purchased Services and Supplies are expected to increase to account for increases in food, water, sewer, electricity, natural gas and fuel. Transportation expense comprises the majority of this increase due to fluctuations in fuel prices. Also, the District is in the process of implementing a computer device per student ratio.

General Fund and Teachers' Fund

- Salaries are projected with little or no increase. Due to the affect of loss assessed value, we will be examining every expense.
- Benefits are expected to increase by 7 percent. Medical benefits are projected to increase due to a poor loss ratio for the last two years.
- At the end of the fiscal year, money is transferred into the Teachers' Fund from the General (Incidental) Fund as necessary to clear any negative balances.

Capital Projects Fund

- After the passage of a \$9 million no tax rate increase bond issue in April 2013, the following projects will be completed with the remaining funds from the bond issue: a six-room addition at Marthasville elementary and a twelve-room addition at West elementary.

Debt Service

- The Debt Service levy is projected to remain at \$0.3317 or slightly increased to be determined when final assessed numbers are received. Any new bond issues would need to be sized so that the principal and interest payments can be accommodated within the revenue generated by the levy approved.

BUDGET FORECAST

All Funds

Description	2014/2015 Forecast	2015/2016 Forecast	2016/2017 Forecast	2017/2018 Forecast
Revenues:				
Local	\$ 37,249,929.47	\$ 36,381,750.00	\$ 36,522,882.00	\$ 36,572,882.00
County	\$ 1,765,685.00	\$ 1,859,000.00	\$ 1,909,000.00	\$ 1,959,000.00
State	\$ 8,150,898.00	\$ 8,606,000.00	\$ 8,475,000.00	\$ 8,394,000.00
Federal	\$ 3,183,611.00	\$ 2,900,000.00	\$ 2,750,000.00	\$ 2,600,000.00
Other	\$ 1,260,200.00	\$ 1,310,000.00	\$ 1,310,000.00	\$ 1,310,000.00
Total Revenues	\$ 51,610,323.47	\$ 51,056,750.00	\$ 50,966,882.00	\$ 50,835,882.00
Expenditures:				
Salaries	\$ 26,350,716.52	\$ 27,000,717.00	\$ 27,650,717.00	\$ 28,300,717.00
Benefits	\$ 7,893,651.90	\$ 8,553,821.00	\$ 9,111,320.00	\$ 9,714,003.00
Purchased Services	\$ 6,347,357.95	\$ 6,500,000.00	\$ 6,300,000.00	\$ 6,250,000.00
Supplies	\$ 5,712,120.56	\$ 4,000,000.00	\$ 4,200,000.00	\$ 5,250,000.00
Capital Outlay	\$ 8,431,908.57	\$ 2,978,345.00	\$ 2,858,881.00	\$ 2,845,400.00
Principal	\$ 2,285,000.00	\$ 2,225,000.00	\$ 1,590,000.00	\$ 1,800,000.00
Interest	\$ 1,850,358.00	\$ 1,778,557.00	\$ 1,705,632.00	\$ 1,677,882.00
Other	\$ 15,000.00	\$ 16,250.00	\$ 16,250.00	\$ 16,250.00
Total Expenditures	\$ 58,886,113.50	\$ 53,052,690.00	\$ 53,432,800.00	\$ 55,854,252.00
Yearly Increase (Decrease)	\$ (7,275,790.03)	\$ (1,995,940.00)	\$ (2,465,918.00)	\$ (5,018,370.00)
Transfer to Capital Projects		\$ -	\$ -	\$ -
Fund Balance, July 1	\$ 27,406,775.77	\$ 20,130,985.74	\$ 18,135,045.74	\$ 15,669,127.74
Fund Balance, June 30	\$ 20,130,985.74	\$ 18,135,045.74	\$ 15,669,127.74	\$ 10,650,757.74

BUDGET FORECAST Incidental/Teachers Funds Only

Description	2014/2015 Budget	2015/2016 Forecast	2016/2017 Forecast	2017/2018 Forecast
Revenues:				
Local	\$ 31,673,741.85	\$ 30,687,750.00	\$ 30,828,882.00	\$ 30,878,882.00
County	\$ 1,507,600.00	\$ 1,550,000.00	\$ 1,600,000.00	\$ 1,650,000.00
State	\$ 6,500,265.00	\$ 6,881,000.00	\$ 6,750,000.00	\$ 6,669,000.00
Federal	\$ 3,183,611.00	\$ 2,900,000.00	\$ 2,750,000.00	\$ 2,600,000.00
Other	\$ 1,250,000.00	\$ 1,300,000.00	\$ 1,300,000.00	\$ 1,300,000.00
Total Revenues	\$ 44,115,217.85	\$ 43,318,750.00	\$ 43,228,882.00	\$ 43,097,882.00
Expenditures:				
Salaries	\$ 26,350,716.52	\$ 27,000,717.00	\$ 27,650,717.00	\$ 28,300,717.00
Benefits	\$ 7,893,651.90	\$ 8,553,821.00	\$ 9,111,320.00	\$ 9,714,003.00
Purchased Services	\$ 6,347,357.95	\$ 6,500,000.00	\$ 6,300,000.00	\$ 6,250,000.00
Supplies	\$ 5,712,120.56	\$ 4,000,000.00	\$ 4,200,000.00	\$ 5,250,000.00
Capital Outlay				
Total Expenditures	\$ 46,303,846.93	\$ 46,054,538.00	\$ 47,262,037.00	\$ 49,514,720.00
Yearly Increase (Decrease)	\$ (2,188,629.08)	\$ (2,735,788.00)	\$ (4,033,155.00)	\$ (6,416,838.00)
Transfer to Capital Projects	\$ -	\$ -	\$ -	\$ -
Fund Balance, July 1	\$ 15,393,644.72	\$ 13,205,015.64	\$ 10,469,227.64	\$ 6,436,072.64
Fund Balance, June 30	\$ 13,205,015.64	\$ 10,469,227.64	\$ 6,436,072.64	\$ 19,234.64

Although the District's Operating Budget is projecting a large decrease of fund balance in the next few years, these funds normally realize unspent funds by the various departments in the purchased services and supplies accounts. That amount is typically over \$1 million. The District currently uses a modified zero based budgeting system, but will move forward to a zero based budget, hopefully eliminating the large amount of unspent funds. This will create a more realistic budget for the future. The District also carries a large balance in Capital Projects. In the event we do not realize growth in the economy, the District has the ability to move tax pennies to the Operating Budget from Capital Projects and still carry a safe balance in Capital Projects.

BUDGET FORECAST
Capital Projects Fund Only

Description	2014/2015 Budget	2015/2016 Forecast	2016/2017 Forecast	2017/2018 Forecast
Revenues:				
Local	\$ 2,963,670.00	\$ 2,980,000.00	\$ 2,980,000.00	\$ 2,980,000.00
County	\$ 61,645.00	\$ 110,000.00	\$ 110,000.00	\$ 110,000.00
State	\$ 1,650,633.00	\$ 1,725,000.00	\$ 1,725,000.00	\$ 1,725,000.00
Federal	\$ -	\$ -	\$ -	\$ -
Other	\$ 10,200.00	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00
Total Revenues	\$ 4,686,148.00	\$ 4,825,000.00	\$ 4,825,000.00	\$ 4,825,000.00
Expenditures:				
Salaries	\$ -	\$ -	\$ -	\$ -
Benefits	\$ -	\$ -	\$ -	\$ -
Purchased Services	\$ -	\$ -	\$ -	\$ -
Supplies	\$ -	\$ -	\$ -	\$ -
Capital Outlay	\$ 8,431,909.00	\$ 2,978,345.00	\$ 2,858,881.00	\$ 2,845,400.00
Principal	\$ 685,000.00	\$ 775,000.00	\$ 850,000.00	\$ 850,000.00
Interest	\$ 602,188.00	\$ 580,788.00	\$ 556,488.00	\$ 556,488.00
Other	\$ 5,000.00	\$ 6,250.00	\$ 6,250.00	\$ 6,250.00
Total Expenditures	\$ 9,724,097.00	\$ 4,340,383.00	\$ 4,271,619.00	\$ 4,258,138.00
Yearly Increase (Decrease)	\$ (5,037,949.00)	\$ 484,617.00	\$ 553,381.00	\$ 566,862.00
Transfer to Capital Projects	\$ -	\$ -	\$ -	\$ -
Fund Balance, July 1	\$ 9,201,259.00	\$ 4,163,310.00	\$ 4,647,927.00	\$ 5,201,308.00
Fund Balance, June 30	\$ 4,163,310.00	\$ 4,647,927.00	\$ 5,201,308.00	\$ 5,768,170.00

BUDGET FORECAST
Debt Service Fund Only

Description	2014/2015 Budget	2015/2016 Forecast	2016/2017 Forecast	2017/2018 Forecast
Revenues:				
Local	\$ 2,609,958.00	\$ 2,714,000.00	\$ 2,714,000.00	\$ 2,714,000.00
County	\$ 199,000.00	\$ 199,000.00	\$ 199,000.00	\$ 199,000.00
State	\$ -	\$ -	\$ -	\$ -
Federal	\$ -	\$ -	\$ -	\$ -
Other	\$ -	\$ -	\$ -	\$ -
Total Revenues	\$ 2,808,958.00	\$ 2,913,000.00	\$ 2,913,000.00	\$ 2,913,000.00
Expenditures:				
Salaries	\$ -	\$ -	\$ -	\$ -
Benefits	\$ -	\$ -	\$ -	\$ -
Purchased Services	\$ -	\$ -	\$ -	\$ -
Supplies	\$ -	\$ -	\$ -	\$ -
Capital Outlay	\$ -	\$ -	\$ -	\$ -
Principal	\$ 1,600,000.00	\$ 1,450,000.00	\$ 740,000.00	\$ 950,000.00
Interest	\$ 1,248,168.76	\$ 1,197,768.76	\$ 1,149,143.76	\$ 1,121,393.76
Other	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00
Total Expenditures	\$ 2,858,168.76	\$ 2,657,768.76	\$ 1,899,143.76	\$ 2,081,393.76
Yearly Increase (Decrease)	\$ (49,210.76)	\$ 255,231.24	\$ 1,013,856.24	\$ 831,606.24
	\$ -	\$ -	\$ -	\$ -
Fund Balance, July 1	\$ 2,811,872.74	\$ 2,762,661.98	\$ 3,017,893.22	\$ 4,031,749.46
Fund Balance, June 30	\$ 2,762,661.98	\$ 3,017,893.22	\$ 4,031,749.46	\$ 4,863,355.70

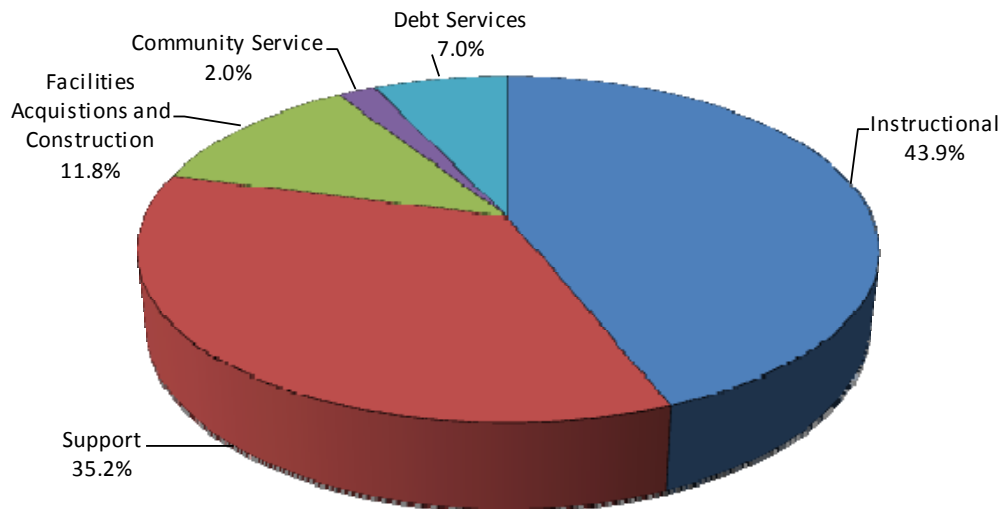
BUDGET SUMMARY 2014-2015

SCHOOL YEAR	Actual 2010/2011	Actual 2011/2012	Actual 2012/2013	Budget 6/30/2014	Budget Adopted 6/30/2014 2014-2015
INCIDENTAL FUND					
ENDING BALANCE PREVIOUS YEAR	\$ 13,934,771.01	\$ 16,159,815.07	\$ 17,862,634.46	\$ 16,669,480.76	\$ 15,358,192.27
TOTAL REVENUES	\$ 31,534,251.00	\$ 31,272,511.97	\$ 30,476,723.89	\$ 30,277,508.00	\$ 31,670,317.85
TOTAL EXPENDITURES	\$ (16,398,813.35)	\$ (16,206,113.93)	\$ (17,534,284.97)	\$ (18,499,164.43)	\$ (19,998,324.34)
TO OTHER FUNDS	\$ (12,910,393.59)	\$ (13,363,578.65)	\$ (14,135,592.62)	\$ (13,089,632.06)	\$ (13,860,622.59)
FROM OTHER FUNDS	\$ -	\$ -	\$ -	\$ -	\$ -
ESTIMATED CASH BALANCE	\$ 16,159,815.07	\$ 17,862,634.46	\$ 16,669,480.76	\$ 15,358,192.27	\$ 13,169,563.19
RESTRICTED BALANCES					
TEACHERS FUND					
ENDING BALANCE PREVIOUS YEAR	\$ 3,303.20	\$ -	\$ -	\$ -	\$ -
TOTAL REVENUES	\$ 11,583,738.34	\$ 12,478,859.66	\$ 12,495,599.58	\$ 12,619,166.05	\$ 12,444,900.00
TOTAL EXPENDITURES	\$ (22,790,885.14)	\$ (24,120,974.53)	\$ (25,092,398.12)	\$ (25,673,345.66)	\$ (26,305,522.59)
TO OTHER FUNDS	\$ -	\$ -	\$ -	\$ -	\$ -
FROM OTHER FUNDS	\$ 11,203,843.60	\$ 11,642,114.87	\$ 12,596,798.54	\$ 13,054,179.61	\$ 13,860,622.59
ESTIMATED CASH BALANCE	\$ -	\$ -	\$ -	\$ -	\$ -
DEBT SERVICE FUND					
ENDING BALANCE PREVIOUS YEAR	\$ 8,272,198.52	\$ 11,754,059.42	\$ 9,139,000.57	\$ 9,488,768.48	\$ 2,811,872.74
TOTAL REVENUES	\$ 5,323,375.60	\$ 3,054,816.15	\$ 3,175,817.91	\$ 2,966,205.00	\$ 2,808,957.80
TOTAL EXPENDITURES	\$ (1,841,514.70)	\$ (5,669,875.00)	\$ (2,826,050.00)	\$ (9,643,100.74)	\$ (2,853,170.00)
FROM OTHER FUNDS					
ESTIMATED CASH BALANCE	\$ 11,754,059.42	\$ 9,139,000.57	\$ 9,488,768.48	\$ 2,811,872.74	\$ 2,767,660.54
RESTRICTED BALANCE	\$ 9,233,747.60	\$ 6,577,487.00	\$ 6,638,789.15	\$ -	\$ -
CAPITAL PROJECTS FUND					
ENDING BALANCE PREVIOUS YEAR	\$ 2,747,084.99	\$ 16,426,479.66	\$ 8,692,979.90	\$ 17,192,568.77	\$ 9,236,710.76
TOTAL REVENUES	\$ 17,987,096.81	\$ 4,203,232.29	\$ 15,835,512.26	\$ 4,752,451.00	\$ 4,686,147.82
TOTAL EXPENDITURES	\$ (6,014,252.13)	\$ (13,658,195.83)	\$ (8,874,717.47)	\$ (12,743,761.46)	\$ (9,724,096.57)
TO OTHER FUNDS					
FROM OTHER FUNDS	\$ 1,706,549.99	\$ 1,721,463.78	\$ 1,538,794.08	\$ 35,452.45	\$ -
ESTIMATED CASH BALANCE	\$ 16,426,479.66	\$ 8,692,979.90	\$ 17,192,568.77	\$ 9,236,710.76	\$ 4,198,762.01
RESTRICTED BALANCE	\$ 14,571,378.22	\$ 3,985,242.71	\$ 11,056,260.00	\$ 4,000,000.00	
Total All Funds					
ENDING BALANCE PREVIOUS YEAR	\$ 24,957,357.72	\$ 44,340,354.15	\$ 35,694,614.93	\$ 43,350,818.01	\$ 27,406,775.77
TOTAL REVENUES	\$ 66,428,461.75	\$ 51,009,420.07	\$ 61,983,653.64	\$ 50,615,330.05	\$ 51,610,323.47
TOTAL EXPENDITURES	\$ (47,045,465.32)	\$ (59,655,159.29)	\$ (54,327,450.56)	\$ (66,559,372.29)	\$ (58,881,113.50)
TO OTHER FUNDS	(12,910,393.59)	(13,363,578.65)	(14,135,592.62)	(13,089,632.06)	(13,860,622.59)
FROM OTHER FUNDS	\$ 12,910,393.59	\$ 13,363,578.65	\$ 14,135,592.62	\$ 13,089,632.06	\$ 13,860,622.59
ESTIMATED CASH BALANCE	\$ 44,340,354.15	\$ 35,694,614.93	\$ 43,350,818.01	\$ 27,406,775.77	\$ 20,135,985.74
TOTAL RESTRICTED BALANCES	\$ 9,233,747.60	\$ 6,577,487.00	\$ 17,695,049.15	\$ 4,000,000.00	\$ -
ENDING BALANCE PREVIOUS YEAR LESS					
DEBT SERVICE & CAPITAL PROJECTS	13,938,074.21	16,159,815.07	17,862,634.46	16,669,480.76	15,358,192.27
TOTAL REVENUES	43,117,989.34	43,751,371.63	42,972,323.47	42,896,674.05	44,115,217.85
TOTAL EXPENDITURES	(39,189,698.49)	(40,327,088.46)	(42,626,683.09)	(44,172,510.09)	(46,303,846.93)
TO OTHER FUNDS	(12,910,393.59)	(13,363,578.65)	(14,135,592.62)	(13,089,632.06)	(13,860,622.59)
FROM OTHER FUNDS	11,203,843.60	11,642,114.87	12,596,798.54	13,054,179.61	13,860,622.59
CASH BALANCE LESS DEBT SERVICE/CAP PROJ	\$ 16,159,815.07	\$ 17,862,634.46	\$ 16,669,480.76	\$ 15,358,192.27	\$ 13,169,563.19
	41.23%	44.29%	39.11%	34.77%	28.44%

**REVENUES BY SOURCE
EXPENDITURES BY FUNCTION
All Funds**

Description	2010/2011 Actual	2011/2012 Actual	2012/2013 Actual	2013/2014 Budget	2014/2015 Budget
Revenues:					
Local	\$ 34,614,131.89	\$ 35,609,353.65	\$ 38,223,994.13	\$ 35,812,855.05	\$ 37,249,929.47
County	\$ 1,211,492.26	\$ 1,885,997.54	\$ 1,700,915.44	\$ 1,717,719.00	\$ 1,765,685.00
State	\$ 7,264,413.28	\$ 8,443,506.66	\$ 8,521,259.35	\$ 8,353,909.00	\$ 8,150,898.00
Federal	\$ 4,491,384.92	\$ 3,785,257.39	\$ 3,111,372.73	\$ 3,254,647.00	\$ 3,183,611.00
Other	\$ 18,847,039.40	\$ 1,285,304.83	\$ 10,426,111.99	\$ 1,476,200.00	\$ 1,260,200.00
Total Revenues	\$ 66,428,461.75	\$ 51,009,420.07	\$ 61,983,653.64	\$ 50,615,330.05	\$ 51,610,323.47
Instructional Expenditures:					
Elementary	\$ 7,378,952.72	\$ 7,086,913.36	\$ 7,441,721.00	\$ 7,494,672.75	\$ 7,545,389.12
Middle School	\$ 2,163,090.02	\$ 2,137,924.96	\$ 2,234,785.07	\$ 2,226,667.67	\$ 2,310,498.78
Senior High	\$ 4,208,544.05	\$ 4,454,565.35	\$ 4,589,777.83	\$ 4,689,838.74	\$ 4,801,761.26
Summer School	\$ 57,980.73	\$ 68,653.37	\$ 93,533.28	\$ 111,303.47	\$ 129,022.50
Juvenile	\$ -	\$ -	\$ 69,851.16	\$ 70,106.91	\$ 75,934.52
Special Instruction	\$ 4,763,134.82	\$ 4,826,823.12	\$ 5,114,146.61	\$ 5,124,294.60	\$ 5,224,977.53
Culturally Different	\$ 50,861.92	\$ 356,010.40	\$ 107,387.09	\$ 99,701.87	\$ 106,291.66
Early Childhood Special Education	\$ 997,367.04	\$ 1,108,330.50	\$ 1,162,427.19	\$ 1,143,150.58	\$ 1,289,734.30
Vocational Instruction	\$ 2,122,383.97	\$ 2,081,412.05	\$ 1,922,935.21	\$ 1,915,924.39	\$ 1,941,529.54
Student Activities	\$ 1,393,134.87	\$ 1,700,326.68	\$ 1,865,933.22	\$ 2,084,300.07	\$ 2,097,023.33
Tuition	\$ 239,344.90	\$ 299,381.47	\$ 323,706.08	\$ 355,724.89	\$ 343,000.00
Total Instructional Expenditures	\$ 23,374,795.04	\$ 24,120,341.26	\$ 24,926,203.74	\$ 25,315,685.94	\$ 25,865,162.54
Support Services Expenditures:					
Attendance	\$ 104,207.59	\$ 140,292.26	\$ 146,602.08	\$ 179,811.08	\$ 237,852.91
Guidance	\$ 793,032.97	\$ 899,620.04	\$ 889,066.61	\$ 927,300.35	\$ 1,001,823.30
Health, Pschy, Speech	\$ 1,153,972.34	\$ 1,277,028.84	\$ 1,412,197.94	\$ 1,381,130.87	\$ 1,434,335.33
Improvement of Instruction	\$ 506,005.85	\$ 454,182.53	\$ 504,592.92	\$ 571,996.27	\$ 797,192.67
Professional Development	\$ 71,197.31	\$ 54,260.04	\$ 56,043.19	\$ 60,615.12	\$ 46,058.80
Media Services	\$ 1,890,393.63	\$ 893,323.90	\$ 878,418.10	\$ 1,846,711.94	\$ 1,805,804.25
Board of Education Services	\$ 163,894.47	\$ 127,500.55	\$ 122,529.65	\$ 158,730.44	\$ 170,575.00
Executive Administration	\$ 780,741.58	\$ 1,528,428.22	\$ 1,702,070.57	\$ 2,356,883.76	\$ 2,404,377.02
Building Level Administration	\$ 2,032,067.29	\$ 2,185,618.04	\$ 2,291,171.82	\$ 2,405,246.55	\$ 2,381,234.31
Business, Fiscal Administration	\$ 371,301.36	\$ 352,025.88	\$ 340,247.80	\$ 360,706.06	\$ 385,028.02
Operation of Plant	\$ 4,276,540.32	\$ 4,261,115.36	\$ 4,540,725.42	\$ 4,855,611.45	\$ 5,416,561.87
Pupil Transportation	\$ 2,344,042.44	\$ 2,466,761.93	\$ 2,626,816.27	\$ 2,741,341.51	\$ 2,767,648.15
Food Services	\$ 1,455,751.97	\$ 1,569,677.93	\$ 1,679,789.95	\$ 1,722,519.70	\$ 1,789,057.35
Central Office Support Services	\$ 710.02	\$ 35,012.88	\$ 150,387.83	\$ 60,488.62	\$ 89,371.11
Total Support Service Expenditures	\$ 15,943,859.14	\$ 16,244,848.40	\$ 17,340,660.15	\$ 19,629,093.72	\$ 20,726,920.09
Total Instruction & Support Exp.	\$ 39,318,654.18	\$ 40,365,189.66	\$ 42,266,863.89	\$ 44,944,779.66	\$ 46,592,082.63
Community Services Expenditures	\$ 1,084,813.01	\$ 1,104,107.78	\$ 1,020,384.74	\$ 1,016,642.03	\$ 1,176,146.87
Facilities Acquisitions & Construction Exp	\$ 638,596.48	\$ 11,279,789.35	\$ 6,879,451.93	\$ 9,714,920.70	\$ 6,967,526.00
Debt Service Expenditures	\$ 6,003,401.65	\$ 6,906,072.50	\$ 4,160,750.00	\$ 10,883,029.90	\$ 4,145,358.00
Total Expenditures	\$ 47,045,465.32	\$ 59,655,159.29	\$ 54,327,450.56	\$ 66,559,372.29	\$ 58,881,113.50
Yearly Increase (Decrease)	\$ 19,382,996.43	\$ (8,645,739.22)	\$ 7,656,203.08	\$ (15,944,042.24)	\$ (7,270,790.03)
Fund Balance, July 1	\$ 24,957,357.72	\$ 44,340,354.15	\$ 35,694,614.93	\$ 43,350,818.01	\$ 27,406,775.77
Fund Balance, June 30	\$ 44,340,354.15	\$ 35,694,614.93	\$ 43,350,818.01	\$ 27,406,775.77	\$ 20,135,985.74

EXPENDITURES BY FUNCTION



Description	2010/2011 Actual	2011/2012 Actual	2012/2013 Actual	2013/2014 Budget	2014/2015 Budget
Expenditures:					
Total Instructional Expenditures	\$ 23,374,795.04	\$ 24,120,341.26	\$ 24,926,203.74	\$ 25,315,685.92	\$ 25,865,162.54
Total Support Service Expenditures	\$ 15,943,859.14	\$ 16,244,848.40	\$ 17,340,660.15	\$ 19,629,093.72	\$ 20,726,920.09
Total Instruction & Support Exp.	\$ 39,318,654.18	\$ 40,365,189.66	\$ 42,266,863.89	\$ 44,944,779.64	\$ 46,592,082.63
Community Services Expenditures	\$ 1,084,813.01	\$ 1,104,107.78	\$ 1,020,384.74	\$ 1,016,642.03	\$ 1,176,146.87
Facilities Acquisitions & Construction	\$ 638,596.48	\$ 11,279,789.35	\$ 6,879,451.93	\$ 9,714,920.70	\$ 6,967,526.00
Debt Service Expenditures	\$ 6,003,401.65	\$ 6,906,072.50	\$ 4,160,750.00	\$ 10,883,029.90	\$ 4,145,358.00
Total Expenditures	\$ 47,045,465.32	\$ 59,655,159.29	\$ 54,327,450.56	\$ 66,559,372.27	\$ 58,881,113.50

REVENUES BY SOURCE
EXPENDITURES BY FUNCTION
General (Incidental) and Special Revenue (Teachers') Funds Only

Description	2010/2011 Actual	2011/2012 Actual	2012/2013 Budget	2013/2014 Budget	2014/2015 Budget
Revenues:					
Local	\$ 30,708,598.73	\$ 30,501,904.63	\$ 30,196,070.04	\$ 30,215,598.05	\$ 31,673,741.85
County	\$ 1,084,666.53	\$ 1,640,851.89	\$ 1,405,598.43	\$ 1,460,508.00	\$ 1,507,600.00
State	\$ 5,675,586.28	\$ 6,969,700.66	\$ 7,012,370.35	\$ 6,650,921.00	\$ 6,500,265.00
Federal	\$ 4,452,098.40	\$ 3,501,248.39	\$ 3,077,724.51	\$ 3,254,647.00	\$ 3,183,611.00
Other	\$ 1,197,039.40	\$ 1,137,666.06	\$ 1,280,560.14	\$ 1,315,000.00	\$ 1,250,000.00
Total Revenues	\$ 43,117,989.34	\$ 43,751,371.63	\$ 42,972,323.47	\$ 42,896,674.05	\$ 44,115,217.85
Instructional Expenditures:	\$ -	\$ -	\$ -	\$ -	\$ -
Elementary	\$ 7,010,917.54	\$ 6,816,522.28	\$ 7,410,371.96	\$ 7,482,125.32	\$ 7,529,541.62
Middle School	\$ 2,137,560.02	\$ 2,121,073.96	\$ 2,175,802.07	\$ 2,210,050.67	\$ 2,296,180.78
Senior High	\$ 4,150,277.45	\$ 4,383,500.79	\$ 4,497,225.13	\$ 4,634,142.46	\$ 4,761,761.26
Summer School	\$ 57,980.73	\$ 68,653.37	\$ 93,533.28	\$ 111,303.47	\$ 129,022.50
Juvenile	\$ -	\$ -	\$ 68,752.24	\$ 70,106.91	\$ 74,734.52
Special Instruction	\$ 4,710,996.82	\$ 4,774,813.26	\$ 5,071,757.71	\$ 5,062,916.99	\$ 5,211,977.53
Culturally Different	\$ 50,861.92	\$ 157,244.90	\$ 107,387.09	\$ 99,701.87	\$ 106,291.66
Early Childhood Special Education	\$ 997,367.04	\$ 1,103,579.50	\$ 1,160,257.39	\$ 1,143,150.58	\$ 1,287,284.30
Vocational Instruction	\$ 1,874,955.06	\$ 1,849,090.10	\$ 1,819,890.92	\$ 1,807,471.53	\$ 1,819,929.54
Student Activities	\$ 1,393,134.87	\$ 1,700,326.68	\$ 1,865,933.22	\$ 2,077,506.08	\$ 2,091,229.34
Tuition	\$ 239,344.90	\$ 299,381.47	\$ 323,706.08	\$ 355,724.89	\$ 343,000.00
Total Instructional Expenditures	\$ 22,623,396.35	\$ 23,274,186.31	\$ 24,594,617.09	\$ 25,054,200.77	\$ 25,650,953.05
Support Services Expenditures:	\$ -	\$ -	\$ -	\$ -	\$ -
Attendance	\$ 104,207.59	\$ 140,292.26	\$ 146,602.08	\$ 179,811.08	\$ 237,852.91
Guidance	\$ 793,032.97	\$ 899,620.04	\$ 889,066.61	\$ 927,300.35	\$ 1,001,823.30
Health, Pschy, Speech	\$ 1,153,972.34	\$ 1,271,470.76	\$ 1,410,965.94	\$ 1,379,921.07	\$ 1,429,332.25
Improvement of Instruction	\$ 506,005.85	\$ 453,331.53	\$ 500,845.32	\$ 571,996.27	\$ 795,992.67
Professional Development	\$ 71,197.31	\$ 54,260.04	\$ 56,043.19	\$ 60,615.12	\$ 46,058.80
Media Services	\$ 1,634,514.79	\$ 833,117.01	\$ 835,461.58	\$ 834,284.92	\$ 944,094.25
Board of Education Services	\$ 163,894.47	\$ 127,500.55	\$ 122,529.65	\$ 158,730.44	\$ 170,575.00
Executive Administration	\$ 769,158.36	\$ 1,437,525.22	\$ 1,502,442.23	\$ 1,964,693.22	\$ 2,129,177.02
Building Level Administration	\$ 2,023,983.29	\$ 2,182,981.48	\$ 2,291,171.82	\$ 2,405,246.55	\$ 2,381,234.31
Business, Fiscal Administration	\$ 370,324.36	\$ 349,303.88	\$ 339,083.80	\$ 360,706.06	\$ 382,828.02
Operation of Plant	\$ 4,102,349.36	\$ 4,202,759.27	\$ 4,505,836.57	\$ 4,782,004.72	\$ 5,344,701.87
Pupil Transportation	\$ 2,344,042.44	\$ 2,466,761.93	\$ 2,626,816.27	\$ 2,741,341.51	\$ 2,767,648.15
Food Services	\$ 1,449,201.98	\$ 1,498,214.15	\$ 1,640,995.87	\$ 1,687,067.25	\$ 1,759,057.35
Central Office Support Services	\$ 710.02	\$ 31,656.25	\$ 143,820.33	\$ 58,922.73	\$ 86,371.11
Total Support Service Expenditures	\$ 15,486,595.13	\$ 15,948,794.37	\$ 17,011,681.26	\$ 18,112,641.29	\$ 19,476,747.01
Total Instruction & Support Exp.	\$ 38,109,991.48	\$ 39,222,980.68	\$ 41,606,298.35	\$ 43,166,842.06	\$ 45,127,700.06
Community Services Expenditures	\$ 1,079,707.01	\$ 1,104,107.78	\$ 1,020,384.74	\$ 1,005,668.03	\$ 1,176,146.87
Facilities Acquisitions & Constr. Exp.	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Service Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ 39,189,698.49	\$ 40,327,088.46	\$ 42,626,683.09	\$ 44,172,510.09	\$ 46,303,846.93
Yearly Increase (Decrease)	\$ 3,928,290.85	\$ 3,424,283.17	\$ 345,640.38	\$ (1,275,836.04)	\$ (2,188,629.08)
Transfer to Capital Projects	\$ (1,706,549.99)	\$ (1,721,463.78)	\$ (1,538,794.08)	\$ (35,452.45)	\$ -
Fund Balance, July 1	\$ 13,938,074.21	\$ 16,159,815.07	\$ 17,862,634.46	\$ 16,669,480.76	\$ 15,358,192.27
Fund Balance, June 30	\$ 16,159,815.07	\$ 17,862,634.46	\$ 16,669,480.76	\$ 15,358,192.27	\$ 13,169,563.19

REVENUES BY SOURCE
EXPENDITURES BY FUNCTION
General (Incidental) Fund Only

Description	2010/2011 Actual	2011/2012 Actual	2012/2013 Actual	2013/2014 Budget	2014/2015 Budget
Revenues:					
Local	\$ 27,325,527.74	\$ 26,754,337.52	\$ 26,609,571.54	\$ 26,593,496.00	\$ 27,820,020.85
County	\$ 772,338.29	\$ 1,293,844.87	\$ 1,075,722.26	\$ 1,157,508.00	\$ 1,157,600.00
State	\$ 1,380,635.66	\$ 1,457,600.09	\$ 1,360,258.27	\$ 1,120,766.00	\$ 1,215,000.00
Federal	\$ 2,055,749.31	\$ 1,766,729.49	\$ 1,431,171.82	\$ 1,402,738.00	\$ 1,472,697.00
Other	\$ -	\$ -	\$ -	\$ 3,000.00	\$ 5,000.00
Total Revenues	\$ 31,534,251.00	\$ 31,272,511.97	\$ 30,476,723.89	\$ 30,277,508.00	\$ 31,670,317.85
Instructional Expenditures:					
Elementary	\$ 735,887.79	\$ 318,704.37	\$ 586,904.09	\$ 389,382.17	\$ 445,281.69
Middle School	\$ 193,908.06	\$ 199,601.20	\$ 237,290.76	\$ 211,166.68	\$ 302,726.30
Senior High	\$ 401,518.53	\$ 409,442.03	\$ 430,456.31	\$ 433,570.25	\$ 435,557.96
Summer School	\$ 4,646.83	\$ 5,265.77	\$ 10,347.90	\$ 12,837.44	\$ 15,673.00
Juvenile Program	\$ -	\$ -	\$ 8,252.06	\$ 7,068.00	\$ 9,879.00
Special Instruction	\$ 1,332,796.88	\$ 1,115,995.20	\$ 1,324,086.85	\$ 1,370,245.27	\$ 1,293,444.84
Culturally Different	\$ 37,857.90	\$ 150,623.54	\$ 51,941.11	\$ 42,369.37	\$ 47,884.06
Early Childhood Special Education	\$ 328,123.45	\$ 411,110.22	\$ 393,370.06	\$ 428,279.35	\$ 505,808.90
Vocational Instruction	\$ 282,064.26	\$ 210,560.95	\$ 202,982.08	\$ 200,476.67	\$ 241,742.71
Student Activities	\$ 1,074,775.07	\$ 1,374,155.73	\$ 1,518,592.41	\$ 1,680,191.92	\$ 1,693,334.83
Tuition	\$ 54,541.65	\$ 39,821.00	\$ -	\$ -	\$ -
Total Instructional Expenditures	\$ 4,446,120.42	\$ 4,235,280.01	\$ 4,764,223.63	\$ 4,775,587.12	\$ 4,991,333.29
Support Services Expenditures:					
Attendance	\$ 77,431.51	\$ 80,712.43	\$ 84,208.99	\$ 114,917.74	\$ 120,433.81
Guidance	\$ 60,425.17	\$ 65,254.99	\$ 66,965.42	\$ 71,880.25	\$ 79,328.01
Health, Pschy, Speech	\$ 428,134.32	\$ 500,970.26	\$ 592,655.08	\$ 525,861.08	\$ 552,977.40
Improvement of Instruction	\$ 244,004.92	\$ 167,911.26	\$ 166,445.19	\$ 192,147.68	\$ 372,732.76
Professional Development	\$ 50,600.95	\$ 23,790.22	\$ 27,476.05	\$ 29,925.33	\$ 34,000.00
Media Services	\$ 1,065,721.05	\$ 250,231.92	\$ 282,956.56	\$ 264,303.49	\$ 348,911.16
Board of Education Services	\$ 163,894.47	\$ 127,500.55	\$ 122,529.65	\$ 158,730.44	\$ 170,575.00
Executive Administration	\$ 456,669.26	\$ 1,133,709.39	\$ 1,186,586.82	\$ 1,635,991.14	\$ 1,787,365.85
Building Level Administration	\$ 590,600.12	\$ 559,306.26	\$ 593,022.70	\$ 596,319.73	\$ 649,529.60
Business, Fiscal Administration	\$ 370,324.36	\$ 349,303.88	\$ 339,083.80	\$ 360,706.06	\$ 382,828.02
Operation of Plant	\$ 4,102,349.36	\$ 4,198,828.55	\$ 4,501,905.85	\$ 4,778,074.00	\$ 5,340,771.16
Pupil Transportation	\$ 2,344,042.44	\$ 2,466,761.93	\$ 2,626,816.27	\$ 2,741,341.51	\$ 2,767,648.15
Food Services	\$ 1,449,201.98	\$ 1,498,214.15	\$ 1,640,995.87	\$ 1,687,067.25	\$ 1,759,057.35
Central Office Support Services	\$ -	\$ 31,656.25	\$ 75,997.13	\$ 58,585.61	\$ 86,371.11
Total Support Service Expenditures	\$ 11,403,399.91	\$ 11,454,152.04	\$ 12,307,645.38	\$ 13,215,851.31	\$ 14,452,529.38
Total Instruction & Support Exp.	\$ 15,849,520.33	\$ 15,689,432.05	\$ 17,071,869.01	\$ 17,991,438.43	\$ 19,443,862.67
Community Services Expenditures	\$ 549,293.02	\$ 516,681.88	\$ 462,415.96	\$ 507,726.00	\$ 554,461.67
Facilities Acquisitions & Constr. Exp.	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Service Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ 16,398,813.35	\$ 16,206,113.93	\$ 17,534,284.97	\$ 18,499,164.43	\$ 19,998,324.34
Yearly Increase (Decrease)	\$ 15,135,437.65	\$ 15,066,398.04	\$ 12,942,438.92	\$ 11,778,343.57	\$ 11,671,993.51
Transfer to Teachers' Fund	\$ (11,203,843.60)	\$ (11,642,114.87)	\$ (12,596,798.54)	\$ (13,054,179.61)	\$ (13,860,622.59)
Transfer to Capital Projects	\$ (1,706,549.99)	\$ (1,721,463.78)	\$ (1,538,794.08)	\$ (35,452.45)	\$ -
Fund Balance, July 1	\$ 13,934,771.01	\$ 16,159,815.07	\$ 17,862,634.46	\$ 16,669,480.76	\$ 15,358,192.27
Fund Balance, June 30	\$ 16,159,815.07	\$ 17,862,634.46	\$ 16,669,480.76	\$ 15,358,192.27	\$ 13,169,563.19

**REVENUES BY SOURCE
EXPENDITURES BY FUNCTION
Capital Projects Fund Only**

Description	2010/2011 Actual	2011/2012 Actual	2012/2013 Actual	2013/2014 Budget	2014/2015 Budget
Revenues:					
Local	\$ 1,341,743.34	\$ 2,240,497.88	\$ 5,051,654.03	\$ 2,826,918.00	\$ 2,963,669.82
County	\$ 17,239.95	\$ 57,280.64	\$ 95,769.16	\$ 61,345.00	\$ 61,645.00
State	\$ 1,588,827.00	\$ 1,473,806.00	\$ 1,508,889.00	\$ 1,702,988.00	\$ 1,650,633.00
Federal	\$ 39,286.52	\$ 284,009.00	\$ 33,648.22	\$ 161,200.00	\$ -
Other	\$ 15,000,000.00	\$ 147,638.77	\$ 9,145,551.85	\$ -	\$ 10,200.00
Total Revenues	\$ 17,987,096.81	\$ 4,203,232.29	\$ 15,835,512.26	\$ 4,752,451.00	\$ 4,686,147.82
Instructional Expenditures:					
Elementary	\$ 368,035.18	\$ 270,391.08	\$ 31,349.04	\$ 12,547.43	\$ 15,847.50
Middle School	\$ 25,530.00	\$ 16,851.00	\$ 58,983.00	\$ 16,617.00	\$ 14,318.00
Senior High	\$ 58,266.60	\$ 71,064.56	\$ 92,552.70	\$ 55,696.28	\$ 40,000.00
Summer School	\$ -	\$ 5,106.00	\$ -	\$ -	\$ -
Juvenile Program	\$ -	\$ -	\$ 1,098.92	\$ -	\$ 1,200.00
Special Instruction	\$ 52,138.00	\$ 46,903.86	\$ 42,388.90	\$ 61,377.61	\$ 13,000.00
Culturally Different		\$ 198,765.50	\$ -	\$ -	\$ -
Early Childhood Special Education		\$ 4,751.00	\$ 2,169.80	\$ -	\$ 2,450.00
Vocational Instruction	\$ 247,428.91	\$ 232,321.95	\$ 103,044.29	\$ 108,452.86	\$ 121,600.00
Student Activities		\$ -	\$ -	\$ 6,793.99	\$ 5,793.99
Tuition		\$ -	\$ -	\$ -	\$ -
Total Instructional Expenditures	\$ 751,398.69	\$ 846,154.95	\$ 331,586.65	\$ 261,485.17	\$ 214,209.49
Support Services Expenditures:					
Attendance	\$ -	\$ -	\$ -	\$ -	\$ -
Guidance	\$ -	\$ -	\$ -	\$ -	\$ -
Health, Pschy, Speech	\$ -	\$ 5,558.08	\$ 1,232.00	\$ 1,209.80	\$ 5,003.08
Improvement of Instruction	\$ -	\$ 851.00	\$ 3,747.60	\$ -	\$ 1,200.00
Professional Development	\$ -	\$ -	\$ -	\$ -	\$ -
Media Services	\$ 255,878.84	\$ 60,206.89	\$ 42,956.52	\$ 1,012,427.02	\$ 861,710.00
Board of Education Services		\$ -	\$ -	\$ -	\$ -
Executive Administration	\$ 11,583.22	\$ 90,903.00	\$ 199,628.34	\$ 392,190.54	\$ 275,200.00
Building Level Administration	\$ 8,084.00	\$ 2,636.56	\$ -	\$ -	\$ -
Business, Fiscal Administration	\$ 977.00	\$ 2,722.00	\$ 1,164.00	\$ -	\$ 2,200.00
Operation of Plant	\$ 174,190.96	\$ 58,356.09	\$ 34,888.85	\$ 73,606.73	\$ 71,860.00
Pupil Transportation		\$ -	\$ -	\$ -	\$ -
Food Services	\$ 6,549.99	\$ 71,463.78	\$ 38,794.08	\$ 35,452.45	\$ 30,000.00
Central Office Support Services	\$ -	\$ 3,356.63	\$ 6,567.50	\$ 1,565.89	\$ 3,000.00
Total Support Service Expenditures	\$ 457,264.01	\$ 296,054.03	\$ 328,978.89	\$ 1,516,452.43	\$ 1,250,173.08
Total Instruction & Support Exp.	\$ 1,208,662.70	\$ 1,142,208.98	\$ 660,565.54	\$ 1,777,937.60	\$ 1,464,382.57
Community Services Expenditures	\$ 5,106.00	\$ -	\$ -	\$ 10,974.00	\$ -
Facilities Acquisitions & Constr. Exp.	\$ 638,596.48	\$ 11,279,789.35	\$ 6,879,451.93	\$ 9,714,920.70	\$ 6,967,526.00
Debt Service Expenditures	\$ 4,161,886.95	\$ 1,236,197.50	\$ 1,334,700.00	\$ 1,239,929.16	\$ 1,292,188.00
Total Expenditures	\$ 6,014,252.13	\$ 13,658,195.83	\$ 8,874,717.47	\$ 12,743,761.46	\$ 9,724,096.57
Yearly Increase (Decrease)	\$ 11,972,844.68	\$ (9,454,963.54)	\$ 6,960,794.79	\$ (7,991,310.46)	\$ (5,037,948.75)
Transfer from Incidental Fund	\$ 1,706,549.99	\$ 1,721,463.78	\$ 1,538,794.08	\$ 35,452.45	\$ -
Fund Balance, July 1	\$ 2,747,084.99	\$ 16,426,479.66	\$ 8,692,979.90	\$ 17,192,568.77	\$ 9,236,710.76
Fund Balance, June 30	\$ 16,426,479.66	\$ 8,692,979.90	\$ 17,192,568.77	\$ 9,236,710.76	\$ 4,198,762.01

**REVENUES BY SOURCE
EXPENDITURES BY FUNCTION
Debt Service Fund Only**

Description	2010/2011 Actual	2011/2012 Actual	2012/2013 Actual	2013/2014 Budget	2014/2015 Budget
Revenues:					
Local	\$ 2,563,789.82	\$ 2,866,951.14	\$ 2,976,270.06	\$ 2,770,339.00	\$ 2,612,517.80
County	\$ 109,585.78	\$ 187,865.01	\$ 199,547.85	\$ 195,866.00	\$ 196,440.00
State			\$ -	\$ -	\$ -
Federal			\$ -	\$ -	\$ -
Other	\$ 2,650,000.00		\$ -	\$ -	\$ -
Total Revenues	\$ 5,323,375.60	\$ 3,054,816.15	\$ 3,175,817.91	\$ 2,966,205.00	\$ 2,808,957.80
Expenditures:					
Principal	\$ 900,000.00	\$ 3,750,000.00	\$ 1,300,000.00	\$ 8,100,000.00	\$ 1,600,000.00
Interest	\$ 904,800.00	\$ 1,914,425.00	\$ 1,523,600.00	\$ 1,536,300.74	\$ 1,248,170.00
Other	\$ 36,714.70	\$ 5,450.00	\$ 2,450.00	\$ 6,800.00	\$ 5,000.00
Total Expenditures	\$ 1,841,514.70	\$ 5,669,875.00	\$ 2,826,050.00	\$ 9,643,100.74	\$ 2,853,170.00
Yearly Increase (Decrease)	\$ 3,481,860.90	\$ (2,615,058.85)	\$ 349,767.91	\$ (6,676,895.74)	\$ (44,212.20)
Fund Balance, July 1	\$ 8,272,198.52	\$ 11,754,059.42	\$ 9,139,000.57	\$ 9,488,768.48	\$ 2,811,872.74
Fund Balance, June 30	\$ 11,754,059.42	\$ 9,139,000.57	\$ 9,488,768.48	\$ 2,811,872.74	\$ 2,767,660.54

REVENUES BY OBJECT - ALL FUNDS

Local and County Sources

Description	Object Code	2010/2011 Actual	2011/2012 Actual	2012/2013 Actual	2013/2014 Budget	2014/2015 Budget
Local:						
Current Taxes	5111	\$26,203,084.59	\$ 26,705,721.30	\$ 27,272,975.74	\$ 27,014,749.00	\$ 28,498,813.47
Delinquent Taxes	5112	\$ 1,655,918.39	\$ 1,395,181.34	\$ 1,907,259.65	\$ 1,342,186.00	\$ 1,452,570.00
Sales Tax (Prop C)	5113	\$ 3,136,813.37	\$ 3,307,819.35	\$ 3,279,951.57	\$ 3,452,702.05	\$ 3,582,121.00
Financial Institution Tax	5114	\$ 18,635.76	\$ 17,108.78	\$ 28,389.67	\$ 45,235.00	\$ 45,625.00
Merchants and Manufacturing Surtax	5115	\$ 426,071.85	\$ 488,570.14	\$ 468,364.55	\$ 411,483.00	\$ 491,000.00
In Lieu of Tax	5116	\$ 224,005.46	\$ 1,640.96	\$ 1,088.07	\$ 2,000.00	\$ 1,200.00
Individual Tuition (K-12)	5121	\$ -	\$ -	\$ -	\$ -	\$ -
Summer School Tuition (K-12)	5122	\$ -	\$ -	\$ -	\$ -	\$ -
Post Secondary Tuition	5123	\$ -	\$ -	\$ -	\$ -	\$ -
Interest Earned	5141	\$ 624,435.43	\$ 878,383.56	\$ 2,546,719.19	\$ 554,050.00	\$ 249,100.00
Food Service Program Student Sales	5151	\$ 664,930.37	\$ 669,402.04	\$ 688,347.18	\$ 675,000.00	\$ 695,000.00
Food Service Program Ala Carte	5165	\$ 251,673.69	\$ 272,119.99	\$ 214,546.29	\$ 251,000.00	\$ 276,000.00
Student Activities	5170	\$ 945,287.64	\$ 1,292,169.35	\$ 1,235,437.89	\$ 1,600,000.00	\$ 1,400,000.00
Community Services	5180	\$ 197,449.34	\$ 197,876.85	\$ 206,345.45	\$ 119,000.00	\$ 182,500.00
Miscellaneous Local	5190	\$ 265,826.00	\$ 383,359.99	\$ 374,568.88	\$ 345,450.00	\$ 376,000.00
Local Total		\$34,614,131.89	\$ 35,609,353.65	\$ 38,223,994.13	\$ 35,812,855.05	\$ 37,249,929.47
County:						
Fines & Escheats	5211	\$ 312,328.24	\$ 347,007.02	\$ 329,876.17	\$ 303,000.00	\$ 350,000.00
State Assessed Utilities	5221	\$ 899,164.02	\$ 1,538,990.52	\$ 1,371,039.27	\$ 1,414,719.00	\$ 1,415,685.00
County Total		\$ 1,211,492.26	\$ 1,885,997.54	\$ 1,700,915.44	\$ 1,717,719.00	\$ 1,765,685.00

REVENUES BY OBJECT - ALL FUNDS

State Sources

Description	Object Code	2010/2011 Actual	2011/2012 Actual	2012/2013 Actual	2013/2014 Budget	2014/2015 Budget
State:						
Basic Foundation Formula	5311	\$3,349,480.28	\$4,192,687.41	\$4,221,810.03	\$ 3,900,778.00	\$ 4,008,265.00
Transportation	5312	\$ 515,667.00	\$ 533,415.00	\$ 566,616.00	\$ 577,000.00	\$ 575,000.00
Early Childhood Special Education	5314	\$ 635,370.14	\$1,101,770.20	\$1,142,493.24	\$ 1,239,705.00	\$ 1,235,705.00
Classroom Trust Fund Prop A Gambling Monie	5319	\$1,658,330.00	\$1,521,857.00	\$1,436,636.00	\$ 1,569,149.00	\$ 1,364,928.00
Parents as Teachers	5324	\$ 62,384.73	\$ 66,392.00	\$ 74,228.95	\$ 80,000.00	\$ 60,000.00
Vocational/Technical Aid	5332	\$ 407,889.00	\$ 409,265.00	\$ 444,201.00	\$ 425,877.00	\$ 400,000.00
State Food Service	5333	\$ 9,848.58	\$ 10,940.92	\$ 14,496.70	\$ 15,600.00	\$ 15,000.00
Vocational Technical Enhancement Grant	5359	\$ 208,695.00	\$ 170,836.00	\$ 103,155.00	\$ 80,300.00	\$ 60,000.00
A+ Schools	5362	\$ -	\$ -	\$ -	\$ -	\$ -
Special Education High Needs Fund	5381	\$ 348,234.72	\$ 377,404.81	\$ 462,800.81	\$ 418,000.00	\$ 378,000.00
Missouri Preschool Project	5382	\$ 60,107.83	\$ 54,723.32	\$ 41,215.43	\$ 28,500.00	\$ 40,000.00
Other State	5397	\$ 8,406.00	\$ 4,215.00	\$ 13,606.19	\$ 19,000.00	\$ 14,000.00
State Total		\$7,264,413.28	\$8,443,506.66	\$8,521,259.35	\$ 8,353,909.00	\$ 8,150,898.00

REVENUES BY OBJECT - ALL FUNDS**Federal Sources**

Description	Object Code	2010/2011 Actual	2011/2012 Actual	2012/2013 Actual	2013/2014 Budget	2014/2015 Budget
Federal:						
Medicaid	5412	\$ 44,089.85	\$ 22,047.73	\$ 8,240.86	\$ 17,000.00	\$ 15,000.00
Basic Formula - Federal Stabilization Funds	5422	\$ 219,332.00	\$ 125,054.00	\$ -	\$ -	\$ -
Transportation - Federal ARRA Funds	5423	\$ 134,096.00	\$ 6,944.00	\$ -	\$ -	\$ -
Classroom Trust Fund - Jobs Bill	5425	\$ 47,405.00	\$ 5,235.00	\$ -	\$ -	\$ -
Vocational Perkins	5427	\$ 346,435.63	\$ 248,469.98	\$ 303,693.83	\$ 291,774.00	\$ 294,276.00
Basic Formula - Jobs Bill State Money	5428	\$ 201,105.00	\$ -	\$ -	\$ -	\$ -
Basic Formula - Jobs Bill Federal Money	5429	\$ 129,261.00	\$ -	\$ -	\$ -	\$ -
Workforce Investment Act (WIA) - ARRA	5432	\$ 3,552.00	\$ -	\$ -	\$ -	\$ -
Workforce Investment Act (WIA)	5435	\$ 54,181.84	\$ 40,050.42	\$ -	\$ -	\$ -
High Need Fund	5437		\$ 41,543.38	\$ 26,306.21	\$ 35,000.00	\$ 35,000.00
Individuals with Disabilities Ed Act (IDEA)	5441	\$ 817,682.89	\$ 1,113,518.74	\$ 1,034,656.53	\$ 950,000.00	\$ 918,439.00
Federal Early Childhood Special Education	5443	\$ 534,769.47	\$ 137,722.37	\$ 182,564.01	\$ 415,000.00	\$ 185,000.00
School Lunch Program	5445	\$ 498,152.72	\$ 521,935.42	\$ 545,127.91	\$ 607,000.00	\$ 565,000.00
School Breakfast Program	5446	\$ 101,086.08	\$ 109,719.89	\$ 107,310.54	\$ 122,000.00	\$ 110,000.00
Special Milk Program	5447	\$ -	\$ -	\$ -	\$ 1,000.00	\$ 1,000.00
Title I - ESEA	5451	\$ 330,340.10	\$ 537,760.67	\$ 529,831.59	\$ 326,409.00	\$ 567,475.00
Title I, Part C - Migrant	5452	\$ -	\$ -	\$ -	\$ -	\$ -
Title I, Part B - Reading Skills Improvement	5453	\$ -	\$ -	\$ -	\$ -	\$ -
Title V - ESEA	5455	\$ -	\$ -	\$ -	\$ -	\$ -
Title IV Lift Grant	5456	\$ 172,481.63	\$ 353.34	\$ -	\$ -	\$ -
Title I School Improvement	5457	\$ 39,770.09	\$ -	\$ -	\$ -	\$ -
21st Century Community Learning Centers	5459	\$ -	\$ -	\$ -	\$ -	\$ -
Title IV Drug Free Schools	5461	\$ 4,004.67	\$ -	\$ -	\$ -	\$ -
Title III, ESEA - English Language Acquisition	5462	\$ 17,298.36	\$ 5,073.20	\$ 19,549.48	\$ 23,537.00	\$ 24,965.00
Education for Homeless Children & Youth	5463	\$ -	\$ -	\$ -	\$ -	\$ -
Title II, Part A, ESEA, Teacher Quality	5465	\$ 160,672.45	\$ 156,645.96	\$ 123,247.77	\$ 104,427.00	\$ 130,456.00
Title II, Part D, ESEA, Enhancing Education	5466	\$ 1,985.00	\$ -	\$ -	\$ -	\$ -
Title II, Part D, Education Technology ARRA	5468	\$ 4,998.53	\$ 21.47	\$ -	\$ -	\$ -
Childcare Development Fund Grant	5472	\$ -	\$ -	\$ -	\$ -	\$ -
Pell Grants	5484	\$ 143,434.00	\$ 108,174.00	\$ 77,049.00	\$ 125,500.00	\$ 117,000.00
IDEA, Part B - ARRA	5493	\$ 223,041.01	\$ 388,190.32	\$ -	\$ -	\$ -
IDEA, Part B ECSE - ARRA	5494	\$ 21,206.44	\$ 9,004.50	\$ -	\$ -	\$ -
Other Federal	5497	\$ 241,003.16	\$ 207,793.00	\$ 153,795.00	\$ 236,000.00	\$ 220,000.00
Federal Total		\$ 4,491,384.92	\$ 3,785,257.39	\$ 3,111,372.73	\$ 3,254,647.00	\$ 3,183,611.00

REVENUES BY OBJECT - ALL FUNDS
Other Revenue Sources

Description	Object Code	2010/2011 Actual	2011/2012 Actual	2012/2013 Actual	2013/2014 Budget	2014/15 Budget
Other:						
Sale of Bonds	5611	\$ 15,000,000.00	\$ -	\$ 9,000,000.00	\$ -	\$ -
Net Insurance Recovery	5631	\$ -	\$ -	\$ -	\$ -	\$ -
Sale of Property	5651	\$ -	\$ 147,638.77	\$ 145,551.85	\$ 164,200.00	\$ 15,200.00
Refunding Bonds	5692	\$ 2,650,000.00	\$ -	\$ -	\$ -	\$ -
Tuition from Other Districts	5810	\$ 42,607.10	\$ 43,647.48	\$ 43,200.00	\$ 67,000.00	\$ 45,000.00
Area Vocational Fees from Other LEA's	5820	\$ 1,154,432.30	\$ 1,094,018.58	\$ 1,237,360.14	\$ 1,245,000.00	\$ 1,200,000.00
Contracted Educational Services	5830					
Total Other Revenue		\$ 18,847,039.40	\$ 1,285,304.83	\$ 10,426,111.99	\$ 1,476,200.00	\$ 1,260,200.00
Total All Funds		\$ 66,428,461.75	\$ 51,009,420.07	\$ 61,983,653.64	\$ 50,615,330.05	\$51,610,323.47

REVENUES BY OBJECT - GENERAL FUND (INCIDENTAL)
Local and County Sources

Description	Object Code	2010/2011 Actual	2011/2012 Actual	2012/2013 Actual	2013/2014 Budget	2014/2015 Budget
Local:						
Current Taxes	5111	\$23,019,402.89	\$22,576,921.65	\$22,128,381.73	\$ 22,165,604.00	\$ 23,413,160.85
Delinquent Taxes	5112	\$ 1,454,723.94	\$ 1,182,990.59	\$ 1,553,591.58	\$ 1,097,352.00	\$ 1,190,360.00
Sales Tax (Prop C)	5113	\$ -	\$ -	\$ -	\$ -	\$ -
Financial Institution Tax	5114	\$ 16,371.52	\$ 14,463.34	\$ 23,034.54	\$ 37,120.00	\$ 37,500.00
Merchants and Manufacturing Surtax	5115	\$ 426,071.85	\$ 488,570.14	\$ 468,364.55	\$ 411,483.00	\$ 491,000.00
In Lieu of Tax	5116	\$ 196,941.99	\$ 1,387.23	\$ 882.84	\$ 1,137.00	\$ 1,000.00
Individual Tuition (K-12)	5121		\$ -	\$ -	\$ -	\$ -
Summer School Tuition (K-12)	5122		\$ -	\$ -	\$ -	\$ -
Post Secondary Tuition	5123		\$ -	\$ -	\$ -	\$ -
Interest Earned	5141	\$ 190,650.39	\$ 204,448.56	\$ 155,485.98	\$ 210,500.00	\$ 182,500.00
Food Service Program Student Sales	5151	\$ 664,930.37	\$ 669,402.04	\$ 688,347.18	\$ 675,000.00	\$ 695,000.00
Food Service Program Ala Carte	5165	\$ 251,673.69	\$ 272,119.99	\$ 214,546.29	\$ 251,000.00	\$ 276,000.00
Student Activities	5170	\$ 945,287.64	\$ 1,292,169.35	\$ 1,235,437.89	\$ 1,600,000.00	\$ 1,400,000.00
Community Services	5180	\$ 50,753.14	\$ 24,631.94	\$ 16,899.80	\$ 7,000.00	\$ 17,500.00
Miscellaneous Local	5190	\$ 108,720.32	\$ 27,232.69	\$ 124,599.16	\$ 137,300.00	\$ 116,000.00
Local Total		\$27,325,527.74	\$26,754,337.52	\$26,609,571.54	\$ 26,593,496.00	\$ 27,820,020.85
County:						
Fines & Escheats	5211	\$ -	\$ -	\$ -	\$ -	
State Assessed Utilities	5221	\$ 772,338.29	\$ 1,293,844.87	\$ 1,075,722.26	\$ 1,157,508.00	\$ 1,157,600.00
County Total		\$ 772,338.29	\$ 1,293,844.87	\$ 1,075,722.26	\$ 1,157,508.00	\$ 1,157,600.00

REVENUES BY OBJECT - GENERAL (INCIDENTAL) FUND
State Sources

Description	Object Code	2010/2011 Actual	2011/2012 Actual	2012/2013 Actual	2013/2014 Budget	2014/2015 Budget
State:						
Basic Foundation Formula	5311	\$ -	\$ -	\$ -	\$ -	\$ -
Transportation	5312	\$ 515,667.00	\$ 533,415.00	\$ 566,616.00	\$ 577,000.00	\$ 575,000.00
Early Childhood Special Education	5314	\$ 286,457.83	\$ 410,101.17	\$ 662,528.62	\$ 50,000.00	\$ 350,000.00
Classroom Trust Fund Prop A Gambling Monie	5319	\$ 259,047.00	\$ 122,574.00	\$ 37,353.00	\$ 169,866.00	\$ -
Parents as Teachers	5324	\$ 62,384.73	\$ 66,392.00	\$ 74,228.95	\$ 80,000.00	\$ 60,000.00
Vocational/Technical Aid	5332		\$ 2,999.00	\$ -	\$ -	\$ -
State Food Service	5333	\$ 9,848.58	\$ 10,940.92	\$ 14,496.70	\$ 15,600.00	\$ 15,000.00
Vocational Technical Enhancement Grant	5359	\$ 19,151.00	\$ 101,064.00	\$ -	\$ 12,300.00	\$ -
A+ Schools	5362	\$ -	\$ -	\$ -	\$ -	\$ -
Special Education High Needs Fund	5381	\$ 208,183.80	\$ 200,000.00	\$ -	\$ 200,000.00	\$ 200,000.00
Missouri Preschool Project	5382	\$ 12,089.72	\$ 5,899.00	\$ 1,075.00	\$ 3,000.00	\$ 10,000.00
Other State	5397	\$ 7,806.00	\$ 4,215.00	\$ 3,960.00	\$ 13,000.00	\$ 5,000.00
State Total		\$ 1,380,635.66	\$ 1,457,600.09	\$ 1,360,258.27	\$ 1,120,766.00	\$ 1,215,000.00

REVENUES BY OBJECT - GENERAL (INCIDENTAL) FUND

Federal Sources

Description	Object Code	2009/2010 Actual	2010/2011 Actual	2011/2012 Actual	2012/2013 Budget	2013/2014 Budget	2014/2015 Budget
Federal:							
Medicaid	5412	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Basic Formula - Federal Stabilization Funds	5422	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transportation - Federal ARRA Funds	5423	\$ 84,534.00	\$ -	\$ -	\$ -	\$ -	\$ -
Vocational Perkins	5427	\$ 120,078.50	\$ 176,836.17	\$ 108,540.97	\$ 103,597.42	\$ 97,274.00	\$ 69,276.00
Workforce Investment Act (WIA) - ARRA	5432	\$ 2,690.04	\$ 10,000.00	\$ -	\$ -	\$ -	\$ -
Workforce Investment Act (WIA)	5435	\$ 11,239.15	\$ -	\$ -	\$ -	\$ -	\$ -
IDEA Grants	5437	\$ -	\$ -	\$ 5,000.00			\$ -
Individuals with Disabilities Ed Act (IDEA)	5441	\$ -	\$ 186,568.63	\$ -	\$ -	\$ -	\$ -
Federal Early Childhood Special Education	5442	\$ -	\$ 155,842.02	\$ 59,220.62	\$ 95,595.90	\$ 70,000.00	\$ 35,000.00
School Lunch Program	5445	\$ 515,474.81	\$ 498,152.72	\$ 521,935.42	\$ 545,127.91	\$ 607,000.00	\$ 565,000.00
School Breakfast Program	5446	\$ 101,652.39	\$ 101,086.08	\$ 109,719.89	\$ 107,310.54	\$ 122,000.00	\$ 110,000.00
Special Milk Program	5447	\$ -	\$ -	\$ -	\$ -	\$ 1,000.00	\$ 1,000.00
Title I - ESEA	5451	\$ 37,706.57	\$ 163,749.48	\$ 280,663.13	\$ 214,545.81	\$ 53,000.00	\$ 200,000.00
Title I, Part C - Migrant	5452	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Title I, Part B - Reading Skills Improvement	5453	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Title V - ESEA	5455	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Title IV Lift Grant	5456	\$ 75,827.87	\$ 80,677.45	\$ 353.34	\$ -	\$ -	\$ -
Title I, School Improvement ARRA	5457	\$ -	\$ 31,029.45	\$ -	\$ -	\$ -	\$ -
21st Century Community Learning Centers	5459	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Title IV Drug Free Schools	5461	\$ 10,741.09	\$ 2,598.70	\$ -	\$ -	\$ -	\$ -
Title III, ESEA - English Language Acquisition	5462	\$ 429.38	\$ 10,298.36	\$ 3,069.20	\$ 19,549.48	\$ 23,537.00	\$ 24,965.00
Education for Homeless Children & Youth	5463	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Title II, Part A, ESEA, Teacher Quality	5465	\$ 47,812.14	\$ 50,266.68	\$ 91,343.63	\$ 114,600.76	\$ 67,427.00	\$ 130,456.00
Title II, Part D, ESEA, Enhancing Education	5466	\$ -	\$ 1,985.00	\$ -	\$ -	\$ -	\$ -
Title II, Part D, Education Technology ARRA	5468		\$ 2,456.00	\$ 21.47			\$ -
Pell Grants	5484	\$ 116,479.00	\$ 143,434.00	\$ 108,174.00	\$ 77,049.00	\$ 125,500.00	\$ 117,000.00
IDEA, Part B - ARRA	5493	\$ 465,250.19	\$ 180,487.97	\$ 261,890.32	\$ -	\$ -	\$ -
IDEA, Part B ECSE - ARRA	5494	\$ 1,510.44	\$ 19,277.44	\$ 9,004.50	\$ -	\$ -	\$ -
Other Federal	5497	\$ 236,968.53	\$ 241,003.16	\$ 207,793.00	\$ 153,795.00	\$ 236,000.00	\$ 220,000.00
Federal Total		\$ 1,828,394.10	\$ 2,055,749.31	\$ 1,766,729.49	\$ 1,431,171.82	\$ 1,402,738.00	\$ 1,472,697.00

REVENUES BY OBJECT - GENERAL (INCIDENTAL) FUND
Other Revenue Sources

Description	Object Code	2010/2011 Actual	2011/2012 Actual	2012/2013 Actual	2013/2014 Budget	2014/2015 Budget
Other:						
Sale of Bonds	5611	\$ -	\$ -	\$ -	\$ -	\$ -
Net Insurance Recovery	5631	\$ -	\$ -	\$ -	\$ -	\$ -
Sale of Property	5651	\$ -	\$ -	\$ -	\$ -	\$ 5,000.00
Refunding Bonds	5692	\$ -	\$ -	\$ -	\$ -	\$ -
Tuition from Other Districts	5810	\$ -	\$ -	\$ -	\$ -	\$ -
Area Vocational Fees from Other LEA's	5820	\$ -	\$ -	\$ -	\$ -	\$ -
Contracted Educational Services	5830	\$ -	\$ -	\$ -	\$ -	\$ -
Total Other Revenue	5899	\$ -	\$ -	\$ -	\$ -	\$ 5,000.00
Total General (Incidental) Fund Revenues		\$31,534,251.00	\$31,272,511.97	\$30,476,723.89	\$30,277,508.00	\$ 31,670,317.85

REVENUES BY OBJECT - SPECIAL REVENUE (TEACHERS') FUND
Local and County Sources

Description	Object Code	2009/2010 Actual	2010/2011 Actual	2011/2012 Actual	2012/2013 Actual	2013/2014 Budget	2014/2015 Budget
Local:							
Current Taxes	5111	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Delinquent Taxes	5112	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Tax (Prop C)	5113	\$ 3,089,297.68	\$ 3,136,813.37	\$ 3,307,819.35	\$ 3,279,951.57	\$ 3,452,702.05	\$ 3,582,121.00
Financial Institution Tax	5114	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Merchants and Manufacturing Surtax	5115	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
In Lieu of Tax	5116	\$ 12.55	\$ -	\$ -	\$ -	\$ -	\$ -
Individual Tuition (K-12)	5121	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Summer School Tuition (K-12)	5122	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Post Secondary Tuition	5123	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interest Earned	5141	\$ 1,620.74	\$ 1,412.74	\$ 1,695.45	\$ 4,144.08	\$ 6,800.00	\$ 6,600.00
Food Service Program Student Sales	5151	\$ -		\$ -	\$ -	\$ -	\$ -
Food Service Program Ala Carte	5165	\$ -		\$ -	\$ -	\$ -	\$ -
Student Activities	5170	\$ -		\$ -	\$ -	\$ -	\$ -
Community Services	5180	\$ 112,984.52	\$ 146,696.20	\$ 173,244.91	\$ 189,445.65	\$ 112,000.00	\$ 165,000.00
Miscellaneous Local	5190	\$ -	\$ 98,148.68	\$ 264,807.40	\$ 112,957.20	\$ 50,600.00	\$ 100,000.00
Local Total		\$ 3,203,915.49	\$ 3,383,070.99	\$ 3,747,567.11	\$ 3,586,498.50	\$ 3,622,102.05	\$ 3,853,721.00
County:				\$ -	\$ -	\$ -	\$ -
Fines & Escheats	5211	\$ 291,749.65	\$ 312,328.24	\$ 347,007.02	\$ 329,876.17	\$ 303,000.00	\$ 350,000.00
State Assessed Utilities	5221	\$ -	\$ -	\$ -	\$ -	.	.
County Total		\$ 291,749.65	\$ 312,328.24	\$ 347,007.02	\$ 329,876.17	\$ 303,000.00	\$ 350,000.00

REVENUES BY OBJECT - SPECIAL REVENUE (TEACHERS') FUND
State Sources

Description	Object Code	2010/2011 Actual	2011/2012 Actual	2012/2013 Actual	2013/2014 Budget	2014/2015 Budget
State:						
Basic Foundation Formula	5311	\$3,349,480.28	\$4,192,687.41	\$4,221,810.03	\$3,900,778.00	\$ 4,008,265.00
Transportation	5312	\$ -	\$ -	\$ -	\$ -	\$ -
Early Childhood Special Education	5314	\$ 348,912.31	\$ 686,918.03	\$ 475,213.62	\$ 964,000.00	\$ 660,000.00
Classroom Trust Fund Prop A Gambling Monies	5319	\$ -	\$ -	\$ -	\$ -	\$ -
Parents as Teachers	5324	\$ -	\$ -	\$ -	\$ -	\$ -
Vocational/Technical Aid	5332	\$ 407,889.00	\$ 406,266.00	\$ 442,501.00	\$ 415,877.00	\$ 400,000.00
State Food Service	5333	\$ -	\$ -	\$ -	\$ -	\$ -
Vocational Technical Enhancement Grant	5359	\$ -	\$ -	\$ -	\$ -	\$ -
A+ Schools	5362	\$ -	\$ -	\$ -	\$ -	\$ -
Special Education High Needs Fund	5381	\$ 140,050.92	\$ 177,404.81	\$ 462,800.81	\$ 218,000.00	\$ 178,000.00
Missouri Preschool Project	5382	\$ 48,018.11	\$ 48,824.32	\$ 40,140.43	\$ 25,500.00	\$ 30,000.00
Other State	5397	\$ 600.00	\$ -	\$ 9,646.19	\$ 6,000.00	\$ 9,000.00
State Total		\$4,294,950.62	\$5,512,100.57	\$5,652,112.08	\$5,530,155.00	\$ 5,285,265.00

REVENUES BY OBJECT - SPECIAL REVENUE (TEACHERS') FUND
Federal Sources

Description	Object Code	2009/2010 Actual	2010/2011 Actual	2011/2012 Actual	2012/2013 Actual	2013/2014 Budget	2014/2015 Budget
Federal:							
Medicaid	5412	\$ 56,623.88	\$ 44,089.85	\$ 22,047.73	\$ 8,240.86	\$ 17,000.00	\$ 15,000.00
Basic Formula - Federal Stabilization Funds	5422	\$ 755,973.00	\$ 219,332.00	\$ 125,054.00	\$ -	\$ -	\$ -
Transportaiton - Federal ARRA Funds	5423	\$ -		\$ -	\$ -	\$ -	\$ -
Basic Formula - Federal Stabilization Funds	5424		\$ 134,096.00	\$ 6,944.00	\$ -	\$ -	\$ -
Classroom Trust Fund - Jobs Bill	5425		\$ 47,405.00	\$ 5,235.00	\$ -	\$ -	\$ -
Vocational Perkins	5427	\$ 133,667.83	\$ 163,935.46	\$ 139,929.01	\$ 196,269.19	\$ 194,500.00	\$ 225,000.00
Basic Formula - Jobs Bill - State Money	5428		\$ 201,105.00	\$ -	\$ -	\$ -	\$ -
Basic Formula - Jobs Bill - Federal Money	5429		\$ 129,261.00	\$ -	\$ -	\$ -	\$ -
Workforce Investment Act (WIA) - ARRA	5432	\$ 19,401.76	\$ 3,552.00	\$ -	\$ -	\$ -	\$ -
Workforce Investment Act (WIA)	5435	\$ 32,500.53	\$ 44,181.84	\$ 40,050.42	\$ -	\$ -	\$ -
IDEA Grants	5437	\$ -	\$ -	\$ 36,543.38	\$ 26,306.21	\$ 35,000.00	\$ 35,000.00
High Need Fund	5439	\$ 59,539.12	\$ -	\$ -	\$ -	\$ -	\$ -
Individuals with Disabilities Ed Act (IDEA)	5441	\$ 785,540.73	\$ 631,114.26	\$1,113,518.74	\$1,034,656.53	\$ 950,000.00	\$ 918,439.00
Federal Early Childhood Special Education	5443	\$ 252,862.73	\$ 378,927.45	\$ 78,501.75	\$ 86,968.11	\$ 345,000.00	\$ 150,000.00
School Lunch Program	5445	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
School Breakfast Program	5446	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Title I - ESEA	5451	\$ 145,905.63	\$ 136,215.63	\$ 101,392.54	\$ 285,464.78	\$ 273,409.00	\$ 367,475.00
Title I, Part C - Migrant	5452	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Title I, Part B - Reading Skills Improvement	5453	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Title V - ESEA	5455	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Title IV Lift Grant	5456	\$ 8,923.95	\$ 91,804.18	\$ -	\$ -	\$ -	\$ -
Title I-A, School Improvement - ARRA	5457	\$ 229.91	\$ 8,740.64	\$ -	\$ -	\$ -	\$ -
Title I-A, 1003(g)School Improvement - ARRA	5458	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
21st Century Community Learning Centers	5459	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Title IV Drug Free Schools	5461	\$ 1,350.24	\$ 700.97	\$ -	\$ -	\$ -	\$ -
Title III, ESEA - English Language Acquisition	5462	\$ -	\$ 7,000.00	\$ -	\$ -	\$ -	\$ -
Education for Homeless Children & Youth	5463	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Title II, Part A, ESEA, Teacher Quality	5465	\$ 28,414.41	\$ 110,405.77	\$ 65,302.33	\$ 8,647.01	\$ 37,000.00	\$ -
Title II, Part D, ESEA, Enhancing Education	5466	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Childcare Development Fund Grant	5472	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Pell Grants	5484	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
IDEA, Part B - ARRA	5493	\$ 18,967.84	\$ 42,553.04	\$ -	\$ -	\$ -	\$ -
IDEA, Part B ECSE - ARRA	5494	\$ 6,036.62	\$ 1,929.00	\$ -	\$ -	\$ -	\$ -
Other Federal	5497	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Federal Total		\$2,305,938.18	\$2,396,349.09	\$1,734,518.90	\$1,646,552.69	\$ 1,851,909.00	\$ 1,710,914.00

REVENUES BY OBJECT - SPECIAL REVENUE (TEACHERS') FUND
Other Revenue Sources

Description	Object Code	2010/2011 Actual	2011/2012 Actual	2012/2013 Actual	2013/2014 Budget	2014/2015 Budget
Other:						
Sale of Bonds	5611	\$ -	\$ -	\$ -	\$ -	\$ -
Net Insurance Recovery	5631	\$ -	\$ -	\$ -	\$ -	\$ -
Sale of Property	5651	\$ -	\$ -	\$ -	\$ -	\$ -
Refunding Bonds	5692	\$ -	\$ -	\$ -	\$ -	\$ -
Tuition from Other Districts	5810	\$ 42,607.10	\$ 43,647.48	\$ 43,200.00	\$ 67,000.00	\$ 45,000.00
Area Vocational Fees from Other LEA's	5820	\$ 1,154,432.30	\$ 1,094,018.58	\$ 1,237,360.14	\$ 1,245,000.00	\$ 1,200,000.00
Contracted Educational Services	5830					
Total Other Revenue	5899	\$ 1,197,039.40	\$ 1,137,666.06	\$ 1,280,560.14	\$ 1,312,000.00	\$ 1,245,000.00
Total Teachers' Fund Revenue		\$11,583,738.34	\$12,480,197.13	\$12,495,599.58	\$12,619,166.05	\$ 12,444,900.00

REVENUES BY OBJECT - CAPITAL PROJECTS FUND**Local and County Sources**

Description	Object Code	2010/2011 Actual	2011/2012 Actual	2012/2013 Budget	2013/2014 Budget	2014/2015 Budget
Local:						
Current Taxes	5111	\$ 1,176,578.02	\$ 2,034,642.07	\$ 2,780,031.93	\$ 2,619,783.00	\$ 2,748,109.82
Delinquent Taxes	5112	\$ 74,353.98	\$ 103,278.67	\$ 189,880.46	\$ 132,559.00	\$ 142,510.00
Sales Tax (Prop C)	5113	\$ -	\$ -	\$ -	\$ -	\$ -
Financial Institution Tax	5114	\$ 836.74	\$ 1,303.62	\$ 2,893.85	\$ 4,383.00	\$ 4,450.00
Merchants & Manufacturing Surtax	5115	\$ -	\$ -	\$ -	\$ -	\$ -
In Lieu of Tax	5116	\$ 10,001.22	\$ 125.03	\$ 110.91	\$ 193.00	\$ 100.00
Individual Tuition (K-12)	5121	\$ -	\$ -	\$ -	\$ -	\$ -
Summer School Tuition (K-12)	5122	\$ -	\$ -	\$ -	\$ -	\$ -
Post Secondary Tuition	5123	\$ -	\$ -	\$ -	\$ -	\$ -
Interest Earned	5141	\$ 21,016.38	\$ 25,148.49	\$ 2,078,144.98	\$ 37,000.00	\$ 33,500.00
Food Service Program Student Sales	5151	\$ -	\$ -	\$ -	\$ -	\$ -
Food Service Program Ala Carte	5165	\$ -	\$ -	\$ -	\$ -	\$ -
Student Activities	5170	\$ -	\$ -	\$ -	\$ -	\$ -
Community Services	5180	\$ -	\$ -	\$ -	\$ -	\$ -
Miscellaneous Local	5190	\$ 58,957.00	\$ 76,000.00	\$ 621.90	\$ 33,000.00	\$ 35,000.00
Local Total		\$ 1,341,743.34	\$ 2,240,497.88	\$ 5,051,684.03	\$ 2,826,918.00	\$ 2,963,669.82
County:						
Fines & Escheats	5211	\$ -	\$ -	\$ -	\$ -	\$ -
State Assessed Utilities	5221	\$ 17,239.95	\$ 57,280.64	\$ 95,769.16	\$ 61,345.00	\$ 61,645.00
County Total		\$ 17,239.95	\$ 57,280.64	\$ 95,769.16	\$ 61,345.00	\$ 61,645.00

REVENUES BY OBJECT - CAPITAL PROJECTS FUND
State Sources

Description	Object Code	2010/2011 Actual	2011/2012 Actual	2012/2013 Budget	2013/2014 Budget	2014/2015 Budget
State:						
Basic Foundation Formula	5311	\$ -	\$ -	\$ -	\$ -	\$ -
Transportation	5312	\$ -	\$ -	\$ -	\$ -	\$ -
Early Childhood Special Education	5314	\$ -	\$ 4,751.00	\$ 4,751.00	\$ 225,705.00	\$ 225,705.00
Classroom Trust Fund Prop A Gambling Monies	5319	\$ 1,399,283.00	\$ 1,399,283.00	\$ 1,399,283.00	\$ 1,399,283.00	\$ 1,364,928.00
Parents as Teachers	5324	\$ -	\$ -	\$ -	\$ -	\$ -
Vocational/Technical Aid	5332	\$ -	\$ -	\$ 1,700.00	\$ -	\$ -
State Food Service	5333	\$ -	\$ -	\$ -	\$ -	\$ -
Vocational Technical Enhancement Grant	5359	\$ 189,544.00	\$ 69,772.00	\$ 103,155.00	\$ 78,000.00	\$ 60,000.00
A+ Schools	5362	\$ -	\$ -	\$ -	\$ -	\$ -
Special Education High Needs Fund	5381	\$ -	\$ -	\$ -	\$ -	\$ -
Missouri Preschool Project	5382	\$ -	\$ -	\$ -	\$ -	\$ -
Other State	5397	\$ -	\$ -	\$ -	\$ -	\$ -
State Total		\$1,588,827.00	\$1,473,806.00	\$1,508,889.00	\$ 1,702,988.00	\$ 1,650,633.00

REVENUES BY OBJECT - CAPITAL PROJECTS FUND

Federal Sources

Description	Object Code	2010/2011 Actual	2011/2012 Actual	2012/2013 Actual	2013/2014 Budget	2014/2015 Budget
Federal:						
Medicaid	5412	\$ -	\$ -	\$ -	\$ -	\$ -
Basic Formula - Federal Stabilization Funds	5422	\$ -	\$ -	\$ -	\$ -	\$ -
Transportaiton - Federal ARRA Funds	5423	\$ -	\$ -	\$ -	\$ -	\$ -
Vocational Perkins	5427	\$ 5,664.00	\$ -	\$ 3,827.22	\$ -	\$ -
Workforce Investment Act (WIA) - ARRA	5432	\$ -	\$ -	\$ -	\$ -	\$ -
Workforce Investment Act (WIA)	5435	\$ -	\$ -	\$ -	\$ -	\$ -
Individuals with Disabilities Ed Act (IDEA)	5441	\$ -	\$ -	\$ -	\$ -	\$ -
Federal Early Childhood Special Education	5442	\$ -	\$ -	\$ -	\$ -	\$ -
School Lunch Program	5445	\$ -	\$ -	\$ -	\$ -	\$ -
School Breakfast Program	5446	\$ -	\$ -	\$ -	\$ -	\$ -
Title I - ESEA	5451	\$ 30,374.99	\$ 155,705.00	\$ 29,821.00	\$ -	\$ -
Title I, Part C - Migrant	5452	\$ -	\$ -	\$ -	\$ -	\$ -
Title I, Part B - Reading Skills Improvement	5453	\$ -	\$ -	\$ -	\$ -	\$ -
Title V - ESEA	5455	\$ -	\$ -	\$ -	\$ -	\$ -
Title IV Lift Grant	5456	\$ -	\$ -	\$ -	\$ -	\$ -
Title I-A, School Improvement - ARRA	5457	\$ -	\$ -	\$ -	\$ -	\$ -
21st Century Community Learning Centers	5459	\$ -	\$ -	\$ -	\$ -	\$ -
Title IV Drug Free Schools	5461	\$ 705.00	\$ -	\$ -	\$ -	\$ -
Title III, ESEA - English Language Acquisition	5462	\$ -	\$ 2,004.00	\$ -	\$ -	\$ -
Education for Homeless Children & Youth	5463	\$ -	\$ -	\$ -	\$ -	\$ -
Title II, Part A, ESEA, Teacher Quality	5465	\$ -	\$ -	\$ -	\$ -	\$ -
Title II, Part D, ESEA, Enhancing Education	5466	\$ -	\$ -	\$ -	\$ -	\$ -
Title II, Part D Education Technology, ARRA	5468	\$ 2,542.53	\$ -	\$ -	\$ -	\$ -
Pell Grants	5484	\$ -	\$ -	\$ -	\$ -	\$ -
IDEA, Part B - ARRA	5493	\$ -	\$ 126,300.00	\$ -	\$ -	\$ -
IDEA, Part B ECSE - ARRA	5494	\$ -	\$ -	\$ -	\$ -	\$ -
Other Federal	5497	\$ -	\$ -	\$ -	\$ -	\$ -
Federal Total		\$ 39,286.52	\$ 284,009.00	\$ 33,648.22	\$ -	\$ -

REVENUES BY OBJECT - CAPITAL PROJECTS FUND
Other Revenue Sources

Description	Object Code	2010/2011 Actual	2011/2012 Actual	2012/2013 Actual	2013/2014 Budget	2014/2015 Budget
Other:						
Sale of Bonds	5611	\$ 15,000,000.00	\$ -	\$ 9,000,000.00	\$ -	\$ -
Net Insurance Recovery	5631	\$ -	\$ -	\$ -	\$ -	\$ -
Sale of Property	5651	\$ -	\$ 147,638.77	\$ 145,551.85	\$ 161,200.00	\$ 10,200.00
Refunding Bonds	5692	\$ -	\$ -	\$ -	\$ -	\$ -
Tuition from Other Districts	5810	\$ -	\$ -	\$ -	\$ -	\$ -
Area Vocational Fees from Other LEA's	5820	\$ -	\$ -	\$ -	\$ -	\$ -
Contracted Educational Services	5830	\$ -	\$ -	\$ -	\$ -	\$ -
Total Other Revenue	5899	\$ 15,000,000.00	\$ 147,638.77	\$ 9,145,551.85	\$ 161,200.00	\$ 10,200.00
Total Capital Projects Revenue		\$ 17,987,096.81	\$ 4,203,232.29	\$15,835,512.26	\$ 4,752,451.00	\$ 4,686,147.82

REVENUES BY OBJECT - DEBT SERVICE FUND**Local and County Sources**

Description	Object Code	2010/2011 Actual	2011/2012 Actual	2012/2013 Actual	2013/2014 Budget	2014/2015 Budget
Local:						
Current Taxes	5111	\$2,007,103.68	\$2,094,157.58	\$ 2,364,562.08	\$2,229,362.00	\$ 2,337,542.80
Delinquent Taxes	5112	\$ 126,840.47	\$ 108,912.08	\$ 163,787.61	\$ 112,275.00	\$ 119,700.00
Sales Tax (Prop C)	5113	\$ -	\$ -	\$ -	\$ -	\$ -
Financial Institution Tax	5114	\$ 1,427.50	\$ 1,341.82	\$ 2,461.28	\$ 3,732.00	\$ 3,675.00
Merchants and Manufacturing Surtax	5115	\$ -	\$ -	\$ -	\$ -	\$ -
In Lieu of Tax	5116	\$ 17,062.25	\$ 128.70	\$ 94.32	\$ 670.00	\$ 100.00
Individual Tuition (K-12)	5121	\$ -	\$ -	\$ -	\$ -	\$ -
Summer School Tuition (K-12)	5122	\$ -	\$ -	\$ -	\$ -	\$ -
Post Secondary Tuition	5123	\$ -	\$ -	\$ -	\$ -	\$ -
Interest Earned	5141	\$ 411,355.92	\$ 647,091.06	\$ 308,974.15	\$ 299,750.00	\$ 26,500.00
Food Service Program Student Sales	5151	\$ -	\$ -	\$ -	\$ -	\$ -
Food Service Program Ala Carte	5165	\$ -	\$ -	\$ -	\$ -	\$ -
Student Activities	5170	\$ -	\$ -	\$ -	\$ -	\$ -
Community Services	5180	\$ -	\$ -	\$ -	\$ -	\$ -
Miscellaneous Local	5190	\$ -	\$ 15,319.90	\$ 136,390.62	\$ 124,550.00	\$ 125,000.00
Local Total		\$2,563,789.82	\$2,866,951.14	\$ 2,976,270.06	\$2,770,339.00	\$ 2,612,517.80
County:						
Fines & Escheats	5211	\$ -	\$ -	\$ -	\$ -	\$ -
State Assessed Utilities	5221	\$ 109,585.78	\$ 187,865.01	\$ 199,547.85	\$ 195,866.00	\$ 196,440.00
County Total		\$ 109,585.78	\$ 187,865.01	\$ 199,547.85	\$ 195,866.00	\$ 196,440.00

REVENUES BY OBJECT - DEBT SERVICE FUND
State Sources

Description	Object Code	2010/2011 Actual	2011/2012 Actual	2012/2013 Actual	2013/2014 Budget	2014/2015 Budget
State:						
Basic Foundation Formula	5311	\$ -	\$ -	\$ -	\$ -	\$ -
Transportation	5312	\$ -	\$ -	\$ -	\$ -	\$ -
Early Childhood Special Education	5314	\$ -	\$ -	\$ -	\$ -	\$ -
Classroom Trust Fund Prop A Gambling Monies	5319	\$ -	\$ -	\$ -	\$ -	\$ -
Parents as Teachers	5324	\$ -	\$ -	\$ -	\$ -	\$ -
Vocational/Technical Aid	5332	\$ -	\$ -	\$ -	\$ -	\$ -
State Food Service	5333	\$ -	\$ -	\$ -	\$ -	\$ -
Vocational Technical Enhancement Grant	5359	\$ -	\$ -	\$ -	\$ -	\$ -
A+ Schools	5362	\$ -	\$ -	\$ -	\$ -	\$ -
Special Education High Needs Fund	5381	\$ -	\$ -	\$ -	\$ -	\$ -
Missouri Preschool Project	5382	\$ -	\$ -	\$ -	\$ -	\$ -
Other State	5397	\$ -	\$ -	\$ -	\$ -	\$ -
State Total		\$ -	\$ -	\$ -	\$ -	\$ -

REVENUES BY OBJECT - DEBT SERVICE FUND

Federal Sources

Description	Object Code	2010/2011 Actual	2011/2012 Actual	2012/2013 Actual	2013/2014 Budget	2014/2015 Budget
Federal:						
Medicaid	5412	\$ -	\$ -	\$ -	\$ -	\$ -
Basic Formula - Federal Stabilization Funds	5422	\$ -	\$ -	\$ -	\$ -	\$ -
Transportaiton - Federal ARRA Funds	5423	\$ -	\$ -	\$ -	\$ -	\$ -
Vocational Perkins	5427	\$ -	\$ -	\$ -	\$ -	\$ -
Workforce Investment Act (WIA) - ARRA	5432	\$ -	\$ -	\$ -	\$ -	\$ -
Workforce Investment Act (WIA)	5435	\$ -	\$ -	\$ -	\$ -	\$ -
Individuals with Disabilities Ed Act (IDEA)	5441	\$ -	\$ -	\$ -	\$ -	\$ -
Federal Early Childhood Special Education	5442	\$ -	\$ -	\$ -	\$ -	\$ -
School Lunch Program	5445	\$ -	\$ -	\$ -	\$ -	\$ -
School Breakfast Program	5446	\$ -	\$ -	\$ -	\$ -	\$ -
Title I - ESEA	5451	\$ -	\$ -	\$ -	\$ -	\$ -
Title I, Part C - Migrant	5452	\$ -	\$ -	\$ -	\$ -	\$ -
Title I, Part B - Reading Skills Improvement	5453	\$ -	\$ -	\$ -	\$ -	\$ -
Title V - ESEA	5455	\$ -	\$ -	\$ -	\$ -	\$ -
Title IV Lift Grant	5456	\$ -	\$ -	\$ -	\$ -	\$ -
Title I-A, School Improvement - ARRA	5457	\$ -	\$ -	\$ -	\$ -	\$ -
21st Century Community Learning Centers	5459	\$ -	\$ -	\$ -	\$ -	\$ -
Title IV Drug Free Schools	5461	\$ -	\$ -	\$ -	\$ -	\$ -
Title III, ESEA - English Language Acquisition	5462	\$ -	\$ -	\$ -	\$ -	\$ -
Education for Homeless Children & Youth	5463	\$ -	\$ -	\$ -	\$ -	\$ -
Title II, Part A, ESEA, Teacher Quality	5465	\$ -	\$ -	\$ -	\$ -	\$ -
Title II, Part D, ESEA, Enhancing Education	5466	\$ -	\$ -	\$ -	\$ -	\$ -
Pell Grants	5484	\$ -	\$ -	\$ -	\$ -	\$ -
IDEA, Part B - ARRA	5493	\$ -	\$ -	\$ -	\$ -	\$ -
IDEA, Part B ECSE - ARRA	5494	\$ -	\$ -	\$ -	\$ -	\$ -
Other Federal	5497	\$ -	\$ -	\$ -	\$ -	\$ -
Federal Total		\$ -	\$ -	\$ -	\$ -	\$ -

REVENUES BY OBJECT - DEBT SERVICE FUND
Other Revenue Sources

Description	Object Code	2010/2011 Actual	2011/2012 Actual	2012/2013 Actual	2013/2014 Budget	2014/2015 Budget
Other:						
Sale of Bonds	5611	\$ -	\$ -	\$ -	\$ -	\$ -
Net Insurance Recovery	5631	\$ -	\$ -	\$ -	\$ -	\$ -
Sale of Property	5651	\$ -	\$ -	\$ -	\$ -	\$ -
Refunding Bonds	5692	\$ 2,650,000.00	\$ -	\$ -	\$ -	\$ -
Tuition from Other Districts	5810	\$ -	\$ -	\$ -	\$ -	\$ -
Area Vocational Fees from Other LEA's	5820	\$ -	\$ -	\$ -	\$ -	\$ -
Contracted Educational Services	5830	\$ -	\$ -	\$ -	\$ -	\$ -
Total Other Revenue	5899	\$ 2,650,000.00	\$ -	\$ -	\$ -	\$ -
Total Debt Service Revenue		\$ 5,323,375.60	\$3,054,816.15	\$ 3,175,817.91	\$ 2,996,205.00	\$ 2,808,957.80

DETAILED EXPENDITURE BY OBJECT
General (Incidental) and Special Revenue (Teachers') Funds Only
Salary and Benefits

Description	Object Code	2010/2011 Actual	2011/2012 Actual	2012/2013 Budget	2013/2014 Budget	2014/2015 Budget
Certified Salaries						
Regular Duty Salaries	6111	\$ 16,649,042.99	\$ 17,560,452.01	\$ 18,890,739.97	\$ 18,370,766.44	\$ 18,904,900.80
Substitute Salaries	6121	\$ 326,308.25	\$ 390,800.52	\$ 333,387.00	\$ 343,089.12	\$ 328,562.00
Extra Duty Salaries	6131	\$ 525,236.58	\$ 516,274.32	\$ 742,015.02	\$ 648,360.95	\$ 692,574.59
Sick Leave Salaries	6141	\$ 71,803.98	\$ 32,732.80	\$ 35,000.00	\$ 82,053.81	\$ 15,000.00
Certified Salaries Total		\$ 17,572,391.80	\$ 18,500,259.65	\$ 20,001,141.99	\$ 19,444,270.32	\$ 19,941,037.39
Non Certified Salaries						
Regular Duty Salaries	6151	\$ 5,239,118.12	\$ 5,461,091.10	\$ 6,019,089.04	\$ 5,838,443.85	\$ 6,261,124.13
Substitute Salaries	6161	\$ 119,868.19	\$ 147,365.27	\$ 106,000.00	\$ 126,556.67	\$ 143,655.00
Misc. Non Certified Salaries	6171-6191	\$ 50,654.33	\$ 60,903.45	\$ 63,250.09	\$ 3,627.26	\$ 4,900.00
Non-Certified Salaries Total		\$ 5,409,640.64	\$ 5,669,359.82	\$ 6,188,339.13	\$ 5,968,627.78	\$ 6,409,679.13
Benefits						
Certified Retirement	6211	\$ 2,631,698.19	\$ 2,868,958.98	\$ 3,137,930.06	\$ 3,071,257.02	\$ 3,167,700.49
Non Certified Retirement	6221	\$ 369,479.92	\$ 392,548.91	\$ 457,659.08	\$ 420,102.83	\$ 463,474.32
Non Certified FICA	6231-6232	\$ 660,739.44	\$ 700,325.33	\$ 781,734.02	\$ 738,296.10	\$ 801,591.80
Medical Insurance	6241	\$ 2,395,543.51	\$ 2,428,055.86	\$ 3,096,541.95	\$ 2,964,001.67	\$ 3,295,885.29
Worker's Compensation	6261	\$ 113,160.00	\$ 137,288.00	\$ 168,850.00	\$ 146,648.00	\$ 160,000.00
Unemployment	6271	\$ 25,776.68	\$ 9,532.86	\$ 42,000.00	\$ 4,485.08	\$ 5,000.00
Benefits Total		\$ 6,196,397.74	\$ 6,536,709.94	\$ 7,684,715.11	\$ 7,344,790.70	\$ 7,893,651.90
Salary and Benefits Total		\$ 29,178,430.18	\$ 30,706,329.41	\$ 33,874,196.23	\$ 32,757,688.80	\$ 34,244,368.42

DETAILED EXPENDITURE BY OBJECT
General (Incidental) and Special Revenue (Teachers') Funds Only
Other Expenditures

Description	Object Code	2010/2011 Actual	2011/2012 Actual	2012/2013 Actual	2013/2014 Budget	2014/2015 Budget
Purchased Services						
Registration Fees	6302	\$ 96,304.27	\$ 176,503.70	\$ 145,669.00	\$ 115,451.64	\$ 275,201.00
Professional Services	6315	\$ 1,362,899.83	\$ 1,473,214.00	\$ 2,054,102.27	\$ 1,827,053.05	\$ 1,869,785.00
Repairs	6332	\$ 248,198.84	\$ 319,126.93	\$ 460,314.41	\$ 417,551.26	\$ 386,821.05
Travel	6344	\$ 2,423,187.88	\$ 2,584,444.87	\$ 2,664,276.20	\$ 2,757,842.87	\$ 2,881,898.55
Insurance	6351	\$ 260,287.00	\$ 280,961.00	\$ 325,000.00	\$ 334,670.61	\$ 357,000.00
Telephone	6361	\$ 85,723.76	\$ 92,055.74	\$ 111,110.00	\$ 99,966.07	\$ 119,755.00
Advertising/Printing	6362 - 63	\$ 7,574.02	\$ 10,221.03	\$ 21,135.00	\$ 10,082.84	\$ 17,085.00
Postage	6364	\$ 28,114.43	\$ 27,376.52	\$ 26,726.00	\$ 27,694.37	\$ 29,430.50
Security	6366	\$ 50,000.50	\$ 51,175.00	\$ -	\$ 100,000.00	\$ 50,158.00
Dues & Memberships	6371	\$ 77,323.13	\$ 78,173.90	\$ 93,101.00	\$ 76,132.97	\$ 88,395.00
Other Purchased Services	6391	\$ 633,729.89	\$ 605,114.65	\$ 450,037.00	\$ 559,468.28	\$ 271,828.85
Purchased Services Total		\$ 5,273,343.55	\$ 5,698,367.34	\$ 6,351,470.88	\$ 5,427,225.99	\$ 6,347,357.95
Supplies						
General Supplies	6411	\$ 2,442,370.35	\$ 1,910,698.76	\$ 3,270,698.96	\$ 2,074,440.72	\$ 2,787,032.03
Textbooks	6421	\$ 529,380.57	\$ 191,755.94	\$ 497,390.00	\$ 131,199.53	\$ 334,800.00
Library	6441	\$ 87,405.14	\$ 82,346.08	\$ 80,387.00	\$ 68,907.93	\$ 78,575.00
Food Supplies	6471	\$ 568,740.93	\$ 602,937.43	\$ 710,450.00	\$ 740,326.05	\$ 756,000.00
Utilities	6480	\$ 1,075,825.76	\$ 1,101,084.15	\$ 1,538,221.29	\$ 1,464,583.02	\$ 1,716,713.53
Non Food Service Supplies	6491	\$ 33,539.47	\$ 33,569.35	\$ 39,000.00	\$ 43,581.87	\$ 39,000.00
Supplies Total		\$ 4,737,262.22	\$ 3,922,391.71	\$ 6,136,147.25	\$ 5,258,558.43	\$ 5,712,120.56
Other Expenditures Total		\$ 10,010,605.77	\$ 9,620,759.05	\$ 12,487,618.13	\$ 10,685,784.42	\$ 12,059,478.51

DEBT OBLIGATION

The School District of Washington's normal debt and interest obligations for FY2014-2015 total \$2,848,169 not including any fees budgeted. These obligations are comprised of \$1,600,000 in principal and \$1,248,169 in interest payments. The District has a designated debt service levy of \$.3317 to provide the funds for the annual payment of principal and interest. Due to declining assessed property values this levy will not generate the money needed to meet our financial obligations and create a reasonable reserve. As we promised the voters in April 2013, we did not increase this levy for 2013. If the District continues to see declining assessed values, the 2014 levy may need to be increased in order to meet its obligations. The table below shows the District's debt and interest payments through FY 2032/2033.

Fiscal Year	Total Principal	Total Interest	Total Payment
2014/2015	\$ 1,600,000	\$ 1,520,950	\$ 3,120,950
2015/2016	\$ 1,450,000	\$ 1,147,550	\$ 2,920,550
2016/2017	\$ 740,000	\$ 1,421,925	\$ 2,161,925
2017/2018	\$ 950,000	\$ 1,394,175	\$ 2,344,175
2018/2019	\$ 1,000,000	\$ 1,358,075	\$ 2,358,075
2019/2020	\$ 1,130,000	\$ 1,319,575	\$ 2,449,575
2020/2021	\$ 1,125,000	\$ 1,274,375	\$ 2,399,375
2021/2022	\$ 1,250,000	\$ 1,229,375	\$ 2,479,375
2022/2023	\$ 1,250,000	\$ 1,173,125	\$ 2,423,125
2023/2024	\$ 1,250,000	\$ 1,114,375	\$ 2,364,375
2024/2025	\$ 1,500,000	\$ 1,053,125	\$ 2,553,125
2025/2026	\$ 1,500,000	\$ 978,125	\$ 2,478,125
2026/2027	\$ 1,750,000	\$ 900,875	\$ 2,650,875
2027/2028	\$ 1,750,000	\$ 808,125	\$ 2,558,125
2028/2029	\$ 2,000,000	\$ 713,625	\$ 2,713,625
2029/2030	\$ 2,750,000	\$ 602,625	\$ 3,352,625
2030/2031	\$ 2,800,000	\$ 450,000	\$ 3,250,000
2031/2032	\$ 3,000,000	\$ 310,000	\$ 3,310,000
2032/2033	\$ 3,200,000	\$ 160,000	\$ 3,360,000
Totals	\$ 31,195,000	\$ 19,253,000	\$ 51,248,000

BONDING CAPACITY

Article VI, Section 26(b) allows school districts to have bonded debt obligations equal to 15 percent of their district's assessed property valuation. The School District of Washington's projected assessed valuation for the FY2014-2015 is \$714 million. This is a slight increase due to the slow recovery in the real estate market and the increase in personal property. The projected bonding capacity for FY2014-2015 is \$75.1 million. The ending debt obligation will be approximately \$32 million. FY 2015-2016 is a reassessment year. It is anticipated the assessed valuation will increase and show a slight increase in FY2016-2017. It is hopeful there will be a much awaited recovery in the local economy. The following table shows the District's historical ability to borrow funds with the assumption of no further bond issues.

Fiscal Year	Total Assessed Value	Total Bonding Capacity	Total End-of-Year Debt	Available Capacity	Debt to Assessed Value
2000	\$413,416,790	\$62,012,519	\$9,503,745	\$52,508,774	2.30%
2001	\$455,758,771	\$68,363,816	\$8,601,941	\$59,761,875	1.89%
2002	\$473,290,713	\$70,993,607	\$8,458,860	\$62,534,747	1.79%
2003	\$513,281,164	\$76,992,175	\$17,191,729	\$59,800,446	3.35%
2004	\$526,145,663	\$78,921,849	\$16,673,217	\$62,248,632	3.17%
2005	\$614,337,206	\$92,150,581	\$15,196,631	\$76,953,950	2.47%
2006	\$630,035,040	\$94,505,256	\$17,170,000	\$82,168,905	2.73%
2007	\$689,237,748	\$103,385,662	\$23,160,000	\$90,271,530	3.36%
2008	\$718,761,321	\$107,814,198	\$20,695,000	\$87,119,198	2.88%
2009	\$722,085,544	\$108,312,832	\$20,095,000	\$88,217,832	2.78%
2010	\$743,594,360	\$111,539,154	\$19,395,000	\$92,144,154	2.61%
2011	\$737,144,980	\$110,571,747	\$36,145,000	\$74,426,747	4.90%
2012	\$737,144,980	\$110,571,747	\$32,395,000	\$78,176,747	4.39%
2013	\$712,055,289	\$106,808,293	\$40,095,000	\$66,713,293	5.63%
Est. 2014	\$714,000,000	\$107,100,000	\$31,995,000	\$75,105,000	4.48%
Est. 2015	\$726,000,000	\$108,900,000	\$30,395,000	\$78,505,000	4.19%
Est. 2016	\$740,589,510	\$111,088,427	\$28,945,000	\$82,143,427	3.91%
Est. 2017	\$755,401,300	\$113,310,195	\$28,205,000	\$85,105,195	3.73%
Est. 2018	\$770,509,326	\$115,576,399	\$27,255,000	\$88,321,399	3.54%

BUILDING AND DEPARTMENT BUDGETS

Preschool Budget

Object Code Description	Object Code	2011/2012 Actual	2012/2013 Actual	2013/2014 Budget	2014/2015 Budget
Purchased Services (6300-6399)					
Non-PDC Workshops	6302	\$ 3,270.00	\$ 3,704.74	\$ 800.00	\$ 1,000.00
Reg Preschool Repairs	6332	\$ -	\$ -	\$ -	\$ 1,000.00
In-Town Mileage	6343	\$ 763.39	\$ 2,002.61	\$ 1,159.10	\$ 1,240.00
Out Travel	6344	\$ 632.25	\$ 282.74	\$ 153.90	\$ 160.00
Postage	6364	\$ 313.90	\$ 146.36	\$ 238.13	\$ 125.00
Purchased Services Total		\$ 4,979.54	\$ 6,136.45	\$ 2,351.13	\$ 3,525.00
Supplies (6400-6499)					
Instructional Supplies	6411	\$ 8,761.66	\$ 7,739.31	\$ 10,947.43	\$ 12,500.00
Food Supplies	6411	\$ 10,659.90	\$ 10,301.05	\$ 7,397.20	\$ 6,000.00
Supplies Total		\$ 19,421.56	\$ 18,040.36	\$ 18,344.63	\$ 18,500.00
Capital Outlay (6500-6599)					
Equipment	6541	\$ -	\$ -	\$ -	\$ -
Furniture	6543	\$ -	\$ -	\$ -	\$ -
Capital Outlay Total		\$ -	\$ -	\$ -	\$ -
Total Expenditures for 6300-6599		\$ 24,401.10	\$ 24,176.81	\$ 20,695.76	\$ 22,025.00

Parents As Teachers Budget

Object Code Description	Object Code	2011/2012 Actual	2012/2013 Actual	2013/2014 Budget	2014/2015 Budget
Purchased Services (6300-6399)					
Non-PDC Workshops	6302	\$ 612.00	\$ 820.00	\$ 520.00	\$ -
In-Town Mileage	6343	\$ 1,785.53	\$ 1,472.85	\$ 2,036.16	\$ 2,000.00
Out Travel	6344	\$ 565.94	\$ 674.72	\$ 455.90	\$ 900.00
Postage	6364	\$ 201.95	\$ 174.14	\$ 74.21	\$ 200.00
Dues & Memberships	6371	\$ -	\$ -	\$ 2,725.01	\$ -
Purchased Services Total		\$ 3,165.42	\$ 3,141.71	\$ 5,811.28	\$ 3,100.00
Supplies (6400-6499)					
Instructional Supplies	6411	\$ 1,514.89	\$ 1,280.15	\$ 2,084.94	\$ 750.00
Supplies Total		\$ 1,514.89	\$ 1,280.15	\$ 2,084.94	\$ 750.00
Capital Outlay (6500-6599)					
Equipment	6541	\$ -	\$ -	\$ 10,974.00	\$ -
Furniture	6543	\$ -	\$ -	\$ -	\$ -
Capital Outlay Total		\$ -	\$ -	\$ 10,974.00	\$ -
Total Expenditures for 6300-6599		\$ 4,680.31	\$ 4,421.86	\$ 18,870.22	\$ 3,850.00

Early Childhood Budget

Object Code Description	Object Code	2011/2012 Actual	2012/2013 Actual	2013/2014 Budget	2014/2015 Budget
Purchased Services (6300-6399)					
Non-PDC Workshops	6302	\$ 2,487.78	\$ 4,046.50	\$ 3,430.00	\$ 3,075.00
ECSE Leases	6333	\$ 63,936.00	\$ 59,520.00	\$ 44,640.00	\$ -
WATER - FRC	6335	\$ 280.46	\$ 337.57	\$ 542.38	\$ 509.30
In-Town Mileage	6343	\$ 1,273.74	\$ 710.76	\$ 1,924.73	\$ 1,900.00
Out Travel	6344	\$ 1,774.15	\$ 1,001.24	\$ 541.43	\$ 1,050.00
Other Purchased Services	6391	\$ 14,015.75	\$ 11,725.00	\$ -	\$ 52,164.35
Transportation ECSY ESY	6341	\$ -	\$ 3,033.00	\$ -	\$ 20,000.00
Transportation	6341	\$ 223,047.11	\$ 260,156.10	\$ 224,974.05	\$ 282,023.15
Postage	6364	\$ 640.98	\$ 719.28	\$ 356.96	\$ 700.00
Purchased Services Total		\$ 307,455.97	\$ 341,249.45	\$ 276,409.55	\$ 361,421.80
Supplies (6400-6499)					
Instructional Supplies	6411	\$ 7,457.17	\$ 9,910.58	\$ 7,537.44	\$ 6,350.00
Transportation Supplies ECSE	6411	\$ 979.47	\$ -	\$ 809.98	\$ 1,000.00
Electric	6480	\$ 6,422.60	\$ 7,157.27	\$ 11,038.46	\$ 55,000.00
Supplies Total		\$ 14,859.24	\$ 17,067.85	\$ 19,385.88	\$ 62,350.00
Capital Outlay (6500-6599)					
Equipment	6541	\$ 496.00	\$ 2,169.80	\$ -	\$ 2,450.00
Furniture	6543	\$ -	\$ -	\$ -	\$ -
Capital Outlay Total		\$ 496.00	\$ 2,169.80	\$ -	\$ 2,450.00
Total Expenditures for 6300-6599		\$ 322,811.21	\$ 360,487.10	\$ 295,795.43	\$ 426,221.80

Per Pupil Building Allocations

Building	Projected Enrollment	2013/2014 Budgeted	2013/2014 Per Pupil Allotment	2014/2015 Budget
Augusta Elementary	143	\$ 16,280.00	\$ 110.00	\$ 15,730.00
Campbellton Elementary	164	\$ 17,270.00	\$ 110.00	\$ 18,040.00
Clearview Elementary	336	\$ 37,730.00	\$ 110.00	\$ 36,960.00
Fifth Street Elementary	125	\$ 13,750.00	\$ 110.00	\$ 13,750.00
Labadie Elementary	106	\$ 11,770.00	\$ 110.00	\$ 11,660.00
Marthasville Elementary	260	\$ 27,490.00	\$ 110.00	\$ 28,600.00
South Point Elementary	452	\$ 51,150.00	\$ 110.00	\$ 49,720.00
Washington West Elementary	446	\$ 45,870.00	\$ 110.00	\$ 49,060.00
Washington Middle School	599	\$ 113,714.00	\$ 163.00	\$ 113,714.00
Washington High School	1,373	\$ 393,480.00	\$ 203.95	\$ 393,480.00
Totals	4,004	\$ 728,504.00		\$ 730,714.00

Beginning with FY2010-11, each school building's budget was given an allotment of funds based on a per pupil figure. This allotment is to help ensure the equity of funds spent across the District for each of our students.

Augusta Elementary School



Enrollment: 144

Mission: Every Child Learning Every Day.

Vision: Augusta Elementary is committed to the academic, physical, emotional and social well-being of all students. Our success is realized in the quality of life for our students and the community.

Certified Staff: 22

Support Staff: 14

Goal 1: Student Achievement: Develop and enhance quality educational/instructional programs to improve academic performance in communication arts and math for all students.

Goal 2: Promote, facilitate, and enhance parent, student, and community involvement in school educational programs.

Goal 3: Augusta Elementary will implement the PBIS school model to improve overall school climate.

Goal 4: Maintain a highly qualified teaching staff.

Augusta Elementary School Budget

Object Code Description	Object Code	2011/2012 Actual	2012/2013 Actual	2013/2014 Budget	2014/2015 Budget
Purchased Services (6300-6399)					
Non-PDC Workshops	6302	\$ 59.00	\$ -	\$ -	\$ -
Instructional Repairs	6332	\$ -	\$ -	\$ -	\$ 150.00
In-Town Mileage	6343	\$ -	\$ -	\$ -	\$ 429.00
Out Travel	6344	\$ 20.25	\$ 36.00	\$ -	\$ 250.00
Library Out Travel	6344	\$ 97.55	\$ -	\$ -	\$ -
ELP Out Travel	6344	\$ -	\$ -	\$ -	\$ -
Postage	6364	\$ 196.17	\$ 171.32	\$ 267.28	\$ 152.50
Dues & Membership	6371	\$ 279.00	\$ 285.00	\$ 30.00	\$ -
Non-Route Transport (Field Trips)	6342	\$ -	\$ -	\$ -	\$ -
Purchased Services Total		\$ 651.97	\$ 492.32	\$ 297.28	\$ 981.50
Supplies (6400-6499)					
Instructional Supplies	6411	\$ 6,234.70	\$ 7,296.43	\$ 10,809.32	\$ 7,500.00
Guidance Supplies	6411	\$ 1,303.91	\$ 981.35	\$ 931.08	\$ 700.00
504 Students Supplies	6411	\$ -	\$ 225.00	\$ -	\$ -
Library Supplies	6411	\$ -	\$ 247.41	\$ 403.90	\$ -
Admin Supplies	6411	\$ -	\$ -	\$ 366.84	\$ 1,800.00
Library Resources	6451	\$ 3,354.29	\$ 3,556.04	\$ 2,338.61	\$ 3,000.00
Supplies Total		\$ 10,892.90	\$ 12,306.23	\$ 14,849.75	\$ 13,000.00
Capital Outlay (6500-6599)					
Equipment	6541	\$ 2,581.69	\$ 3,082.00	\$ 1,630.46	\$ 1,500.00
Furniture	6543	\$ -	\$ -	\$ -	\$ -
Capital Outlay Total		\$ 2,581.69	\$ 3,082.00	\$ 1,630.46	\$ 1,500.00
Total Expenditures for 6300-6599		\$ 14,126.56	\$ 15,880.55	\$ 16,777.49	\$ 15,481.50

Campbellton Elementary School



Enrollment: 159

Mission: Our mission at Campbellton Elementary is to educate all students. We do this by establishing and maintaining high academic, social and behavioral expectations. Our Learning Community fosters the development of responsible, well-rounded future citizens.

Vision: Everyone learning together.

Certified Staff: 20

Support Staff: 11

Goal 1: Increase percentage of student's grades 3-6 performing in the top two quartiles in the area of ELA on the MAP test.

Goal 2: Increase percentage of student's grades 3-6 performing in the top two quartiles in the area of Math on the MAP test.

Goal 3: Increase percentage of students, school-wide, reading at or above grade level (according to the GATES test) to the 80% level.

Campbellton Elementary School Budget

Object Code Description	Object Code	2011/2012 Actual	2012/2013 Actual	2013/2014 Budget	2014/2015 Budget
Purchased Services (6300-6399)					
Non-PDC Workshops	6302	\$ 59.00	\$ 675.00	\$ 150.00	\$ -
Inst Repairs & Maintenance	6332	\$ -	\$ 70.00	\$ -	\$ -
Guidance Travel	6343	\$ 67.77	\$ -	\$ -	\$ 100.00
Out Travel	6344	\$ 110.26	\$ 142.80	\$ -	\$ -
In-Town Mileage	6343	\$ 423.00	\$ 461.70	\$ 233.15	\$ 450.00
ELP Out Travel	6344	\$ -	\$ 99.00	\$ 459.00	\$ 700.00
Postage	6364	\$ 96.37	\$ 85.72	\$ 84.50	\$ 150.00
Dues & Memberships	6364	\$ -	\$ -	\$ -	\$ 225.00
Purchased Services Total		\$ 756.40	\$ 1,534.22	\$ 926.65	\$ 1,625.00
Supplies (6400-6499)					
Instructional Supplies	6411	\$ 11,759.02	\$ 9,180.58	\$ 9,766.41	\$ 10,040.00
Guidance Supplies	6411	\$ 305.50	\$ 420.55	\$ 412.84	\$ 475.00
Library Supplies	6411	\$ 591.22	\$ 296.76	\$ 833.49	\$ 900.00
Admin Supplies	6411	\$ 836.62	\$ 867.95	\$ 1,266.14	\$ 1,500.00
Library Textbooks	6441	\$ 2,822.36	\$ 3,497.18	\$ 2,998.70	\$ 3,400.00
Supplies Total		\$ 16,314.72	\$ 14,263.02	\$ 15,277.58	\$ 16,315.00
Capital Outlay (6500-6599)					
Equipment	6541	\$ 3,711.00	\$ -	\$ -	\$ -
Furniture	6543	\$ -	\$ -	\$ -	\$ -
Capital Outlay Total		\$ 3,711.00	\$ -	\$ -	\$ -
Total Expenditures for 6300-6599		\$ 20,782.12	\$ 15,797.24	\$ 16,204.23	\$ 17,940.00

Clearview Elementary

Enrollment: 346

Mission: The mission of Clearview Elementary is to encourage high academic achievement, as determined by state and national standards, while recognizing individual differences in a supportive environment. We will utilize available resources to assure every student reaches his/her potential in order to develop life-long learners and productive members of society.

Vision: Clearview Elementary will be committed to focusing on student achievement and fostering a culture of continuous improvement. This will be accomplished through the unified efforts of the school community.

Certified Staff: 27

Support Staff: 14

Goal 1: Develop and enhance quality educational/instructional programs to improve performance and enable students to meet their personal, academic, and career goals.

Goal 2: Provide and maintain appropriate instructional resources, support services, and functional and safe facilities.

Clearview Elementary School Budget

Object Code Description	Object Code	2011/2012 Actual	2012/2013 Actual	2013/2014 Budget	2014/2015 Budget
Purchased Services (6300-6399)					
Non-PDC Workshops	6302	\$ 1,217.00	\$ 395.00	\$ 1,360.00	\$ 2,500.00
Purchased Services	6319	\$ -	\$ -	\$ 157.46	\$ -
Inst Repairs & Maintenance	6332	\$ 287.15	\$ 300.42	\$ -	\$ 500.00
Out Travel	6344	\$ 715.31	\$ 1,560.82	\$ 875.70	\$ 2,500.00
Library Out Travel	6344	\$ 21.54	\$ -	\$ -	\$ -
Guidance Out Travel	6344	\$ -	\$ -	\$ -	\$ -
In-Town Mileage	6343	\$ -	\$ -	\$ -	\$ 415.00
ELP Out Travel	6344	\$ -	\$ -	\$ 170.96	\$ 200.00
Postage	6364	\$ 389.39	\$ 297.87	\$ 131.74	\$ 350.00
Dues & Membership	6371	\$ -	\$ -	\$ 138.00	\$ -
Purchased Services Total		\$ 2,630.39	\$ 2,554.11	\$ 2,833.86	\$ 6,465.00
Supplies (6400-6499)					
Instructional Supplies	6411	\$ 15,210.24	\$ 22,895.04	\$ 21,067.44	\$ 17,895.00
Guidance Supplies	6411	\$ 1,085.70	\$ 488.49	\$ 800.28	\$ 1,000.00
Library Supplies	6411	\$ 491.39	\$ 347.36	\$ -	\$ 500.00
Admin Supplies	6411	\$ -	\$ 858.92	\$ 183.05	\$ 250.00
Library Textbooks	6441	\$ 3,430.93	\$ 4,445.76	\$ 5,997.86	\$ 6,000.00
Supplies Total		\$ 20,218.26	\$ 29,035.57	\$ 28,048.63	\$ 25,645.00
Capital Outlay (6500-6599)					
Equipment	6541	\$ 12,080.50	\$ 1,280.00	\$ 3,479.00	\$ 4,000.00
Furniture	6543	\$ -	\$ -	\$ -	\$ -
Capital Outlay Total		\$ 12,080.50	\$ 1,280.00	\$ 3,479.00	\$ 4,000.00
Total Expenditures for 6300-6599		\$ 34,929.15	\$ 32,869.68	\$ 34,361.49	\$ 36,110.00

Fifth Street Elementary



Enrollment: 120

Mission: To provide opportunities for students to achieve their personal best, become responsible and productive citizens, and embrace lifelong learning in a safe and positive environment.

Vision: Every Student Will Learn!

Certified Staff: 19

Support Staff: 9

Goal 1: Student Achievement: Develop and enhance quality educational/instructional programs to improve performance and enable students to meet their personal, academic, and career goals.

Goal 2: Recruit, attract, develop, and retain highly qualified staff to carry out the LEA (local educational agency)/District mission, goals, and objectives.

Goal 3: Provide and maintain appropriate instructional resources, support services, and functional and safe facilities.

Goal 4: Promote, facilitate, and enhance parent, student, and community involvement in LEA/District educational programs.

Fifth Street Elementary School Budget

Object Code Description	Object Code	2011/2012 Actual	2012/2013 Actual	2013/2014 Budget	2014/2015 Budget
Purchased Services (6300-6399)					
Non-PDC Workshops	6302	\$ 179.00	\$ -	\$ -	\$ -
Inst Repairs & Maintenance	6332	\$ 45.00	\$ 50.00	\$ -	\$ 100.00
In-Town Mileage	6343	\$ -	\$ -	\$ -	\$ -
Out Travel	6344	\$ 53.55	\$ -	\$ -	\$ -
Guidance Out Travel	6344	\$ -	\$ -	\$ -	\$ 100.00
Library Out Travel	6344	\$ -	\$ 227.00	\$ -	\$ -
Postage	6364	\$ 376.94	\$ 220.73	\$ 208.19	\$ 125.00
Dues & Membership	6371	\$ -	\$ -	\$ -	\$ 125.00
Purchased Services Total		\$ 654.49	\$ 497.73	\$ 208.19	\$ 450.00
Supplies (6400-6499)					
Instructional Supplies	6411	\$ 5,154.49	\$ 8,628.78	\$ 6,185.67	\$ 5,500.00
Guidance Supplies	6411	\$ 1,020.56	\$ 374.59	\$ 147.19	\$ 750.00
Library Supplies	6411	\$ 1,649.90	\$ -	\$ -	\$ 250.00
Admin Supplies	6411	\$ -	\$ 719.91	\$ 37.50	\$ 1,000.00
Library Textbooks	6441	\$ 2,469.55	\$ 2,980.24	\$ 1,534.61	\$ 3,000.00
Supplies Total		\$ 10,294.50	\$ 12,703.52	\$ 7,904.97	\$ 10,500.00
Capital Outlay (6500-6599)					
Equipment	6541	\$ 2,000.00	\$ -	\$ 4,732.00	\$ 2,488.50
Furniture	6543	\$ -	\$ -	\$ -	\$ -
Capital Outlay Total		\$ 2,000.00	\$ -	\$ 4,732.00	\$ 2,488.50
Total Expenditures for 6300-6599		\$ 12,948.99	\$ 13,201.25	\$ 12,845.16	\$ 13,438.50

Labadie Elementary



Enrollment: 110

Mission: Our Mission at Labadie Elementary is to educate students, be positive role models, and to support students in becoming successful citizens.

Vision: Labadie Elementary will be committed to focusing on student achievement and fostering a culture of continuous improvement. This will be accomplished through the unified efforts of the school community.

Certified Staff: 21

Support Staff: 8

Goal 1: Develop and enhance quality educational/instructional programs to improve performance and enable students to meet their personal, academic, and career goals.

Goal 2: Recruit, attract, develop, and retain highly qualified staff to carry out the LEA (Local Education Agency)/District mission, goals, and objectives.

Goal 3: Govern the LEA/District in efficient and effective manner providing leadership and representation to benefit the students, staff, and patrons of the district.

Labadie Elementary School Budget

Object Code Description	Object Code	2011/2012 Actual	2012/2013 Actual	2013/2014 Budget	2014/2015 Budget
Purchased Services (6300-6399)					
Non-PDC Workshops	6302	\$ 160.00	\$ 350.00	\$ -	\$ 100.00
Inst Repairs & Maintenance	6332	\$ -	\$ 317.00	\$ -	\$ 100.00
Guidance Out Travel	6344	\$ -	\$ -	\$ -	\$ -
Out Travel	6344	\$ 376.14	\$ 172.39	\$ 364.95	\$ 200.00
In-Town Mileage	6343	\$ 217.94	\$ 197.55	\$ 176.40	\$ 300.00
ELP Out Travel	6344	\$ -	\$ 296.73	\$ 277.65	\$ 100.00
Library Out Travel	6344	\$ -	\$ -	\$ -	\$ -
Postage	6364	\$ 76.29	\$ 38.63	\$ 78.83	\$ 100.00
Dues & Membership	6371	\$ -	\$ 26.00	\$ 213.00	\$ 150.00
Purchased Services Total		\$ 830.37	\$ 1,398.30	\$ 1,110.83	\$ 1,050.00
Supplies (6400-6499)					
Instructional Supplies	6411	\$ 7,363.96	\$ 5,146.71	\$ 7,357.79	\$ 5,945.00
Guidance Supplies	6411	\$ 291.90	\$ 75.13	\$ 288.19	\$ 300.00
Library Supplies	6411	\$ -	\$ 43.83	\$ 136.87	\$ 200.00
Admin Supplies	6411	\$ -	\$ 461.96	\$ -	\$ 900.00
Library Textbooks	6441	\$ 2,765.03	\$ 2,403.38	\$ 1,109.38	\$ 2,000.00
Supplies Total		\$ 10,420.89	\$ 8,131.01	\$ 8,892.23	\$ 9,345.00
Capital Outlay (6500-6599)					
Equipment	6541	\$ -	\$ -	\$ -	\$ 1,000.00
Furniture	6543	\$ -	\$ -	\$ -	\$ -
Capital Outlay Total		\$ -	\$ -	\$ -	\$ 1,000.00
Total Expenditures for 6300-6599		\$ 11,251.26	\$ 9,529.31	\$ 10,003.06	\$ 11,395.00

Marthasville Elementary

Enrollment: 256

Mission: Marthasville elementary strives to provide a safe environment where all students have the opportunity to achieve their maximum potential academically and socially.

Vision: Marthasville elementary is committed to student achievement and a climate of learning for all. This will be accomplished through involvement of community, parents, and teachers/staff in every student's education.

Certified Staff: 32

Support Staff: 17

Goal 1: Improve students reading on grade level by using Pathways to Reading in grades K-2, comprehension toolkit, language arts lab with support and full time students, and Read 180 with students in regular and special education.

Goal 2: Promote, facilitate, and enhance parent, student, and community involvement in LEA/District educational programs.

Goal 3: Increase percentage to 80% of students scoring advanced and proficient on the Communication Arts MAP in May 2015.

Marthasville Elementary School Budget

Object Code Description	Object Code	2011/2012 Actual	2012/2013 Actual	2013/2014 Budget	2014/2015 Budget
Purchased Services (6300-6399)					
Non-PDC Workshops	6302	\$ -	\$ 835.00	\$ 573.00	\$ 500.00
Marthasville Leases	6333	\$ -	\$ 19,575.00	\$ 71,860.00	\$ 18,000.00
In-Town Mileage	6343	\$ -	\$ -	\$ -	\$ -
Character Ed Travel	6343	\$ 22.77	\$ -	\$ 19.80	\$ 75.00
Out Travel	6344	\$ 180.00	\$ 264.15	\$ 389.80	\$ 700.00
Guidance Travel	6343	\$ -	\$ 153.45	\$ 65.70	\$ 200.00
Library Out Travel	6344	\$ 97.55	\$ -	\$ -	\$ -
Postage	6364	\$ 400.80	\$ 485.47	\$ 340.88	\$ 260.00
Dues & Membership	6371	\$ -	\$ -	\$ -	\$ -
Purchased Services Total		\$ 701.12	\$ 21,313.07	\$ 73,249.18	\$ 19,735.00
Supplies (6400-6499)					
Instructional Supplies	6411	\$ 18,994.47	\$ 18,686.94	\$ 22,589.95	\$ 22,790.00
Guidance Supplies	6411	\$ 964.79	\$ 1,359.08	\$ 736.56	\$ 800.00
Guidance Supplies Character Ed	6411	\$ 1,135.60	\$ 789.53	\$ 966.26	\$ 1,000.00
Admin Supplies	6411	\$ -	\$ 439.76	\$ 634.38	\$ 700.00
Library Textbooks	6441	\$ 3,866.71	\$ 3,969.50	\$ 2,592.15	\$ 3,000.00
Supplies Total		\$ 24,961.57	\$ 25,244.81	\$ 27,519.30	\$ 28,290.00
Capital Outlay (6500-6599)					
Equipment	6541	\$ -	\$ -	\$ -	\$ -
Furniture	6543	\$ -	\$ -	\$ -	\$ -
Capital Outlay Total		\$ -	\$ -	\$ -	\$ -
Total Expenditures for 6300-6599		\$ 25,662.69	\$ 46,557.88	\$ 100,768.48	\$ 48,025.00

South Point Elementary



Enrollment: 455

Mission: Every Child, Every Day...The Washington Way!

Vision: South Point Elementary Staff members are committed to ensuring all members of the school community are successful, engaged, and life-long learners

Certified Staff: 41

Support Staff: 25

Goal 1: Student proficiency (at or above grade level) in the area of Math will increase by 5% as measured by the STAR Math test.

Goal 2: Students reading at or above grade level (50 percentile or higher) on the GATES test will increase by 5%

Goal 3: Increase opportunities for student engagement in learning by increasing average daily attendance to 95% as measured by DESE MSIP 5 reports.

Goal 4: 100% of stakeholders will feel the school culture/climate is positive and ensures they feel valued, safe, and informed.

South Point Elementary School Budget

Object Code Description	Object Code	2011/2012 Actual	2012/2013 Actual	2013/2014 Budget	2014/2015 Budget
Purchased Services (6300-6399)					
Guidance Workshops	6302	\$ -	\$ -	\$ -	\$ -
Non-PDC Workshops	6302	\$ 392.00	\$ 340.00	\$ 410.00	\$ -
Library Workshops	6302	\$ -	\$ -	\$ -	\$ -
Instructional Repairs	6332	\$ -	\$ -	\$ -	\$ 1,000.00
South Point Leases	6333	\$ -	\$ 19,575.00	\$ 26,100.00	\$ 18,000.00
Library Out Travel	6344	\$ 108.88	\$ -	\$ -	\$ -
Out Travel	6344	\$ 225.00	\$ 121.95	\$ -	\$ 199.00
ELP Out Travel	6344	\$ -	\$ -	\$ 418.00	\$ 200.00
Postage	6364	\$ 387.97	\$ 856.86	\$ 311.78	\$ 500.00
Dues & Membership	6371	\$ -	\$ -	\$ 233.00	\$ 700.00
Purchased Services Total		\$ 1,113.85	\$ 20,893.81	\$ 27,472.78	\$ 20,599.00
Supplies (6400-6499)					
Instructional Supplies	6411	\$ 29,192.94	\$ 31,247.54	\$ 24,745.66	\$ 27,932.00
Guidance Supplies	6411	\$ 516.58	\$ 486.19	\$ 2,405.29	\$ 4,000.00
Library Supplies	6411	\$ -	\$ 604.02	\$ 226.00	\$ 700.00
Admin Supplies	6411	\$ -	\$ 4,998.52	\$ 1,524.79	\$ 4,500.00
Library Textbooks	6441	\$ 12,105.82	\$ 11,836.59	\$ 8,197.62	\$ 4,000.00
Supplies Total		\$ 41,815.34	\$ 49,172.86	\$ 37,099.36	\$ 41,132.00
Capital Outlay (6500-6599)					
Equipment	6541	\$ 5,730.00	\$ -	\$ 1,095.97	\$ 4,859.00
Furniture	6543	\$ -	\$ -	\$ -	\$ -
Capital Outlay Total		\$ 5,730.00	\$ -	\$ 1,095.97	\$ 4,859.00
Total Expenditures for 6300-6599		\$ 48,659.19	\$ 70,066.67	\$ 65,668.11	\$ 66,590.00

Washington West Elementary



Enrollment: 413

Mission: The mission of Washington West is to give our students the academic and social skills necessary to grow into self-sufficient problem solvers. We utilize differentiated instruction to embrace diversity and meet the needs of the whole child to ensure that all children are succeeding according to District assessments and standards and are making personal progress at every educational level.

Vision: Together we will teach each child.

Certified Staff: 41

Support Staff: 27

Goal 1: Increase percent of students who will score proficient/advanced on CA MAP Test.

Goal 2: Increase percent of students reading at or above grade level.

Goal 3: To Increase percent of students who will score proficient/advanced on Math MAP test

Goal 4: To increase the percentage of student attendance and decrease tardiness

Goal 5: To reduce the number of student discipline referrals including school and bus disciplines.

Goal 6: 100% of teachers and paraprofessionals at West will meet the Highly Qualified Teacher mandates

Washington West Elementary School Budget

Object Code Description	Object Code	2011/2012 Actual	2012/2013 Actual	2013/2014 Budget	2014/2015 Budget
Purchased Services (6300-6399)					
Non-PDC Workshops	6302	\$ 940.00	\$ 1,714.00	\$ 55.00	\$ 1,300.00
Out Travel	6344	\$ 452.10	\$ 927.26	\$ 108.00	\$ 800.00
ELP Out Travel	6344	\$ -	\$ -	\$ -	\$ -
Postage	6364	\$ 646.90	\$ 702.90	\$ 510.25	\$ 550.00
Dues & Membership	6371	\$ 236.19	\$ -	\$ -	\$ 500.00
Purchased Services Total		\$ 2,275.19	\$ 3,344.16	\$ 673.25	\$ 3,150.00
Supplies (6400-6499)					
Instructional Supplies	6411	\$ 22,058.93	\$ 31,671.75	\$ 29,265.33	\$ 31,710.00
Guidance Supplies	6411	\$ 367.24	\$ 278.89	\$ 246.43	\$ 600.00
Library Supplies	6411	\$ -	\$ -	\$ 292.65	\$ 400.00
Admin Supplies	6411	\$ 1,124.89	\$ 1,580.49	\$ 1,961.61	\$ 2,000.00
Library Textbooks	6441	\$ 5,976.21	\$ 6,231.74	\$ 5,885.85	\$ 8,000.00
Supplies Total		\$ 29,527.27	\$ 39,762.87	\$ 37,651.87	\$ 42,710.00
Capital Outlay (6500-6599)					
Equipment	6541	\$ 7,966.00	\$ 1,337.00	\$ 1,610.00	\$ 2,000.00
Furniture	6543	\$ -	\$ -	\$ -	\$ -
Capital Outlay Total		\$ 7,966.00	\$ 1,337.00	\$ 1,610.00	\$ 2,000.00
Total Expenditures for 6300-6599		\$ 39,768.46	\$ 44,444.03	\$ 39,935.12	\$ 47,860.00

Washington Middle School



Enrollment: 601

Mission: The School District of Washington is committed to high quality education with world class results.

Vision: Washington Middle School is a collaborative culture focusing on all students mastering the state and national standards with a commitment for continuous improvement.

Certified Staff: 46

Support Staff: 25

Goal 1: Washington Middle School special education students will score 5% higher in the proficient or advanced level of the MAP Communications Arts test as compared to 2014 scores.

Goal 2: Washington Middle School special education students will score 5% higher in the proficient or advanced level of the MAP Math test as compared to 2014 scores.

Goal 3: Washington Middle School will score 5% higher on the Communication Arts, Science, and Math portions of the MAP test as compared to 2014 scores.

Goal 4: Recruit, attract and retain highly qualified staff to carry out the LEA/district mission, goals, and objectives.

Washington Middle School Budget

Object Code Description	Object Code	2011/2012 Actual	2012/2013 Actual	2013/2014 Budget	2014/2015 Budget
Purchased Services (6300-6399)					
Non-PDC Workshops	6302	\$ 420.00	\$ 516.00	\$ -	\$ -
Purchased Services	6319	\$ -	\$ -	\$ 720.00	
Inst Repairs & Maintenance	6332	\$ 300.38	\$ 500.81	\$ 141.37	\$ 500.00
Instructional Repairs - Band	6332	\$ 4,954.92	\$ 3,115.38	\$ 4,155.99	\$ 5,000.00
Pupil Transportation	6342	\$ 194.93	\$ 70.00	\$ -	\$ -
Athletic Transportation	6342	\$ 5,125.80	\$ 4,604.63	\$ 6,512.68	\$ 5,000.00
Library Out Travel	6344	\$ -	\$ 116.10	\$ -	\$ -
Supervision Mileage	6344	\$ 2,297.02	\$ 1,156.76	\$ 1,578.77	\$ 3,294.50
Out Travel	6344	\$ -	\$ -	\$ -	\$ -
Postage	6364	\$ 2,098.97	\$ 2,733.38	\$ 2,864.38	\$ 2,188.00
Security Services	6366	\$ 25,000.00	\$ -	\$ 50,000.00	\$ 25,158.00
Dues & Membership	6371	\$ 905.00	\$ 660.00	\$ 220.00	\$ 800.00
Purchased Services Total		\$ 41,297.02	\$ 13,473.06	\$ 66,193.19	\$ 41,940.50
Supplies (6400-6499)					
Instructional Supplies	6411	\$ 29,134.68	\$ 32,379.94	\$ 29,684.03	\$ 34,221.00
Instructional Supplies - 504 Student	6411	\$ 48.99		\$ 307.30	\$ 625.00
Instructional Supplies - Art	6411	\$ 642.67	\$ 897.41	\$ 372.75	\$ 1,000.00
Instructional Supplies - Computer	6411	\$ 385.87	\$ 400.54	\$ 498.88	\$ 500.00
Inst. Supplies - Vocal Music	6411	\$ 500.00	\$ 467.79	\$ 494.08	\$ 500.00
Inst. Supplies - FACS	6411	\$ 694.33	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00
Inst. Supplies - Industrial Arts	6411	\$ 554.91	\$ 1,014.65	\$ 1,014.65	\$ 1,000.00
Inst. Supplies - Language Arts	6411	\$ 569.81	\$ 499.47	\$ 499.99	\$ 500.00
Instructional Supplies - Band	6411	\$ 735.98	\$ 1,048.97	\$ 1,584.14	\$ 500.00
Instructional Supplies - Math	6411	\$ 455.10	\$ 500.00	\$ 498.96	\$ 500.00
Instructional Supplies - Phys Ed	6411	\$ 500.00	\$ 500.00	\$ 500.00	\$ 111.00
Instructional Supplies - Science	6411	\$ 215.45	\$ 427.89	\$ 500.00	\$ 500.00
Instructional Supplies - SS	6411	\$ 497.42	\$ 462.94	\$ 481.16	\$ 500.00
Admin Supplies	6411	\$ 2,951.30	\$ 3,427.45	\$ 2,645.07	\$ 5,000.00
Guidance Supplies	6411	\$ 1,331.01	\$ 699.40	\$ 829.51	\$ 1,348.00
Library Resources	6451	\$ 8,492.06	\$ 9,208.75	\$ 9,155.49	\$ 12,000.00
Supplies Total		\$ 47,709.58	\$ 52,935.20	\$ 50,066.01	\$ 59,805.00
Capital Outlay (6500-6599)					
Equipment	6541	\$ 17,785.56	\$ 14,904.00	\$ 16,617.00	\$ 14,318.00
Furniture	6543	\$ -	\$ -	\$ -	\$ -
Capital Outlay Total		\$ 17,785.56	\$ 14,904.00	\$ 16,617.00	\$ 14,318.00
Total Expenditures for 6300-6599		\$ 106,792.16	\$ 81,312.26	\$ 132,876.20	\$ 116,063.50

Washington High School



Enrollment: 1392

Mission: The mission of Washington High School is to prepare all students to be lifelong learners and knowledgeable citizens with integrity, by providing the highest quality instruction in a safe and orderly environment, utilizing outstanding personnel, facilities and technology.

Vision: Washington High School learning community is passionate about educational success. All members of our learning community have responsibilities and share a collective commitment

Certified Staff: 99

Support Staff: 24

Goal 1: Increase achievement in EOC and ACT with addition on changing tests.

Goal 2: Increase use and opportunities for students and staff to integrate technology into their classes.

Goal 3: Decrease referrals for behavior and increase student attendance.

Washington High School Budget

Object Code Description	Object Code	2011/2012 Actual	2012/2013 Actual	2013/2014 Budget	2014/2015 Budget
Purchased Services (6300-6399)					
Non-PDC Workshops	6302	\$ 1,472.50	\$ 444.62	\$ 212.60	\$ -
Workshops	6302	\$ 1,974.00	\$ 761.00	\$ 3,583.00	\$ 1,500.00
Inst Repairs & Maintenance	6332	\$ 5,145.20	\$ 1,456.71	\$ 2,226.70	\$ 2,500.00
Instructional Repairs - Band	6332	\$ -	\$ 7,598.45	\$ 3,000.00	\$ 8,200.00
Instructional Repairs - Orchestra	6332	\$ -	\$ -	\$ 8,747.95	\$ 10,000.00
Out Travel	6344	\$ 745.35	\$ 711.72	\$ 1,549.44	\$ 1,000.00
Guidance Travel	6343	\$ 35.23	\$ -	\$ -	\$ -
Guidance Out Travel	6344	\$ 425.43	\$ 45.90	\$ 646.40	\$ 500.00
Supervision Mileage	6344	\$ 5,596.66	\$ 6,273.80	\$ 5,924.26	\$ 8,000.00
Pupil Transportation	6342	\$ 9,361.74	\$ 7,541.86	\$ 7,458.25	\$ 9,000.00
Band Transportation	6342	\$ 4,368.33	\$ 4,130.90	\$ 5,609.46	\$ 6,000.00
Security Services	6366	\$ 25,000.00	\$ -	\$ 50,000.00	\$ 25,000.00
Telephone	6361	\$ 1,724.45	\$ 1,298.05	\$ 637.52	\$ 2,000.00
Advertising/Printing	6363	\$ 2,279.76	\$ 1,772.04	\$ 2,741.73	\$ 3,000.00
Postage	6364	\$ 6,249.13	\$ 4,769.40	\$ 4,795.31	\$ 4,000.00
Dues & Memberships	6371	\$ 3,701.00	\$ 2,276.00	\$ 1,993.00	\$ 3,000.00
Other Purchased Services	6391	\$ 8,516.33	\$ 7,416.00	\$ 8,920.00	\$ 8,000.00
Purchased Services Total		\$ 76,595.11	\$ 46,496.45	\$ 108,045.62	\$ 91,700.00
Supplies (6400-6499)					
Instructional Supplies	6411	\$ 100,231.88	\$ 141,182.66	\$ 134,643.35	\$ 129,171.75
Band Supplies	6411	\$ -	\$ -	\$ 1,181.36	\$ -
Guidance Supplies	6411	\$ 1,933.97	\$ 3,048.88	\$ 986.70	\$ 4,000.00
Library Supplies	6411	\$ -	\$ 110.82	\$ 7,702.82	\$ 2,734.00
Admin Supplies	6411	\$ 4,841.31	\$ 4,440.69	\$ 3,403.60	\$ 4,000.00
Library Textbooks	6441	\$ 37,063.12	\$ 32,838.37	\$ 29,097.66	\$ 34,175.00
Supplies Total		\$ 144,070.28	\$ 181,621.42	\$ 177,015.49	\$ 174,080.75
Capital Outlay (6500-6599)					
Equipment	6541	\$ 37,086.00	\$ 11,061.90	\$ 4,814.34	\$ 10,000.00
Band Equipment	6541	\$ 14,799.00	\$ 7,390.00	\$ 31,667.94	\$ 30,000.00
Furniture	6543	\$ -	\$ -	\$ -	\$ -
Capital Outlay Total		\$ 51,885.00	\$ 18,451.90	\$ 36,482.28	\$ 40,000.00
Total Expenditures for 6300-6599		\$ 272,550.39	\$ 246,569.77	\$ 321,543.39	\$ 305,780.75

Activities Director Budget

Object Code Description	Object Code	2011/2012 Actual	2012/2013 Actual	2013/2014 Budget	2014/2015 Budget
Purchased Services (6300-6399)					
Professional Services	6319	\$ 32,968.95	\$ 32,813.51	\$ 33,680.65	\$ 34,000.00
Athletic Field Repairs	6332	\$ 12,380.00	\$ 9,240.00	\$ -	\$ -
Activities Transportation	6342	\$ 41,483.81	\$ 52,931.64	\$ 47,247.99	\$ 45,000.00
Telephone	6361	\$ -	\$ 729.65	\$ 319.42	\$ 800.00
Dues & Membership	6371	\$ 4,389.39	\$ 4,234.90	\$ 4,500.00	\$ 4,500.00
Athletic Training Services	6391	\$ 18,000.00	\$ 21,000.00	\$ 25,000.00	\$ 25,000.00
Purchased Services Total		\$ 109,222.15	\$ 120,949.70	\$ 110,748.06	\$ 109,300.00
Supplies (6400-6499)					
Admin Supplies	6411	\$ 17,919.87	\$ 17,886.93	\$ 31,517.01	\$ 32,606.01
Supplies Total		\$ 17,919.87	\$ 17,886.93	\$ 31,517.01	\$ 32,606.01
Capital Outlay (6500-6599)					
Equipment	6541	\$ -	\$ -	\$ 6,793.99	\$ 5,793.99
Capital Outlay Total		\$ -	\$ -	\$ 6,793.99	\$ 5,793.99
Total Expenditures for 6300-6599		\$ 127,142.02	\$ 138,836.63	\$ 149,059.06	\$ 147,700.00

Alternative Education Budget

Object Code Description	Object Code	2011/2012 Actual	2012/2013 Actual	2013/2014 Budget	2014/2015 Budget
Purchased Services (6300-6399)					
Non-PDC Workshops	6302	\$ 100.00	\$ 324.00	\$ -	\$ 1,000.00
Professional Services	6319	\$ -	\$ -	\$ -	\$ -
Out Travel	6344	\$ 43.20	\$ 807.36	\$ -	\$ 250.00
Purchased Services Total		\$ 143.20	\$ 1,131.36	\$ -	\$ 1,250.00
Supplies (6400-6499)					
Instructional Supplies	6411	\$ 12,453.57	\$ 7,068.00	\$ 7,068.00	\$ 8,329.00
Technology Supplies	6411	\$ -	\$ 52.70	\$ -	\$ 300.00
Supplies Total		\$ 12,453.57	\$ 7,120.70	\$ 7,068.00	\$ 8,629.00
Capital Outlay (6500-6599)					
Equipment	6541	\$ 5,106.00	\$ -	\$ -	\$ -
Technology Equipment	6541	.	\$ 1,098.92	\$ -	\$ 1,200.00
Capital Outlay Total		\$ 5,106.00	\$ 1,098.92	\$ -	\$ 1,200.00
Total Expenditures for 6300-6599		\$ 17,702.77	\$ 9,350.98	\$ 7,068.00	\$ 11,079.00

Character Education Budget

Object Code Description	Object Code	2011/2012 Actual	2012/2013 Actual	2013/2014 Budget	2014/2015 Budget
Purchased Services (6300-6399)					
Non-PDC Workshops	6302	\$ -	\$ 549.00	\$ 518.00	\$ 500.00
District Travel	6343	\$ 22.77	\$ -	\$ 19.80	\$ 75.00
Out Travel	6344	\$ 165.33	\$ 378.45	\$ 159.30	\$ 500.00
Purchased Services Total		\$ 188.10	\$ 927.45	\$ 697.10	\$ 1,075.00
Supplies (6400-6499)					
Instructional Supplies	6411	\$ 1,135.60	\$ 789.53	\$ 966.26	\$ 1,000.00
Supplies Total		\$ 1,135.60	\$ 789.53	\$ 966.26	\$ 1,000.00
Total Expenditures for 6300-6599		\$ 1,323.70	\$ 1,716.98	\$ 1,663.36	\$ 2,075.00

Gifted Budget

Object Code Description	Object Code	2011/2012 Actual	2012/2013 Actual	2013/2014 Budget	2014/2015 Budget
Purchased Services (6300-6399)					
Non-PDC Workshops	6302	\$ 530.00	\$ 260.00	\$ 400.00	\$ 850.00
District Travel	6343	\$ 103.68	\$ -	\$ -	\$ 500.00
Out Travel	6344	\$ 271.22	\$ 314.10	\$ 330.30	\$ 500.00
Postage	6364	\$ 71.68	\$ -	\$ -	\$ -
Purchased Services Total		\$ 976.58	\$ 574.10	\$ 730.30	\$ 1,850.00
Supplies (6400-6499)					
Instructional Supplies	6411	\$ 1,890.53	\$ 1,760.67	\$ 5,377.25	\$ 4,000.00
Supplies Total		\$ 1,890.53	\$ 1,760.67	\$ 5,377.25	\$ 4,000.00
Capital Outlay (6500-6599)					
Equipment	6541	\$ -	\$ 1,909.00	\$ -	\$ -
Capital Outlay Total		\$ -	\$ 1,909.00	\$ -	\$ -
Total Expenditures for 6300-6599		\$ 2,867.11	\$ 4,243.77	\$ 6,107.55	\$ 5,850.00

Special Education Budget

Object Code Description	Object Code	2011/2012 Actual	2012/2013 Actual	2013/2014 Budget	2014/2015 Budget
Purchased Services (6300-6399)					
Non-PDC Workshops	6302	\$ 47,091.39	\$ 30,744.72	\$ -	\$ -
Legal Services	6317	\$ 4,858.50	\$ 3,874.50	\$ 5,244.91	\$ 10,000.00
Professional Services	6319	\$ 5,203.67	\$ 9,534.72	\$ 8,606.71	\$ 10,000.00
Inst Repairs & Maintenance	6332	\$ 1,095.41	\$ 642.56	\$ 277.98	\$ 800.00
Director's In-Town Mileage	6343	\$ -	\$ -	\$ -	\$ -
Special Serv. In-Town Mileage	6343	\$ 6,230.81	\$ 6,339.01	\$ 6,408.69	\$ 10,007.40
Homebound In-Travel	6343	\$ 1,111.51	\$ 708.70	\$ 894.04	\$ 4,325.00
Building Level In-Travel	6343	\$ 32.35	\$ 82.35	\$ -	\$ -
Director's Out Travel	6344	\$ -	\$ -	\$ -	\$ -
Special Serv. Out Travel	6344	\$ 5,810.83	\$ 5,169.14	\$ 9,823.59	\$ 9,800.00
Telephone	6361	\$ -	\$ 158.19	\$ 345.68	\$ 400.00
Director's Advertising/Printing	6363	\$ 23.00	\$ 235.00	\$ 175.00	\$ 235.00
Director's Office Postage	6364	\$ 2,078.78	\$ 2,013.46	\$ 1,561.50	\$ 2,100.00
Director's Dues & Membership	6371	\$ 294.00	\$ 267.00	\$ 267.00	\$ 300.00
Other Purchased Services	6391	\$ 116,873.76	\$ 163,241.14	\$ 135,366.23	\$ 39,314.50
Purchased Services Total		\$ 190,704.01	\$ 223,010.49	\$ 168,971.33	\$ 87,281.90
Supplies (6400-6499)					
Director's Office Admin Supplies	6411	\$ 2,737.74	\$ 4,991.42	\$ 2,714.94	\$ -
Parochial Supplies	6411	\$ 2,649.88	\$ 5,361.08	\$ -	\$ -
Building Level Supplies	6411	\$ 37,749.39	\$ 108,202.92	\$ 108,592.73	\$ 61,815.55
Supplies Total		\$ 43,137.01	\$ 118,555.42	\$ 111,307.67	\$ 61,815.55
Capital Outlay (6500-6599)					
Equipment	6541	\$ 50,391.94	\$ 7,362.90	\$ 40,981.00	\$ 16,503.08
Capital Outlay Total		\$ 50,391.94	\$ 7,362.90	\$ 40,981.00	\$ 16,503.08
Total Expenditures for 6300-6599		\$ 284,232.96	\$ 348,928.81	\$ 321,260.00	\$ 165,600.53

Four Rivers Career Center



Enrollment: 603 -- 379 from School District of Washington;
224 from sending schools

Mission: In partnership with our communities, Four Rivers Career Center provides a quality education with real-life experiences and opportunities that help achieve a high standard of living for a diverse student population using authentic hands-on learning modeled by knowledgeable and caring instructors.

Vision: Four Rivers Career Center strives to reflect the overall goals of the School District of Washington in its career and technical education programs by pursuing excellence in the areas of attendance, student achievement, and communication, and instructional growth.

Certified Staff: 25

Support Staff: 8

Goal 1: Four Rivers Career Center will maintain a high rate of student attendance.

Goal 2: Four Rivers Career Center will increase instruction and measure academic attainment in ELA and technical skill attainment by utilizing bi-weekly ELA instruction, emphasizing career and technical competencies, integration of Work Keys objectives (Reading for Information, Locating Information, and Technical Mathematics), and implementation of hands-on skill activity

Goal 3: Four Rivers Career Center will increase communication about FRCC's programs and student performance to sending schools' middle school through eleventh grade students and personnel, including guidance departments, building-level administrators, and district-level administrators.

Goal 4: Four Rivers Career Center will increase communication about FRCC's programs and student performance to sending schools' middle school through eleventh grade students and personnel, including guidance departments, building-level administrators, and district-level administrators.

Four Rivers Career Center Budget

Object Code Description	Object Code	2011/2012 Actual	2012/2013 Actual	2013/2014 Budget	2014/2015 Budget
Purchased Services (6300-6399)					
Workshops-Perkins	6302	\$ 2,547.77	\$ 2,439.00	\$ 5,219.00	\$ 2,070.00
Prof Serv - Sr Tuitions Options	6319	\$ -	\$ 1,006.75	\$ -	\$ 200.00
Licenses & Registrations	6319	\$ 108.25	\$ -	\$ 376.00	\$ 650.00
Inst Repairs & Maintenance	6332	\$ 2,103.94	\$ 11,657.66	\$ 948.84	\$ 8,635.00
Bldg Repairs & Maintenance	6332	\$ 5,526.60	\$ 3.61	\$ -	\$ 2,600.00
Water/Sewer	6335	\$ 844.22	\$ 1,497.70	\$ 1,165.00	\$ 1,804.00
District Travel	6343	\$ 56.70	\$ 80.10	\$ 63.00	\$ 100.00
Student Transportation-Ag	6342	\$ 369.02	\$ 1,368.50	\$ 1,446.11	\$ 2,000.00
Student Transportation-Mktg	6342	\$ 1,377.20	\$ 1,372.20	\$ 1,705.85	\$ 2,000.00
Student Transportation-Bldg Trds	6342	\$ 21,265.96	\$ 13,589.40	\$ 733.67	\$ 9,625.00
Student Transportation-FRCC	6342	\$ 1,432.05	\$ 677.83	\$ 2,013.97	\$ 3,000.00
Out Travel	6344	\$ 2,773.70	\$ 1,316.18	\$ 3,246.58	\$ 5,200.00
Out Travel Perkins	6344	\$ 9,304.18	\$ 9,061.49	\$ 6,982.96	\$ 9,100.00
Telephone	6361	\$ 1,625.19	\$ 1,376.80	\$ 414.12	\$ 495.00
Advertising	6363	\$ 3,384.52	\$ 1,196.97	\$ 1,895.73	\$ 6,400.00
Postage	6364	\$ 1,524.51	\$ 1,156.06	\$ 1,224.58	\$ 1,200.00
Dues & Membership	6371	\$ 735.00	\$ 230.00	\$ 1,021.50	\$ 750.00
Dues & Membership-Perkins	6371	\$ 4,332.47	\$ 4,223.50	\$ 3,746.00	\$ 4,555.00
Other Purchased Services	6391	\$ 175.00	\$ -	\$ 1,479.06	\$ 4,500.00
Other Purch Services Perkins	6391	\$ 8,805.06	\$ 5,905.47	\$ 978.33	\$ 4,700.00
Purchased Services Total		\$ 68,291.34	\$ 58,159.22	\$ 34,660.30	\$ 69,584.00
Supplies (6400-6499)					
Supplies	6411	\$ 1,936.37	\$ 3,750.78	\$ 15,011.46	\$ 7,450.00
Enhancement Grant Supplies	6411	\$ 27,086.62	\$ 13,888.89	\$ 12,188.12	\$ 5,975.00
AG Program Grant Supplies	6411	\$ 5,860.07	\$ 3,401.50	\$ 6,994.60	\$ 7,500.00
Perkins Supplies	6411	\$ 51,657.37	\$ 65,555.97	\$ 32,966.62	\$ 34,961.00
Supplies Health Occupations	6411	\$ 1,333.38	\$ 431.80	\$ 2,096.41	\$ 3,022.00
Supplies Agriculture	6411	\$ 5,246.01	\$ 5,675.70	\$ 5,759.23	\$ 5,250.00
Supplies Marketing	6411	\$ -	\$ 267.00	\$ 88.00	\$ 2,465.00
Supplies Collision Repair	6411	\$ 5,562.66	\$ 1,289.10	\$ 8,263.74	\$ 10,374.00
Supplies Auto Technology	6411	\$ 7,236.31	\$ 232.82	\$ 7,594.03	\$ 10,136.00
Supplies Building Trades	6411	\$ 5,154.72	\$ 516.69	\$ 6,334.47	\$ 19,021.00
Supplies Graphic Arts	6411	\$ 3,980.30	\$ 594.94	\$ 2,708.47	\$ 6,651.00
Supplies Machine Tool	6411	\$ 370.70	\$ 713.34	\$ 2,960.96	\$ 5,058.00
Supplies Welding	6411	\$ 3,695.87	\$ 462.71	\$ 7,186.76	\$ 9,234.00
Supplies IT Technology	6411	\$ 287.13	\$ 1,121.74	\$ 2,710.70	\$ 6,826.00
Guidance Supplies Perkins	6411	\$ 8,699.81	\$ 12,754.08	\$ 8,285.87	\$ 13,770.00
Supplies VTD	6411	\$ 1,574.53	\$ 2,325.64	\$ 3,605.70	\$ 2,930.00
Maintenance Supplies	6411	\$ 6,600.24	\$ -	\$ 250.00	\$ 3,750.00
ACCESS MO Grant	6411	\$ 425.00	\$ -	\$ -	\$ -
Supplies Reimb Pell	6411	\$ 224.00	\$ -	\$ 3,461.60	\$ -
Textbooks	6421	\$ 12,752.35	\$ 19,888.28	\$ 13,308.37	\$ 14,500.00
Electric	6480	\$ 109,022.56	\$ 109,786.45	\$ 112,246.98	\$ 141,691.00
Natural Gas	6482	\$ 63,108.42	\$ 62,014.33	\$ 56,697.94	\$ 100,721.53
Supplies Total		\$ 321,814.42	\$ 304,671.76	\$ 310,720.03	\$ 411,285.53
Capital Outlay (6500-6599)					
Building Trades House	6521	\$ 18,389.18	\$ 43,718.94	\$ -	\$ -
Equipment	6541	\$ 12,169.06	\$ -	\$ 14,342.00	\$ 54,500.00
VT Equip Enhancement	6541	\$ 203,446.77	\$ 55,498.13	\$ 98,758.70	\$ 114,400.00
Equipment - AG Program	6541	\$ -	\$ -	\$ 9,694.16	\$ 7,200.00
Equipment Perkins	6541	\$ -	\$ 3,827.22	\$ -	\$ -
VT Furniture	6543	\$ -	\$ -	\$ -	\$ 3,000.00
Capital Outlay Total		\$ 234,005.01	\$ 103,044.29	\$ 122,794.86	\$ 179,100.00
Total Expenditures for 6300-6599		\$ 624,110.77	\$ 465,875.27	\$ 468,175.19	\$ 659,969.53

Adult Education ~ LPN Budget

Object Code Description	Object Code	2011/2012 Actual	2012/2013 Actual	2013/2014 Budget	2014/2015 Budget
Purchased Services (6300-6399)					
Workshops-LPN	6302	\$ 180.00	\$ 1,255.00	\$ 1,585.00	\$ 2,625.00
Workshops-Adult Ed	6302	\$ -	\$ -	\$ -	\$ 800.00
WIA-LPN	6319	\$ 17,464.41	\$ -	\$ -	\$ -
Online Adult Ed Classes	6319	\$ 867.00	\$ 1,046.50	\$ 1,006.50	\$ 1,400.00
Repairs & Maintenance	6332	\$ 550.00	\$ 550.00	\$ 550.00	\$ 1,200.00
Out Travel-LPN	6344	\$ 2,111.57	\$ 1,058.40	\$ 1,620.92	\$ 2,425.00
Out Travel-Adult Ed	6344	\$ 240.75	\$ 340.20	\$ 241.65	\$ 750.00
Advertising	6362	\$ -	\$ 1,149.35	\$ 118.20	\$ 1,200.00
Postage-LPN	6364	\$ -	\$ -	\$ -	\$ 100.00
Dues & Membership	6371	\$ 2,704.85	\$ 275.00	\$ 5,083.21	\$ 14,030.00
Purchased Services Total		\$ 24,118.58	\$ 5,674.45	\$ 10,205.48	\$ 24,530.00
Supplies (6400-6499)					
Supplies-LPN	6411	\$ 2,898.54	\$ 1,774.34	\$ 2,456.63	\$ 8,385.00
Supplies-LPN Student Supplies	6411	\$ 34,281.63	\$ 30,220.98	\$ 14,226.57	\$ 26,250.00
Supplies-LPN Prospective Students	6411	\$ 5,278.00	\$ 1,533.20	\$ 3,148.53	\$ 5,250.00
Supplies-Adult Ed	6411	\$ 251.64	\$ 347.43	\$ 93.80	\$ 400.00
Supplies-WIA	6411	\$ 4,540.34	\$ 159.50	\$ 7,720.58	\$ 7,500.00
Stafford Loan	6411	\$ 48,959.31	\$ 16,997.40	\$ 52,393.77	\$ 88,000.00
Access Missouri Grant	6411	\$ 1,125.00	\$ 1,530.00	\$ 1,530.00	\$ 3,000.00
A+ Supplies	6411	\$ -	\$ -	\$ 2,817.60	\$ -
Pell Grant	6411	\$ 1,741.43	\$ 3,030.00	\$ 6,815.05	\$ 22,000.00
Textbooks-Adult Ed	6421	\$ -	\$ -		\$ 300.00
Supplies Total		\$ 99,075.89	\$ 55,592.85	\$ 91,202.53	\$ 161,085.00
Capital Outlay (6500-6599)					
Equipment-LPN	6541	\$ -	\$ -	\$ -	\$ -
Capital Outlay Total		\$ -	\$ -	\$ -	\$ -
Total Expenditures for 6300-6599		\$ 123,194.47	\$ 61,267.30	\$ 101,408.01	\$ 185,615.00

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Human Resources Budget

Object Code Description	Object Code	2011/2012 Actual	2012/2013 Actual	2013/2014 Budget	2014/2015 Budget
Purchased Services (6300-6399)					
Non-PDC Workshops	6302	\$ 1,381.73	\$ 1,245.00	\$ 1,155.00	\$ 5,000.00
Professional Services	6319	\$ 8,520.00	\$ 11,438.68	\$ 11,486.50	\$ 12,000.00
In-Town Mileage	6343	\$ 88.20	\$ 407.70	\$ 301.95	\$ 550.00
Out Travel	6344	\$ 2,096.66	\$ 2,367.79	\$ 1,947.46	\$ 2,700.00
Telephone	6361	\$ -	\$ 222.44	\$ 345.68	\$ 360.00
Advertising	6362	\$ 927.50	\$ 610.50	\$ 1,101.40	\$ 1,500.00
Printing	6363	\$ 1,975.40	\$ 2,083.97	\$ 1,860.20	\$ 2,500.00
Dues & Membership	6371	\$ 100.00	\$ 50.00	\$ 120.00	\$ 100.00
Criminal Background Checks	6392	\$ 9,444.20	\$ 12,519.10	\$ 12,834.40	\$ 10,000.00
Purchased Services Total		\$ 24,533.69	\$ 30,945.18	\$ 31,152.59	\$ 34,710.00
Supplies (6400-6499)					
Admin Supplies	6411	\$ 2,361.12	\$ 2,803.01	\$ 6,069.59	\$ 6,040.00
Supplies Total		\$ 2,361.12	\$ 2,803.01	\$ 6,069.59	\$ 6,040.00
Capital Outlay (6500-6599)					
Equipment	6541	\$ -	\$ 1,470.00	\$ -	\$ -
Furniture	6543	\$ -	\$ -	\$ -	\$ -
Capital Outlay Total		\$ -	\$ 1,470.00	\$ -	\$ -
Total Expenditures for 6300-6599		\$ 26,894.81	\$ 35,218.19	\$ 37,222.18	\$ 40,750.00

Curriculum Office Budget

Object Code Description	Object Code	2011/2012 Actual	2012/2013 Actual	2013/2014 Budget	2014/2015 Budget
Purchased Services (6300-6399)					
Non-PDC Workshops	6302	\$ 2,738.50	\$ 1,944.00	\$ 1,712.00	\$ 3,500.00
Out Travel	6344	\$ 1,479.51	\$ 1,411.10	\$ 1,153.47	\$ 1,725.00
Dues & Membership	6371	\$ 779.00	\$ 952.00	\$ 1,026.00	\$ 2,070.00
Assessment	6393	\$ 13,561.51	\$ 9,448.78	\$ 13,573.40	\$ 19,150.00
Purchased Services Total		\$ 18,558.52	\$ 13,755.88	\$ 17,464.87	\$ 26,445.00
Supplies (6400-6499)					
Admin Supplies	6411	\$ 1,279.64	\$ 770.08	\$ 1,356.10	\$ 1,300.00
instructional Supplies	6411	\$ 1,066.01	\$ 1,187.20	\$ 527.20	\$ 800.00
Supplies Total		\$ 2,345.65	\$ 1,957.28	\$ 1,883.30	\$ 2,100.00
Capital Outlay (6500-6599)					
Equipment	6541	\$ -	\$ 1,164.00	\$ -	\$ 1,200.00
Furniture	6543	\$ -	\$ -	\$ -	\$ -
Capital Outlay Total		\$ -	\$ 1,164.00	\$ -	\$ 1,200.00
Total Expenditures for 6300-6599		\$ 20,904.17	\$ 16,877.16	\$ 19,348.17	\$ 29,745.00

Business Office Budget

Object Code Description	Object Code	2011/2012 Actual	2012/2013 Actual	2013/2014 Budget	2014/2015 Budget
Purchased Services (6300-6399)					
Non-PDC Workshops	6302	\$ 2,342.00	\$ 940.00	\$ 4,297.25	\$ 4,000.00
Professional Services	6319	\$ 3,133.00	\$ -	\$ 3,040.00	\$ 3,300.00
Out Travel	6344	\$ 4,260.79	\$ 4,458.85	\$ 3,408.93	\$ 5,000.00
Telephone	6361	\$ 832.54	\$ 720.61	\$ 345.68	\$ 1,200.00
Software Training	6365	\$ 1,175.00	\$ -	\$ -	\$ -
Dues & Membership	6371	\$ 759.00	\$ 225.00	\$ 933.00	\$ 825.00
Purchased Services Total		\$ 12,502.33	\$ 6,344.46	\$ 12,024.86	\$ 14,325.00
Supplies (6400-6499)					
Admin Supplies	6411	\$ 3,220.01	\$ 2,027.19	\$ 1,458.18	\$ 2,400.00
Subscriptions	6451	\$ -	\$ -	\$ -	\$ -
Supplies Total		\$ 3,220.01	\$ 2,027.19	\$ 1,458.18	\$ 2,400.00
Capital Outlay (6500-6599)					
Equipment	6541	\$ -	\$ 1,164.00	\$ -	\$ 2,200.00
Furniture	6543	\$ -	\$ -	\$ -	\$ -
Capital Outlay Total		\$ -	\$ 1,164.00	\$ -	\$ 2,200.00
Total Expenditures for 6300-6599		\$ 15,722.34	\$ 9,535.65	\$ 13,483.04	\$ 18,925.00

Board of Education - District Office Budget

Object Code Description	Object Code	2011/2012 Actual	2012/2013 Actual	2013/2014 Budget	2014/2015 Budget
Purchased Services (6300-6399)					
Registration Fees	6302	\$ 200.00	\$ 250.00	\$ 600.00	\$ 1,500.00
Audit	6315	\$ 28,858.50	\$ 30,224.50	\$ 33,860.00	\$ 32,000.00
Legal Services	6317	\$ 16,315.68	\$ 19,107.66	\$ 22,118.38	\$ 20,000.00
Election Fees	6318	\$ 20,385.64	\$ 26,916.79	\$ 11,721.96	\$ 35,000.00
Professional Services	6319	\$ 16,463.00	\$ 7,363.00	\$ 35,982.36	\$ 27,000.00
Out Travel	6344	\$ 379.73	\$ 715.08	\$ 770.70	\$ 1,500.00
Liability Insurance	6352	\$ 31,889.00	\$ 25,417.01	\$ 45,422.61	\$ 45,400.00
Telephone	6361	\$ -	\$ -	\$ -	\$ -
Dues & Membership	6371	\$ 12,469.00	\$ 12,275.00	\$ 7,980.00	\$ 8,000.00
Purchased Services Total		\$ 126,960.55	\$ 122,269.04	\$ 158,456.01	\$ 170,400.00
Supplies (6400-6499)					
Admin Supplies	6411	\$ 540.00	\$ 260.61	\$ 94.43	\$ 175.00
Supplies Total		\$ 540.00	\$ 260.61	\$ 94.43	\$ 175.00
Capital Outlay (6500-6599)					
Equipment	6541	\$ -	\$ -	\$ -	\$ -
Furniture	6543	\$ -	\$ -	\$ -	\$ -
Capital Outlay Total		\$ -	\$ -	\$ -	\$ -
Total Expenditures for 6300-6599		\$ 127,500.55	\$ 122,529.65	\$ 158,550.44	\$ 170,575.00

Superintendent's Office Budget

Object Code Description	Object Code	2011/2012 Actual	2012/2013 Actual	2013/2014 Budget	2014/2015 Budget
Purchased Services (6300-6399)					
Non-PDC Workshops	6302	\$ 1,115.00	\$ 1,159.00	\$ 1,265.00	\$ 8,000.00
Bldg Repairs & Maintenance	6332	\$ -	\$ -	\$ 267.00	\$ 1,000.00
In-Town Mileage	6343	\$ -	\$ 37.04	\$ -	\$ 100.00
Out Travel	6344	\$ 1,366.59	\$ 1,113.29	\$ 1,832.85	\$ 3,000.00
Telephone	6361	\$ 763.15	\$ 680.04	\$ 345.69	\$ 1,200.00
Advertisement	6362	\$ 1,054.85	\$ 1,759.05	\$ 1,740.58	\$ 1,500.00
Printing	6363	\$ 252.00	\$ 1,933.95	\$ -	\$ -
Postage	6364	\$ 10,592.94	\$ 13,525.49	\$ 13,475.81	\$ 15,000.00
Dues & Membership	6371	\$ 4,678.00	\$ 4,085.00	\$ 4,537.50	\$ 4,500.00
Cooperating School Dist. Dues	6372	\$ 41,581.50	\$ 41,405.30	\$ 41,130.00	\$ 43,000.00
Other Purchased Services	6391	\$ 2,118.46	\$ 7,067.94	\$ 12,255.10	\$ 18,000.00
Purchased Services Total		\$ 63,522.49	\$ 72,766.10	\$ 76,849.53	\$ 95,300.00
Supplies (6400-6499)					
Admin Supplies	6411	\$ 10,641.97	\$ 6,576.81	\$ 7,657.78	\$ 17,000.00
Supplies Total		\$ 10,641.97	\$ 6,576.81	\$ 7,657.78	\$ 17,000.00
Capital Outlay (6500-6599)					
Equipment	6541	\$ -	\$ -	\$ -	\$ 8,000.00
Furniture	6543	\$ -	\$ -	\$ -	\$ -
Capital Outlay Total		\$ -	\$ -	\$ -	\$ 8,000.00
Total Expenditures for 6300-6599		\$ 74,164.46	\$ 79,342.91	\$ 84,507.31	\$ 120,300.00

Instructional Technology Budget

Object Code Description	Object Code	2011/2012 Actual	2012/2013 Actual	2013/2014 Budget	2014/2015 Budget
Purchased Services (6300-6399)					
Non-PDC Workshops	6302	\$ -	\$ 2,284.00	\$ 3,882.50	\$ 12,350.00
Inst Repairs & Maintenance	6332	\$ 135.60	\$ 102.62	\$ 142.05	\$ 3,000.00
Out Travel	6344	\$ -	\$ 315.10	\$ -	\$ -
Pole Attach. Bond Insurance	6351	\$ -	\$ -	\$ -	\$ 600.00
Telephone	6361	\$ 2,721.71	\$ 4,228.84	\$ 4,211.35	\$ 5,000.00
Purchased Services Total		\$ 2,857.31	\$ 6,930.56	\$ 8,235.90	\$ 20,950.00
Supplies (6400-6499)					
Instructional Supplies	6411	\$ 3,132.44	\$ 10,282.32	\$ 12,379.60	\$ 73,100.00
Admin Supplies	6411	\$ 46,404.65	\$ 41,258.77	\$ 23,774.73	\$ 14,500.00
Supplies Total		\$ 49,537.09	\$ 51,541.09	\$ 36,154.33	\$ 87,600.00
Capital Outlay (6500-6599)					
Equipment	6541	\$ 21,100.87	\$ 23,086.52	\$ 104,741.95	\$ 124,210.00
Equipment - Special Service	6541			\$ 3,588.00	
Equipment Technology	6541	\$ 39,106.02	\$ 16,745.00	\$ 686,484.59	\$ 737,500.00
Furniture	6543	\$ -	\$ -	\$ -	\$ -
Capital Outlay Total		\$ 60,206.89	\$ 39,831.52	\$ 794,814.54	\$ 861,710.00
Total Expenditures for 6300-6599		\$ 112,601.29	\$ 98,303.17	\$ 839,204.77	\$ 970,260.00

Network Specialist Budget

Object Code Description	Object Code	2011/2012 Actual	2012/2013 Actual	2013/2014 Budget	2014/2015 Budget
Purchased Services (6300-6399)					
Non-PDC Workshops	6302	\$ 3,226.00	\$ 2,563.00	\$ 225.00	\$ 14,375.00
Professional Services	6319	\$ 389,282.04	\$ 364,711.34	\$ 774,207.98	\$ 750,000.00
In-Town Mileage	6343	\$ 2,175.94	\$ 2,488.29	\$ 1,926.61	\$ 9,000.00
Out Travel	6344	\$ 483.39	\$ 622.75	\$ 30.15	\$ 3,300.00
Postage	6364	\$ 172.47	\$ 246.86	\$ 215.00	\$ 750.00
Other Purchased Services	6391	\$ -	\$ -	\$ -	\$ 90,000.00
Purchased Services Total		\$ 395,339.84	\$ 370,632.24	\$ 776,604.74	\$ 867,425.00
Supplies (6400-6499)					
Admin Supplies	6411	\$ 24,581.65	\$ 41,943.22	\$ 46,308.22	\$ 39,721.72
Supplies Total		\$ 24,581.65	\$ 41,943.22	\$ 46,308.22	\$ 39,721.72
Capital Outlay (6500-6599)					
Equipment	6541	\$ 87,499.00	\$ 190,924.74	\$ 391,205.54	\$ 267,200.00
Capital Outlay Total		\$ 87,499.00	\$ 190,924.74	\$ 391,205.54	\$ 267,200.00
Total Expenditures for 6300-6599		\$ 507,420.49	\$ 603,500.20	\$ 1,214,118.50	\$ 1,174,346.72

Food Service Budget

Object Code Description	Object Code	2011/2012 Actual	2012/2013 Actual	2013/2014 Budget	2014/2015 Budget
Purchased Services (6300-6399)					
Non-PDC Workshops	6302	\$ 270.00	\$ 1,670.00	\$ 575.00	\$ 1,500.00
Bldg Repairs & Maintenance	6332	\$ 7,043.92	\$ 9,708.94	\$ 8,724.33	\$ 8,000.00
In-Town Mileage	6343	\$ 626.79	\$ 716.37	\$ 647.96	\$ 1,500.00
Out Travel	6344	\$ 1,821.74	\$ 2,091.10	\$ 1,213.71	\$ 1,500.00
Telephone	6361	\$ 589.94	\$ 858.40	\$ -	\$ 1,300.00
Advertisement	6362	\$ 232.00	\$ -	\$ 204.00	\$ -
Postage	6364	\$ 629.62	\$ 630.28	\$ 607.14	\$ 700.00
Dues & Membership	6371	\$ 230.50	\$ 121.75	\$ 191.75	\$ 175.00
Other Purchased Services	6391	\$ 1,052.00	\$ 790.20	\$ 1,301.64	\$ 1,000.00
Purchased Services Total		\$ 12,496.51	\$ 16,587.04	\$ 13,465.53	\$ 15,675.00
Supplies (6400-6499)					
Admin Supplies	6411	\$ 2,354.62	\$ 1,723.69	\$ 1,500.00	\$ 1,500.00
Food Supplies	6471	\$ 592,277.53	\$ 712,476.56	\$ 732,928.85	\$ 750,000.00
Non-Food Supplies	6491	\$ 33,569.35	\$ 44,694.88	\$ 43,581.87	\$ 39,000.00
Supplies Total		\$ 628,201.50	\$ 758,895.13	\$ 778,010.72	\$ 790,500.00
Capital Outlay (6500-6599)					
Equipment	6541	\$ 71,463.78	\$ 38,794.08	\$ 35,452.45	\$ 30,000.00
Capital Outlay Total		\$ 71,463.78	\$ 38,794.08	\$ 35,452.45	\$ 30,000.00
Total Expenditures for 6300-6599		\$ 712,161.79	\$ 814,276.25	\$ 826,928.70	\$ 836,175.00

Maintenance Budget

Object Code Description	Object Code	2011/2012 Actual	2012/2013 Actual	2013/2014 Budget	2014/2015 Budget
Purchased Services (6300-6399)					
Non-PDC Workshops	6302	\$ -	\$ 251.00	\$ 825.00	\$ -
Professional Services	6319	\$ 19,410.55	\$ -	\$ 4,066.80	\$ -
Bldg Repairs & Maintenance	6332	\$ 85,462.43	\$ 81,375.45	\$ 105,147.83	\$ 112,000.00
Equipment Rental	6334	\$ 520.00	\$ 70.00	\$ 1,061.50	\$ 1,450.00
Pest Control	6339	\$ 4,752.68	\$ 4,755.00	\$ 4,250.00	\$ 4,800.00
In-Town Mileage	6343	\$ 141.30	\$ 38.25	\$ 57.15	\$ 500.00
Out Travel	6344	\$ 541.82	\$ 386.46	\$ -	\$ 500.00
Telephone	6361	\$ 83,798.76	\$ 84,011.31	\$ 92,958.22	\$ 97,000.00
Advertising	6362	\$ 92.00	\$ 240.00	\$ 246.00	\$ 250.00
Postage	6364	\$ 200.16	\$ 178.37	\$ 100.29	\$ 180.00
Purchased Services Total		\$ 194,919.70	\$ 171,305.84	\$ 208,712.79	\$ 216,680.00
Supplies (6400-6499)					
Supplies	6411	\$ 60,763.24	\$ 52,655.37	\$ 53,046.56	\$ 65,000.00
Maintenance Supplies	6412	\$ 106,698.71	\$ 119,897.64	\$ 112,058.50	\$ 130,000.00
Custodial Supplies	6413	\$ 95,198.19	\$ 174,767.14	\$ 116,300.25	\$ 130,000.00
Supplies Total		\$ 262,660.14	\$ 347,320.15	\$ 281,405.31	\$ 325,000.00
Capital Outlay (6500-6599)					
Equipment	6541	\$ 56,673.03	\$ 34,888.85	\$ 32,410.85	\$ 36,500.00
Furniture	6543	\$ -	\$ -	\$ -	
Capital Outlay Total		\$ 56,673.03	\$ 34,888.85	\$ 32,410.85	\$ 36,500.00
Total Expenditures for 6300-6599		\$ 514,252.87	\$ 553,514.84	\$ 522,528.95	\$ 578,180.00

Safety Budget

Object Code Description	Object Code	2011/2012 Actual	2012/2013 Actual	2013/2014 Budget	2014/2015 Budget
Purchased Services (6300-6399)					
Non-PDC Workshops	6302	\$ 450.00	\$ 530.00	\$ 750.00	\$ 1,250.00
Purchased Service - Safety	6319	\$ -	\$ -	\$ 125.00	\$ 1,235.00
Out Travel	6344	\$ 540.88	\$ 722.95	\$ 1,215.90	\$ 1,750.00
Purchased Services Total		\$ 990.88	\$ 1,252.95	\$ 2,090.90	\$ 4,235.00
Supplies (6400-6499)					
Admin Supplies	6411	\$ 4,404.50	\$ 13,140.00	\$ 27,230.60	\$ 25,015.00
Supplies Total		\$ 4,404.50	\$ 13,140.00	\$ 27,230.60	\$ 25,015.00
Capital Outlay (6500-6599)					
Equipment	6541	\$ 1,683.06	\$ -	\$ 41,195.88	\$ 35,360.00
Capital Outlay Total		\$ 1,683.06	\$ -	\$ 41,195.88	\$ 35,360.00
Total Expenditures for 6300-6599		\$ 7,078.44	\$ 14,392.95	\$ 70,517.38	\$ 64,610.00

Web Content Manager's Office Budget

Object Code Description	Object Code	2011/2012 Actual	2012/2013 Actual	2013/2014 Budget	2014/2015 Budget
Purchased Services (6300-6399)					
Non-PDC Workshops	6302	\$ -	\$ 150.00	\$ 248.00	\$ 750.00
Purchased Services	6319	\$ -	\$ 3,672.00	\$ 3,767.00	\$ 4,000.00
In-Town Mileage	6343	\$ -	\$ 21.15	\$ 266.40	\$ 800.00
Out Travel	6344	\$ -	\$ 299.66	\$ 186.45	\$ 1,000.00
School Reach	6361	\$ -	\$ 7,560.00	\$ -	\$ 10,000.00
Printing	6363	\$ -	\$ 1,409.38	\$ -	\$ 500.00
Dues & Membership	6371	\$ -	\$ 95.00	\$ 45.00	\$ 90.00
Purchased Services Total		\$ -	\$ 13,207.19	\$ 4,512.85	\$ 17,140.00
Supplies (6400-6499)					
Admin Supplies	6411	\$ 581.41	\$ 2,298.79	\$ 127.39	\$ 3,000.00
Supplies Total		\$ 581.41	\$ 2,298.79	\$ 127.39	\$ 3,000.00
Capital Outlay (6500-6599)					
Equipment	6541	\$ 3,356.63	\$ 6,567.50	\$ 1,565.89	\$ 3,000.00
Furniture	6543	\$ -	\$ -	\$ -	\$ -
Capital Outlay Total		\$ 3,356.63	\$ 6,567.50	\$ 1,565.89	\$ 3,000.00
Total Expenditures for 6300-6599		\$ 3,938.04	\$ 22,073.48	\$ 6,206.13	\$ 23,140.00



CAPITAL PROJECTS DEVELOPMENT PROCESS

The School District of Washington encompasses approximately 257 square miles and operates more buildings than most Districts with similar enrollment. We take pride in our District buildings and wish to provide learning environments that are clean, safe and equipped.

The District completed planning the first phase of its Long Range Facilities and Master Plan in collaboration with Hoener Associates, Inc. and our Small Facilities Review Team. A comprehensive prioritized list of facility needs was established, and the list included projected improvements of existing facilities while strategically planning for long-range facilities programming. It is important to realize that our plan is a working document that provides for planning flexibility. It is designed to accommodate refinements due to maintenance requirements, educational program needs, district growth and feedback from key stakeholders. Following the first phase of planning, the School District of Washington placed a 15 million dollar, no tax rate increase bond issue on the August 2010 ballot after seeking input, prioritizing needs, and determining the most critical issues.

The needs were numerically prioritized by each campus. A “staff input evaluation form” was developed and utilized to obtain a comprehensive scope of baseline information in nine categories for each facility. Building administration and staff supervisors for Food Service, Maintenance and Technology facilitated a process to garner feedback from the respective staff members. This information was then reviewed by District Administration and Hoener Associates Architects. The information was also presented to the Small Facility Review Team.

The categories under review were: Site, Building Envelope, Mechanical Systems, Electrical Systems, Fire and Safety Systems, Equipment, ADA, and Long Range Master Planning. A category report by each school was then developed and used to culminate into a District wide priority list. Bond issue projects were then determined as well as capital projects to be completed by appropriate District staff.

In April 2013 the District placed two issues on the ballot. The first was a \$9,000,000 no-tax increase issue to cover construction of an Early Childhood Center, a classroom addition at Marthasville Elementary, HVAC upgrade at August Elementary, and wireless infrastructure in all District buildings. The Early Childhood Center, HVAC upgrade at Augusta Elementary and wireless infrastructure have all been completed. The classroom addition at Marthasville Elementary is currently underway with an anticipated completion date of December 2014. The issue passed with a 65.15% approval rating. The second issue was a \$40,000,000 issue with a 25-cent tax increase to construct a new middle school housing sixth through eighth grades which would alleviate overcrowding at the elementary buildings. This issue did not pass. The approval rating was 50.52%. Even though this was a simple majority, a 5/7 majority is needed to pass a bond issue.

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Five to Ten Year Facility Plan

Note: Cycled maintenance areas are planned over a 5 year period and will be updated each year. New construction needs are tentatively planned over an 8-10 year time frame; however changes to this document are on-going as the enrollment, needs, and demographics change over time.

The School District of Washington has established a process for prioritizing facility upgrades, repairs, and safety improvements. New construction and larger facility upgrades typically evolve collaboratively in a focus group setting. Four years ago, a focus group worked diligently throughout the school year to analyze needs of the district. A demographic study was conducted which assisted district officials by providing data in the areas of building capacity, enrollment projections, trends and other attendance area considerations. This data was shared with the focus group charged with outlining the plan that would be proposed and brought forward to the Board of Education. Although the original plan called for significant changes and new construction, any forward movement on large construction projects would mean the District's debt service levy would need to increase. Originally, voters were asked to weigh in on a \$0.46 increase to issue bonds for the purposes of building a new middle school, new elementary school, new early childhood center, as well as additional upgrades to district facilities, along with the closure of two buildings. The measure failed, and therefore the plan had to be modified to adopt a more phased approach.

In April of 2013, the Board of Education asked voters to consider two ballot measures. Approval of Question 2 would have allowed for the construction of a new middle school on land the District already owns. Approval would have also meant closure of South Point Elementary due to poor condition and its location in the flood plain. The old middle school would have become the new South Point Elementary. Approval of Question 2 would have called for an increase of \$0.25 to the debt service levy. The issue required 57.4 percent voters to be in favor for the project to move forward. The voters declined the issue, with only 52 percent voting yes. Question 1 asked voters to consider a no tax increase bond issue in the amount of \$9,000,000 to build a new Early Childhood Center, pursue an HVAC upgrade at Augusta Elementary, complete an addition at Marthasville Elementary, as well as upgrade the District's technology infrastructure. The measure passed with 64 percent approval.

This document outlines the operations and management program needs in the School District of Washington (SDOW). The Five to Ten Year Facility plan is intended to provide information about the department, existing programs, procedures, as well as guide the District for the next 5-10 years (2013-2021).

I. History:

In the past our District has struggled to communicate, plan, and in some cases execute timely maintenance programs. Our staff has done a good job of maintaining many of our aging buildings and has worked diligently to prevent deferments. In some instances, we have been understaffed or lacked the funding to properly follow-through. More recently, our patrons have supported the renovation and upgrading of our HVAC/Intercom and Fire Alarm systems at six elementary buildings and the high school. We have also completed some roofing projects and paving projects in multiple locations. We are thankful for the communities support in that endeavor.

In addition to our routine maintenance activities (daily work orders), we have re-organized our cycled maintenance programs and budgets. Projects such as painting (interior and exterior), tuck pointing, asphalt/paving repair/replacement, roofing, etc., are planned and included in the annual budget.

The bond issue in August of 2010 was a significant step for our District and all the projects associated with that bond issue have been completed. As projects are completed, we are also simultaneously educating and communicating the future plans for new construction for the District. More information pertaining to new construction is forthcoming in this document.

II. Current Projects:

Due to the passage of Question 1 of the April 2013 bond issue, the following projects have been completed; an HVAC upgrade at Augusta Elementary, construction of an Early Childhood Education Center, and a wireless upgrade throughout the District. A classroom addition at Marthasville Elementary is currently underway with an expected completion date of December 2014. An additional project, which was not part of the April 2013 bond issue, was the renovation of the athletic field and band complex at Washington High School. This project was completed in September of 2013. Due to the successful sale of bonds and favorable construction bids, the combination of bond proceeds and savings on the projects listed made funding available for a much needed fourteen classroom addition at Washington West Elementary. This project is currently underway with an anticipated completion date of July 2015. The additional classrooms at Washington West Elementary will not only alleviate overcrowding in that building, but will also allow for the integration of students from Fifth Street Elementary. Low enrollment numbers at Fifth Street

Elementary and costly needed maintenance make it more cost effective to combine the two elementary buildings and retire Fifth Street Elementary.

The Early Childhood Education Center was constructed on the Washington West Elementary campus. Renovation to the parking lot was also part of the project to improve traffic flow and safety.

III. Cycled Maintenance Program:

Three components contribute to the successful completion and execution of our cycled maintenance program. These include our Buildings and Grounds operating budget, the capital improvement budget (funded through our tax levy), and bond funding approved by our voters at the time of a bond referendum. We have recently revised our operating budgets to individually break out budgetary account codes in the areas of paving, roofing, and painting/tuck pointing. This change in procedure will allow us to track our expenditures and our projects more accurately. In the future, we will need to potentially do the same in the areas of flooring, playgrounds, lockers, landscaping, security, kitchens, and athletic/activity equipment/surfaces.

a. Paving/Asphalt-

- i. Asphalt cycle maintenance projects associated with the District's facilities consist primarily of parking lots, playground spaces, and walking paths/stairs. Buildings and Grounds staff bi-annually inspects all such surfaces, typically in the fall and spring. These inspections determine any needed changes to the cycled maintenance plans in this area for the following summer. In some cases, our own staff makes repairs to these areas as needed. However, some of the larger areas require contracted services and thus the district seeks bids, following Board policy.
- ii. Each year, the Director of Buildings and Grounds receives work order requests for paving/asphalt repair or resurfacing. All requests are reviewed and evaluated to determine level of urgency, funding and priority.

b. Roofing-

- i. Our 16 buildings (includes the Early Learning Center, Warehouse, District Office, Technology and Learning Center, Four Rivers Career Center and all other student attendance centers) require us to manage several thousand square feet of roofs. We use a three prong approach to roofing

repairs, other repairs are contracted out and covered under warranty, or repairs/replacement is contracted out and paid for from the annual budget. In most cases, our major roof replacements are planned, designed, bid and managed by our architect. Some roofing projects are funded through our bond program and some may be planned and funded by our cycle maintenance budget.

c. Painting/Tuck-Pointing-

- i. The District has a full-time painter on staff. Although the painter may also assist with maintenance projects on an as needed basis, the painting schedule is fairly aggressive. Our painter's schedule is somewhat flexible; however, most of his work is done during the after school hours. The painting schedule is on a 5 year cycle; however, it frequently has to be revised for special projects or circumstances.

d. Areas under review- Some projects in the areas below may be included in bond referendums; while some will be cycled improvements.

- i. Lighting
- ii. Lockers
- iii. Landscaping
- iv. Playgrounds
- v. Security (doors, locks, cameras)
- vi. Athletic/Activities Equipment/Areas
- vii. Kitchens
- viii. Bathrooms

IV. Inspection Schedule - Annual systems inspections and monitoring for fire alarm systems, fire extinguishers, elevators and other safety/health related systems are in place and followed.

V. Future Construction/Renovation:

After two years of facility analysis, a demographic study, focus group discussion, and much thought, a plan for new construction was developed for the Board of Education's consideration. The demographic study was conducted by Business Information Systems, LLC in February of 2011. The study provided a detailed analysis of District enrollment and projections based on trend data, cohort data, birth rates, etc. In addition, the study included a building capacity analysis as well as boundary change scenarios. All of this data is posted on the District's webpage at

www.washington.k12.mo.us and was specifically shared with the Focus Group charged with Facility Planning through the Washington Way Project. After covering all of this material, the Focus Group came to consensus on Model Plan B, which the Board of Education decided to put on the April 2012 ballot as a \$65 million bond referendum. All of the data aligned to the proposal and was considered to be in the best interest of the District at that time. Unfortunately, the bond issue failed. The Focus Group reconvened in May of 2012 to re-examine the data and discuss a recommendation to the Board of Education for a future bond issue. The Board of Education discussed the options in depth at the August 2012 board meeting, and approved placing Proposition R, which consisted of two questions, on the April 2013 ballot. As stated earlier, only Question 1, the no tax increase option, passed.

The Focus Group kept a checklist of items the plan should address. It was imperative to ensure that the plan provide multiple solutions for the District versus just the “nice to have” items. It is important to also note the District may need to acquire another piece of property for use beyond the year 2021, if enrollment grows. This property would most likely be needed for a second middle school.

These items were considered in the April 2013 bond issue and are still under consideration:

a. Construction of a new middle school-

The construction of a new middle school for grades 6-8 accomplishes a great deal. Each elementary school would immediately realize additional classroom space without construction. In addition, the overall school population would decrease in the short term therefore relieving congestion in other common areas.

Details regarding the impact to each school:

Augusta Elementary would realize one classroom for use as a networked computer lab in the short term and for growth in the long term.

Campbellton Elementary would realize one classroom and the District should consider slight boundary adjustments and/or programming changes to properly utilize all available space here.

laboratory areas for students. Growth in the Clearview attendance requires the additional space for proper programming. Preschool has been moved out of Clearview Elementary and relocated to another building to open up classroom space to accommodate the increase in enrollment.

Labadie Elementary would also realize one classroom. This room could be used as science laboratory space. Additionally, Labadie Elementary could benefit from some slight adjustments to the boundary lines and/or specific on-site educational programming.

Marthasville Elementary is currently at full capacity. Additional classroom space would protect the encore classes or special areas from having to teach and travel on carts. Marthasville Elementary would gain one classroom, possibly two to accommodate growth if the 6th grade was moved to the middle school setting. They are also in need of a networked computer lab on campus. Due to the failed April 2012 bond issue, modular classrooms were installed at Marthasville Elementary to accommodate the need for additional classroom space. With the passage of Question 1 of the April 2013 bond issue, additional classrooms were approved for Marthasville Elementary. Construction is currently underway.

South Point Elementary is currently at full capacity. Several ancillary spaces in this building are inadequate in terms of size and air quality. The building does not have air conditioning and the basement provides for safe but less than ideal conditions. In the short term, South Point Elementary would benefit from realizing 3 classrooms with a move of the 6th grade to a new middle school. Students would no longer need to be in the basement of the original South Point building. However, due to other necessary and needed renovations to HVAC, intercoms, cafeteria, and classrooms; the current South Point facility should not be considered a part of the District's long range facility solutions. Due to the failed April 2012 bond issue, modular classrooms were installed at South Point Elementary to accommodate the need for additional classroom space.

Washington West Elementary is currently at full capacity. Music education is being taught in a large counseling office and if growth continues, art instruction will be delivered via a traveling teacher on a cart. Washington West Elementary also delivers special services in alcoves and hallways and does not have a networked computer lab. Washington West Elementary would gain classroom space with the move of 6th grade to a new middle school. Due to the need for

additional classroom space, starting with the 2012-13 school year the pre-school was moved to one of the modular classrooms for Early Childhood Special Education, which is located on the same campus. The Gifted Program which had been housed at Washington West Elementary was moved to Washington High School starting with the 2012-13 school year. As stated previously, a classroom addition was feasible following the April 2012 no-tax bond issue passage, and construction is currently underway.

Washington Middle School is currently at capacity. Closets are being used to deliver special services. This building cannot accommodate future growth, and the use of this building is forthcoming in this plan.

CONSTRUCTION OF A NEW MIDDLE SCHOOL

A new middle school should be built to accommodate 1000-1200 students. Building design will be the school within a school design with a wing to house the grades in separate locations. Common spaces will be shared such as the cafeteria, gymnasium, library, computer labs, etc. through careful scheduling.

Capacity: 1000-1200 students (180,000 square foot- approximate)

Design: School within a School Design (TBA)

Phasing the Construction may be necessary (TBA)

Curricular and Service Program Spaces: TBD

Cost Estimate: \$25,000,000 (does not include site development)

Designs under Investigation:

- Frontier Middle School – Wentzville
- Others to be scheduled

Benefits of building a 6-8th grade Middle School Include:

- Alleviates space constraints at all elementary buildings by moving 6th grade to the middle school site.
- Provides improved middle school programming space
- Addresses capacity issues associated with our current middle school building

Future Considerations:

- The District, depending upon growth in enrollment, may need to purchase another piece of property to build a second middle school in the future (beyond the year 2020 if unexpected growth occurs).

CONSTRUCTION OF A NEW ELEMENTARY SCHOOL

A new elementary school should be built for grades K-5, following another boundary study to specifically determine the student attendance in the new building. The building should be built in the South Point attendance area and the current South Point Elementary should be retired, as it is currently over capacity and requires significant renovation to HVAC, intercom, fire panel, and classroom spaces are needed throughout. It should also be noted that South Point Elementary is in a floodplain, posing risk to the building and making upgrades and renovations unreasonable. New construction would include a building design to accommodate a K-2, 3-5 design with common spaces shared by all (cafeteria, gymnasiums, support spaces, library/media, computer laboratory, etc.).

Capacity: 600-750 students (75,000 square foot- approximate)

Design: (TBA)

Curricular and Service Program Spaces: TBD

Cost Estimate: \$14,000,000 (does not include site development)

Designs under Investigation:

- Cuivre Park Elementary School, Troy, MO (Outstanding Design Award Winner, American School & University)
- Discovery Ridge Elementary School, Wentzville, MO
- Other site visits: TBD

Estimated Cost of Demolition of South Point: \$250,000

RETIRE FIFTH STREET ELEMENTARY SCHOOL

With the classroom addition underway at Washington West Elementary and the plan to merge Washington West Elementary and Fifth Street Elementary, the Board of Education is planning to retire this building after the 2014-15 school year due to cost of renovations needed, the inability to enhance through additions, and limited parking. Consideration should be given to generating revenue through the sale of Fifth Street Elementary School. There has been some interest in the building as it does have historic value. The Fifth Street Elementary building continues to be costly to operate, and the cost to maintain it, as well as upgrade, does not make economic sense.

CONVERT THE TECHNOLOGY AND LEARNING CENTER TO AN ALTERNATIVE EDUCATION CENTER

At the present time, the School District of Washington does not have an alternative setting (off of a regular school campus) for students who do not perform well at a traditional high school and are at risk of not graduating. According to the preliminary word from the Building Inspector for the City of Washington, the TLC building can be occupied with students (up to 80-100 students) with relatively no major renovations needed to the building. Some minor adjustments to doorways would be required. Students would occupy classroom and program space on the main level and the lower level would remain storage. Adequate parking exists at this site as students would be required to provide their own transportation. Some consideration may be given to modifying the entry/exit point/driveway onto Hwy 47 for improved safety.

The Missouri Options Program is currently housed out of the FRCC building. That program would move to the TLC building. In addition, the Long-term Suspension and A.C.E. (Attempt/Correct/Excel) program would also move to the TLC building. This is most advantageous considering long term suspensions students can best be served totally off of the regular high school campus. Homebound instructional services can also be provided on site as such instruction is typically delivered through our Student Services Department on a neutral site for both the student and the instructor. In addition, the District may grow its alternative program by use of this facility as well. Some consideration should be given to keeping our hybrid service known as "No Excuses;" however the program may evolve and require an alternative setting in order to appropriately meet the need of all students. Further research in terms of the SDOW's delivery of such services is currently underway. These types of programs can be quite expensive, so the Board of Education and District leadership should think carefully about the operational expenses and the desired academic outcomes prior to making any final decisions.

BUILDINGS THE DISTRICT SHOULD KEEP BUT MONITOR

- Labadie Elementary- Enrollment must support its existence and programming reorganization may need to be considered in the future in order to sustain the use of this well-equipped building.

- Technology and Learning Center- Should the Alternative Services solution not serve the District well, consideration to the sale of this property should occur.
- Warehouse- Adequate storage of inventory and surplus property is an on-going concern.

VI. Safety Upgrades

Simultaneously, the District assembled a Safety Task Force encompassing representation from our public school administration, local parochial school leadership, first responders (police, fire, etc.), and school nurses. As a result of these discussions, the district safety coordinators began a safety walk process. These walks required the coordinators and school resource officers to walk each and every school with a critical eye, documenting various findings by building. The list of findings and the data collected led to the development of a master safety upgrade list. The School District of Washington also has a safety sub-committee comprised of school district officials and two Board of Education members. Findings were shared and a list of spending priorities were then developed. Changes that would not require budgetary allocations are to be quickly implemented at the building level, while priority projects that require financial commitments are to be incrementally instituted as quickly as possible or as resources become available.

Facility priorities include updated/improved door locks, increased security, additional surveillance and staff training. Due to the scope of the safety upgrades, as well as the desire to remain discrete, the specific recommendations and final decisions are not specifically included in this document.

FACILITY IMPROVEMENT AND MASTER PLANNING 2013-15

Building	Description	2013 Bond Issue	District Capital Repair/Cash 13/14	District Capital Repair/Cash 14/15	Status Report
Augusta					
	HVAC Renovation	\$2,100,000.00			Completed September 2013
Four Rivers Career Center					
	Building Trades Area Enhancement		Researching		Plan Development
High School					
	Exterior Renovation/Field/Track/Bleachers/Retaining fence/lights/walkways		\$2,800,000		Completed September 2013
	Wireless infrastructure access points	\$110,500			Completed
	HVAC (Band Room, Little Blue Jay Gym)		\$523,725		Completed December 2013
	Tuckpointing, Roofing, Window Repair		\$596,094		Completed Summer 2014
	Locker Room renovation			\$250,000	Pending
	Remodel upper north classroom/locker rooms			\$237,000	Pending
	Remodel bathrooms Blue Jay Gym lobby			\$5,000	Pending
	Walkway enclosure				Being Designed
Marthasville					
	Construction of new library and lab/new classrooms	\$1,043,000			November 2014 Completion Date
Middle School					
	Roof Repair				
Technology & Learning Center					
	Entrance upgrade			Seeking estimates	Working with MoDOT and researching
Washington West Elementary					
	Addition of 14 new classrooms	\$3,600,000			In progress
	Playground relocation			\$25,000.00	
New Construction					
	Early Childhood Center	\$4,100,000			Completed July 2014
	Wireless Infrastructure - K-8	\$200,000			Completed 2013
Total		\$11,153,500.00	\$5,324,819.00	\$517,000.00	

***Building walkthroughs pending to determine rotational maintenance needs. These walkthroughs are conducted by the Director of Building and Grounds and the Assistant Superintendent of Support Services/Human Resources. A change in procedure requires walkthroughs to be conducted by October 1 of the current fiscal year in preparation of the next budget year. This walkthrough is in conjunction with a safety analysis of each facility.*



POST EMPLOYMENT BENEFITS

The District provides health care benefits to employees who retire, or who have retired, and receive or are eligible to receive benefits under the retirement plans, as mandated by Section 169.590 of the Missouri Revised Statutes. Retirees are required to contribute the entire amount of premium necessary for their participation in the plan, which is funded on a pay-as-you-go basis. Currently 670 people are eligible to participate in the plan. This is a single-employer defined contribution OPEB plan. As of July 1, 2014 the most recent actuarial valuation date, the following information has been provided:

Schedule of Funding Progress

(\$000s)

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (b)	Unfunded Actuarial Accrued Liability (UAAL) (b - a)	Funded Ratio (a / b)	Covered Payroll (c)	UAAL as a Percentage of Covered Payroll ((b - a) / c)
7/1/2014	\$ 0	\$ 3,379	\$ 3,379	0%	\$ 25,991	13.0%

Schedule of Employer Contributions

(\$000s)

Fiscal Year Ended June 30,	Annual Required Contribution	Interest On Net OPEB Obligation	Adjustment to the ARC	Net OPEB Cost	Actual Contribution	Net OPEB Obligation
2014	\$346	\$7	\$7	\$346	\$196	\$357

- * GASB 45 defines contributions to be amounts contributed to a separate, qualified trust, if any, plus any retiree benefit payments (including the value of any implicit rate subsidy) made directly from the District in excess of retiree paid contributions.

The results shown above are based on the baseline assumptions with respect to the medical inflation rate and the discount rate and on the level percent amortization method. Please note that the baseline discount rate assumes that the District will not prefund its retiree medical program. The 4.0% discount rate is based on the expected earnings of the District's general fund. Assumptions include an amortization period of 30 years, which is the longest period permitted by GASB 45. A complete copy of the July 1, 2014, valuation can be obtained by contacting the District's management.

GOVERNMENTAL ACCOUNTING STANDARDS BOARD (GASB) 54

Board Policy

BOARD POLICY DIAA - FUND BALANCES/GASB54

This policy establishes guidelines to be used during the presentation and execution of the annual budget to ensure that sufficient reserves are maintained for unanticipated expenditures or revenue shortfalls. This policy is based on a long-term perspective with a commitment to keeping the District in a strong fiscal position that will allow it to better weather negative economic trends.

Background

Statement No. 54 of the Governmental Accounting Standards Board (GASB 54) establishes accounting and financial reporting standards for all governments that report governmental funds. GASB 54 establishes criteria for classifying fund balances and clarifies definitions for governmental fund types.

Fund Balance Categories

GASB54 establishes five (5) fund balance categories: Nonspendable, Restricted, Committed, Assigned and Unassigned:

Nonspendable Fund Balance – Funds that cannot be spent due to their form (e.g., inventories and prepaids) or funds that legally or contractually must be maintained intact.

Restricted Fund Balance – Funds that are mandated for a specific purpose by external parties, constitutional provisions or enabling legislation.

Committed Fund Balance – Funds that are set aside for a specific purpose by the District's highest level of decision making authority. Formal action must be taken prior to the end of the fiscal year. The same formal action must be taken to remove or change the limitations placed on the funds.

Assigned Fund Balance – Funds that are set aside with the intent to be used for a specific purpose by the District's highest level of decision-making authority or a body or official who has been given the authority to assign funds. Assigned funds cannot cause a deficit in unassigned fund balance.

Unassigned Fund Balance - Excess funds that have not been classified in the previous four (4) categories. All funds in this category are considered spendable resources. This category also provides the resources necessary to meet unexpected expenditures and revenue shortfalls.

GASB 54 cont.

The information below shows the ending fund classifications for each category by fund as of June 30, 2014. With the exception of Capital Projects, it is projected the funds will be relatively close to the same as last year. Capital projects will decrease as the bond proceeds from 2013 are spent.

Fund Balances - All Government Funds										
as of June 30, 2014										
								Debt Service Fund	Captial Projects Fund	Total Governmental Funds
Fund Balances:						General Fund	Teachers Fund			
	Nonspendable									
	Inventory					\$152,262				\$152,262
	Prepaid Expenditures					\$246,932				\$246,932
Restricted Fund Balance										
	Debt Service							\$2,685,547		\$2,685,547
	Teachers salaries and benefits						\$1,182,737			\$1,182,737
	Capital Projects									
Assigned Fund Balance										
	Unspent Bond Proceeds								\$3,985,243	\$3,985,243
	Escrowed Certificates of Participation								\$1,255,030	\$1,255,030
	Remaining Capital Proejcts Fund								\$5,873,677	\$5,873,677
Unassigned Fund Balance						\$15,621,773				\$15,621,773
Total Fund Balances						\$ 16,020,967	\$ 1,182,737	\$ 2,685,547	\$ 11,113,950	\$ 31,003,201

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REVENUE DISCUSSION

The School District of Washington's revenue is comprised of five major revenue sources: local, county, state, federal and other miscellaneous revenues such as bond sales and Career Center sending schools tuition. For 2014-2015, 91 percent of the budgeted revenue comes from local or state proceeds. Another 6 percent of the revenue comes from federal sources. The following discussion is meant to give the reader a better understanding of the District's revenue picture.

Local Revenue

The District's number one source of revenue is the assessed property tax on real and personal property. After a few years of slight increases to the assessed valuation, the total assessed value for the property in the District is approximately \$900,000 less than 2008, when the economy peaked. This year the District is projecting flat in assessed value. Last year the merger of Mercy Hospital and Patients First has caused the Patients First property to become tax exempt. The value of that property was approximately \$12 million. The District has budgeted for a flat to slight increase in assessed valuation based upon preliminary assessed value reports from the county. Although we are projecting flat, we expect to realize a one time increase in locally assessed utilities due to work at the Ameren plant in Labadie which is in our District. The increase is believed to be \$1.2 million. Current and delinquent property taxes for all funds are projected to be \$29,951,383.

Another significant source of revenue is the sales tax revenue the District receives from Proposition C. The state's payment to the District is still considered a local source but the money is collected at the state level and distributed based on the weighted average daily attendance of each District during the prior year. The District's 2013-2014 weighted average daily attendance was approximately 3,940 and the state distribution rate was \$835 per ADA. Sales tax revenue has not produced as thought by state legislators. The District projects the FY2014-2015 Proposition C revenue to be \$3,582,121.

The District receives most of its money between December 15 and January 31 of the fiscal year because property taxes are due December 31. The District needs these revenues throughout the calendar year, so there are excess funds during the first half of each calendar year. These excess funds can be temporarily invested within the restrictions set by the Board of Education and the State of Missouri. Interest rates continue near all-time lows making earnings difficult to achieve. The District has budgeted \$249,100 in interest returns for the year.

Food service revenues are budgeted to realize a relatively small increase due to the flat rate of the District's current enrollment. Lunch and breakfast prices have remained flat for the 2014-2015 school year. Revenues are expected to offset budgeted expenditures and to remain in compliance with the Healthy Hunger Free Kids Act mandated pricing structure.

County Revenue

There are only two sources of county revenue for the District, fines and state assessed utility taxes. Total county revenues are budgeted at approximately \$1,765,685.

State Revenue

The District's second largest revenue source is the state of Missouri's basic foundation formula fund for education. In 2005-2006, the state legislature passed a new foundation formula. The 2014-2015 budget projects state basic formula revenue to be about \$4,008,265, up by \$107,744 from the previous year. The legislature has not been able to fully fund the formula for four consecutive years. The District is budgeting to receive 95 percent of the projected formula funds.

Another major state funding source comes from Early Childhood Special Education. This amount is based on the prior year's allowable expenses. The District receives reimbursement of expenses in the following fiscal year from state and federal sources. The amount of reimbursement budgeted for 2014-2015 is \$1,235,705. This is up from last year largely due to reimbursed portion of the new Early Learning Center that houses the District's ECSE program.

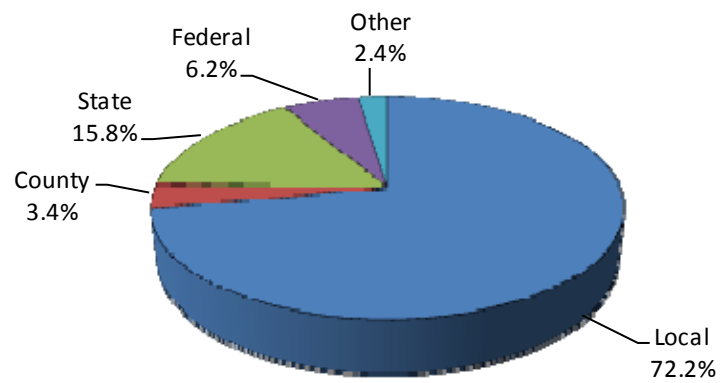
Federal Revenue

The District receives funds from multiple sources but two major sources are the Individuals with Disabilities Education Act (IDEA) and Early Childhood Special Education funding. The school lunch program is projected to receive \$675,000 in federal reimbursements. Another significant federal funding source is the Title I program. This funding source is based mainly on the Free and Reduced lunch count for the District.

Other Revenue

The Other Revenue budget consists of tuition from sending school districts to the District's Four Rivers Career Center.

Revenue Percentage by Source



BONDING CAPACITY

Article VI, Section 26(b) allows school districts to have bonded debt obligations equal to 15 percent of their district's assessed property valuation. The School District of Washington's projected assessed valuation for the FY2014-2015 is \$714 million. This is a slight increase due to the slow recovery in the real estate market and the increase in personal property. The projected bonding capacity for FY2014-2015 is \$75.1 million. The ending debt obligation will be approximately \$32 million. FY 2015-2016 is a reassessment year. It is anticipated the assessed valuation will increase and show a slight increase in FY2016-2017. It is hopeful there will be a much awaited recovery in the local economy. The following table shows the District's historical ability to borrow funds with the assumption of no further bond issues.

Fiscal Year	Total Assessed Value	Total Bonding Capacity	Total End-of-Year Debt	Available Capacity	Debt to Assessed Value
2000	\$413,416,790	\$62,012,519	\$9,503,745	\$52,508,774	2.30%
2001	\$455,758,771	\$68,363,816	\$8,601,941	\$59,761,875	1.89%
2002	\$473,290,713	\$70,993,607	\$8,458,860	\$62,534,747	1.79%
2003	\$513,281,164	\$76,992,175	\$17,191,729	\$59,800,446	3.35%
2004	\$526,145,663	\$78,921,849	\$16,673,217	\$62,248,632	3.17%
2005	\$614,337,206	\$92,150,581	\$15,196,631	\$76,953,950	2.47%
2006	\$630,035,040	\$94,505,256	\$17,170,000	\$82,168,905	2.73%
2007	\$689,237,748	\$103,385,662	\$23,160,000	\$90,271,530	3.36%
2008	\$718,761,321	\$107,814,198	\$20,695,000	\$87,119,198	2.88%
2009	\$722,085,544	\$108,312,832	\$20,095,000	\$88,217,832	2.78%
2010	\$743,594,360	\$111,539,154	\$19,395,000	\$92,144,154	2.61%
2011	\$737,144,980	\$110,571,747	\$36,145,000	\$74,426,747	4.90%
2012	\$737,144,980	\$110,571,747	\$32,395,000	\$78,176,747	4.39%
2013	\$712,055,289	\$106,808,293	\$40,095,000	\$66,713,293	5.63%
Est. 2014	\$714,000,000	\$107,100,000	\$31,995,000	\$75,105,000	4.48%
Est. 2015	\$726,000,000	\$108,900,000	\$30,395,000	\$78,505,000	4.19%
Est. 2016	\$740,589,510	\$111,088,427	\$28,945,000	\$82,143,427	3.91%
Est. 2017	\$755,401,300	\$113,310,195	\$28,205,000	\$85,105,195	3.73%
Est. 2018	\$770,509,326	\$115,576,399	\$27,255,000	\$88,321,399	3.54%

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Bonded Debt

Date	2004		2006		2010A		2010B		2013		Total Bond Debt	
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
9/1/2010		\$ 229,575.00									\$ -	\$ 229,575.00
3/1/2011	\$ 200,000.00	\$ 229,575.00									\$ 200,000.00	\$ 229,575.00
9/1/2011		\$ 225,825.00				\$ 391,311.20					\$ -	\$ 617,136.20
3/1/2012	\$ 300,000.00	\$ 225,825.00				\$ 253,296.88					\$ 300,000.00	\$ 479,121.88
9/1/2012		\$ 219,825.00				\$ 253,296.88		\$ 29,762.50			\$ -	\$ 502,884.38
3/1/2013	\$ 300,000.00	\$ 219,825.00				\$ 253,296.88		\$ 29,762.50			\$ 300,000.00	\$ 502,884.38
9/1/2013		\$ 213,825.00				\$ 253,296.88		\$ 29,762.50			\$ -	\$ 496,884.38
3/1/2014	\$ 400,000.00	\$ 213,825.00				\$ 253,296.88	\$ 1,000,000.00	\$ 29,762.50		\$ 320,000.00	\$ 1,400,000.00	\$ 816,884.38
9/1/2014	\$ 29,750.00	\$ 29,750.00	\$ 96,275.00	\$ 96,275.00	\$ 253,296.88	\$ 19,762.50	\$ 19,762.50	\$ 225,000.00	\$ 225,000.00	\$ -	\$ 624,084.38	\$ 624,084.38
3/1/2015	\$ 600,000.00	\$ 29,750.00	\$ 96,275.00	\$ 96,275.00	\$ 253,296.88	\$ 19,762.50	\$ 19,762.50	\$ 225,000.00	\$ 225,000.00	\$ 1,600,000.00	\$ 624,084.38	\$ 624,084.38
9/1/2015		\$ 17,000.00	\$ 96,275.00	\$ 96,275.00	\$ 253,296.88		\$ 7,312.50	\$ 225,000.00	\$ 225,000.00	\$ -	\$ 598,884.38	\$ 598,884.38
3/1/2016	\$ 800,000.00	\$ 17,000.00		\$ 96,275.00	\$ 253,296.88		\$ 7,312.50	\$ 225,000.00	\$ 225,000.00	\$ 1,450,000.00	\$ 598,884.38	\$ 598,884.38
9/1/2016			\$ 740,000.00	\$ 96,275.00	\$ 253,296.88			\$ 225,000.00	\$ 225,000.00	\$ -	\$ 574,571.88	\$ 574,571.88
3/1/2017				\$ 82,400.00	\$ 253,296.88			\$ 225,000.00	\$ 225,000.00	\$ 740,000.00	\$ 574,571.88	\$ 574,571.88
9/1/2017			\$ 950,000.00	\$ 82,400.00	\$ 253,296.88			\$ 225,000.00	\$ 225,000.00	\$ -	\$ 560,696.88	\$ 560,696.88
3/1/2018				\$ 64,350.00	\$ 253,296.88			\$ 225,000.00	\$ 225,000.00	\$ 950,000.00	\$ 560,696.88	\$ 560,696.88
9/1/2018			\$ 1,000,000.00	\$ 64,350.00	\$ 253,296.88			\$ 225,000.00	\$ 225,000.00	\$ -	\$ 542,646.88	\$ 542,646.88
3/1/2019				\$ 45,100.00	\$ 253,296.88			\$ 225,000.00	\$ 225,000.00	\$ 1,000,000.00	\$ 542,646.88	\$ 542,646.88
9/1/2019			\$ 1,130,000.00	\$ 45,100.00	\$ 253,296.88			\$ 225,000.00	\$ 225,000.00	\$ -	\$ 523,396.88	\$ 523,396.88
3/1/2020				\$ 22,500.00	\$ 253,296.88			\$ 225,000.00	\$ 225,000.00	\$ 1,130,000.00	\$ 523,396.88	\$ 523,396.88
9/1/2020			\$ 1,125,000.00	\$ 22,500.00	\$ 253,296.88			\$ 225,000.00	\$ 225,000.00	\$ -	\$ 500,796.88	\$ 500,796.88
3/1/2021					\$ 253,296.88			\$ 225,000.00	\$ 225,000.00	\$ 1,125,000.00	\$ 500,796.88	\$ 500,796.88
9/1/2021					\$ 253,296.88			\$ 225,000.00	\$ 225,000.00	\$ -	\$ 478,296.88	\$ 478,296.88
3/1/2022					\$ 253,296.88	\$ 1,250,000.00		\$ 225,000.00	\$ 225,000.00	\$ 1,250,000.00	\$ 478,296.88	\$ 478,296.88
9/1/2022					\$ 235,015.63			\$ 225,000.00	\$ 225,000.00	\$ -	\$ 460,015.63	\$ 460,015.63
3/1/2023					\$ 235,015.63			\$ 225,000.00	\$ 225,000.00	\$ 1,250,000.00	\$ 460,015.63	\$ 460,015.63
9/1/2023					\$ 215,921.88			\$ 225,000.00	\$ 225,000.00	\$ -	\$ 440,921.88	\$ 440,921.88
3/1/2024					\$ 215,921.88			\$ 225,000.00	\$ 225,000.00	\$ 1,250,000.00	\$ 440,921.88	\$ 440,921.88
9/1/2024					\$ 196,015.63			\$ 225,000.00	\$ 225,000.00	\$ -	\$ 421,015.63	\$ 421,015.63
3/1/2025					\$ 196,015.63			\$ 225,000.00	\$ 225,000.00	\$ 1,500,000.00	\$ 421,015.63	\$ 421,015.63
9/1/2025					\$ 171,640.63			\$ 225,000.00	\$ 225,000.00	\$ -	\$ 396,640.63	\$ 396,640.63
3/1/2026					\$ 171,640.63			\$ 225,000.00	\$ 225,000.00	\$ 1,500,000.00	\$ 396,640.63	\$ 396,640.63
9/1/2026					\$ 146,534.38			\$ 225,000.00	\$ 225,000.00	\$ -	\$ 371,534.38	\$ 371,534.38
3/1/2027					\$ 146,534.38			\$ 225,000.00	\$ 225,000.00	\$ 1,750,000.00	\$ 371,534.38	\$ 371,534.38
9/1/2027					\$ 116,390.63			\$ 225,000.00	\$ 225,000.00	\$ -	\$ 341,390.63	\$ 341,390.63
3/1/2028					\$ 116,390.63			\$ 225,000.00	\$ 225,000.00	\$ 1,750,000.00	\$ 341,390.63	\$ 341,390.63
9/1/2028					\$ 85,678.13			\$ 225,000.00	\$ 225,000.00	\$ -	\$ 310,678.13	\$ 310,678.13
3/1/2029					\$ 85,678.13			\$ 225,000.00	\$ 225,000.00	\$ 2,000,000.00	\$ 310,678.13	\$ 310,678.13
9/1/2029					\$ 49,603.13			\$ 225,000.00	\$ 225,000.00	\$ -	\$ 274,603.13	\$ 274,603.13
3/1/2030					\$ 49,603.13			\$ 225,000.00	\$ 225,000.00	\$ 2,750,000.00	\$ 274,603.13	\$ 274,603.13
9/1/2030								\$ 225,000.00	\$ 225,000.00	\$ -	\$ 225,000.00	\$ 225,000.00
3/1/2031								\$ 225,000.00	\$ 225,000.00	\$ 2,800,000.00	\$ 155,000.00	\$ 155,000.00
9/1/2031								\$ 155,000.00	\$ 155,000.00	\$ -	\$ 155,000.00	\$ 155,000.00
3/1/2032								\$ 3,000,000.00	\$ 155,000.00	\$ 3,000,000.00	\$ 80,000.00	\$ 80,000.00
9/1/2032								\$ 80,000.00	\$ 80,000.00	\$ -	\$ 80,000.00	\$ 80,000.00
3/1/2033								\$ 3,200,000.00	\$ 80,000.00	\$ 3,200,000.00	\$ 8,440,000.00	\$ 8,440,000.00
Totals	\$ 2,600,000.00	\$ 1,871,600.00	\$ 4,945,000.00	\$ 1,006,350.00	\$ 15,000,000.00	\$ 8,144,145.76	\$ 2,650,000.00	\$ 173,200.00	\$ 9,000,000.00	\$ 8,440,000.00	\$ 34,195,000.00	\$ 27,850,295.76

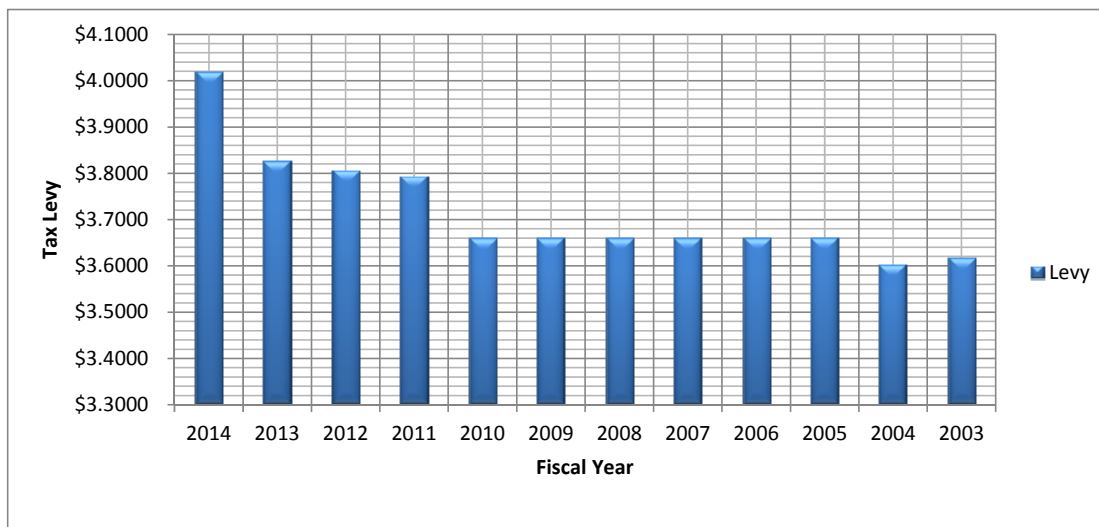
Lease Participation Debt

<u>Date</u>	<u>2007</u>		<u>2013</u>		<u>Total Lease</u>	
	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>
9/1/2012		\$ 256,143.75		\$ 126,675.00	\$ -	\$ 382,818.75
3/1/2013	\$ 275,000.00	\$ 256,143.75	\$ 200,000.00	\$ 126,675.00	\$ 475,000.00	\$ 382,818.75
9/1/2013		\$ 250,506.25		\$ 75,333.33	\$ -	\$ 325,839.58
3/1/2014	\$ 325,000.00	\$ 250,506.25	\$ 275,000.00	\$ 60,000.00	\$ 600,000.00	\$ 310,506.25
9/1/2014		\$ 243,843.75		\$ 57,250.00	\$ -	\$ 301,093.75
3/1/2015	\$ 350,000.00	\$ 243,843.75	\$ 335,000.00	\$ 57,250.00	\$ 685,000.00	\$ 301,093.75
9/1/2015		\$ 236,493.75		\$ 53,900.00	\$ -	\$ 290,393.75
3/1/2016	\$ 400,000.00	\$ 236,493.75	\$ 375,000.00	\$ 53,900.00	\$ 775,000.00	\$ 290,393.75
9/1/2016		\$ 228,093.75		\$ 50,150.00	\$ -	\$ 278,243.75
3/1/2017	\$ 425,000.00	\$ 228,093.75	\$ 425,000.00	\$ 50,150.00	\$ 850,000.00	\$ 278,243.75
9/1/2017		\$ 219,062.50		\$ 45,900.00	\$ -	\$ 264,962.50
3/1/2018	\$ 475,000.00	\$ 219,062.50	\$ 475,000.00	\$ 45,900.00	\$ 950,000.00	\$ 264,962.50
9/1/2018		\$ 208,968.75		\$ 41,150.00	\$ -	\$ 250,118.75
3/1/2019	\$ 525,000.00	\$ 208,968.75	\$ 510,000.00	\$ 41,150.00	\$ 1,035,000.00	\$ 250,118.75
9/1/2019		\$ 197,812.50		\$ 36,050.00	\$ -	\$ 233,862.50
3/1/2020	\$ 575,000.00	\$ 197,812.50	\$ 600,000.00	\$ 36,050.00	\$ 1,175,000.00	\$ 233,862.50
9/1/2020		\$ 184,875.00		\$ 30,050.00	\$ -	\$ 214,925.00
3/1/2021	\$ 625,000.00	\$ 184,875.00	\$ 690,000.00	\$ 30,050.00	\$ 1,315,000.00	\$ 214,925.00
9/1/2021		\$ 170,812.50		\$ 22,287.50	\$ -	\$ 193,100.00
3/1/2022	\$ 675,000.00	\$ 170,812.50	\$ 775,000.00	\$ 22,287.50	\$ 1,450,000.00	\$ 193,100.00
9/1/2022		\$ 155,625.00		\$ 12,600.00	\$ -	\$ 168,225.00
3/1/2023	\$ 750,000.00	\$ 155,625.00	\$ 960,000.00	\$ 12,600.00	\$ 1,710,000.00	\$ 168,225.00
9/1/2023		\$ 138,750.00			\$ -	\$ 138,750.00
3/1/2024	\$ 800,000.00	\$ 138,750.00			\$ 800,000.00	\$ 138,750.00
9/1/2024		\$ 120,250.00			\$ -	\$ 120,250.00
3/1/2025	\$ 875,000.00	\$ 120,250.00			\$ 875,000.00	\$ 120,250.00
9/1/2025		\$ 100,015.63			\$ -	\$ 100,015.63
3/1/2026	\$ 950,000.00	\$ 100,015.63			\$ 950,000.00	\$ 100,015.63
9/1/2026		\$ 78,046.88			\$ -	\$ 78,046.88
3/1/2027	\$ 1,000,000.00	\$ 78,046.88			\$ 1,000,000.00	\$ 78,046.88
9/1/2027		\$ 54,921.88			\$ -	\$ 54,921.88
3/1/2028	\$ 2,375,000.00	\$ 54,921.88			\$ 2,375,000.00	\$ 54,921.88
9/1/2028					\$ -	\$ -
3/1/2029					\$ -	\$ -
9/1/2029					\$ -	\$ -
3/1/2030					\$ -	\$ -
9/1/2030					\$ -	\$ -
3/1/2031					\$ -	\$ -
Totals	\$ 11,875,000.00	\$ 6,742,018.78	\$ 5,620,000.00	\$ 1,087,358.33	\$17,495,000.00	\$ 7,829,377.11

PROPERTY TAXES

Historically, the property tax revenue has represented approximately 65% of the District's total revenue. Personal, Residential, Commercial and Agricultural property are subject to property tax assessment. The tax burden of an individual taxpayer is determined by applying the levy rate against each \$100 of assessed valuation. The table below illustrates what a taxpayer will pay on real property per \$100,000 of market valuation. The District has tried to maintain a level tax levy at \$3.66 for years. Recently with decreases in assessed values and state revenues, it has been necessary to incur increases. Those increases have mainly been in the debt service levy to enable the District to do some no tax increase bond issues. The second table reflects the history of the tax levy. State statute 137.073 allows for a district to increase the tax levy when the assessed value has dropped in order to keep revenues as level as possible, thus the reason for the large increase of the tax levy for the 2013-2014 school year. The tax levy cannot be increased higher than the voter-approved tax ceiling.

Residential						
Fiscal Year	Market Value of Property	Assessment Rate	Assessed Value	Tax Levy Rate	Property Tax Due	Cumulative Change
1999	\$100,000.00	19%	\$19,000	3.7900	\$720.10	0.00
2000	\$100,000.00	19%	\$19,000	3.6100	\$685.90	(34.20)
2001	\$100,000.00	19%	\$19,000	3.6140	\$686.66	0.76
2002	\$100,000.00	19%	\$19,000	3.6031	\$684.59	(2.07)
2003	\$100,000.00	19%	\$19,000	3.6031	\$684.59	0.00
2004	\$100,000.00	19%	\$19,000	3.6031	\$684.59	0.00
2005	\$100,000.00	19%	\$19,000	3.6693	\$697.17	12.58
2006	\$100,000.00	19%	\$19,000	3.6600	\$695.40	(1.77)
2007	\$100,000.00	19%	\$19,000	3.6600	\$695.40	0.00
2008	\$100,000.00	19%	\$19,000	3.6600	\$695.40	0.00
2009	\$100,000.00	19%	\$19,000	3.6600	\$695.40	0.00
2010	\$100,000.00	19%	\$19,000	3.7923	\$720.54	25.14
2011	\$100,000.00	19%	\$19,000	3.7860	\$719.34	(1.20)
2012	\$100,000.00	19%	\$19,000	3.8060	\$723.14	3.80
2013	\$100,000.00	19%	\$19,000	3.8260	\$726.94	3.80
2014	\$100,000.00	19%	\$19,000	4.0205	\$763.90	36.95

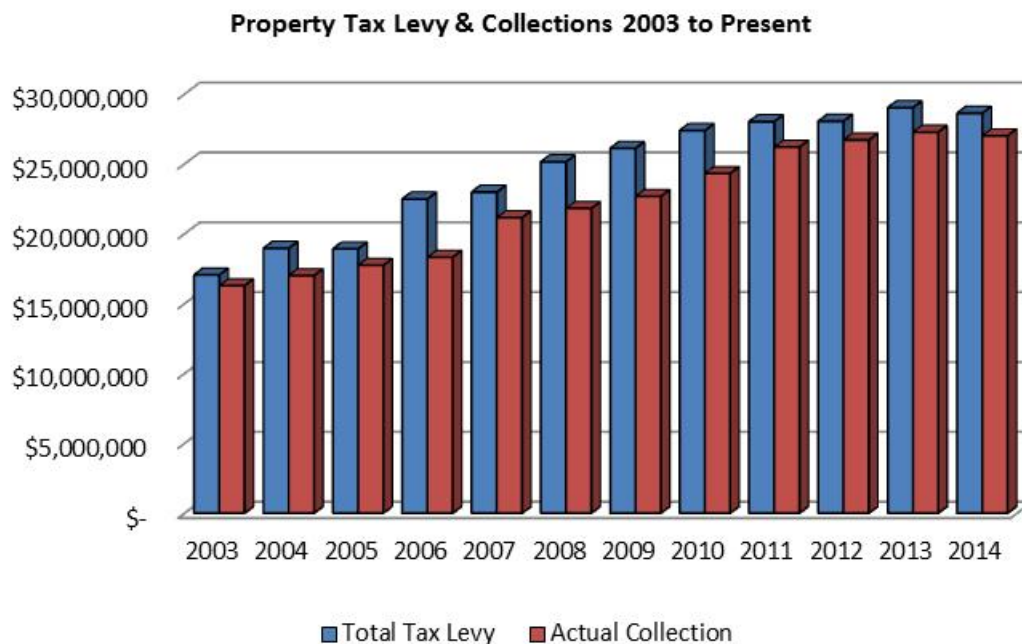


PROPERTY TAX IMPACT ON PROPERTY OWNERS

Fiscal Year	Market Value of Property	Assessment Rate	Assessed Value	Tax Levy Rate	Property Tax Due	Cumulative Change (Amount per \$100 AV)
Personal						
2004	\$100,000.00	33.33%	\$33,330	3.6031	\$1,200.91	\$0.00
2005	\$100,000.00	33.33%	\$33,330	3.6693	\$1,222.98	\$22.07
2006	\$100,000.00	33.33%	\$33,330	3.6600	\$1,219.88	(\$3.10)
2007	\$100,000.00	33.33%	\$33,330	3.6600	\$1,219.88	\$0.00
2008	\$100,000.00	33.33%	\$33,330	3.6600	\$1,219.88	\$0.00
2009	\$100,000.00	33.33%	\$33,330	3.6600	\$1,219.88	\$0.00
2010	\$100,000.00	33.33%	\$33,330	3.7923	\$1,263.97	\$44.09
2011	\$100,000.00	33.33%	\$33,330	3.7860	\$1,261.87	(\$2.10)
2012	\$100,000.00	33.33%	\$33,330	3.8060	\$1,268.54	\$6.67
2013	\$100,000.00	33.33%	\$33,330	3.8260	\$1,275.21	\$6.67
2014	\$100,000.00	33.33%	\$33,330	4.0205	\$1,340.03	\$64.83
Residential						
2004	\$100,000.00	19%	\$19,000	3.6031	\$684.59	\$0.00
2005	\$100,000.00	19%	\$19,000	3.6693	\$697.17	\$12.58
2006	\$100,000.00	19%	\$19,000	3.6600	\$695.40	(\$1.77)
2007	\$100,000.00	19%	\$19,000	3.6600	\$695.40	\$0.00
2008	\$100,000.00	19%	\$19,000	3.6600	\$695.40	\$0.00
2009	\$100,000.00	19%	\$19,000	3.6600	\$695.40	\$0.00
2010	\$100,000.00	19%	\$19,000	3.7923	\$720.54	\$25.14
2011	\$100,000.00	19%	\$19,000	3.7860	\$719.34	(\$1.20)
2012	\$100,000.00	19%	\$19,000	3.8060	\$723.14	\$3.80
2013	\$100,000.00	19%	\$19,000	3.8260	\$726.94	\$3.80
2014	\$100,000.00	19%	\$19,000	4.0205	\$763.90	\$36.95
Commercial						
2004	\$100,000.00	32%	\$32,000	3.6031	\$1,152.99	\$0.00
2005	\$100,000.00	32%	\$32,000	3.6693	\$1,174.18	\$21.19
2006	\$100,000.00	32%	\$32,000	3.6600	\$1,171.20	(\$2.98)
2007	\$100,000.00	32%	\$32,000	3.6600	\$1,171.20	\$0.00
2008	\$100,000.00	32%	\$32,000	3.6600	\$1,171.20	\$0.00
2009	\$100,000.00	32%	\$32,000	3.6600	\$1,171.20	\$0.00
2010	\$100,000.00	32%	\$32,000	3.7923	\$1,213.54	\$42.34
2011	\$100,000.00	32%	\$32,000	3.7860	\$1,211.52	(\$2.02)
2012	\$100,000.00	32%	\$32,000	3.8060	\$1,217.92	\$6.40
2013	\$100,000.00	32%	\$32,000	3.8260	\$1,224.32	\$6.40
2014	\$100,000.00	32%	\$32,000	4.0205	\$1,286.56	\$62.24
Agricultural						
2004	\$100,000.00	12%	\$12,000	3.6031	\$432.37	\$0.00
2005	\$100,000.00	12%	\$12,000	3.6693	\$440.32	\$7.95
2006	\$100,000.00	12%	\$12,000	3.6600	\$439.20	(\$1.12)
2007	\$100,000.00	12%	\$12,000	3.6600	\$439.20	\$0.00
2008	\$100,000.00	12%	\$12,000	3.6600	\$439.20	\$0.00
2009	\$100,000.00	12%	\$12,000	3.6600	\$439.20	\$0.00
2010	\$100,000.00	12%	\$12,000	3.7923	\$455.08	\$15.88
2011	\$100,000.00	12%	\$12,000	3.7860	\$454.32	(\$0.76)
2012	\$100,000.00	12%	\$12,000	3.8060	\$456.72	\$2.40
2013	\$100,000.00	12%	\$12,000	3.8260	\$459.12	\$2.40
2014	\$100,000.00	12%	\$12,000	4.0205	\$482.46	\$23.34

PROPERTY TAX LEVY AND COLLECTIONS

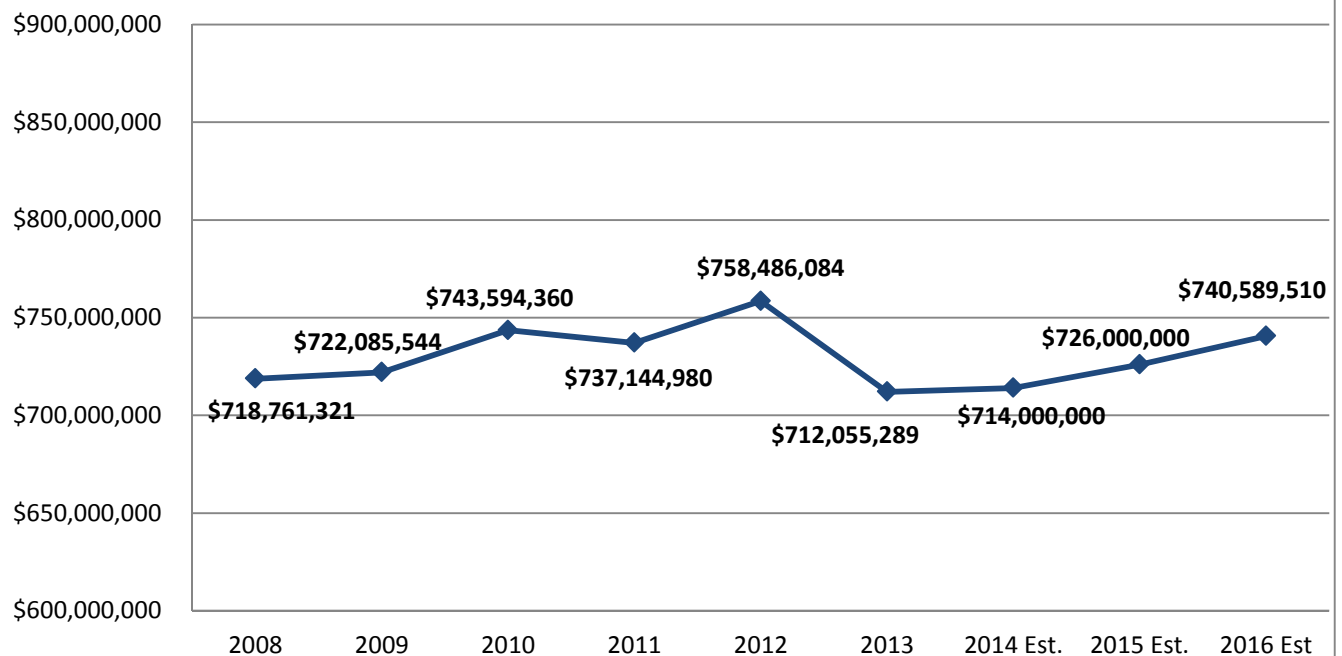
Fiscal Year	Total Levy (Rate)	Assessed Valuation	Total Tax Levy	Actual Collection	% of Levy Collected
2003	\$ 3.6031	\$ 473,290,713	\$ 17,053,138	\$ 16,278,229	95.46%
2004	\$ 3.6031	\$ 526,145,663	\$ 18,957,554	\$ 17,001,305	89.68%
2005	\$ 3.6031	\$ 524,983,087	\$ 18,915,666	\$ 17,743,368	93.80%
2006	\$ 3.6693	\$ 612,697,819	\$ 22,481,721	\$ 18,313,758	81.46%
2007	\$ 3.6600	\$ 627,812,018	\$ 22,977,920	\$ 21,150,716	92.05%
2008	\$ 3.6600	\$ 687,136,205	\$ 25,149,185	\$ 21,808,861	86.72%
2009	\$ 3.6600	\$ 713,370,108	\$ 26,109,346	\$ 22,673,715	86.84%
2010	\$ 3.7923	\$ 722,084,314	\$ 27,383,603	\$ 24,308,028	88.77%
2011	\$ 3.7860	\$ 740,139,858	\$ 28,021,695	\$ 26,203,085	93.51%
2012	\$ 3.8060	\$ 737,144,980	\$ 28,055,738	\$ 26,705,721	95.19%
2013	\$ 3.8260	\$ 758,486,084	\$ 29,019,678	\$ 27,272,976	93.98%
2014	\$ 4.0205	\$ 712,055,289	\$ 28,628,183	\$ 27,008,132	94.34%



HISTORY OF ASSESSED VALUES AND TAX COLLECTION RATE

Year	Assessed Values	% of Increase (Decrease)	Current Taxes Collected	Collection Rate	Delinquent Taxes Collected
2005	\$ 614,337,206	16.762%	\$ 21,150,715.85	92%	\$ 749,414.55
2006	\$ 630,035,040	2.555%	\$ 21,808,861.24	86%	\$ 1,121,958.83
2007	\$ 689,237,748	9.397%	\$ 22,673,715.25	85%	\$ 1,937,880.67
2008	\$ 718,761,321	4.284%	\$ 24,308,027.80	92%	\$ 1,651,239.78
2009	\$ 722,085,544	0.462%	\$ 25,166,277.00	92%	\$ 1,605,707.12
2010	\$ 743,594,360	2.979%	\$ 26,255,217.95	94%	\$ 1,575,000.00
2011	\$ 737,144,980	-0.867%	\$ 26,233,810.41	94%	\$ 1,600,000.00
2012	\$ 758,486,084	2.895%	\$ 26,705,721.30	95%	\$ 1,395,181.34
2013	\$ 712,055,289	-6.122%	\$ 27,272,975.74	94%	\$ 1,907,259.65
2014 Est.	\$ 714,000,000	0.273%	\$ 27,196,773.00	95%	\$ 1,342,186.00
2015 Est.	\$ 726,000,000	1.681%	\$ 26,354,000.00	95%	\$ 1,900,000.00
2016 Est.	\$ 740,589,510	2.010%	\$ 26,750,000.00	95%	\$ 1,900,000.00

Assessed Values



PRINCIPLE PROPERTY TAXPAYERS

Current Year and Two Years Ago

2014					2012		
Taxpayer	Taxable Assessed Valuation	Rank	Percentage of Total of Taxable Value	Taxable Assessed Valuation	Rank	Percentage Of Total Taxable Value	
Real Estate							
Wal-Mart Real Estate Business	\$ 5,440,000	1	1.62%	\$ 5,719,446	2	1.70%	
Parker-Hannifin Corp	\$ 3,474,465	2	1.03%	\$ 3,491,535	3	1.04%	
Bank of Washington	\$ 3,197,186	3	0.95%	\$ 3,294,955	4	0.98%	
USR-Desco Washington Crossing	\$ 3,027,077	4	0.90%	\$ 3,033,125	5	0.90%	
CG Power Systems USA, Inc	\$ 2,661,900	5	0.79%	\$ 2,664,285	6	0.79%	
Lowe's Home Centers, Inc.	\$ 2,414,775	6	0.72%	\$ 2,624,406	7	0.78%	
Target Corporation Target Pro	\$ 2,406,973	7	0.71%	\$ 2,407,815	10	0.72%	
PC IT Vertical LLC	\$ 2,342,212	8	0.70%	\$ 2,341,374	9	0.70%	
Hollingsworth Capital Partner	\$ 2,271,923	9	0.68%	\$ -		-	
JC Penney Properties, Inc	\$ 2,048,000	10	0.61%			-	
Creekside Land & Dev. Co. LLC				\$ 10,462,853	1	3.11%	
Creekside Land & Dev. Co. LLC				\$ 2,464,000	8	0.73%	
Total Real Estate	\$ 29,284,511		8.71%	\$ 38,503,794		11.45%	
Personal Property							
RTI Tradco, Inc. - Wash, Inc.	\$ 1,137,875	1	0.34%	\$ 971,409	4	0%	
Valent Aerostructures	\$ 1,080,630	2	0.32%	\$ -		0%	
Magnet, LLC	\$ 924,128	3	0.27%	\$ 875,579	5	0%	
CG Powers Systems USA, Inc	\$ 768,840	4	0.23%	\$ 869,181	6	0%	
GHTM LC	\$ 716,025	5	0.21%	\$ 791,351	9	0%	
Fricks Meat Products	\$ 705,055	6	0.21%	\$ 833,710	7	0%	
Canam Steel Corp - Midwestern	\$ 634,166	7	19.00%	\$ 810,091	8	0%	
Enterprise Rent -A-Car	\$ 504,086	8	0.15%	\$ -		0%	
First Student Inc	\$ 495,527	9	0.15%	\$ -		0%	
Lowe's Home Centers	\$ 446,025	10	0.13%	\$ -		0%	
Harman Becker - Washington	\$ -			\$ 3,532,072	1		
PFHC Medical Management LLC	\$ -			\$ 2,549,210	2		
Bank of AM Leasing - CG Power Systems	\$ -			\$ 1,319,083	3		
Charter Communications - Washington	\$ -			\$ 591,866	10		
Total Personal Property	\$ 7,412,357		2.20%	\$ 13,143,552		3.86%	

Source: Franklin County Collector's Office

Note: Reporting two years as ten years of information was not available.

MAJOR EMPLOYERS IN WASHINGTON, MISSOURI

		2014		
Employer	Type	Employees	Rank	Percent of Total Employment
Mercy Hospital	Health Care	1285	1	6.39%
Parker Hannifin	Manufacturer	1111	2	5.53%
Washington School District	Education	642	3	3.19%
CG Powers (Pauwels)	Manufacturer	460	4	2.29%
Walmart Super Center	Retail Merchant	388	5	1.93%
Magnet	Advertising Spec	257	6	1.28%
RTI Tradco	Manufacturer	205	7	1.02%
Valent Aerostructures	Manufacturer	185	8	0.92%
Frick's Quality Meats	Meat Processing	161	9	0.80%
Rawlings Sporting Goods Co	Manufacturer	173	10	0.78%

Source: City of Washington, Finance Department - Business Licenses

STATE FORMULA CALCULATION

A District's state aid calculation will be the District's weighted average daily attendance multiplied by the state adequacy target. The state adequacy target amount is the minimum amount of aid determined as necessary to adequately educate a student. In order to calculate the target, DESE identifies certain high performing districts and extrapolates the amount those districts spend on educating their students. This figure may be adjusted upward by the dollar value modifier, which is an index corresponding to the actual buying power of a dollar, derived from county wage-per-job data. From this total, the district's local effort will be subtracted, and if the difference is above zero, this number is the district's state aid payment. The formula was to be phased in over a seven-year period, during which time the state adequacy target may not be adjusted downward. This is the eighth year of the new formula and economists believe it will not be fully funded again this upcoming year.

SB 287 FORMULA CALCULATION ESTIMATE							
		District Name:	SDOW	District Code:	36139	Date:	5/27/2014
LINE		Year 5 2010-2011	Year 6 2011-2012	Year 7 2012-2013	2013-2014	2014-2015	2015-2016
1.	Formula Payment Weighted ADA	4,012.0496	3,994.7653	3,972.2358	3,946.9574	3,902.7943	3,904.8058
2.	State Adequacy Target (SAT)	\$6,124	\$6,131	\$6,131	\$6,131	\$6,131	\$6,131
3.	Payment Weighted ADA x SAT = District Total	\$24,569,791.75	\$24,491,906.05	\$24,353,777.69	\$24,198,795.82	\$23,928,031.85	\$23,940,364.36
4.	District Dollar Value Modifier (DVM)	1.1040	1.0920	1.0920	1.0890	1.0910	1.0910
5.	District Total Modified	\$27,125,050.09	\$26,745,161.41	\$26,594,325.24	\$26,352,488.65	\$26,105,482.75	\$26,118,937.52
6.	Local Effort (2004-05 or as Adjusted)	\$20,444,424.03	\$20,444,424.03	\$20,444,424.03	\$20,479,102.81	\$20,479,102.81	\$20,479,102.81
7.	State Funding Estimate Before Phase-in or Hold Harmless	\$6,680,626.07	\$6,300,737.39	\$6,149,901.21	\$5,873,385.84	\$5,626,379.95	\$5,639,834.71
8.	2005-2006 State Funding Total	\$3,980,450	\$3,980,450	\$3,980,450	\$3,980,450	\$3,980,450	\$3,980,450
	Phase-In Estimate:	72.00%	86.00%	100.00%	100.00%	100.00%	100.00%
	Phase-Out Estimate (2005-06):	28.00%	14.00%	0.00%	0.00%	0.00%	0.00%
9.	SB 287 Formula Phase Amount (Line 7 x %)	\$4,810,050.77	\$5,418,634.15	\$6,149,901.21	\$5,873,385.84	\$5,626,379.95	\$5,639,834.71
10.	2005-2006 State Funding Phase Amount (Line 8 x %)	\$1,114,526.13	\$557,263.13	\$0.00	\$0.00	\$0.00	\$0.00
11.	Estimated Formula Phase Total (before Hold Harmless)	\$5,924,576.90	\$5,975,897.22	\$6,149,901.21	\$5,873,385.84	\$5,626,379.95	\$5,639,834.71
	Hold Harmless Calculation (Prior Year ADA > 350)	Full DVM	Full DVM	Full DVM	Full DVM	Full DVM	Full DVM
12.	DVM Calculation	1.1040	1.0920	1.0920	1.0890	1.0910	1.0910
13.	2005-2006 State Funding Modified by DVM	\$4,394,417.33	\$4,346,651.92	\$4,346,651.92	\$4,334,710.57	\$4,342,671.47	\$4,342,671.47
14.	FY06 Modified (Line 13) Per 2005-06 Weighted ADA	\$1,110.9642	\$1,098.8885	\$1,098.8885	\$1,095.8696	\$1,097.8822	\$1,097.8822
15.	Est. Total (Line 11) per Payment Weighted ADA (Line 1)	\$1,476.70	\$1,495.93	\$1,548.22	\$1,488.08	\$1,441.63	\$1,444.33
	"On Formula/Hold Harmless" Determination	On Formula	On Formula	On Formula	On Formula	On Formula	On Formula
	Hold Harmless Calculation (Prior Year ADA ≤ 350)	Full DVM	Full DVM	Full DVM	Full DVM	Full DVM	Full DVM
12A.	DVM Calculation	N/A	N/A	N/A	N/A	N/A	N/A
13A.	Greater of 2004-05 and 2005-06 State Funding	N/A	N/A	N/A	N/A	N/A	N/A
14A.	State Funding Modified by DVM	N/A	N/A	N/A	N/A	N/A	N/A
	"On Formula/Hold Harmless" Determination	N/A	N/A	N/A	N/A	N/A	N/A
16.	ESTIMATED STATE FORMULA PAYMENT	\$5,924,577	\$5,975,897	\$6,149,901	\$5,873,386	\$5,626,380	\$5,639,835
	APPROPRIATION ADJUSTMENT PERCENTAGE	96.51088400%	92.00366700%	92.58374300%	93.28102700%	95.50000000%	98.00000000%
	ESTIMATED STATE FORMULA PAYMENT AFTER ADJUSTMENT	\$5,717,862	\$5,498,045	\$5,693,809	\$5,478,755	\$5,373,193	\$5,527,038
	Revenue Sources:						
	Classroom Trust Fund - Per ADA (DESE) *	\$422.35	\$436.00	\$382.22	\$406.00	\$360.00	\$360.00
	Basic Formula - Classroom Trust Fund Total	\$1,628,486	\$1,655,001	\$1,436,921	\$1,539,346	\$1,364,928	\$1,366,920
	Basic Formula - State Monies Total	\$4,089,376	\$3,843,043	\$4,256,888	\$3,939,408	\$4,008,265	\$4,160,118
17.	Small School Allocation	\$0	\$0	\$0	\$0	\$0	\$0
18.	TOTAL SB 287 PAYMENT	\$5,717,862	\$5,498,045	\$5,693,809	\$5,478,755	\$5,373,193	\$5,527,038
	Estimated Increase (Prior Year Comparison)		-\$219,816.96	\$195,764.15	-\$215,054.10	-\$105,561.78	\$153,845.16
	Prop C Amount per WADA	\$0.00	\$0.00	\$833.03	\$835.00	\$835.00	\$950.00
	Prop C Calculation	\$0.00	\$0.00	\$3,279,954.08	\$3,259,036.31	\$3,244,111.36	\$3,705,324.24
	Fund Placement:						
	Minimum Fund 2 (75% of Basic Formula-State Monies)	\$3,067,032.00	\$2,882,282.25	\$3,192,666.00	\$2,954,556.00	\$3,006,198.75	\$3,120,088.50
	Maximum Fund 1 (25% of Basic Formula-State Monies)	\$1,022,344.00	\$960,760.75	\$1,064,222.00	\$984,852.00	\$1,002,066.25	\$1,040,029.50
	7% Capital Projects Transfer Maximum	\$1,729,147	\$1,701,767	\$1,689,805	\$1,675,067	\$1,667,396	\$1,673,909
OR	5% Designated Levy Transfer Maximum	\$1,235,105	\$1,215,548	\$1,207,003	\$1,196,476	\$1,190,997	\$1,195,650
	1% Professional Development Committee Calculation	\$40,894	\$38,430	\$42,569	\$39,394	\$40,083	\$41,601
*Per Section 163.043.5, RSMo, "For the 2010-2011 school year and for each subsequent year, all proceeds a school district receives from the classroom trust fund in excess of the amount the district received from the classroom trust fund in the 2009-2010 school year shall be placed to the credit of the district's teachers' and incidental funds."							

WEIGHTED ADA CALCULATION

The State Foundation Formula assigns additional weight to districts' student counts based on certain student characteristics; specifically, to students who qualify for free and reduced lunch, receive special education services, or possess limited English language proficiency. Any district with student populations above the threshold percentages in any of the weighted characteristic areas will be assigned additional "weight" for the number of the district's students above the threshold amounts. These additional weights will be added to the district's student average daily attendance in order to arrive at that district's weighted average daily attendance. The District's Current Expenditure per Average Daily Attendance (ADA) for FY13 is \$9,903.

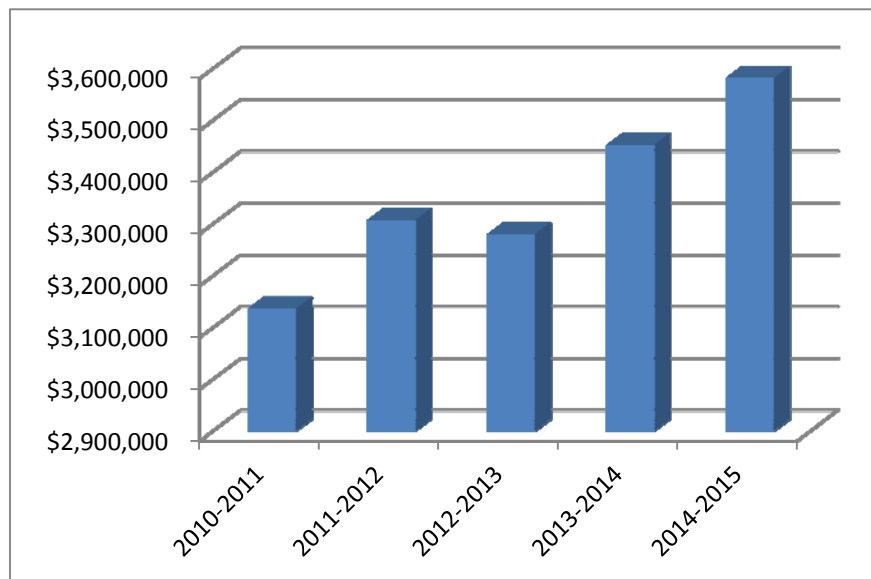
WEIGHTED ADA CALCULATION ESTIMATE

		District Name:	SDOW		District Code:	36139		Date:	5/27/2014	
		Required Year								
Line		2005-06	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16
1.	Regular Year ADA		3,831.2035	3,794.9964	3,770.6164	3,737.5211	3,759.2502	3,760.0000	3,765.0000	3,770.0000
2.	Summer School ADA		57.6427	60.7763	25.2578	21.8870	32.2432	31.4663	32.0000	32.0000
3.	Total ADA (1+2)		3,888.8462	3,855.7727	3,795.8742	3,759.4081	3,791.4934	3,791.4663	3,797.0000	3,802.0000
4.	Free and Reduced Weighting Threshold		27.30%	27.30%	32.00%	32.00%	38.80%	38.80%	41.00%	41.00%
	State FTE January Count		944.18	1,168.58	1,196.06	1,201.46	1,325.00	1,335.00	1,335.00	1,335.00
	Total ADA (Line 3) x Threshold Percentage		1,061.6550	1,052.6259	1,214.6797	1,203.0106	1,471.0994	1,471.0889	1,556.7700	1,558.8200
	Add-on (25%)		0.0000	28.9885	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
5.	Special Education Weighting Threshold		14.30%	14.30%	13.70%	13.70%	13.20%	13.20%	12.60%	12.60%
	December Count		760	738	718	705	623	600	600	600
	Total ADA (Line 3) x Threshold Percentage		556.1050	551.3755	520.0348	515.0389	500.4771	500.4736	478.4220	479.0520
	Add-on (75%)		152.9213	139.9684	148.4739	142.4708	91.8922	74.6448	91.1835	90.7110
6.	LEP Weighting Threshold		1.30%	1.30%	0.90%	0.90%	1.80%	1.80%	2.10%	2.10%
	October Count		55	65	69	93	101	100	100	100
	Total ADA (Line 3) x Threshold Percentage		50.5550	50.1250	34.1629	33.8347	68.2469	68.2464	79.7370	79.8420
	Add-on (60%)		2.6670	8.9250	20.9023	35.4992	19.6519	19.0522	12.1578	12.0948
7a.	Weighted ADA (3+4+5+6) (Use Prior Year for Prop. C)	3,955.4985	4,044.4345	4,033.6546	3,965.2504	3,937.3781	3,903.0375	3,885.1633	3,900.3413	3,904.8058
7b.	WADA less Summer School (Line 7a - Line 2)		3,986.7918	3,972.8783	3,939.9926	3,915.4911	3,870.7943	3,853.6970	3,868.3413	3,872.8058
8.	Formula Weighted ADA (Highest 3yr ADA + Current SS)		4,044.4345	4,047.5681	4,012.0496	3,994.7653	3,972.2358	3,946.9574	3,902.7943	3,904.8058

PROPOSITION C

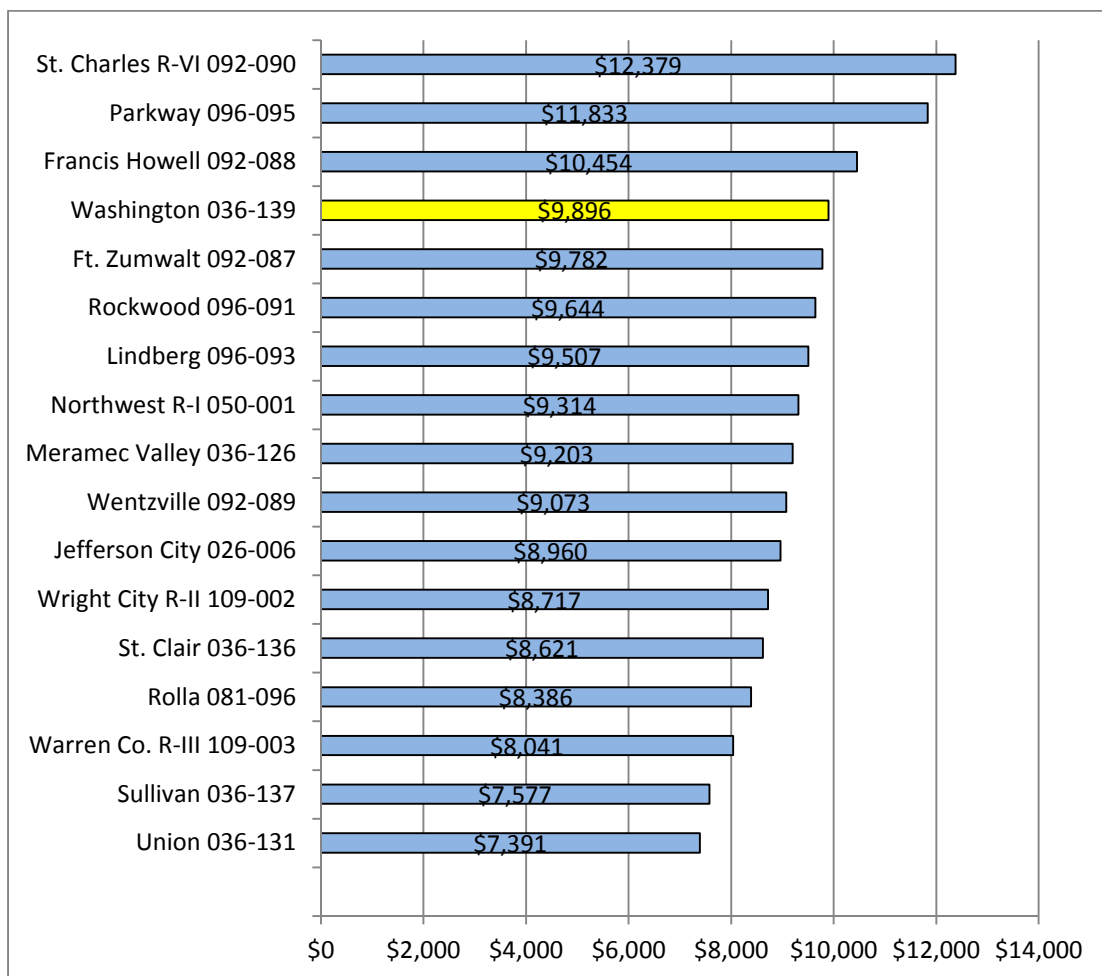
"Proposition C" is the state's one-cent sales tax, dedicated to education, approved by Missouri voters in 1982. Taxes collected in June the retailer are paid in July to the state and remitted to schools in August; thus, the August DESE payment has our final prior year Prop C payment included. Funds are distributed based on the weighted average daily attendance of each District during the previous year. The District's state distribution for 2013-2014 was \$3.5 million. The 2014-2015 distribution has been projected at \$3.6 million with a slight increase. Sales tax revenue has not produced as thought by state legislators.

<u>2010-2011</u>	<u>2011-2012</u>	<u>2012-2013</u>	<u>2013-2014</u>	<u>2014-2015</u>
\$3,136,813	\$3,307,819	\$3,279,952	\$3,452,690	\$ 3,582,121



COMPARISON OF PER PUPIL EXPENDITURES

The cost of educating children varies between school districts across the nation. The following graph shows that in school districts in our area, the Average Daily Attendance (ADA) expenditures were \$9,353 while the state average was \$9,840. The district with the highest ADA was the City of St. Charles School District at \$12,299, while the lowest was the Union School District at \$7,389. The School District of Washington was right at the state average with \$9,903. This information is based on information obtained for MO-DESE on 2013 data.



STUDENT ENROLLMENT

District September Count

September Enrollment – Head count taken the last Wednesday of September of all resident and nonresident students in grades PK through 12 enrolled in the attendance center. Each student (part-time, full-time or kindergarten) is counted as one.

	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	Average Yearly Growth
K	254	263	295	289	280	281	292	263	284	1.30%
1	278	261	250	290	290	275	282	288	259	-0.75%
2	257	289	266	255	293	296	269	303	286	1.20%
3	282	274	293	264	265	299	291	282	308	1.21%
4	299	305	286	304	273	269	301	285	274	-1.17%
5	255	303	300	308	297	270	274	294	297	1.77%
6	248	258	312	308	314	302	275	288	292	1.57%
ElemTotal	1873	1953	2002	2018	2012	1992	1984	2003	2000	0.76%
7	274	267	267	317	303	299	289	287	289	0.55%
8	328	278	275	272	336	306	300	291	297	-1.16%
WMSTotal	602	545	542	589	639	605	589	578	586	-0.30%
9	362	398	347	344	335	373	333	339	318	-1.32%
10	363	379	409	343	347	342	374	335	343	-0.65%
11	360	358	349	387	346	335	321	361	325	-1.13%
12	331	356	352	354	374	345	328	333	355	0.79%
WHS Total	1416	1491	1457	1428	1402	1395	1356	1368	1341	-0.60%

DISTRICT ENROLLMENT PROJECTION

The District conducted an Enrollment Cohort Analysis. The following charts show enrollment projections based on cohort survival ratios, historical growth data and additional 1% growth estimates.

Year	Births	Enrollment	K	1	2	3	4	5	6	7	8	9	10	11	12	K-12 MS	HS	
2000	5838	2001-02	263	228	241	245	303	289	282	330	305	340	335	313	292	3,766	635	1280
2001	5820	2002-03	274	254	228	240	254	298	288	300	338	345	345	335	297	3,796	638	1322
2002	5946	2003-04	257	281	268	238	238	264	312	304	296	371	341	344	336	3,850	600	1392
2003	6165	2004-05	296	257	282	281	247	246	265	338	301	363	364	333	340	3,913	639	1400
2004	6213	2005-06	254	278	257	282	299	255	248	274	328	362	363	360	331	3,891	602	1416
2005	6217	2006-07	263	261	289	274	305	303	258	267	278	398	379	358	356	3,989	545	1491
2006	6411	2007-08	295	250	266	293	286	300	312	267	275	347	409	349	352	4,001	542	1457
2007	6497	2008-09	289	290	255	264	304	290	308	317	272	344	343	387	354	4,017	589	1428
2008	6543	2009-10	281	288	293	264	271	297	313	303	336	335	347	346	374	4,048	639	1402
2009	6608	2010-11*	295	272	293	295	275	293	284	317	317	392	359	359	355	4,106	634	1465
2010	6291	2011-12**	292	282	267	289	298	273	273	292	299	337	376	322	327	3,927	591	1362
2011		2012-13***	282	283	300	278	283	295	289	285	292	349	339	371	335	3,981	577	1394
2012		2013-14****	304	275	284	305	271	296	289	291	300	331	356	333	360	3,995	591	1380
2013		2014-15*****	280	275	270	286	304	269	295	298	300	334	338	344	332	3,925	598	1348

Cohort Survival Ratios

Cohort Survival	B-K	K-1	1-2	2-3	3-4	4-5	5-6	6-7	7-8	8-9	9-10	10-11	11-12
2002-03		0.966	1.000	0.996	1.037	0.983	0.997	1.064	1.024	1.131	1.015	1.000	0.949
2003-04		1.026	1.055	1.044	0.992	1.039	1.047	1.056	0.987	1.098	0.988	0.997	1.003
2004-05		1.000	1.004	1.049	1.038	1.034	1.004	1.083	0.990	1.226	0.981	0.977	0.988
2005-06		0.939	1.000	1.000	1.064	1.032	1.008	1.034	0.970	1.203	1.000	0.989	0.994
2006-07	0.0450	1.028	1.040	1.066	1.082	1.013	1.012	1.077	1.015	1.213	1.047	0.986	0.989
2007-08	0.0507	0.951	1.019	1.014	1.044	0.984	1.030	1.035	1.030	1.248	1.028	0.921	0.983
2008-09	0.0486	0.983	1.020	0.992	1.038	1.014	1.027	1.016	1.019	1.251	0.988	0.946	1.014
2009-10	0.0456	0.997	1.010	1.035	1.027	0.977	1.079	0.984	1.060	1.232	1.009	1.009	0.966
2010-11	0.0475	0.968	1.017	1.007	1.042	1.081	0.956	1.013	1.046	1.167	1.072	1.035	1.026
2011-12	0.0470	0.956	0.982	0.986	1.010	0.993	0.932	1.028	0.943	1.063	0.959	0.897	0.911
2012-13	0.0440	0.969	1.064	1.041	0.979	0.990	1.059	1.044	1.000	1.167	1.006	0.987	1.040
2013-14	0.0468	0.975	1.004	1.017	0.975	1.046	0.980	1.007	1.053	1.134	1.020	0.982	0.970
2014-15	0.0428	0.905	0.982	1.007	0.997	0.993	0.997	1.031	1.031	1.113	1.021	0.966	0.997
Average	0.046	0.974	1.015	1.020	1.025	1.014	1.010	1.036	1.013	1.173	1.010	0.976	0.987
		0.984	1.025	1.030	1.035	1.024	1.020	1.046	1.023	1.183	1.020	0.986	0.997

Projection - Based on Historical Growth

Year	K	1	2	3	4	5	6	7	8	9	10	11	12	Total K-12		
2015-16	307	273	279	275	293	308	272	306	302	352	337	330	340	3,973	608	1359
2016-17	307	299	277	285	282	297	311	281	310	354	355	329	326	4,013	591	1365
2017-18	292	299	303	282	292	286	300	322	285	363	358	347	325	4,055	608	1393
2018-19	304	285	303	309	289	296	289	311	327	334	367	349	343	4,105	637	1393
2019-20	304	296	289	309	317	293	299	299	315	383	338	358	345	4,144	614	1424

Projection with additional 1% Growth

2015-16	307	276	282	278	296	311	274	309	305	355	341	333	343	4,009	613	1372
2016-17	307	302	282	290	288	303	317	287	316	361	362	336	332	4,083	603	1391
2017-18	292	302	310	291	300	294	309	332	294	373	368	357	335	4,157	626	1433
2018-19	304	287	310	319	301	307	300	323	340	347	381	363	356	4,238	663	1447
2019-20	304	299	295	319	330	308	314	314	331	402	354	376	362	4,306	645	1493

SCHOOL DISTRICT OF WASHINGTON PERSONNEL

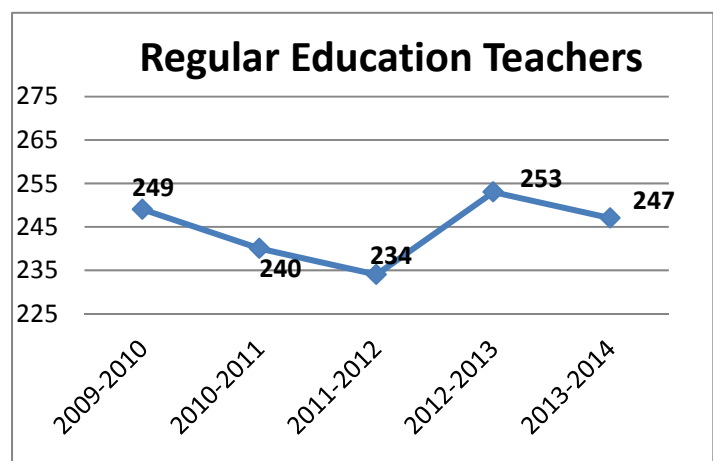
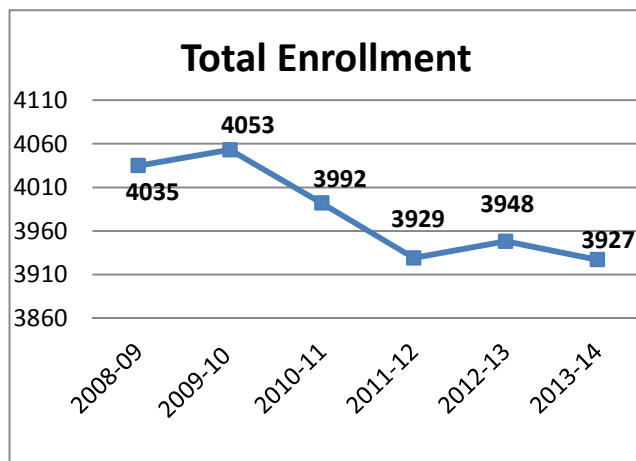
TEACHER BY POPULATION SERVED

Population Served	2009-2010	2010-2011	2011-2012	2012-2013	2013-2014
Regular Education	249	240	234	253	247
Career & Technology Education	21	21	20	20	23
ESOL Education	2	2	2	2	3
Gifted Education	2	2	2	2	2
Special Education	61	69	69	74	76

STAFF BY CATEGORY

Description	2009-2010	2010-2011	2011-2012	2012-2013	2013-2014
Teachers	335	334	327	351	351
Professional Support	52	55	57	56	56
Campus Administration	11	11	13	17	16
Central Administration	5	5	5	5	5
Buildings & Grounds/Food Service	111	101	98	113	101
Educational Aides	59	60	63	75	68

STAFF/ENROLLMENT COMPARISON



PERSONNEL POSITION HISTORY BY FULL-TIME EQUIVALENCY (FTE)

POSITION	2013-14	2012-13	2011-12	2010-11	2009-10	2008-09	2007-08	2006-07	2005-06	2004-05
ADMINISTRATION										
SUPT/ASST. SUPT	3	3	3	3	3	3	3	2	2	2
CFO/DIR OF BUSINESS SERVICES	1	1	1	1	1	1	1	1	1	1
PRINCIPAL HS AND MS	3	3	3	3	3	3	4	3	3	2
PRINCIPAL/ BLDG. SUPV. - ELEMENTARY	10	9	9	9	9	9	8	8	6	6
ASSOC & ASST. PRINCIPAL HS & MS	3	3	3	3	1	2	3	4	3	1
DIRECTOR/COORDINATORS	11	5	5	5	4	4	4	4	4	4
SUB TOTAL	31	24	24	24	21	22	23	22	19	16
TEACHERS (INCLUDES COUNSELORS, LIBRARIANS, SPEECH PATHOLOGISTS, PSYCH EXAMINERS)										
ELEMENTARY	169	170	158	150	164	158	159	152	145	148
MIDDLE SCHOOL	44	45	43	45	44	42	43	38	42	40
HIGH SCHOOL	98	92	86	82	85	85	96	81	73	76
CAREER CENTER	20	20	20	20	20	17	17	17	15	19
EARLY CHILDHOOD SPECIAL ED	11	9	9	9	13	9	9	9	9	8
INSTRUCT. COOR/PROCESS COOR	6	4	3	3	3	3	1	1	1	1
SUB TOTAL	348	340	319	309	329	314	325	298	285	292
SUPPORT STAFF										
DISTRICT OFFICE SUPPORT STAFF	11	10	10	13	13	11	12	10	6	8
ALL OTHER SEC/ADMIN. ASST.	30	29	26	24	25	27	28	27	20	18
TECHNOLOGY	6	8	7	7	7	6	5	4	3	2
PARAPROFESSIONAL	68	67	63	61	65	64	62	58	54	54
NURSE / HEALTH COORD	10	11	11	10	10	8	8	7	5	5
PT /OT AND ASST.	5	5	4	4	4	4	3	2	2	3
PARENT EDUCATOR	7	8	10	12	13	14	9	9	6	6
SOCIAL WORKER	1	1	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
FOOD SERVICE DIRECTOR	1	1	1	1	1	1	1	1	1	1
FOOD SERVICE COOK & KITCHEN MGR.	42	43	40	40	40	41	39	40	38	40
NOON AIDE/CROSSING GUARD	17	16	16	17	18	17	18	18	14	11
BEFORE/AFTER CARE FACILITATOR	5	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
BLDG GROUNDS DIR/MAINT. FOREMAN	2	2	2	2	2	2	2	2	2	2
GROUNDS/DELIVERY/MAINT.	12	12	12	12	11	12	12	12	7	6
CUSTODIANS/CUST. SUPERVISOR	43	41	42	44	44	46	48	46	42	49
SUB TOTAL	260	254	244	247	253	253	247	236	200	205
GRAND TOTAL	639	618	587	580	603	589	595	556	504	513

Note: Does not include substitutes, temporaries or seasonal employees

Source: School District of Washington HR records

STUDENT ASSESSMENT INFORMATION

ACT

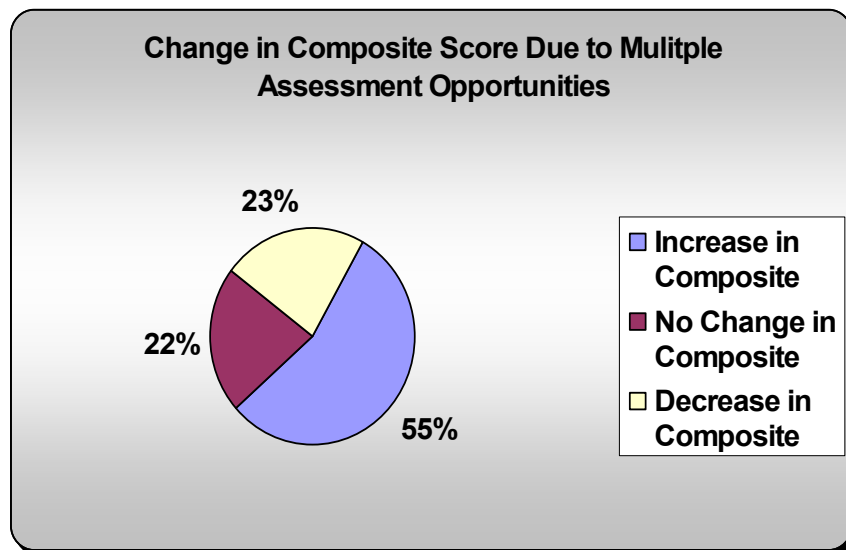
Purpose:

- The ACT test assesses high school students' general educational development and their ability to complete college-level work.
- The ACT is a national college admission and placement examination.

Assessment Facts:

- ✓ The highest score possible on the ACT is 36.
- ✓ The following subjects are included on the ACT: English, math, reading, science, and writing (optional).
- ✓ There are 215 questions on the ACT with the following format:
 - English: 75
 - Math: 60
 - Reading: 40
 - Science: 40
- ✓ The ACT is required by some and preferred by four-year colleges and public universities. All Ivy League schools accept the ACT scores for admission purposes. The ACT is universally accepted for college admission.
- ✓ The test takes just over 4 hours without the Writing Test, including administration instructions and breaks. Actual testing time is 2 hours and 55 minutes, broken down as follows:
 - English: 45 minutes
 - Math: 60 minutes
 - Reading: 35 minutes
 - Science: 35 minutes
 - Writing Test: 30 minutes
- ✓ The ACT is curriculum-based. The ACT is not an aptitude or an IQ test. The questions on the ACT are directly related to what students have learned in high school courses in English, mathematics, and science.
- ✓ Because the ACT tests are based on what is taught in the high school curriculum, students are generally more comfortable with the ACT than they are with traditional aptitude tests or tests with narrower content.
- ✓ The ACT is more than a test. The ACT also provides test takers with a unique interest inventory that provides valuable information for career and educational planning and a student profile section that provides a comprehensive profile of a student's work in high school and his or her future plans.
- ✓ A student may take the ACT no more than twelve (12) times total and only once per national test date. Many students take the test twice, once as a junior and again as a senior.
- ✓ Typically, the greater number of credit hours in a subject area the greater the score.

- ✓ ACT research shows that of the students who took the ACT more than once:
 - 55% increased their composite score on the retest
 - 22% had no change in their composite score on the retest
 - 23% decreased their composite score on the retest



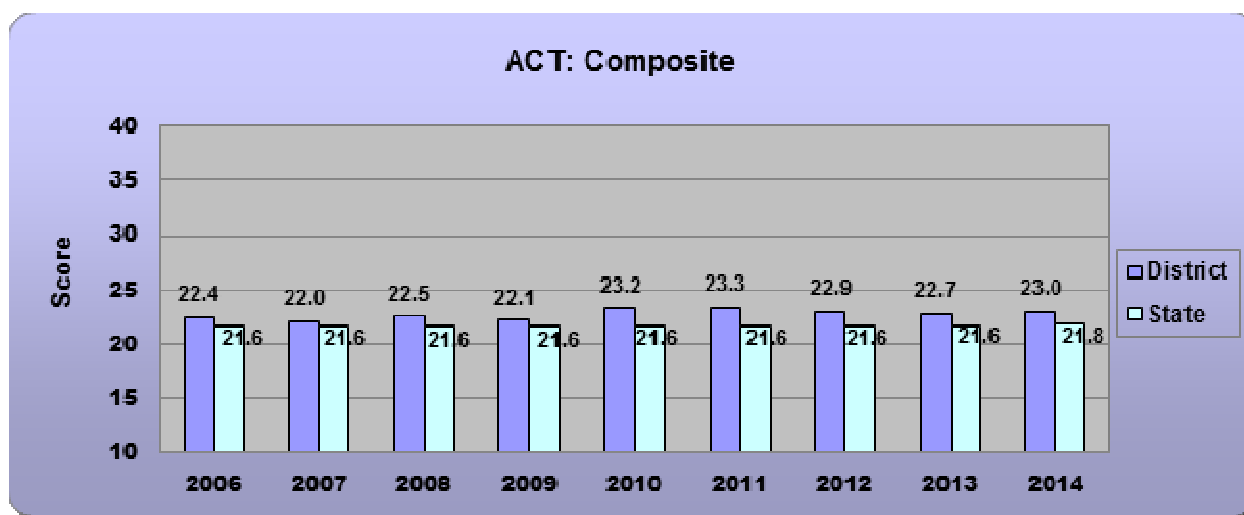
Source: ACT Website <http://act.org>

ACT Data continued

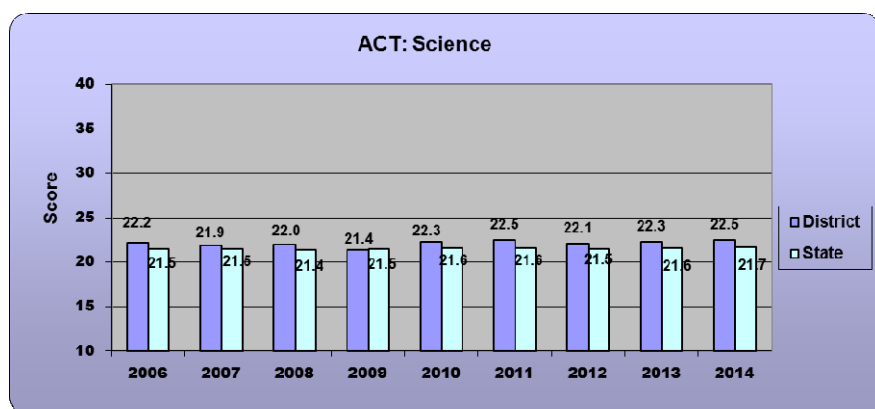
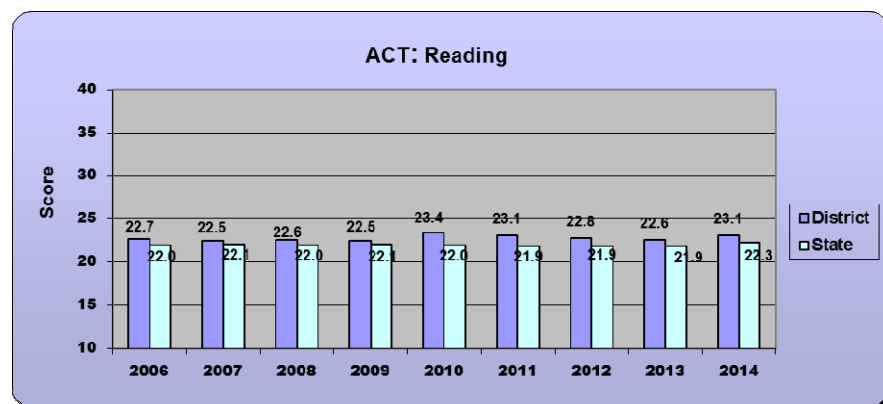
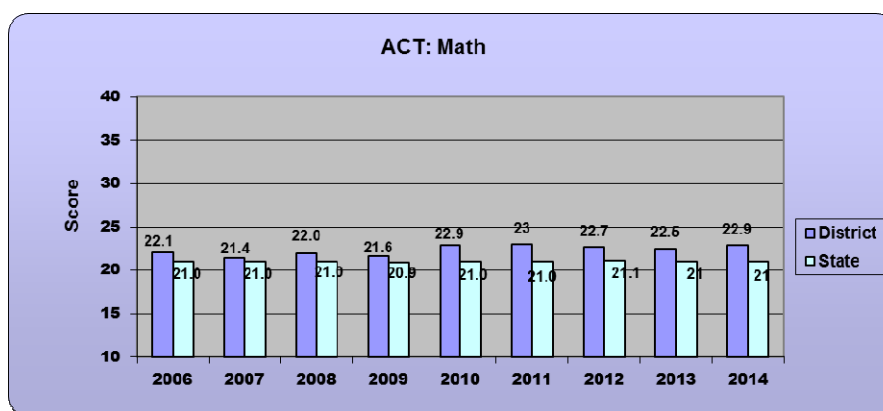
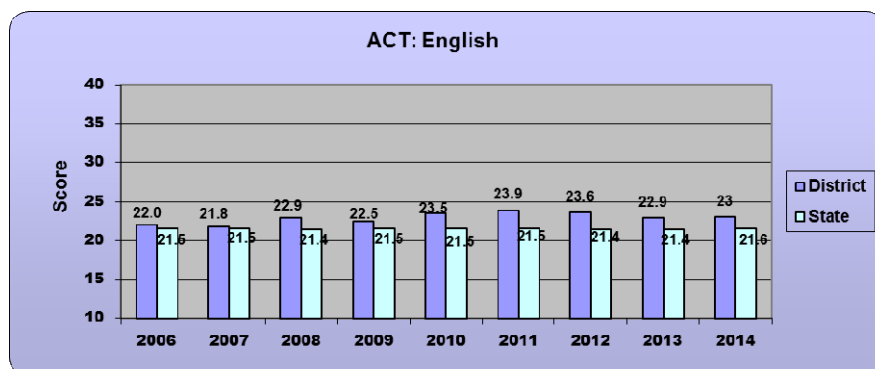
TOTAL TESTED

Grad Year	District	State
2005	187	42,705
2006	201	42,885
2007	218	45,354
2008	206	41,240
2009	211	46,923
2010	209	48,290
2011	209	48,565
2012	209	49,222
2013	201	49,217
2014	233	48,865

	English		Mathematics		Reading		Science		Composite	
Grad Year	District	State	District	State	District	State	District	State	District	State
2005	21.2	21.4	21.4	20.9	22.0	21.9	21.5	21.5	21.6	21.6
2006	22.0	21.5	22.1	21.0	22.7	22.0	22.2	21.5	22.4	21.6
2007	21.8	21.5	21.4	21.0	22.5	22.1	21.9	21.5	22.0	21.6
2008	22.9	21.4	22.0	21.0	22.6	22.0	22.0	21.4	22.5	21.6
2009	22.5	21.5	21.6	20.9	22.5	22.1	21.4	21.5	22.1	21.6
2010	23.5	21.5	22.9	21	23.4	22	22.3	21.6	23.2	21.6
2011	23.9	21.5	23.0	21.0	23.1	21.9	22.5	21.6	23.3	21.6
2012	23.6	21.4	22.7	21.1	22.8	21.9	22.1	21.5	22.9	21.6
2013	22.9	21.4	22.5	21	22.6	21.9	22.3	21.6	22.7	21.6
2014	23	21.6	22.9	21.1	23.1	22.3	22.5	21.7	23	21.8



ACT Data continued



GATES

Purpose:

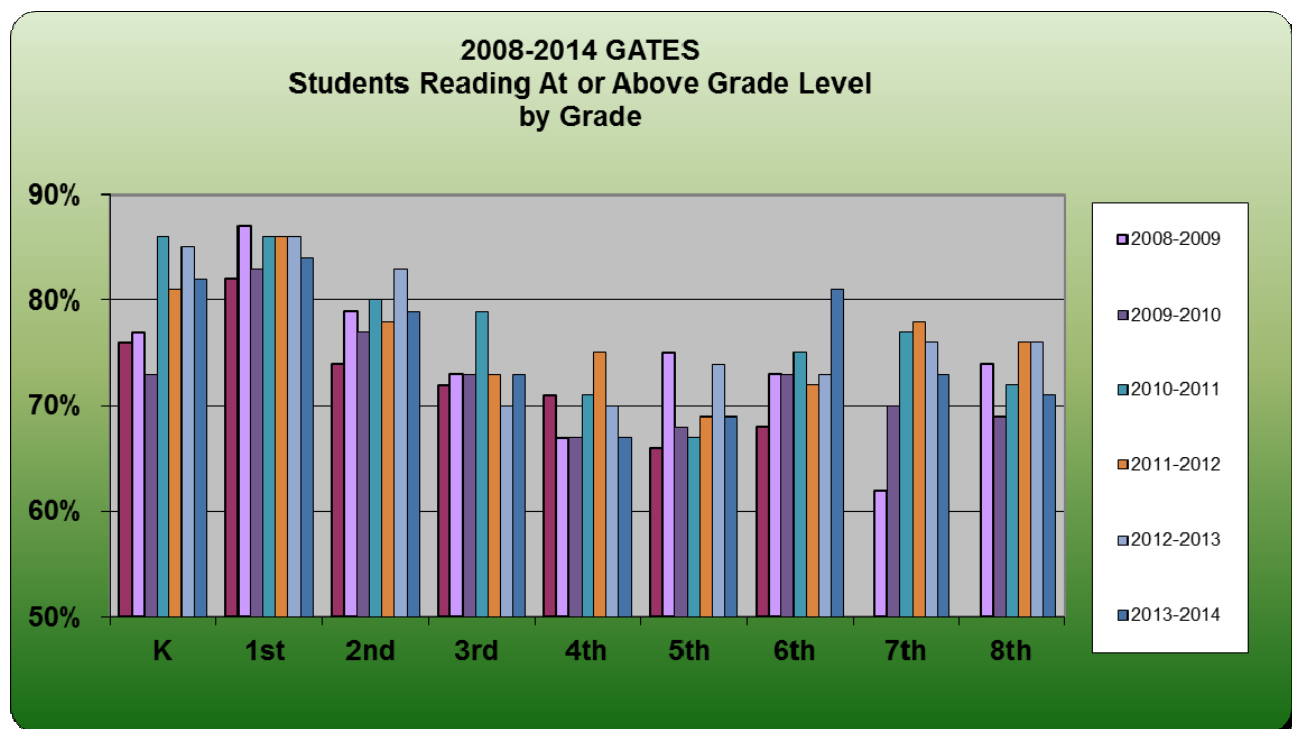
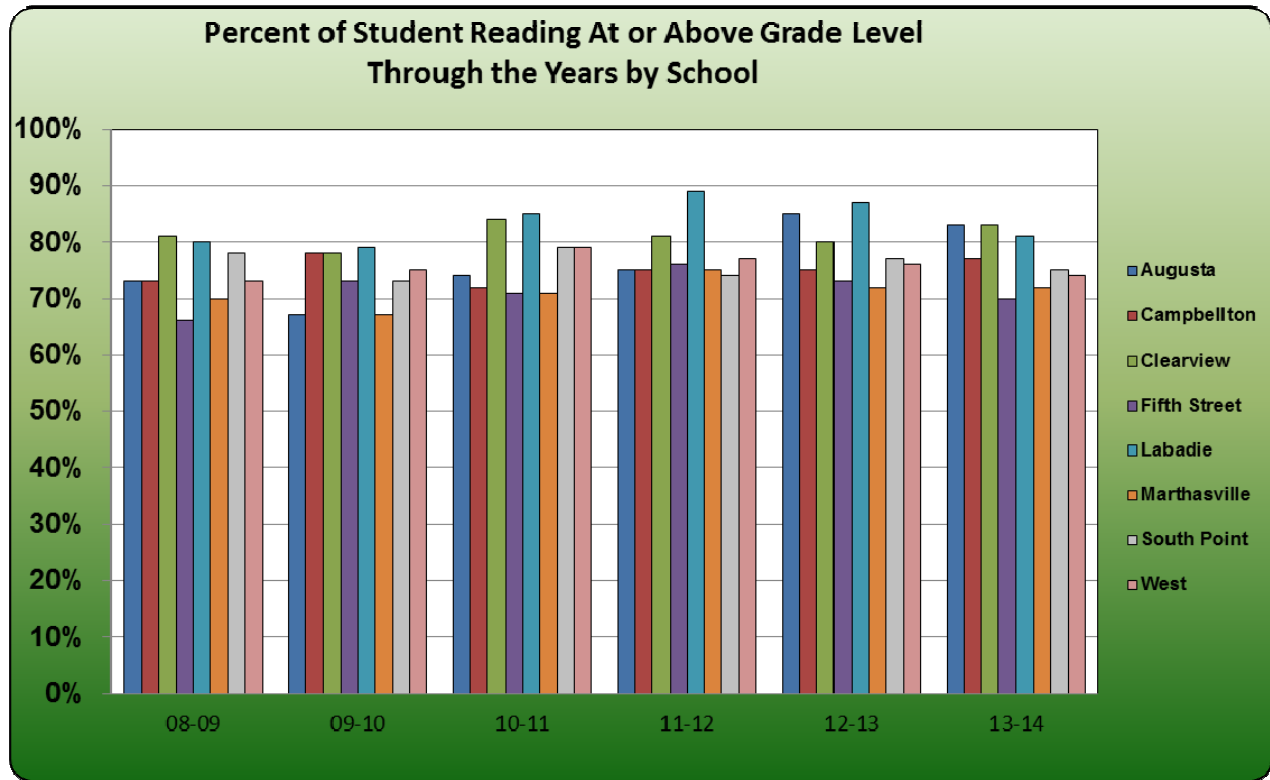
- The Gates-MacGinitie Reading Test (GMRT) measures reading achievement in grades K-12.
- The School District of Washington uses GATES reading assessment to determine if a student is reading on grade level.
- Results are utilized in determining reading services.

Assessment Facts:

- ✓ The GMRT is a timed, multiple-choice test administered in groups.
- ✓ It is used to place students in reading programs, evaluate the programs themselves, and aid in advising students and monitoring their progress.
- ✓ The assessment provides scores in four areas including Literacy Concepts, Oral Language Concepts, and Letters and Letter-Sound Correspondences. Level R is designed to assess the reading skills of children who make less than average progress in reading by the end of the first grade. Level R scores include Initial Consonants, Final Consonants, Vowels, and Use of Context.
- ✓ Test results at the early levels can help in making decisions about whether a child will benefit from a modified reading program and also aid in choosing reading materials and instructional methods for an entire reading group. Levels 1 through 10/12 have three scores each: Vocabulary, Comprehension, and a Total Score. These levels can identify which students need special help with comprehension, vocabulary, or other aspects of reading, and/or further evaluation.

Sources: GATES Website www.riverpub.com/products/gmrt/index.html

School District of Washington Data



MAP & EOC

The **Missouri Assessment Program (MAP)** was mandated by the Outstanding Schools Act of 1993.

Purpose:

- to evaluate student progress toward academic standards (Show-Me Standards) that Missouri students should acquire by the time they complete high school.
- inform the public and the state legislature about students' performance.
- to help make informed decisions about educational issues.
- provide data to help improve the services provided to each student in the state.

MAP

Assessment Facts:

- ✓ MAP includes the following assessments:
 - Communication Arts assessment for Grades 3–8
 - Mathematics assessment for Grades 3–8
 - Science assessment for Grades 5 and 8
- ✓ Each assessment requires three to five hours of test administration time.
- ✓ Question types may include any of three types of test items: **selected-response items**, **constructed-response items**, and **performance events** (including writing prompts).

The **selected-response (also known as multiple-choice) items** present students with a question followed by three, four, or five response options.

The **constructed-response items** require students to supply (rather than select) an appropriate response. Students are asked to show their work when answering questions. In addition to measuring students' content knowledge, constructed-response items provide information about how students arrive at their answers.

The **performance events** used in Missouri's statewide assessment require students to work through more complicated items. Performance events often allow for more than one approach to get a correct answer. The advantage of this type of assessment is that it provides insight into a student's ability to apply knowledge and understanding in real-life situations.

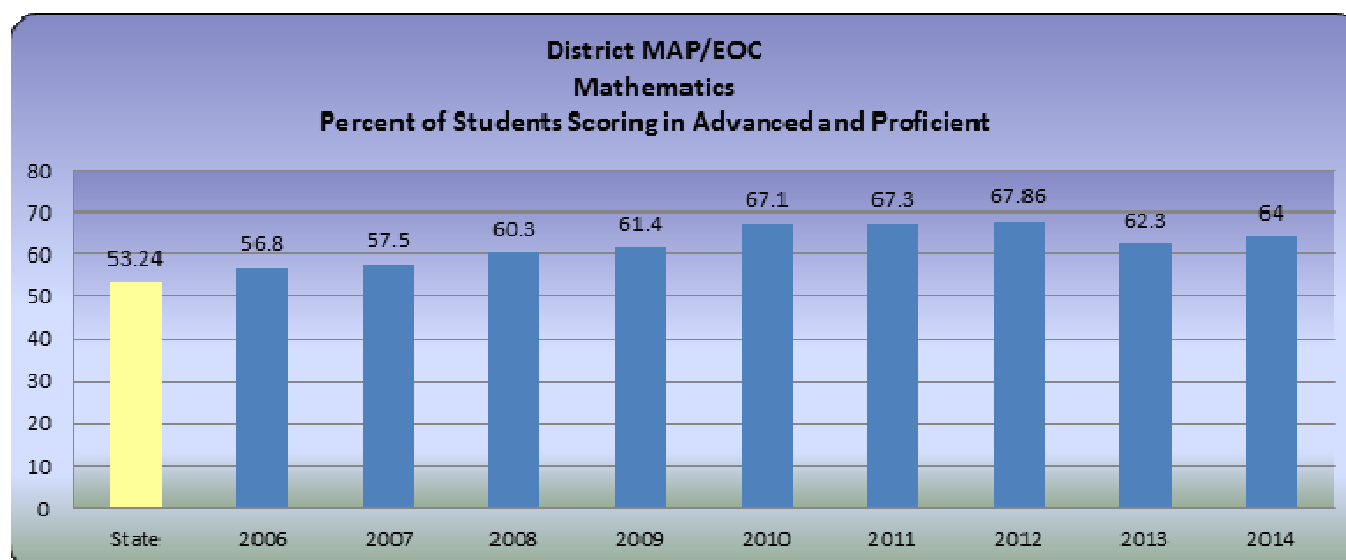
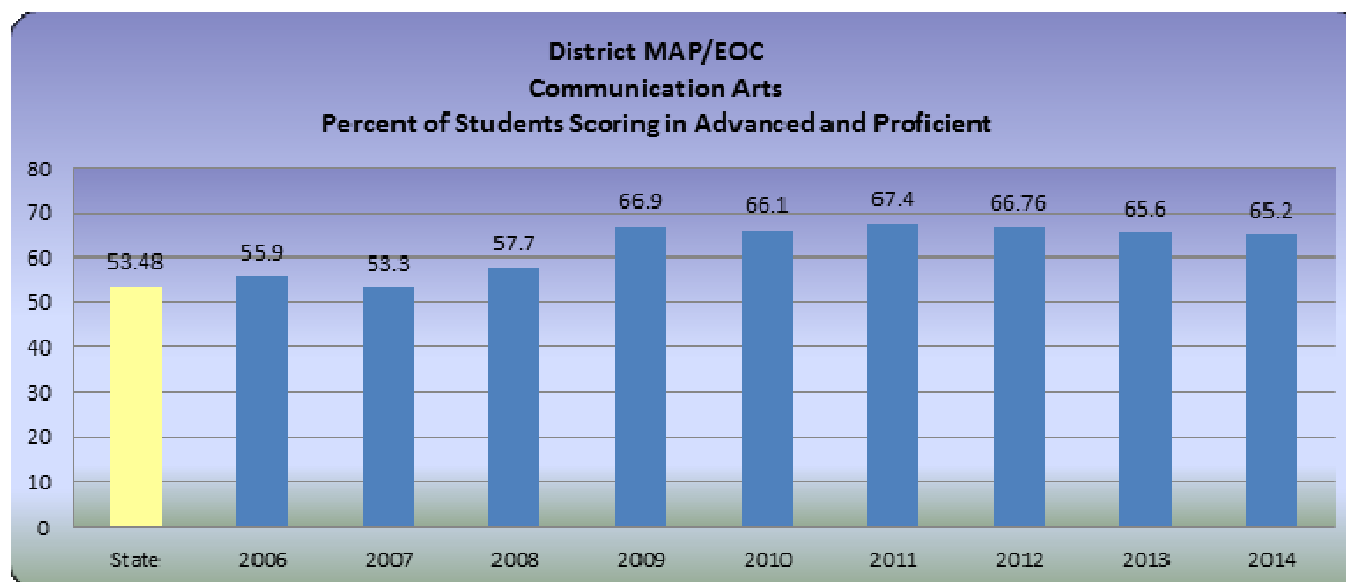
The writing prompt, a special type of performance event that appears in the Communication Arts assessment, is an open-ended item that requires students to demonstrate their writing proficiency. Writing is scored holistically using a four-point scoring guide.

EOC

Assessment Facts:

- ✓ Based on Course-Level Expectations (CLEs) rather than Grade-Level Expectations (GLEs). Therefore, when the content of the CLEs is covered, the test can be administered regardless of student grade level.
- ✓ The EOC Assessments are the right test at the right time.
- ✓ Enables districts to evaluate their schools, courses, teachers, and students with the most appropriate data.
- ✓ Facilitates productive coaching and assessment that leads to success for all concerned.
- ✓ Test can be taken in either a paper/pencil or an online version.
- ✓ EOC Assessments include English I, English II, Algebra I, Algebra II, Geometry, Government, American History, and Biology.

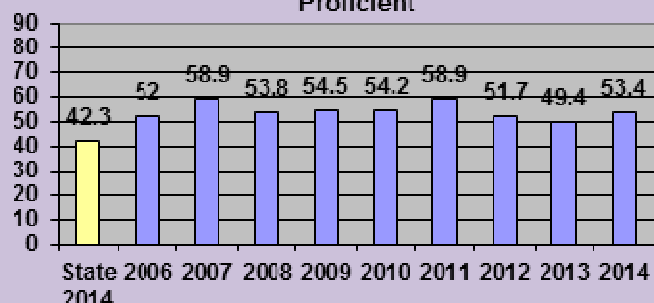
District Data



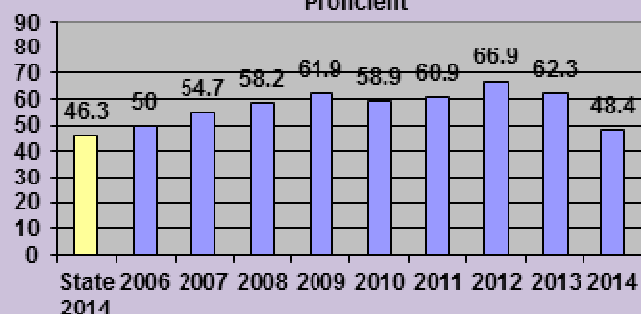
District Wide by Grade Level

English Language Arts

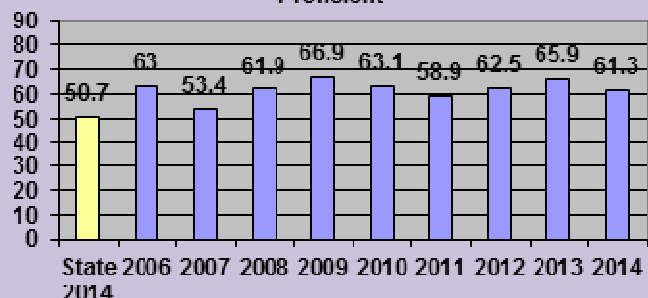
Third Grade District MAP
Communication Arts
Percent of Students Scoring in Advanced and Proficient



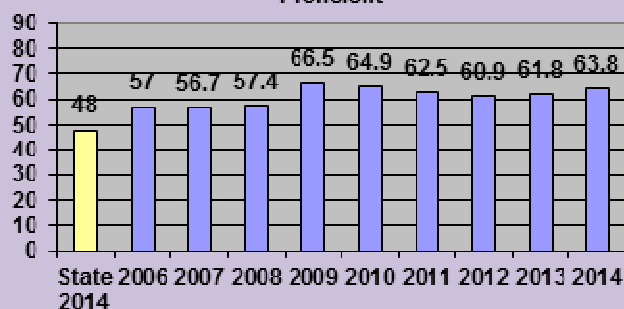
Fourth Grade District MAP
Communication Arts
Percent of Students Scoring in Advanced and Proficient



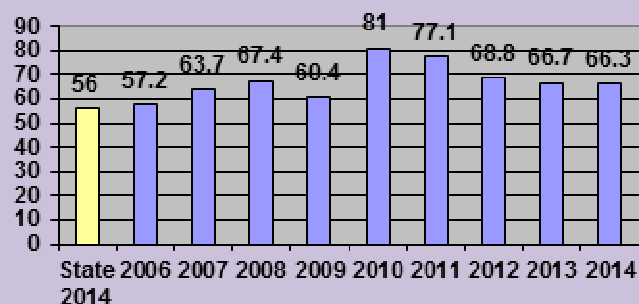
Fifth Grade District MAP
Communication Arts
Percent of Students Scoring in Advanced and Proficient



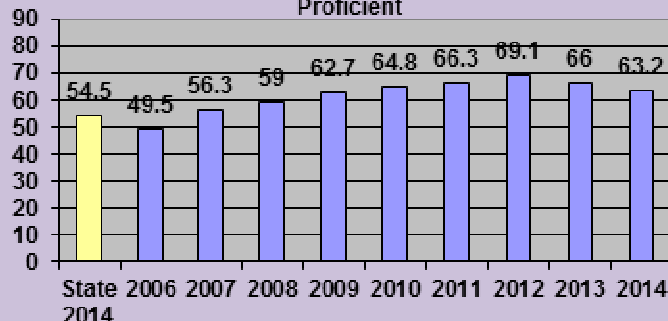
Sixth Grade District MAP
Communication Arts
Percent of Students Scoring in Advanced and Proficient



Seventh Grade District MAP
Communication Arts
Percent of Students Scoring in Advanced and Proficient



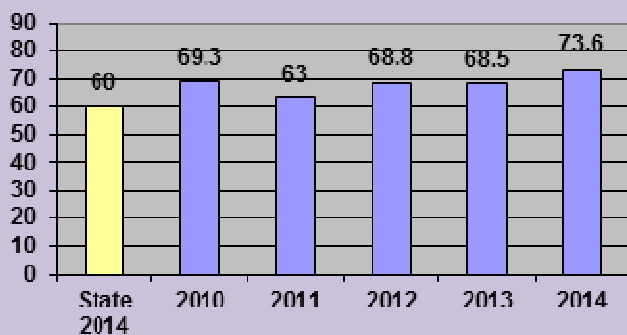
Eighth Grade District MAP
Communication Arts
Percent of Students Scoring in Advanced and Proficient



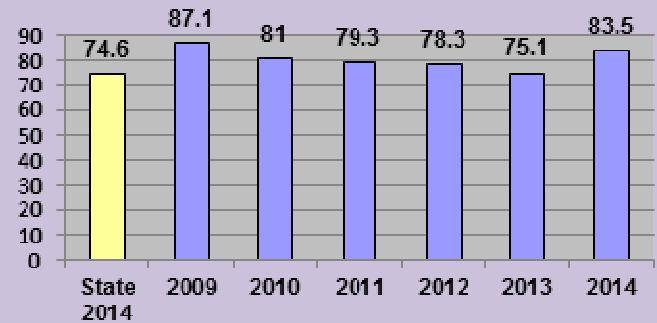
District Wide by Grade Level

English Language Arts

End of Course English I Percent of Students Scoring in Advanced and Proficient



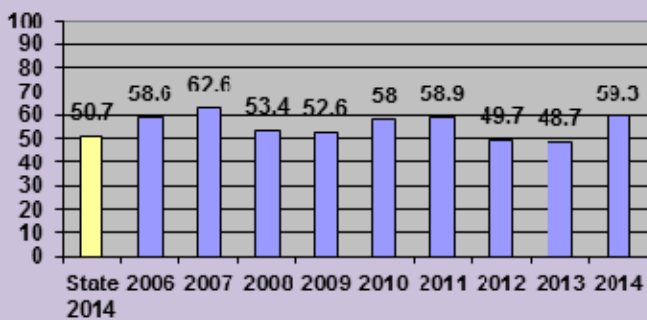
EOC English II Percent of Students Scoring in Advanced and Proficient



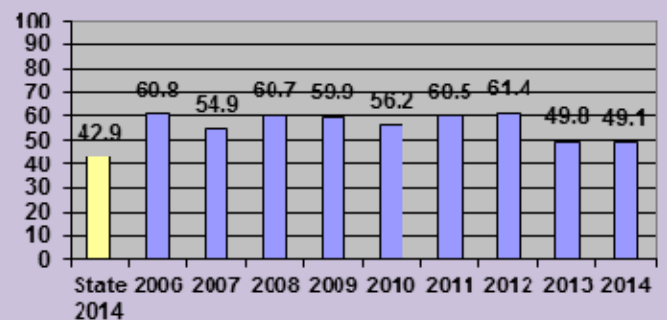
District Wide by Grade Level

Math

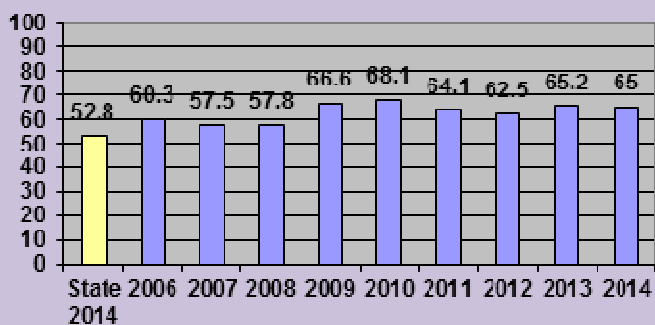
Third Grade MAP Mathematics Percent of Students Scoring in Advanced and Proficient



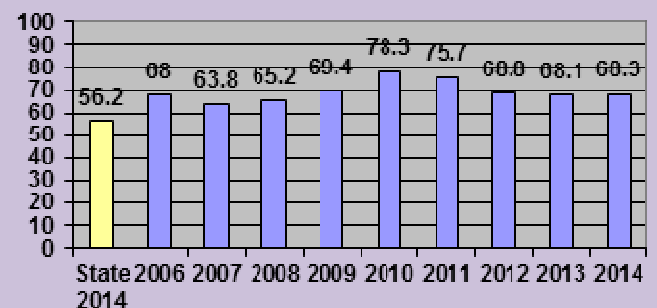
Fourth Grade MAP Mathematics Percent of Students Scoring in Advanced and Proficient



Fifth Grade MAP Mathematics Percent of Students Scoring in Advanced and Proficient

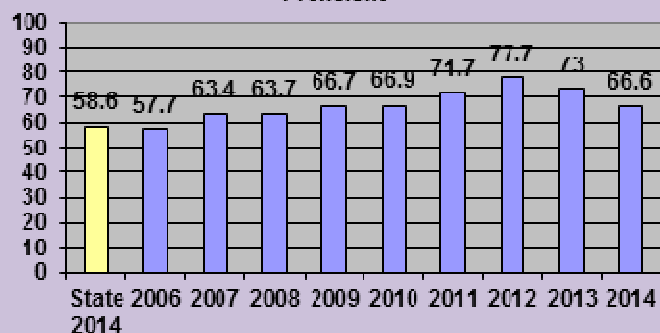


Sixth Grade MAP Mathematics Percent of Students Scoring in Advanced and Proficient

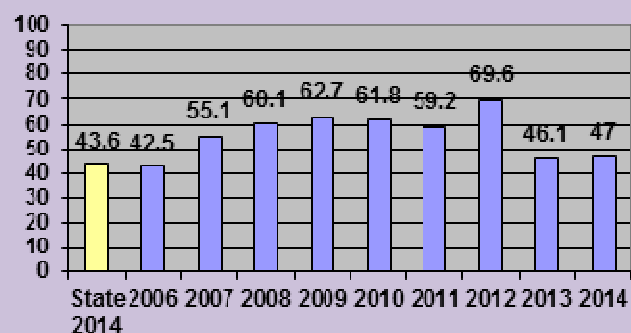


District Wide by Grade Level Math

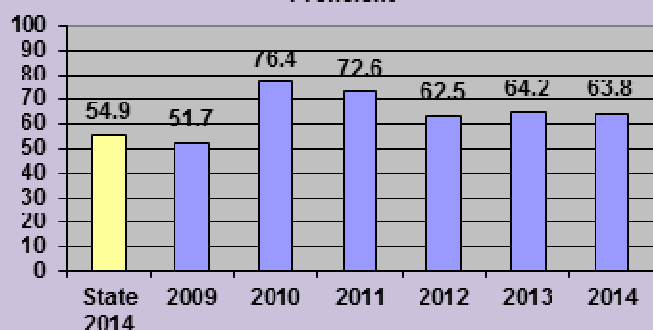
Seventh Grade MAP Mathematics
Percent of Students Scoring in Advanced and Proficient



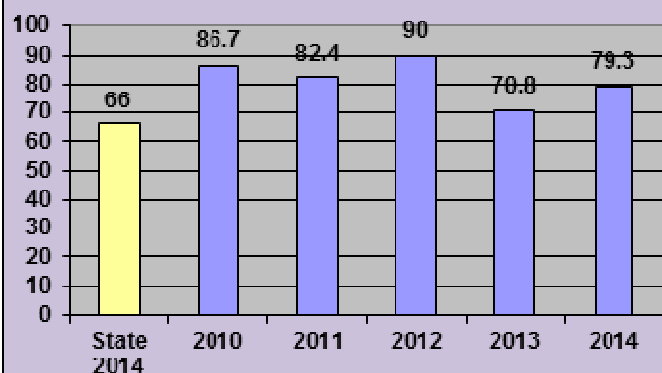
Eighth Grade MAP Mathematics
Percent of Students Scoring in Advanced and Proficient



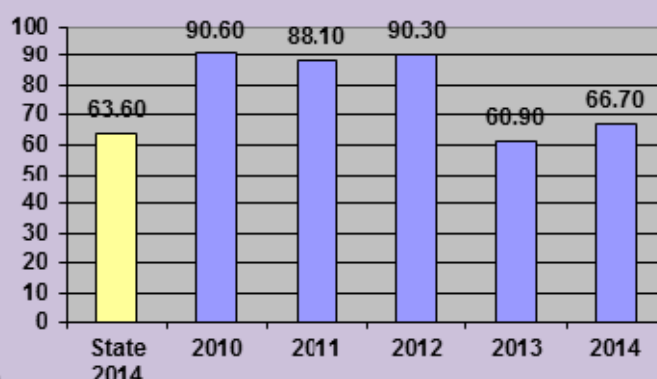
End of Course Algebra 1 (WMS & WHS)
Percent of Students Scoring in Advanced and Proficient



End of Course Geometry Percent of Students
Scoring in Advanced and Proficient

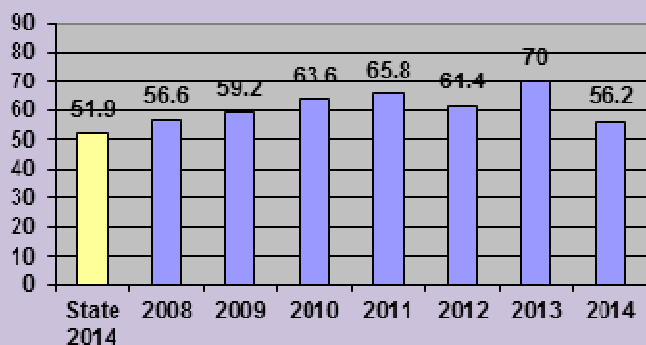


End of Course Algebra II Percent of Students
Scoring in Advanced and Proficient

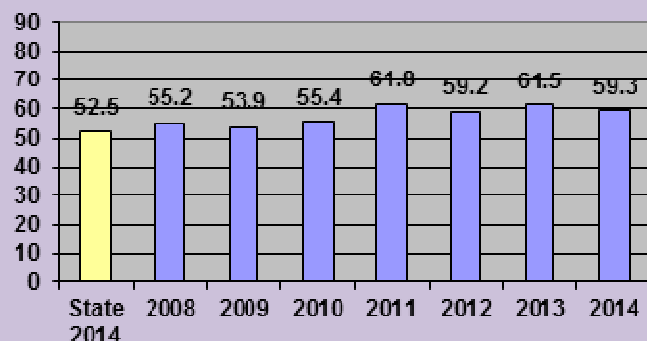


District Wide by Grade Level Science

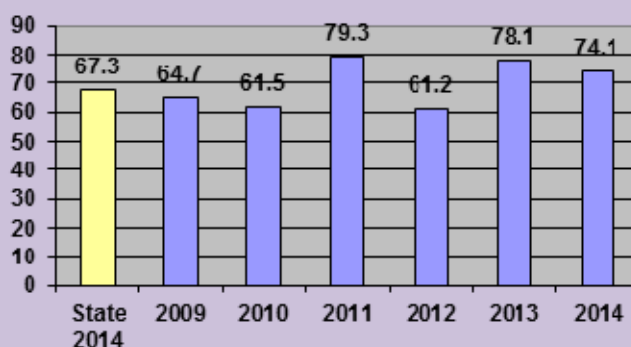
Fifth Grade MAP Science
Percent of Students Scoring in Advanced and Proficient



Eighth Grade MAP Science
Percent of Students Scoring in Advanced and Proficient

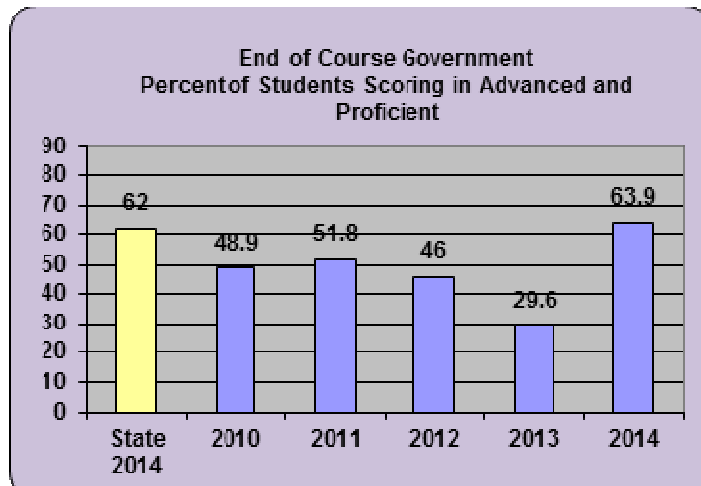
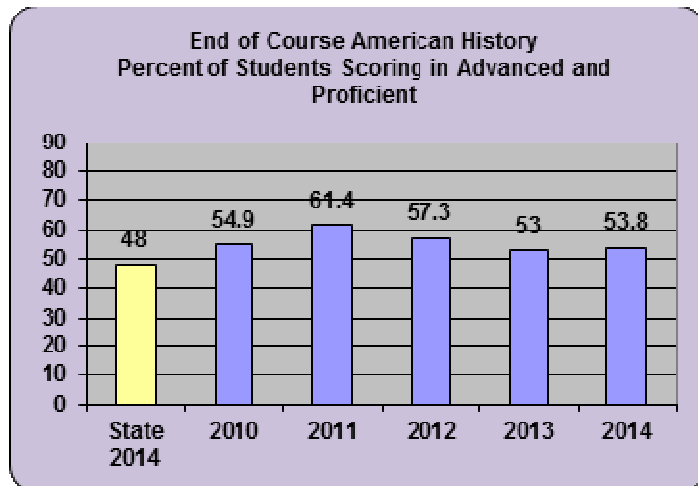


End of Course Biology
Percent of Students Scoring in Advanced and Proficient

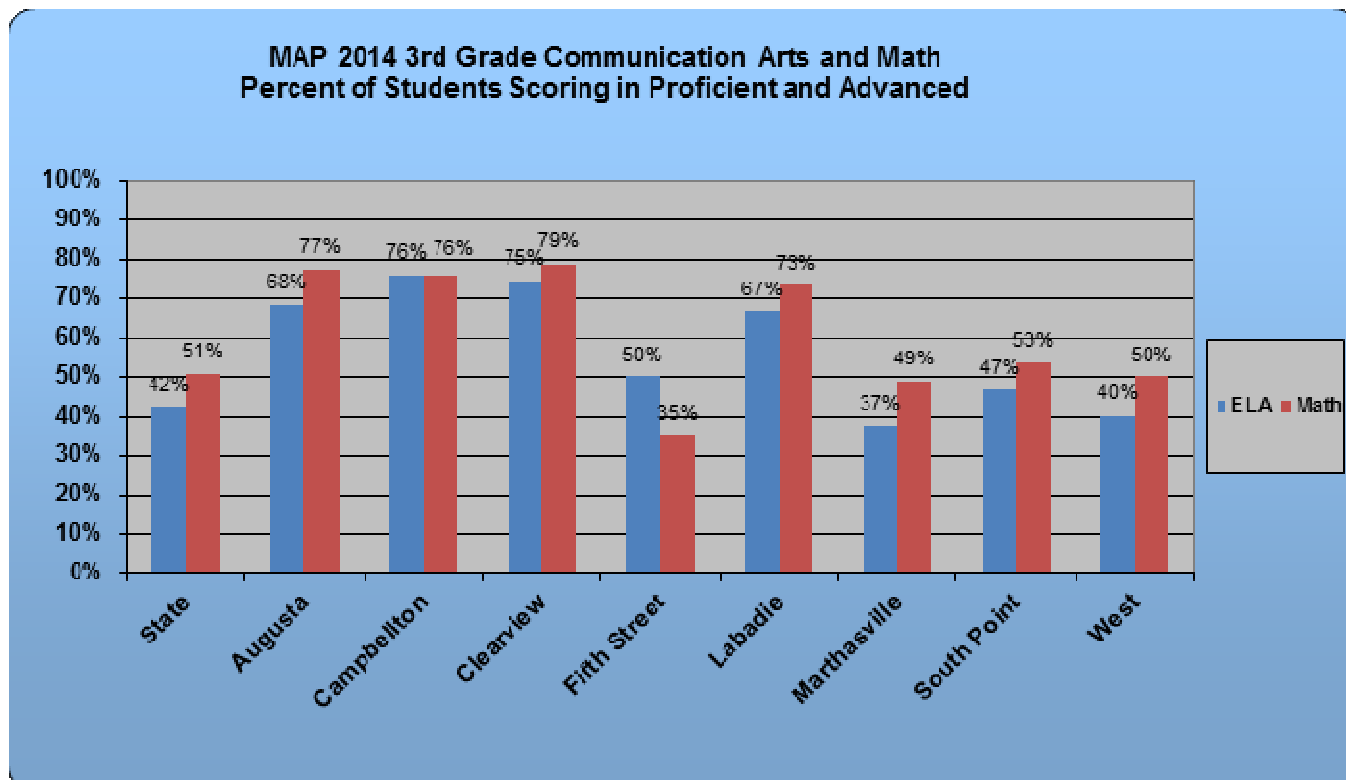


District Wide by Grade Level

Social Studies

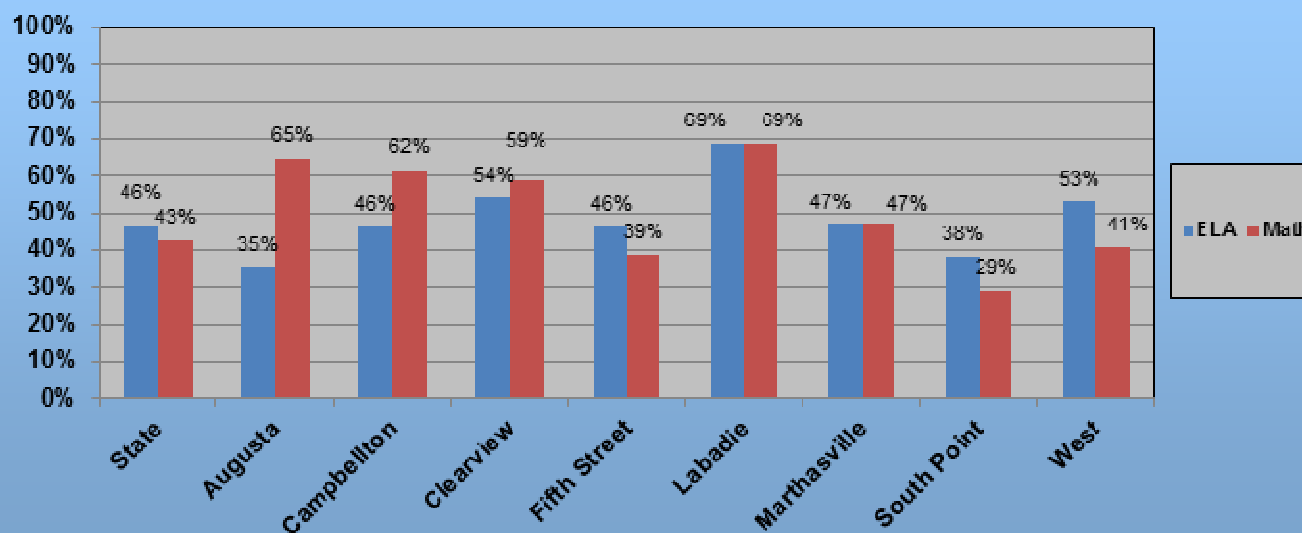


MAP Data By Building

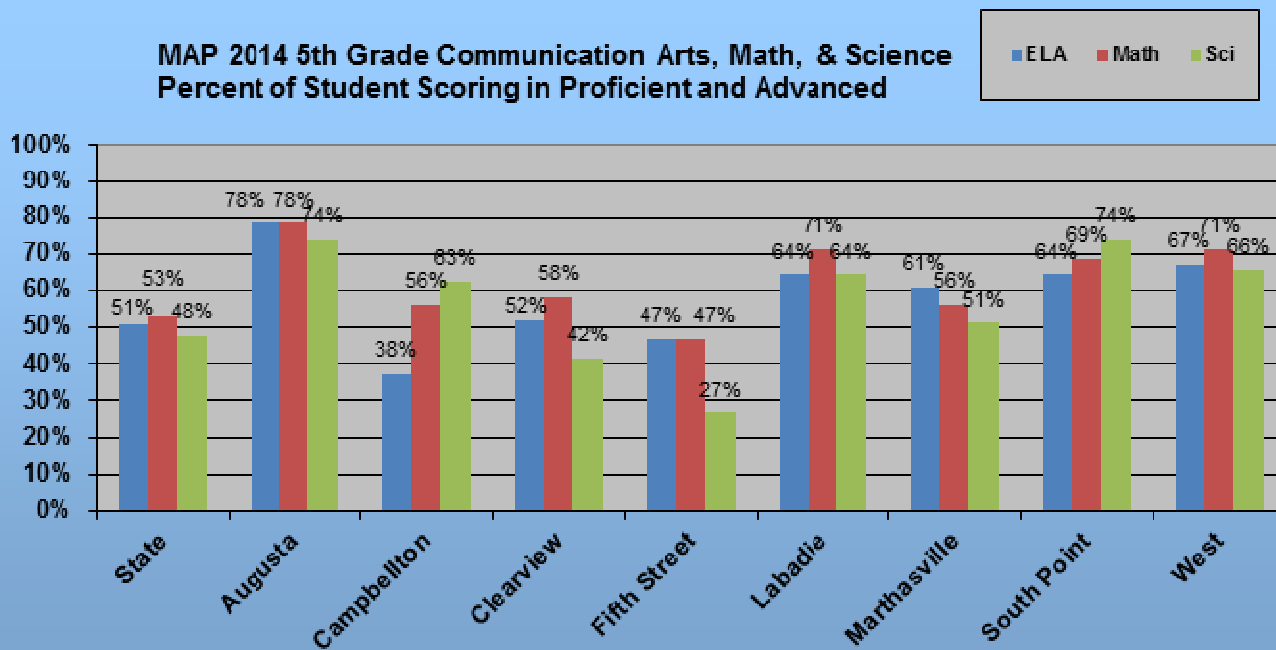


MAP Data By Building

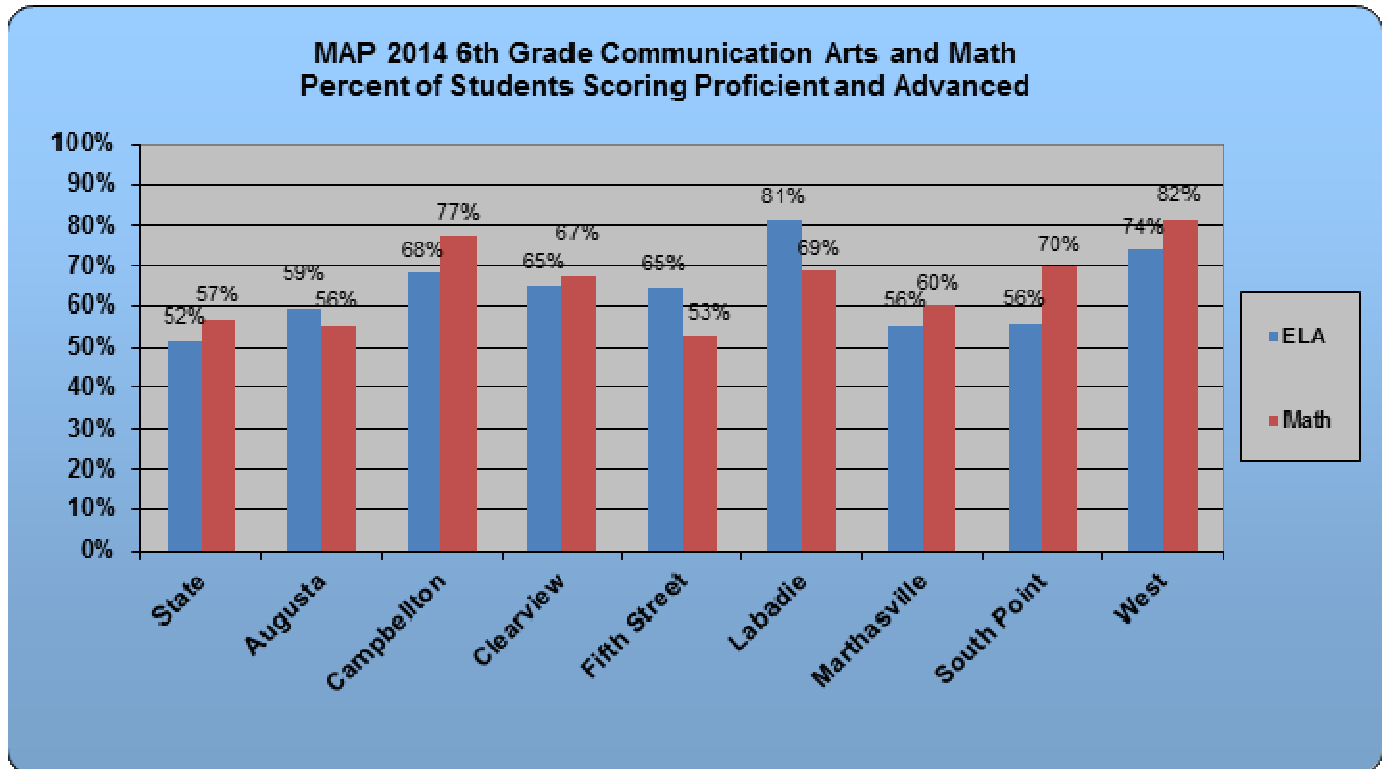
MAP 2014 4th Grade Communication Arts and Math
Percent of Students Scoring in Proficient and Advanced



MAP 2014 5th Grade Communication Arts, Math, & Science
Percent of Student Scoring in Proficient and Advanced



MAP Data By Building



STUDENT INFORMATION

Ethnicity Data

The population of the School District of Washington is primarily made up of Caucasian students which reflect the make-up of the community of Washington, Missouri.

WASHINGTON	2007	2008	2009	2010	2011	2012	2013
Total	4,100	4,082	4,103	4182	4144	4046	4107
Asian	0.8%	0.7%	1.0%	0.9%	0.7%	0.9%	0.7%
Black	1.2%	1.3%	1.1%	1.2%	1.1%	1.2%	1.1%
Hispanic	1.2%	1.4%	1.6%	1.6%	1.5%	1.6%	1.5%
Indian	0.2%	0.2%	0.2%	0.2%	0.2%	0.2%	0.2%
White	96.6%	96.3%	96.2%	96.1%	96.3%	96.1%	95.2%

Free and Reduced Lunch Price Rate

Free and Reduced Lunch Price Rate is based on the percentage of resident pupils who are reported by the District as eligible for free or reduced-price meals on the last Wednesday in January. Free and reduced lunches have increased slightly in past years with a dramatic increase in participation in the program this last year. The dramatic increase is due to the negative effect the economy has placed on families in the community.

WASHINGTON	2007	2008	2009	2010	2011	2012	2013
Percent	18.8%	19.8%	23.3%	29.2%	30.4%	30.8%	33.9%
Number	740	790	942	1,168	1196	1200	1321

Graduation Rate

The Curriculum, Instruction, and Assessment Office has designed a Graduation Rate Improvement Committee to address the negative trend the District is experiencing with the graduation rate. The committee is currently in the process of evaluating all programs offered and required of students to determine the potential impact the program may have on the graduation rate. Studies are being performed to determine why students are dropping out of school. With this information the District will develop ways to encourage students to stay in school. Once the student is attending school, the District will provide support services to assist the student in successfully completing their educational career.

WASHINGTON	2007	2008	2009	2010	2011	2012	2013
Percent	89.0%	89.7%	88.1%	85.8%	89.4%	89.1%	91.3%

Drop Out Rate

The School District of Washington is implementing Missouri Options, a GED program designed for students who have dropped out which will assist those students who have no option other than leaving school prior to completion. With the institution of this program, the District hopes to achieve both better graduation rates and lessen the drop-out rate.

WASHINGTON - %	2008	2009	2010	2011	2012	2013
Total	2.7	2.3	2.3	3.0	2.3	2.0
Asian	0.0	0.0	0.0	0.0	0.0	0.0
Black	8.3	28.6	0.0	22.2	14.3	14.3
Hispanic	9.1	0.0	0.0	5.9	9.1	9.1
Indian	0.0	0.0	0.0	0.0	0.0	0.0
White	2.6	2.2	2.4	2.9	2.2	1.8

Post Graduate Trends

The School District of Washington studies trends in post graduate placement in order to assist in programming needs and course offerings. Data in this area is figured by the percentage of the previous year's graduates who are reported as attending a community college, a four-year institution, or a technical school 180 days after graduation. This information is gathered using a survey method.

There was a significant drop in the number of 2009 graduates entering four year colleges. This may be due to the economic downturn of our community and nation. The number of graduates entering two year colleges has also declined over the past three years, despite the implementation of the A+ program. The A+ program is designed to encourage students who are unable to attend a four-year college, due to economic hardship, to attend a two-year college. The A+ Schools Program was created in 1993 by state law as an incentive for improving Missouri's high schools. The primary goal of the A+ Schools Program is to ensure that all students who graduate from Missouri high schools are well prepared to pursue advanced education and/or employment.

WASHINGTON	2008	2009	2010	2011	2012	2013
Entering a 4yr. College/University	34.3	21.9	28.7	27.9	33.9	28.5
Entering a 2yr. College	37.5	31.5	44.4	45.9	38.1	42.6
Entering a Postsecondary (Technical) Institution	7.00	0.30	1.10	1.1	1.5	0.6

SPECIAL EDUCATION DATA

Special Education: Systemic Factors

Primary Objectives

- 1) Address the disproportionate identification of students identified with a disability across the district (reduce the incidence rate).
- 2) Increase the amount of time students identified with disabilities spend inside regular education receiving tier 1 instruction.

In March of 2011 we reviewed historical data using the Special Education District Profile from the 2006-2007 school year through the 2009-2010 school year. This annual profile publicly reports the District's progress related to twenty state performance targets. The review process was essential for establishing the first priorities in improving the outcomes of students in the District identified under the Individuals with Disabilities Education Improvement Act (IDEA).

The first priority established was to address the disproportionate amount of students identified as disabled under IDEA. Historical data indicated that between the years of 2006 through 2010, 19.55% up to 21.63% of the student population was identified as disabled under IDEA. This percentage is referred to as a disability incidence rate and was further analyzed by disability category (14 categorical areas). Analysis showed that the categorical eligibility areas of Speech Impairment, Language Impairment, Specific Learning Disability, and Other Health Impairment were significantly elevated in comparison to state rates. Action plans were developed to begin the process of reviewing underlying systemic issues contributing to disproportionate identification. The areas analyzed included:

- Referral Process
- Process for Determining Eligibility
- Tier 1 Instruction (core curriculum)
- Tier 2 Instruction (support services)

The second priority established, was in response to multiple performance target issues. Again, historical data was utilized and showed that only about 51.86% to 58.27% of IDEA identified students were spending greater than 79% of their day in Tier 1 instruction. With respect to a historically low percentage of students pulled out of regular education for more than 40% of the time, further analysis indicated the time spent in regular education (Tier 1) was typically not in the core instructional areas of communication arts and mathematics for most identified students. Additionally, the elevated incidence rate and lack of instructional continuity in intervention instruction compounded the issues. Intervention instruction could not be tailored to specifically address skill gaps because special educators were delivering regular education curriculum at lower levels thus widening an already impaired skill gap. Performance target indicators that were affected included a specific target with respect to the number of students spending more than 79% of their day in regular education, the percent of preschool age students spending the majority of time in settings with typically developing

peers, and ultimately achievement levels. Action plans were developed around the following questions:

- How can students perform at proficient levels if they do not receive Tier 1 instruction?
- How can intervention instruction be more effective?
- How do we determine placement?
- Are we meeting our least restrictive environment obligation?
- What instructional models and interventions are most effective?
- What does differentiation look like in regular education classrooms?
- How can we assist regular education in engaging IEP students in the content?

Historical Data Special Education Demographics								
Disability Category	2006-2007		2007-2008		2008-2009		2009-2010	
	Public	PPPS	Public	PPPS	Public	PPPS	Public	PPPS
Intellectual Disability	20	0	19	0	23	0	24	0
Emotional Disturbance	39	0	39	1	37	1	35	0
Speech Impairment*	256	54	205	59	136	45	107	22
Language Impairment	0	0	0	0	46	16	53	13
Orthopedic Impairment	9	0	1	0	1	1	2	1
Visual Impairment	2	0	1	0	0	0	1	0
Hearing Impairment	6	5	4	5	4	5	3	2
Specific Learning Disability	421	77	379	84	353	75	304	30
Other Health Impairment	115	24	115	29	122	24	100	6
Deaf/Blind	0	0	2	0	1	0	0	0
Multiple Disabilities	1	0	7	0	6	0	6	0
Autism	11	0	12	1	13	1	18	2
Traumatic Brain Injury	0	0	0	0	1	0	2	0
YCDD	7	0	14	0	17	2	7	0
Total	887	1047	798	977	760	930	662	738
SDOW Incidence Rate	21.63%		19.55%		18.52%		15.83%	
State	14.25%		13.92%		11.47%		11.16%	

*Speech and Language Impairment totals were combined into one category in 2006-2007 and 2007-2008. PPPS stands for parentally-placed, private school student.

Historical Data Special Education Demographics								
Indicator	2006-2007		2007-2008		2008-2009		2009-2010	
	District	State	District	State	District	State	District	State
ECSE children receiving the majority of services with typical peers (SPP 6A)	32.46%	47.50%	27.27%	48.14%	41.57%	46.05%	45.83%	43.96%
Percent of children with IEPs inside regular education >79% of the day (SPP 5A)	51.86%	60.00%	53.74%	59.00%	52.90%	58.50%	58.27%	59.00%
Percent of children with IEPs inside regular education less than 40% of the day (SPP 5B)	5.44%	10.90%	5.94%	10.80%	5.91%	10.40%	7.72%	10.30%

Over the last three and a half school years, special education staff has reinvented themselves in terms of their role in our system. Instructional frameworks have been developed and implemented to ensure consistent service delivery across buildings serving the same grade levels as well as aligned for grade level progression. Intense focus has been concentrated around intervention instruction to address skill gaps as special educators have transformed into the role of “interventionalist”. Internal controls have been added to assist in progress monitoring related to student progress and IDEA compliance. Finally, coordinated early intervening services (CEIS) have been added, allowing special education teachers to assist in the delivery of Tier 2 and Tier 3 intervention efforts for students who do not have IEPs. As the effects of these efforts continue to be seen, our initial priorities are trending in a positive direction.

	Incidence Rate Comparison								
	2012-2013			2011-2012			2010-2011		
	Population Rate	Public Students	PPPS Students	Population Rate	Public Students	PPPS Students	Population Rate	Public Students	PPPS Students
SDOW	15.17%	623	69	17.41%	705	69	15.22%	718	87
Lindbergh	12.68%	745	0						
Francis Howell	10.47%	1795	87	12.04%	2047		11.37%	2,051	
Wentzville St.	12.99%	1774	45	13.62%	1785		14.10%	1,814	
Charles	14.85%	753	46	15.90%	799		16.04%	819	
State	12.63%			12.85%			12.75%		

December 1, 2013 student census count indicated an estimated incidence rate of 11.97%. This rate should be reflected in the 2013-2014 Special Education District Profile which typically becomes public by September of the next school year. District data continues to be analyzed by disability category. Further analysis is completed by looking at the total number of students in each category and is further broken down by elementary and secondary as well as by each building. Historical trends previously mentioned, indicated elevated levels of incidence in the categorical areas of Language Impairment (LI), Speech Impairment (SI), Specific Learning Disabled (SLD or LD), and Other Health Impairment (OHI). In 2006-2007 the District reported an incidence rate of 6.24% Speech and Language Impaired, 10.27% Specific Learning Disabled, and 2.80% Other Health Impaired. State levels at the time were reported as 3.90% Speech and Language Impaired, 5.27% Specific Learning Disabled, and 1.71% Other Health Impaired. The following levels have been reviewed with respect to recent data trends.

2013-2014 School Year Second Quarter IDEA Eligible Student Count

Public Students = 482

PPPS Students = 61

Estimated Incidence Rate = 11.97%

PPPS stands for Parentally Placed Private School Students. This number is not used in the formula calculated to determine incidence rate.

Incidence Rate by Disability							
	MR/ID	ED	LI	SI	OI	VI	HI
State 2012-2013 Rate	1.12%	0.70%	1.15%	2.22%	0.06%	0.05%	0.13%
2010-2011 Rate	0.53%	0.77%	1.38%	3.09%	0.02%	0.02%	0.12%
2011-2012 Rate	0.54%	0.77%	1.90%	4.03%	0.07%	0.05%	0.20%
2012-2013	0.49%	0.54%	1.85%	3.24%	0.12%	0.05%	0.15%
Dec. 1 Incidence Rate	0.66%	0.45%	1.59%	2.07%	0.10%	0.05%	0.10%
Student Number	27	18	65	85	4	2	4
	MD	AU	TBI	YCDD	LD	OHI	D/B
State 2011-2012 Rate	0.17%	0.96%	0.05%	0.27%	3.48%	2.27%	0.00%
2010-2011 Rate	0.17%	0.43%	0.05%	0.05%	6.18%	2.41%	0.00%
2011-2012 Rate	0.15%	0.57%	0.02%	0.37%	6.32%	2.42%	0.00%
2012-2013	0.12%	0.68%	0.00%	0.22%	5.31%	2.41%	0.00%
Dec. 1 Incidence Rate	0.17%	0.70%	0.00%	0.27%	4.47%	2.64%	0.00%
Student Number	7	28	0	11	183	108	0

*Flagged .5 or more (yellow highlight) as caution & 1.0 or more (red highlight) as problematic - **Excludes PPPS Students

Key Terms: Categorical Eligibility

MR/ID = Mental Retardation/Intellectual Disability

ED = Emotional Disturbance

LI = Language Impaired

SI = Speech Impaired

OI = Orthopedic Impairment

VI = Visual Impairment

HI = Hearing Impairment

MD = Multiple Disabilities

AU = Autism

TBI = Traumatic Brain Injury

YCDD = Young Child with a Developmental Delay

LD = Learning Disabled

OHI = Other Health Impairment

D/B = Deaf Blind

Building Incidence (Dec. 1 Count)										
	WHS	WMS	SP	WW	CV	MV	CB	LB	AG	5th
11-12 IEP Student Count	211	77	86	84	59	65	33	10	26	27
12-13 IEP Student Count	191	79	59	77	38	36	26	7	18	21
Dec. 1, 2013	181	69	56	73	23	31	21	6	13	9
RTI Rate (5%) Count	13.10%	11.50%	12.36%	16.29%	6.87%	11.92%	12.80%	5.56%	9.09%	6.77%

*61 PPS students removed from this chart brings the total Dec. 1 school age count to 543

2012-2013 Levels

>79% regular education = 53.45%
(SPP 5A Not Met)

< 40% regular education = 6.56%
(SPP 5B Met)

December 1, 2013 Levels

>79% regular education = 62.03%
(SPP Target 59.50%)

< 40% regular education = 6.43%
(SPP Target 10.20%)

Building incidence rate by disability category is analyzed each quarter. Consistent with our primary objectives, placement in regular education is also reviewed. Current estimates based on second quarter data points indicate that 299 eligible students in grade kindergarten through grade twelve are placed in regular education greater than 79% of their day. Based on our current incident rate, 62.03% of eligible students are in this placement category, thus putting the District on track to meet the state performance target.

Additional placement categories including students in regular education between 40 and 79% of the day, separate day placements, and homebound are continuously monitored. These particular placements are currently not included as specific performance targets, but provide valuable information specific to educational environments and systemic performance.

In terms of Early Childhood Special Education (ECSE), the educational environment is particularly important in meeting the primary objective related to placement. As with school age students, IDEA requires the consideration of the least restrictive environment with emphasis on providing services with non-disabled peers. The actual set-up of our early childhood programming has been a large barrier in many respects, which will improve significantly with the construction of the new Early Childhood Center. To date, some improvement in this area has begun with action plans reaching into the design and planning for the opening of the new center in fiscal year 2015. The following graph summarizes the educational environment data related to our current ECSE population as of Dec. 1, 2013.

Educational Environments				
Indicator	Dec. 1, 2013	2012-2013	2011-2012	2010-2011
Children receiving majority of services in early childhood (6A) (Target = 47.30%)	21.05%	0.00%	0.00%	1.00%
Children receiving services in a separate class, school, or residential setting (6B) (Target = 22.80%)	38.16%	39.00%	41.24%	53.00%

Further breakdown of this data suggests that our difficulty has been in placing students in separate classes and/or “other locations” instead of in regular education settings. The way teams look at environments has been a focus this school year, evident in our preliminary data. Further plans will be addressed with the design of services utilized in the new center.

Special Education: Consistent Success

The School District of Washington consistently meets multiple State Performance Plan (SPP) indicators. The specific standard and summary of performance is included as an attachment to this report. Processes and procedures have been reviewed related to these indicators to guide improvement planning and training in order to ensure continued success in these areas.

Two areas related to post secondary transition data, should be specifically noted as areas of continued success. First, the graduation rate for students with disabilities remains continuously greater than 82.00% since 2006-2007. During the 2012-2013 school year, the graduation rate for IDEA eligible students was 84.31% compared to the state target of 71.50%. For comparison purposes, we have monitored our percentage and those of other high performing schools such as Francis Howell and Lindbergh. 2012-2013 comparisons show that Francis Howell's rate was 84.29% and Lindbergh's was 83.33%.

The dropout rate for students with disabilities is similar with respect to monitoring processes. Last school year, the dropout rate was 1.28% compared to the state target of 4.80%. Again, in looking at other high performing districts, Francis Howell's rate was 1.93% and Lindbergh's 2.30%. Looking historically, the rate remains consistently under 3.56% since 2010-2011. One year (2007-2008) stands out as a year in which this target was not met, and the dropout rate for IDEA eligible students was above 4%.

Planning for the extension of programs leading to increased post-secondary outcomes is on the forefront in the educational community for all students. This focus is no less important and in many cases even more important for students with disabilities. Current planning for students with disabilities include the study of assistive technology devices and support for access to programming along with mobilizing our community resources to ensure effective and efficient navigation of county resources. As the District progresses with the iBelieve initiative and transforming the learning environment, further information will be shared with the Board of Education.

Consistently Met State Performance Targets (SPP)

- **SPP 12 – transition from 1st steps to ECSE**
- **SPP 7 – early Childhood Outcome Performance**
- **SPP 5B – children inside of regular education <40% of the day**
- **SPP 5C – children in a separate educational placement**
- **SPP 9 & 10 – disproportionate identification by race and/or ethnicity**
- **SPP 4A – significant discrepancies with suspension/expulsion rate of students with disabilities**
- **SPP 4B – significant discrepancies with suspension/expulsion rate of students with disabilities by race/ethnicity**
- **SPP 1 – graduation rate for students with disabilities**
- **SPP 2 – dropout rate for students with disabilities**
- **SPP 14 – percent of youth with disabilities meeting post-secondary outcomes**
- **SPP 3B – participation rate in state assessments**

Special Education: Fundamental Quandary

State assessment data for students with disabilities remains an area of focus for multiple stakeholder groups both politically and educationally. In terms of state performance targets, the School District of Washington is not meeting the state assessment proficiency targets related to IDEA eligible students. Historically, these targets have not been met. Consequently, performance on high stakes assessment continues to be a focus in order to increase student performance.

State Assessment Data Proficiency Comparisons								
School District	2012-2013		2011-2012		2010-2011		2009-2010	
	CA (3C)	MA (3C)	CA (3C)	MA (3C)	CA (3C)	MA (3C)	CA (3C)	MA (3C)
Washington	23.70%	25.18%	30.03%	36.16%	27.96%	35.37%	27.21%	35.58%
Francis Howell	29.25%	30.68%						
Lindbergh	44.68%	53.22%						
State Target	57.90%	58.60%						

Several factors related to special education however, should be noted when analyzing this data. One of the hallmarks of IDEA is that a student is eligible if, and only if, all three of the following components are true: 1) The student shows evidence of a disability through comprehensive, individualized assessment in one of the categorical areas; 2) The student shows evidence of an adverse impact on their education as a result of a disability; and 3) The student will derive benefit from specialized instruction. Number two and number three, have been key factors in addressing systemic eligibility issues resulting in a high incidence rate. Addressing our incidence rate however, has had an impact on our subgroup assessment data.

As a specific example, between the 2011-2012 and 2012-2013 MAP/EOC assessment window, the incidence rate for students eligible with speech impairments was analyzed and subsequently addressed. An eligible student reduction of 30 speech impaired students took place between December 1, 2011 and December 1, 2012. Greater than 95% of this student population eligible for MAP/EOC assessment score advanced and proficient in both MAP/EOC areas. The question continues to be asked, "Is a student showing adverse educational impact if their performance data indicates advanced/proficient?" and "Do they require specialized instruction if there is not an evident educational impact?" In the case of these 30 students, the answer to these questions was "no" resulting in a removal from IDEA eligibility. As a result, their proficient and advanced scores were also removed from our subgroup proficiency rate.

In terms of process, the special education department has first addressed the idea of eligibility as described above. Therefore, each time we receive MAP/EOC scores we look at the individual progress. As a subgroup approximately 13% of our identified IDEA students are or will be MAP-A eligible. This alternative assessment allows for an individualized approach to

assessment for our most significantly disabled population. Typically, this percentage of students score advanced or proficient on MAP-A due to the individualized nature of the assessment to be constructed around the specific skills the student is working on in relationship to their individualized education plan (IEP). The remaining proficient and advanced population is then analyzed deeper to determine if continued eligibility is appropriate. For example, this year we have targeted approximately 12% of our identified students.

To summarize, our population at the time of eligibility shows evidence of educational impact and need for specialized instruction. As a high stakes assessment, MAP/EOC offer some insight into that impact and generally reflect either poor performance or predicted poor performance. These measures however do not offer a means to measure incremental progress. As students continue to be determined eligible and ineligible, the progress monitoring assessments are what measures our growth along the way. Therefore, these percentages do not necessarily reflect our subgroup performance, because that subgroup is consistently changing as the student responds or does not respond to intervention efforts. As a department, we are shifting our efforts to prevention and being a first-response system in order to continuously minimize the population in need of high stakes intervention.

Student Services: Renewed Priorities

Through the efforts of prioritization and progress toward reinventing the role of special education, a renewed purpose has surfaced allowing the transformation from a special education department to a student services department. Although it may sound trivial, this transformation is a key factor in creating a systemic response system for students. The vision entails being able to quickly deploy resources and find solutions for students who are experiencing some level of crisis. Federal programs, such as IDEA continue to be slow, bureaucratic, and meeting ridden until which time a student becomes eligible and resources can be deployed. As a result of this process, families are understandably resistant to give up eligibility or even reduce IEP supports when their student has made progress and is ready to return to general education fully with reduced supports in place. With this being said however, a systemic process and internal controls are necessary in ensuring the efficient and effective utilization of tax dollars. Without this, program costs are left to the liberty of the individual with little regard to accountability measures.

As this balance continues to be argued in the broader public, the School District of Washington continues to look at programming in order to address this balance and the need for multiple layers of responsiveness, resources, and accountability measures. Most notably, we embarked on a pilot program for Coordinated Early Intervening Services (CEIS) in 2011-2012. This program under specific regulatory guidelines, allowed us to use a percentage of federal dollars allotted for IDEA activities, to begin addressing the gap in service options between regular education (Tier 1) and special education (eligible Tier 3). This pilot was a strategic step in addressing our overall incidence rate and over the last three years is generating a renewed sense of purpose in responding to the individual needs of individual learners.

Coordinated Early Intervening Services (CEIS): Our Journey***2011-2012 Implementation***

- 8 elementary buildings; 8 teachers
- Introduction of a balanced literacy model through Read 180
- Combined IEP and non IEP students meeting a set criteria for program entry and exit
- 162 students served through the first year pilot
- \$112,826.80 of federal funds utilized

2012-2013 Implementation

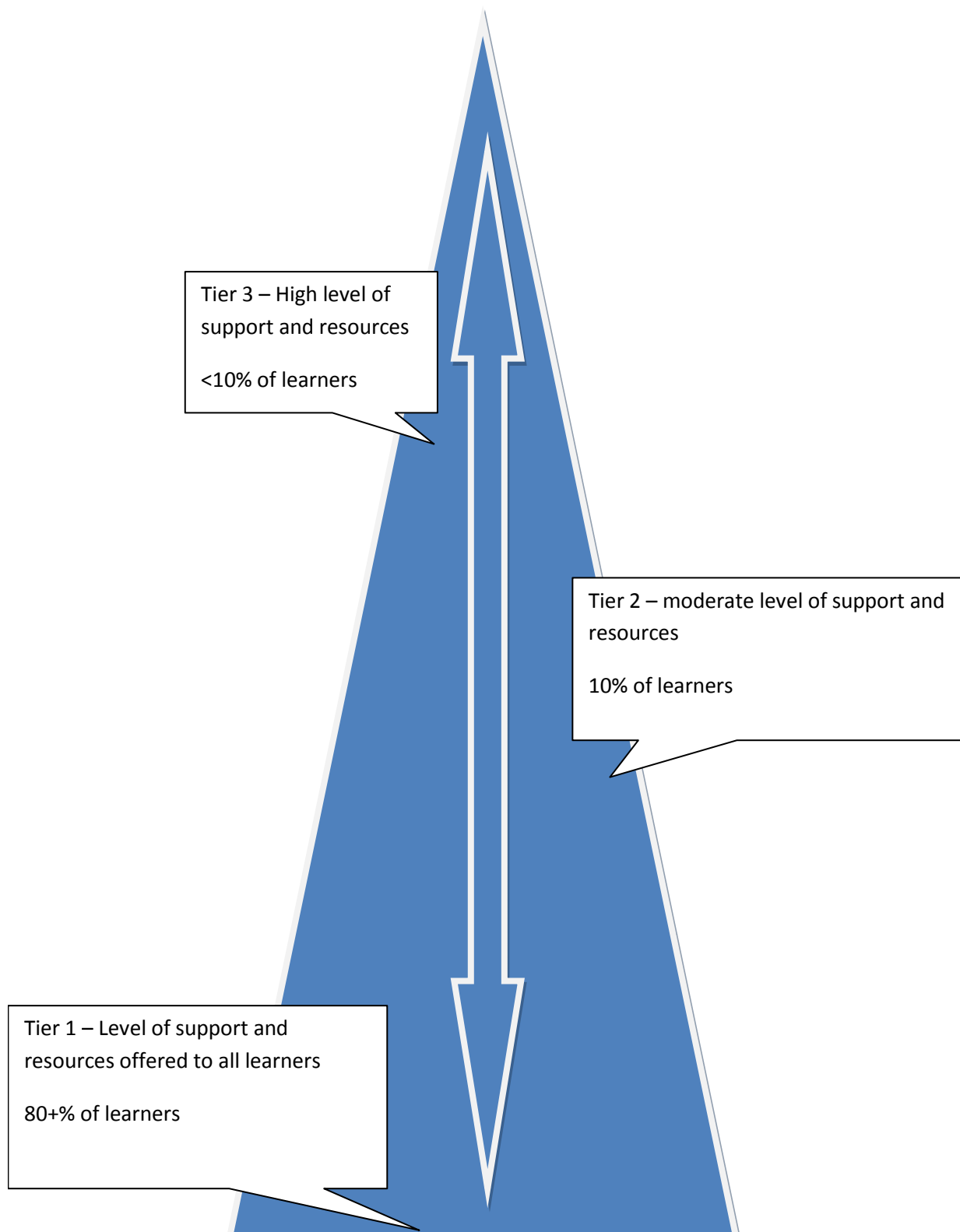
- 8 elementary buildings; 22 teachers/SLPs
- Continued use of balanced literacy model through Read 180
- Addition of Speech-articulation services, phonological and orthographic processing services, and language comprehension and thinking services
- Pilot math programming intervention in several buildings
- 139 students served; reduction noted as the number of students needing Read 180 continues to decrease
- \$179,260.13 of federal funds utilized
- An additional \$12,860.27 removed from our Maintenance of Effort (MOE) requirement

Current implementation is underway and progressing well. To date we are continuing with implementation in our elementary buildings in terms of Read 180 programming and speech articulation services. Multiple buildings are able to mobilize resources for phonological and orthographic intervention, language comprehension and thinking, and expansion to mathematics intervention services. Several factors play an important role in CEIS implementation including strict monitoring for financial reporting. Since it is a priority to be responsive, the accountability and monitoring piece is being revised for fiscal year 2015. Scheduling barriers related to individual buildings are also being looked at closely to assist with an intervention time, allowing a first-response scenario to be built into the master schedule. It is the hope that this allotted time can be used in the beginning of the year to respond to classroom teachers, observe students, and perform assessments needed to pinpoint skilled intervention. As the year progresses, these slots would shift into direct delivery of service to identified students. Further expansion of CEIS is being planned and piloted at the secondary level to address students reading below grade level upon entering High School.

As the Student Services Department continues to move forward in designing systemic structures for student response, it is imperative that existing resources are reviewed annually. Reallocation of resources can be recommended to provide additional instructional support to special educators. For the special educator it is difficult to intervene, but it is impossible to intervene without resources and support. In general, our largest resource is our staff related to our full time employee (FTE) count. This “people capital” can be deployed as our needs change and our leaders emerge.

In terms of strategic planning, support for special education instructors will be imperative in addressing our achievement gaps between special education and regular education as evidenced by our MAP/EOC scores. As our students are in regular education (tier 1) at increasing levels, those “interventionalists” will play a key role in supporting the regular education teachers responsible for the instructional delivery of tier 1 curriculum. As we go forward, teaching teachers to differentiate and engage all learners in the content will have an increasingly positive impact on all learners ultimately evidenced in an increase in MAP/EOC scores.

SPECIAL EDUCATION TIER SUPPORT



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21st CENTURY LEARNING PLAN

As stated in the Organizational Section, the School District of Washington through its comprehensive 21st Century Learning Plan for Innovation and Change, is implementing the first step toward becoming a top achieving school district in the state of Missouri, as well as one of the best in the nation.

The vision statement of the School District of Washington should guide the path and opportunities for the students. As divergent thinkers and risk takers, we should question, research, provide, and evaluate the most innovative ways to assist students in being successful in the 21st Century. Without inquiry and investigation of novel and fitting learning opportunities the environment becomes stagnant and irrelevant. It is through the evaluation of the current reality and the progress toward goal achievement that implementation stays on course. Minimally, progress to goal achievement will be evaluated annually. Following is a Summary of Goals for the Six Elements in the 21st Century Model.

Summary of Goals for the Six Elements in the 21st Century Model

Increase Student Engagement through authentic and innovative experience

OBJECTIVES:	Completion Percent/Progress
Student achievement in the area of math will increase by 5% on a yearly basis as measured by district tools/MAP/EOC/SBAC.	Strategies (balanced math) to promote problem solving and critical thinking are being implemented throughout District math classrooms. Additionally, some teachers are integrating technology to assist students with math review and intervention (flipping, video lessons, use of content management system). Further training/PD is being planned to support staff in the area of math instruction. Curriculum teams are developing lessons aligned to standards/local objectives. Quarterly assessments are being evaluated and revised for core areas and compared to MAP/EOC scores from last year to determine the success of strategies being implemented to achieve this goal. Local tools to monitor learning progress are used, such as STAR math, etc. Early intervention services are being expanded to assist struggling students. Study Island eProgram (WMS) and tutoring opportunities are provided to assist students. Instructional strategies are being shared through PLCs. More focused professional development is provided on math specific content. Quality feedback following classrooms observations by trained administrators is shared.
Student achievement proficiency in the area of English Language Arts will increase by 5% on a yearly basis as measured by district tools/MAP/EOC/SBAC.	Strategies (balanced literacy) to address literacy development is being implemented throughout District classrooms. Teachers utilized to determine curriculum pacing guides has occurred. Quarterly assessments are being evaluated and revised for core areas and compared to MAP/EOC scores from last year to determine the success of strategies being implemented to achieve this goal. Local tools, i.e., STAR Reading, GATES, Pathways to Reading, Read 180, Read and Write Gold are a few being used to monitor student progress. Early intervention services are being expanded to assist struggling students. A volunteer program is under development to support teachers in the area of reading instruction. Tutoring opportunities are provided to assist students. Instructional strategies are being shared through PLCs. Quality feedback following classrooms observations by trained administrators is shared. More focused professional development is provided on ELA specific content.

Summary of Goals for the Six Elements in the 21st Century Model

Student achievement proficiency in the area of science will increase by 5% on a yearly basis as measured by district tools/MAP/EOC/SBAC.	A STEM/science pilot has been implemented at two elementary buildings to increase instructional time and expose students to scientific inquiry. This pilot is being studied for expansion. A Health Science Academy (career pathway concept) is likely going to be studied to prepare interested students for college and career opportunities in this area. Tutoring opportunities are provided to assist students. Quarterly assessments are being evaluated and revised for core areas and compared to MAP/EOC scores from last year to determine the success of strategies being implemented to achieve this goal. Instructional strategies are being shared through PLCs. Quality feedback following classrooms observations by trained administrators is shared.
Student achievement proficiency in the area of social studies will increase by 5% on a yearly basis as measured by district tools/MAP/EOC/SBAC.	Teachers are developing course and subject area curriculum (lessons and units) in collaborative teams. Quarterly assessments are being evaluated and revised for core areas and compared to MAP/EOC scores from last year to determine the success of strategies being implemented to achieve this goal. Tutoring opportunities are provided to assist students. Instructional strategies are being shared through PLCs. Quality feedback following classrooms observations by trained administrators is shared.
Implement ACT, PLAN, and EXPLORE for all students in grade 11, 10, and 8.	Re-evaluating the implementation process due to the elimination of PLAN and EXPLORE. Evaluating utilizing Work Keys as part of the assessment plan.
The district will strive to have 95% of all students in attendance 90% of the academic year.	Principals are being provided with data on all students who are in danger of not being in attendance 95% of the school year. Contact is being made with each student and action plans are being created to increase student attendance.
The School District of Washington will increase graduation rate to 95% as measured by the APR formula.	Conversations are being held to determine avenues to meet the many needs of students pursuing graduation. Opportunities being discussed: on-line courses, zero hour opportunities, career pathways, authentic opportunities for experience and course credit, etc.
Students will have an understanding of workforce and how to prepare to be successful in their career.	The School Business Partnership Committee is discussing opportunities to develop relationships with businesses in the community in addition to holding the Business Expo every other year.
The School District of Washington will offer Preschool for enrichment on a tuition basis and through Title I for At-Risk students including a transition program from preschool to kindergarten.	Currently, SDOW has 64 students enrolled in preschool. There are 80 preschool slots for students. We currently have 64 students enrolled for the SDOW Early Learning Center for SY2014-15.
The School District of Washington will coordinate with other programs such as IDEA, Perkins, McKinney-Vento, Preschool, ECSE as appropriate to meet the needs of students a minimum of two times per year.	Program coordination is an on-going process in all programs listed. Meetings are held to ensure services provided are appropriate, but not overlapping, and to determine the best way to meet the needs of students qualifying for these programs.
The School District of Washington will monitor and provide services for homeless students as well as coordinate with community agencies to provide programs for this population.	Currently, SDOW has 37 students that meet the McKinney-Vento Act (homeless) criteria. Community services are provided on an as needed basis. Agencies involved in providing services include Crider Center, United Way, Division of Youth Services, etc.

21st CENTURY LEARNING PLAN cont.**Summary of Goals for the Six Elements in the 21st Century Model**

<i>Transform Learning Environments</i>	
OBJECTIVES:	Completion Percent/Progress
Provide every student with meaningful technology opportunities and enable students to be proficient on the 8th Grade Technology Literacy Test.	A large team has been divided into planning groups to begin planning and the future implementation of our 21st Century plan (technology components). Teams are working in the areas of resources/tools, professional learning, infrastructure, support, and communications. (97% of SDOW 7th grade students passed the technology proficiency test.)
Integrate technology competencies into the district curriculum at all levels. Review of annual survey of students will demonstrate a 10% increase in daily computer usage, per year, based on the baseline data collected on an annual basis.	Establish baseline data due to changing objective. Working toward implementation of 1:1 (technology to student) initiative to transform student learning within a more modernized classroom experience.
The District will advance the technological learning environment for all students and teachers. An annual review of the Census of Technology will demonstrate a 20% increase of technology penetration into District classrooms based on student: computer ratio. (This level of increase should allow the SDOW to provide adequate technology hardware for effective technology integration.	Establish baseline data due to changing objective. Infrastructure preparation for a complete wireless environment throughout the district is underway. Teacher laptops deployed and preparation toward 1:1 is a priority.
The District will continue a systematic process for upgrading and replacing technology throughout the district. An annual review of the Census of Technology will demonstrate that no more than 20% of the District's computers (technology devices) are more than 5 years old.	Currently, 13% of computers are more than 5 years old.
The District will provide technical and instructional support regarding learning opportunities for students throughout the district. Review of annual surveys will demonstrate a 95% satisfaction rating for technology support district wide.	Based on SY 12-13 data, 92% of those surveyed indicated either "Very Satisfied" or "Somewhat Satisfied". The iBelieve planning teams are working on our action plans.
Provide STEM (Science, Technology, Engineering, Math) courses or content integration, K-12 by 2016, (Pilot through WMS Encore, and/or Campbellton and Labadie Elementary), two courses over next five years.	STEM is being implemented at Campbellton and Labadie during the specials rotation in grades 4-6. Plans are being developed to implement STEM at six buildings.
Foreign Language will be provided to students through encore course work (WMS), through the gifted program or as an after-school opportunity for elementary students.	Discussions are being held as to how to implement foreign language at WMS.

Transform Learning Environments

Provide effective organization of programs to meet the needs of all students, i.e., reorganize instructional setting for Special Services programs.	Discussions are being held and sped data is being shared to ensure that qualifying students are receiving services. There has been a reduction in the percent of SDOW students receiving special education services.
Completion of a short term and long term facility plan based on student enrollment and budget projections. Research will be conducted to determine alternative programming needs.	In progress
The School District of Washington will coordinate with Federal, State, and Local services and programs for the prevention of violence, safety, and nutrition. 100% of staff and students will be trained and acclimated to the new crisis response procedures.	Safety meetings are being held in conjunction with Washington First Responders. Building safety plans have been collected and drills are being implemented.

Support Innovators

OBJECTIVES:	Completion Percent/Progress
The School District of Washington will graduate 90% or more of its students with *% obtaining a 21st Century diploma. (Percent to be determined)	Components of a 21st Century Diploma are being discussed along with course offerings, career pathways, and opportunities for internships.
The School District of Washington will encourage teachers to attend workshops/conferences to gain ideas and innovations (1 per year) to increase the rigor and programs/course available to our students.	Not begun

Personalize Professional Growth

OBJECTIVES:	Completion Percent/Progress
Not less than 10% of funds received by the LEA under Subpart 2 will be allocated for professional development for schools identified as schools in improvement to effectively implement the curriculum.	\$39,000 was allocated to in- and out- of-district professional development. To date, \$16,191.87 has been spent to send 25 people to conferences or workshops.
100% of the staff members employed at the School District of Washington will be considered highly qualified as per Federal mandates. This will ensure that poor and minority children are not taught at higher rates by inexperienced, unqualified or out-of-field teachers.	Continually evaluating teacher coding and certifications to ensure that all students are taught by teachers that are highly qualified.
Professional development activities will be expanded to assist teachers in developing technology skills and integrating technology into the curriculum.	Technology professional development opportunities are being provided minimally on a monthly basis. See above: iBelieve Team work underway.
The district will provide 1-4 hours of high-quality professional development opportunities for all staff teaching ELL students to acquire skills in establishing, implementing, monitoring, evaluating and sustaining instructional and English Language development programs for English Language learners.	Secondary ELL teacher is providing PD for all WHS PLCs. PD will be provided to WMS and elementary staff during third quarter.

21st CENTURY LEARNING PLAN cont.**Summary of Goals for the Six Elements in the 21st Century Model*****Enhance Communications***

OBJECTIVES:	Completion Percent/Progress
Communication between the district, parents, and community will increase and district information will be disseminated in various ways to meet the needs of all community members a minimum of four times per year.	Monthly dissemination of Bird's Eye View, daily tweets and daily website updates are made to keep community members informed. Superintendent video messages are provided on a regular basis and call blasts are utilized by administration as needed.
The District will provide increased communications between students, parents, and the district. An annual review of usage data will show an annual increase in the number of parents and students using the parent and student portals, with a parent usage goal of 95% by 2015.	32% of SDOW parents are using the system to date. Over 10,000 parents have requested access to parent portal. The iBelieve team in charge of communications will begin planning for improvement.
Implement standards based report cards to provide a more accurate picture of students' mastery of skills.	Conversation has begun concerning implementation of a standards based report card for grades 1-2. The goal is to pilot standards based grading spring of SY 13-14.
The District, through its two times a year parent nights, parent advocacy meetings, and school-home communication activities, will promote parental and community participation in instructional and English language development programs for ELLs, struggling readers, homeless, migrant, immigrant.	Title I elementary schools provided Title I reading information to parents during a family fun activity. Family game night is being planned for Feb. 24th.

Collaborate to Make Decisions

OBJECTIVES:	Completion Percent/Progress
The School District of Washington will govern by providing effective leadership with strategic plans that benefit the students, staff, and patrons of the District. The School District of Washington will continue to implement plans to achieve 100% of the district's 21st Century Plan for Innovation and Change goals.	In progress

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The following spreadsheets for the Federal Title Programs demonstrate how funds are used in connection with the District's 21st Century Learning Plan.

TITLE I

Improving the Academic Achievement of the Disadvantaged

Supplemental Instruction/Certificated Salaries					
P.O. / E.V.	Vendor/Name	Description	Amount		
	After school Tutoring		\$22,604.63		
	Summer School Salaries		\$21,417.23		
				Spent	\$44,021.86
Supplemental Instruction/Non Certificated Salaries					
P.O. / E.V.	Vendor/Name	Description	Amount		
	Para	1 para at Fifth St., Marthasville, 3 paras at South Point, West	\$174,603.55		
				Spent	\$174,603.55
Supplemental Instruction/Materials & Supplies					
P.O. / E.V.	Vendor/Name	Description	Amount		
14-000-3648	Gander Publishing	On Cloud Nine Math Kit x4	\$1,874.16		
14-000-4543	International Academy of Science	Acellus licenses	\$1,480.00		
14-000-5653	Lakeshore	Math manipulatives	\$1,089.77		
				Spent	\$4,443.93
Supplemental Instruction/Capital Outlay					
P.O. / E.V.	Vendor/Name	Description	Amount		
	Gov Connections	45 laptops with cart	\$20,629.80		
	Gov Connections	laptop for para	\$1,267.66		
				Spent	\$21,897.46
Supplemental Instruction/Purchased Services					
P.O. / E.V.	Vendor/Name	Description	Amount		
14-000-6381	First Student	SS bus	\$19,832.22		
				Spent	\$19,832.22

TITLE I continued

Professional Development/Purchased Services					
P.O. / E.V.	Vendor/Name	Description	Amount		
14-000-3591	Lindamood-Bell Learning	Registration fees-On Cloud Nine training x 4	\$2,716.00		
14-000-3661	International Academy of Science	Acellus training x 30	\$3,000.00		
14-000-4176	BER	Reg fees x 2 Practical Interventions	\$458.00		
14-000-5155	Ideas Unlimited	Reg fees x 5 Teaching Common Core to Your Bottom 20%	\$995.00		
14-000-2201	Lori Mickelson	reimb. Praxis	\$115.00		
14-000-2273	Penny Heisel	reimb. Praxis	\$139.00		
14-000-3566	Lori Mickelson	reimb. Praxis	\$139.00		
				Spent	\$7,562.00
Professional Development/Substitutes					
P.O. / E.V.	Vendor/Name	Description	Amount		
	5 substitutes	Teaching the CC to Bottom 20%	\$450.00		
				Spent	\$450.00
Early Childhood Instruc/Certified Salaries					
P.O. / E.V.	Vendor/Name	Description	Amount		
	Preschool salaries		\$182,101.96		
				Spent	\$182,101.96
Non-Public Services/Purchased Services					
P.O. / E.V.	Vendor/Name	Description	Amount		
				Spent	\$0.00
Non-Public Services/Materials & Supplies					
P.O. / E.V.	Vendor/Name	Description	Amount		
				Spent	\$0.00
Parental Involvement/Materials & Supplies					
P.O. / E.V.	Vendor/Name	Description	Amount		
14-000-4871	Cinema 1 Plus	popcorn for Family Game night	\$30.00		
14-000-4872	Walmart	juice boxes & Water for Family Game Night	\$18.22		
				Spent	\$48.22

TITLE II**Preparing, Recruiting and Training High Quality Teachers**

Professional Development/Purchased Services					
P.O. / E.V.	Vendor/Name	Description	Amount		
14-000-1892	Educational Research	Standards-Based Report Card Webinar	204.50		
14-000-3984	Project Construct	Training for ECSE & Pre-K staff	15,007.00		
14-000-0122	Leadership & Learning Center	Registration fees x 6 - CCSS Summit 2.0	\$2,055.00		
14-000-0145	CSD	Registration fees-CCSS & UbD Summer Institute	\$295.00		
14-000-0242	CSD	Registration fees x 13-CCSS & NGS Tech Bootcamp	\$3,093.00		
14-000-0354	Southeast Missouri State	Registration fees x 2 AP Conference	\$60.00		
14-000-0594	MCTM	Registration fees x 10 CCSS Math	\$4,500.00		
14-000-0705	Benchmark Education Co	PD for Elem. Staff	\$2,000.00		
14-000-0899	Pathways To Reading	5 new teacher training	\$1,750.00		
14-000-1021	University of MO-St. Louis	Registration fee	\$300.00		
14-000-1028	University of Missouri-Columbia	Registration fee Educator Training	\$800.00		
14-000-1078	Pathways to REading	Reg fee Brune in Bonne terre	\$350.00		
14-000-1475	University of Missouri-Columbia	Registration fees x 2 Educator Training	\$1,600.00		
14-000-1513	University of Missouri-Columbia	PBS Training-MM	\$450.00		
14-000-1514	University of Missouri-Columbia	PBS Training- MM	\$450.00		
14-000-1515	University of Missouri-Columbia	PBS Training- MM	\$400.00		
14-000-1516	University of Missouri-Columbia	PBS Training- MM	\$310.00		
14-000-1520	University of Missouri-Columbia	PBS Training-SP	\$300.00		
14-000-1521	University of Missouri-Columbia	PBS Training-SP	\$300.00		
14-000-1522	University of Missouri-Columbia	PBS Training-SP	\$310.00		
14-000-1523	University of Missouri-Columbia	PBS Training-SP	\$170.00		
14-000-1592	University of Missouri-Columbia	PBS Training-Labadie	\$200.00		
14-000-1593	University of Missouri-Columbia	PBS Training-Labadie	\$200.00		
14-000-1594	University of Missouri-Columbia	PBS Training-Labadie	\$210.00		
14-000-1595	University of Missouri-Columbia	PBS Training-Labadie	\$200.00		
14-000-1784	Pathways To Reading	Registration fee	\$350.00		
14-000-1995	Science Teachers of MO	Registration x 5-2013 Conference	\$575.00		
14-000-2016	University of Missouri-Columbia	PBS Training-Augusta	\$170.00		
14-000-2017	University of Missouri-Columbia	PBS Training-Augusta	\$200.00		
14-000-2018	University of Missouri-Columbia	PBS Training-Augusta	\$200.00		
14-000-1892	Educational Research Newslette	Registration fee Do it Right!			
14-000-2875	University of Missouri-Columbia	Standards Based Report Cards	\$204.50		
14-000-2875	University of Missouri-Columbia	Registration fee PBS Training	\$50.00		
14-000-3873	Education Plus	Registration fee-METC Conference	\$290.00		
14-000-4114	Education Plus	Registration fees METC Conference x 13	\$4,420.00		
14-000-4172	Steven Pryor	reimb. Conference fee National Fatherhood & Families	\$173.00		
14-000-4199	University of MO-Columbia	Registration fees x 9 Nancy Frey Workshop	\$1,710.00		
14-000-4505	University of MO St Louis	Registration fee x 3 MORENet	\$150.00		
				Spent	44,007.00

TITLE II continued

Professional Development/Stipend					
P.O. / E.V.	Vendor/Name	Description	Amount		
	WHS instructors	Tech Boot Camp stipend x 10	\$4,700.00		
	WHS instructor	AP English Lit/comp stipend	\$500.00		
	WHS instructor	AP Physics stipend	\$500.00		
				Spent	\$5,700.00
Non-Public Services/Purchased Services					
P.O. / E.V.	Vendor/Name	Description	Amount		
14-000-0018	Joseph Bitzer	Hotel & airfare reimbursement- International Summit	\$1,972.45		
14-000-1026	Theresa McGowan	Hotel, airfare, meals-Naviance	\$1,304.38		
14-000-1033	Kathleen Hertlein	Hotel, airfare, meals-East is East, West is West	\$639.06		
14-000-1311	Nathan Caldwell	mileage to and from college course	\$736.20		
14-000-1221	Amazon	A Repair Kit for Grading x 41	\$1,067.96		
14-000-1222	Michelle Kenny	Travel expenses-Falling Waters	\$710.13		
14-000-1404	Missouri Baptist Univ	Registration fees-Counseling	\$3,940.00		
14-000-1591	Nathan Caldwell	books for summer college course	\$166.81		
14-000-2113	Theresa McGowan	mileage-MOACAC Cub conference	\$41.40		
14-000-2097	John Wunderlich	mileage-SLU update & MO Systems PD	\$96.45		
14-000-2730	amazon	Acceptance x 12	\$139.08		
14-000-2767	Top 20 Training	PD for staff	\$5,000.00		
14-000-2945	Kevin Mabie	mileage & Hotel reimb-MASSP	\$296.98		
14-000-2946	Incarnate Word	Registration fees x 5-Leading the Way	\$100.00		
14-000-3030	To 20 Training	Top 20 books	\$368.00		
14-000-3102	Theresa McGowan	Happiness: How Positive workshop registration & Mileage	\$219.40		
14-000-3536	Kevin Mabie	mileage & lodging-Skyward Educators; mileage grading workshop	\$363.28		
14-000-3589	Stan Westhoff	mileage-Standards Based workshop	\$46.80		
14-000-3594	Stacia Parsell	mileage-Standards Based workshop	\$46.80		
14-000-3802	John Wunderlich	mileage to Rockhurst Univ.	42.33		
14-000-4144	Shawn Cornally	Assessment Consulting Stipend	1,630.00		
14-000-4114	METC	Registration fee	436.55		
14-000-4077	Rebecca Price	mileage reimb to PD on 10/22, 11/6, 12/12	114.75		
14-000-4175	Creighton University	Registration fee graduate school class	716.00		
14-000-4225	Nathan Caldwell	reimb college course books	187.15		
14-000-4759	Jennifer Brown	PD author fee	493.44		
14-000-2643	Amazon	Artificial Maturity x 18 copies	236.16		
14-000-3806	Growing Leaders	Registration fees x 2-Adjusting the Sails Conference	658.00		
14-000-6453	Growing Leaders	Registration deposit for Growing Student Leaders workshop on Sept. 18-19, 2014	4,500.00		

TITLE II continued

Non-Public Services/Purchased Services					
Goal Strategy	P.O. / E.V.	Vendor/Name	Description	Amount	
14-000-0596	The Learning Workshop		Registration fee-Confidence to the Core Workshop	\$358.00	
14-000-2116	Nat council for SS		Registration fees-NCASS Annual Conference	\$259.00	
14-000-3625	St Francis Borgia Grade school		reimb. Registration costs MOAHPERD and Depression Seminar	\$235.00	
14-000-3641	Linda Stock		reimb. MOAHPERD mileage, meals, motel	\$331.21	
14-000-3810	Matthew Hoeckelmann		reimb National Conference of Social Studies expenses	\$557.84	
14-000-4023	Dave Burgess Consulting		Teach Like a Pirate PD books	\$150.00	
14-000-5519	Imagin That Enterpriese		Registration fees 2014 Restorative Discipline Summer Institute	\$1,950.00	
14-000-5520	St Francis Borgia Grade school		reimb. MASL registrations	\$654.00	
14-000-5683	St. Louis Union Station Hotel		MASL accommodations	\$268.14	
14-000-3831	University of Missouri		Registration fees x 2-Interface B	\$600.00	
14-000-3832	Tan Tar a		Hotel accomodations-Interface B	\$258.03	
14-000-3835	Education Plus		Registration fees-Integrating Tech Tools	\$185.00	
14-000-3836	Education Plus		Registration fees-Integrating Tech Tools	\$185.00	
	Nonpublic Instructor Stipend		Differentiated Instruction stipend x 16	\$4,000.00	
	BER		Registration fees-Powerful Early InterventionStrategies	\$225.00	
14-000-5854	Richard Danzeisen		reimburse NCEA Convention registration & airfare	\$573.00	
14-000-6653	Richard Danzeisen		reimburse NCEA Convention hotel	\$1,027.90	
14-000-1824	Heinemann		Registration fee - Literacy Workshop	\$199.00	
14-000-3585	Bureau of Education		Registration fee-Practical, Creative, Engaging Fitness	\$229.00	
14-000-3803	Bureau of Education		Registration fees x 3-Helping Students Struggling with Reading or Writing	\$675.00	
14-000-3205	SFBGS		Region 8 PD day for 8 staff members	\$93.28	
14-000-3528	Staff Development		Registration fee-What Great Principals Do Differently	\$209.00	
14-000-5061	Karen Tucker		mileage reimbursement to What Great Principals Do Differently	\$41.04	
14-000-5278	Bureau of Education & Research		Registration fees-Practical Strategies for Meeting the Rigorous CCSS for Writing	\$229.00	
14-000-5518	Steve Spangler inc		Registration fees-Virtual Science Workshop	\$199.00	
14-000-6286	Educators Training Network		Registration fees-32 Fantastic Reading and Math Centers to Support the CCSS	\$189.00	
14-000-6360	NCTM		Registration fee-Algebra Readiness	\$587.00	
				Spent	\$40,737.00

TITLE III

Language Instruction for Limited English Proficient and Migrant Students

Supplemental Instruction-Certificated Salaries					
P.O. / E.V.	Vendor/Name	Description	Amount		
	Summer School teachers		\$1,228.00		
				Spent	\$1,228.00
Supplemental Instruction-Non-Certificated Salaries					
P.O. / E.V.	Vendor/Name	Description	Amount		
	Classroom Para		\$8,875.22		
	Summer Schoolpara		\$736.53		
				Spent	\$9,611.75
Supplemental Instruction-Purchased Services					
P.O. / E.V.	Vendor/Name	Description	Amount		
14-000-0968	First Student	SS ELL bus	6,610.74		
				Spent	\$6,610.74
Supplemental Instruction-Materials & Supplies					
P.O. / E.V.	Vendor/Name	Description	Amount		
14-000-1040	School Outfitters	Double door storage cabinet	\$514.74		
				Spent	\$514.74
Professional Development/Purchased Service					
P.O. / E.V.	Vendor/Name	Description	Amount		
14-000-5120	EducationPlus	reg fees x 3 to attend MELL			
		Networking mtg	\$60.00		
14-000-5122	Judy Straatmann	mileage to MELL Networking mtg	\$42.30		
				Spent	\$102.30
Parental Involvement/Purchase Services					
P.O. / E.V.	Vendor/Name	Description	Amount		
14-000-4145	International Institute of St. Louis	translate 2 AMAO letters	\$182.75		
				Spent	\$182.75



2014-2015 TEACHERS SALARY SCHEDULE



Board Approved May 30, 2014

Teacher Certification	BS	BS+8	BS+16	MA	MA+8	MA+16	MS+30	ED SPEC
Career Center Certification	CTAC	CTAC+8	ICEC	ICEC+16	CCEC+24	CCEC+BS	CCEC+SpEd	30
STEP 1	\$35,050	\$35,401	\$36,109	\$38,636	\$39,022	\$39,803	\$40,201	\$40,603
STEP 2	\$35,716	\$36,073	\$36,795	\$39,486	\$39,881	\$40,718	\$41,166	\$41,577
STEP 3	\$36,395	\$36,758	\$37,494	\$40,355	\$40,758	\$41,655	\$42,154	\$42,575
STEP 4	\$37,086	\$37,457	\$38,206	\$41,243	\$41,655	\$42,613	\$43,165	\$43,597
STEP 5	\$37,791	\$38,169	\$38,932	\$42,150	\$42,571	\$43,593	\$44,201	\$44,643
STEP 6	\$38,509	\$38,894	\$39,672	\$43,077	\$43,508	\$44,596	\$45,262	\$45,715
STEP 7	\$39,240	\$39,633	\$40,425	\$44,025	\$44,465	\$45,621	\$46,349	\$46,812
STEP 8	\$39,986	\$40,386	\$41,194	\$44,993	\$45,443	\$46,671	\$47,461	\$47,936
STEP 9	\$40,746	\$41,153	\$41,976	\$45,983	\$46,443	\$47,744	\$48,600	\$49,086
STEP 10	\$41,520	\$41,935	\$42,774	\$46,995	\$47,465	\$48,842	\$49,766	\$50,264
STEP 11	\$42,309	\$42,732	\$43,586	\$48,029	\$48,509	\$49,966	\$50,961	\$51,470
STEP 12	\$43,113	\$43,544	\$44,415	\$49,085	\$49,576	\$51,115	\$52,184	\$52,706
STEP 13	\$43,932	\$44,371	\$45,258	\$50,165	\$50,667	\$52,290	\$53,436	\$53,971
STEP 14	\$44,766	\$45,214	\$46,118	\$51,269	\$51,782	\$53,493	\$54,719	\$55,266
STEP 15	\$45,617	\$46,073	\$46,995	\$52,397	\$52,921	\$54,723	\$56,032	\$56,592
STEP 16	\$46,484	\$46,949	\$47,888	\$53,550	\$54,085	\$55,982	\$57,377	\$57,950
STEP 17	\$47,367	\$47,841	\$48,797	\$54,728	\$55,275	\$57,270	\$58,754	\$59,341
STEP 18		\$48,750	\$49,725	\$55,932	\$56,491	\$58,587	\$60,164	\$60,765
STEP 19			\$50,669	\$57,162	\$57,734	\$59,934	\$61,608	\$62,224
STEP 20			\$51,632	\$58,420	\$59,004	\$61,313	\$63,086	\$63,717
STEP 21				\$59,705	\$60,302	\$62,723	\$64,600	\$65,246
STEP 22				\$61,019	\$61,629	\$64,166	\$66,151	\$66,812
STEP 23				\$62,361	\$62,985	\$65,642	\$67,738	\$68,416
STEP 24					\$64,370	\$67,151	\$69,364	\$70,058
STEP 25						\$68,696	\$71,029	\$71,739

2014-2015 SCHOOL DISTRICT OF WASHINGTON - BOARD APPROVED 2/26/2014

July						
SUN	MON	TUES	WED	THURS	FRI	SAT
		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						
SUN	MON	TUES	WED	THURS	FRI	SAT
					1	2
3	4	5	6	7	8	9
10	NT 11	NT 12	NT 13	PD 14	PD 15	16
17	All Stf 18	1st D 19	20	21	22	23
24	25	26	27	28	29	30
31						

September						
SUN	MON	TUES	WED	THURS	FRI	SAT
	NCD 1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	PD 17	18	19	20
21	22	23	24	25	26	27
28	29	30				

October						
SUN	MON	TUES	WED	THURS	FRI	SAT
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	md(wd) 15	16	17	18
19	20	21	22	md (pt) 23	NCD 24	25
26	27	28	29	30	31	

November						
SUN	MON	TUES	WED	THURS	FRI	SAT
						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	NCD 26	NCD 27	NCD 28	29
30						

December						
SUN	MON	TUES	WED	THURS	FRI	SAT
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	md (hs) 18	md (wd) 19	20
21	NCD 22	NCD 23	NCD 24	NCD 25	NCD 26	27
28	NCD 29	NCD 30	NCD 31			

SEMESTER 1

15 15
83 87

1st Qtr. ends	15-Oct	3rd Qtr. ends	11-Mar
2nd Qtr. ends	19-Dec	4th Qtr. ends	21-May

October 23 - Parent Conference Night. Second Semester - Curriculum Fairs - Dates vary per building. Teachers work one evening (.5 day) each semester for a total of 183 (182 +1) contract days.

Dec. 18 and May 20 are high school only modified days.

Transportation schedule will not be affected.

August 11-13 - New Teacher Training.

Early Out Days - Students leave 1 hour early.

Superintendent/School Board has the right to revise the calendar in the best academic interest of students.

** Graduation will be held on May 21. If we incur 7 or more snow days, Graduation will be moved to May 28.

January						
SUN	MON	TUES	WED	THURS	FRI	SAT
				NCD 1	NCD 2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	NCD* 19	20	21	22	23	24
25	26	27	md(pd) 28	29	30	31

February						
SUN	MON	TUES	WED	THURS	FRI	SAT
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	NCD* 16	17	18	19	20	21
22	23	24	md(pd) 25	26	27	28

March						
SUN	MON	TUES	WED	THURS	FRI	SAT
1	2	3	4	5	6	7
8	9	10	md(wd) 11	12	13	14
15	16	17	md(pd) 18	19	20	21
22	23	24	25	26	27	28
29	30	31				

April						
SUN	MON	TUES	WED	THURS	FRI	SAT
			1	NCD 2	NCD 3	4
5	NCD 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		

May						
SUN	MON	TUES	WED	THURS	FRI	SAT
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	md(hs) 20	md(wd) 21	All Stf 22	23
24	NCD 25	26	27	** 28	29	30
31						

June						
SUN	MON	TUES	WED	THURS	FRI	SAT
	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				

SEMESTER 2

94 95
YR TOTAL DAYS 177 182

md(wd)	K-12; student in AM; Staff Professional Work Day in PM
md(pd)	K-12; students in AM; Professional Development in PM
md(pt)	K-12; students in AM; Parent Teacher Conferences in PM
md(hs)	High school ONLY - stud in AM; Staff Prof. Work Day PM
All Stf	No Students; All Staff
PD	Professional Development Day - All Staff
PD	Professional Development Day - Certified Teachers & Administrators
NCD	Non Contract Day

Inclement weather days will be made up in the the follow ing order:
May 22, April 2, May 26-29, June 1-2.

* Jan. 19 may be used as a make-up day if excessive inclement weather occurs prior to Jan. 9. Feb. 16 may be used as a make-up day if excessive inclement weather occurs prior to Feb. 6.

ACRONYMS

The following is a list of the commonly used acronyms throughout the School District.

-A-

AAS	Advanced Academic Services
ACT	American College Testing
ADA	Average Daily Attendance
AEIS	Academic Excellence Indicator System
AEP	Alternative Education Program
AP	Accounts Payable
AP	Advanced Placement
AR	Accounts Receivable
ASBOI	Association of School Business Officials International
ASBR	Annual Secretary of the Board Report
AYP	Adequate Yearly Progress

-B-

B&G	Buildings and Grounds
BAD	Bexar Appraisal District
BOC	Bilingual Opportunity Classroom
BOE	Board of Education

-C-

CAFR	Comprehensive Annual Financial Report
CATE	Career and Applied Technology Education
CD	Certificate of Deposit
CPF	Capital Projects Fund
CPTD	Certified Property Tax Division
CSIP	Comprehensive School Improvement Plan

-D-

DAEP	Disciplinary Alternative Education Program
DESE	Department of Elementary and Secondary Education
DSF	Debt Service Fund

-E-

ECSE	Early Childhood Special Education
EDA	Existing Debt Allotment
ELL	English Language Learners
EP	Eligible Pupil
ES	Elementary School
ESL	English as a Second Language

-F-

FASRG	Financial Accountability System Resource Guide
FER	Final Expenditure Report
FPCD	Facility Planning and Construction Department
FRC	Family Resource Center
FRCC	Four Rivers Career Center
FSP	Foundation School Program
FTE	Full Time Equivalent
FY	Fiscal Year

-G-

GAAP	Generally Accepted Accounting Producers
GASB	Governmental Accounting Standards Board
GED	General Educational Development
GF	General Fund
GL	General Ledger
GFOA	Governmental Finance Officers Association
GOF	General Operating Fund
GT	Gifted and Talented

-H-

HB	House bill
HS	High School

-I-

I&S	Interest and Sinking
IC	Instructional Coach
IFA	Instructional Facilities Allotment
IT	Instructional Technology

-K-

KG	Kindergarten
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-L-

LEP	Limited English Proficiency
LRE	Least Restrictive Environment

-M-

MOASBO	Missouri Association of School Business Officials
MOE	Maintenance of Effort
MOSIP	Missouri Securities and Investment Program
MOSIS	Missouri Student Information System
MS	Middle School
MSBA	Missouri School Board Association
MSIP	Missouri School Improvement Plan

-N-

NAEYC National Association for the Education of Young Children

-P-

PAT Parents As Teachers

PEERS Public Education Employee Retirement System

PEIMS Public Education Information Management System

PK Pre-Kindergarten

PSRS Public School Retirement System

-S-

SAT Scholastic Aptitude Test

SB Senate Bill

SBDM Site-Based Decision Making

SCE State Compensatory Education

SDAA State Developed Alternative Assessment

SISFIN School Information Systems – Financial Accounting & Payroll

SPED Special Education

SR Survival Ratio

SRF Special Revenue Fund

-T-

TANF Temporary Assistance to Needy Families

TLC Technology & Learning Center

-U-

UA Unit Adjustment

-V-

VASE Visual Arts Scholastic Event

-W-

WADA Weighted Average Daily Attendance

-Y-

YTD Year-to-Date

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GLOSSARY OF TERMS

This glossary contains definitions of terms used in this book and such additional terms as seem necessary to common understandings concerning financial accounting procedures for schools. Several terms that are not primarily financial accounting terms have been included because of their significance for school financial accounting. The glossary is arranged alphabetically with appropriate cross-referencing where necessary.

ACCOUNTABILITY – The state of being obliged to explain one's actions, to justify what one does. Accountability requires governments to answer to the citizenry it represents, to justify the raising of public resources and the purpose for which they are used.

ACCOUNTING SYSTEM – The methods and records established to identify, assemble, analyze, classify, record and report a government's transactions and to maintain accountability for the related assets and liabilities.

ACCRUED INTEREST – Interest accumulated between interest dates but not yet due.

AD VALOREM TAXES – Taxes imposed in proportion to the value of assessed property.

APPROPRIATION – A legal authorization granted by a legislative body to make expenditures and to incur obligations for specific purposes. An appropriation usually is limited in amount and time it may be expended.

APPROPRIATION ACCOUNT – A budgetary account set up to record spending authorizations for specific purposes. The account is credited with original appropriations and any supplemental appropriations and is charged with expenditures and encumbrances.

AMENDED BUDGET – The original adopted plus any amendments passed of a certain date.

ASSETS – Property owned by the District which has monetary value.

AVERAGE DAILY ATTENDANCE (ADA) – Average Daily Attendance is the average number of students in daily attendance in a given school year. A major part of the state funding formula is based on Average Daily Attendance.

AUDIT – A systematic examination of resource utilization concluding in a written report. It is a test of management's internal accounting controls and is intended to:

- Ascertain whether financial statements fairly present financial position and results of operations;
- Test whether financial statements fairly present financial position and results of operations;
- Identify area for possible improvements in accounting practices and procedures;
- Ascertain whether transactions have been recorded accurately and consistently; and
- Ascertain the stewardship of officials responsible for governmental resources.

BALANCE SHEET – A financial statement disclosing the assets, liabilities, and equity of an entity at a specified date in conformity with GAAP (Generally Accepted Accounting Principles).

BOARD OF EDUCATION, PUBLIC – The elected or appointed body that has been created according to State law and vested with the responsibilities for educational activities in a given geographical area. These bodies are sometimes called school boards, governing boards, boards of directors, school committees, school trustees, etc. This definition 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 latter usually runs for a longer period of time and requires greater legal formality. See also Surety Bond.

BONDED DEBT – The portion of indebtedness represented by outstanding bonds. Sometimes called “Funded Debt”.

BONDS AUTHORIZED AND UNISSUED – Bonds that have been legally authorized but not issued and which can be issued and sold without further authorization.

BONDS ISSUED – This refers to bonds sold.

BONDS PAYABLE – The face value of bonds issued and unpaid.

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 usually consists of three parts. The first part contains a message from the budget-making authority together with a summary of the proposed expenditures and the means of financing them. The second part is composed of drafts of the appropriations, revenue, and borrowing measures

necessary to put the budget into effect. The third part consists of schedules supporting the summary. These schedules show in detail the proposed expenditures and means of financing them together with information as to past years – actual revenues and expenditures and other data used in making the estimates.

BUDGET CALENDAR – A schedule, of key dates or milestones, which a government follows in preparation for the adoption of a budget.

BUDGETARY CONTROL – The control or management of the business affairs of the school district in accordance with an approved budget with a responsibility to keep expenditures within the authorized amounts.

BUILDINGS – A fixed asset account, which reflects the acquisition value of permanent structures used to house persons and property, owned by the local education agency. If buildings are purchased or constructed, this account includes the purchase or contract price of all permanent buildings and fixtures attached to and forming a permanent part of such buildings. If buildings are acquired by gift, the account reflects their appraised value at the time of acquisition.

CAPITAL BUDGET – A plan of proposed capital outlays and the means of financing them for the current fiscal period. It is usually a part of the current budget. If a Capital Program is in operation, it will be the first year thereof. A Capital Program is sometimes referred to as a Capital Budget. See Capital Program.

CAPITAL OUTLAYS – Expenditures which result in the acquisition of an addition to fixed assets.

CAPITAL PROGRAM – A plan for capital expenditures to be incurred each year over a fixed period of years to meet capital needs arising from the long term work program or otherwise. It sets forth each project or other contemplated expenditure in which the local education agency is to have a part and specified the full resources estimated to be available to finance the projected expenditures.

CAPITAL PROJECTS – Projects that purchase or construct capital assets. Typically, a capital project encompasses a purchase of land and/or the construction of a building or facility.

CAREER AND TECHNOLOGY EDUCATION (CATE) – This term refers to courses that are designed to help students identify careers and build skills necessary for success in the world of work.

CASH BASIS OF ACCOUNTING – A basis of accounting where revenues are recognized when the cash is received and the expenses are paid.

CERTIFICATE OF DEPOSIT – A negotiable or non-negotiable receipt for monies deposited in a bank or other financial institution for a specified period for a specified rate of interest.

CODING – A system of numbering, or otherwise designating, accounts, entries, invoices, vouchers, etc., in such a manner that the code used reveals quickly certain required information.

COHORT SURVIVAL RATIO – This is an enrollment projection method which essentially compares the number of students in a particular grade to the number of students in the previous grade during the previous year. Ratios are computed for each grade progression and are then used to project future enrollments.

COMPENSATORY EDUCATION – Program and instructional services designed for at-risk students. These programs and services are funded with Compensatory Education funds.

CONTRACTED SERVICES – Labor, materials and other costs for services rendered by personnel who are not on the payroll of the local education agency.

COST PER PUPIL – See Current Expenditures Per Pupil.

CURRENT EXPENDITURES PER PUPIL – Current expenditures for a given period of time divided by pupil unit of measure (average daily attendance).

CURRENT YEAR'S TAX LEVY – Taxes levied for the current fiscal year.

DEBT – An obligation resulting from the borrowing of money or from the purchase of goods and services. Debts of local education agencies include bonds, time warrants and notes.

DEBT LIMIT – The maximum amount of gross or net debt which is legally permitted.

DEBT SERVICE – Expenditures for the retirement of debt and expenditures for interest on debt, except principal and interest of current loans.

DEFICIT – The term refers to the excess of expenditures over revenues during an accounting period.

DELINQUENT TAXES – Taxes remaining unpaid on and after the date on which they become delinquent according to state law.

DEPARTMENT – A major administrative/supportive division of the district that indicates overall management responsibility for an operation or a group of related operations within a functional area.

DESE – The State of Missouri Department of Elementary and Secondary Education.

EFFECTIVE TAX RATE – The total tax levy for the school district divided by the State Comptroller Tax Division Index Value for the district, times 100, equals the effective tax rate per \$100 valuation. (See also Nominal Tax Rate.)

ENCUMBRANCE ACCOUNTING – A system or procedure which involves giving recognition in the budgetary expenditure control records for the issuance of purchase orders, statements, or other commitments chargeable to an appropriation in advance of any liability or payment.

ENCUMBRANCES- Funds which are set aside or committed for a future expenditure. Encumbrances include obligations in the form of purchase orders, contracts or salary commitments which are chargeable to an appropriation account. Used in budgeting, encumbrances are not GAAP expenditures or liabilities, but represent the estimated amount of expenditures ultimately to result if unperformed contracts in process are completed.

EQUIPMENT – Those moveable items, over \$1000, used for school operations that are of a non-expendable and mechanical nature, i.e., perform an operation. Typewriters, projectors, computers, lathes, machinery, and vehicles, etc., are classified as equipment. (Heating and air-condition systems, lighting fixtures and similar items permanently fixed to or within a building are considered as part of the building.)

EXPENDITURES – Expenditures/expenses should be classified by the major object classes according to the types of items purchased or services obtained. An expenditure/expense account identifies the nature and object of an account, or a transaction. The school district's accounting records are to reflect expenditures/expenses at the most detailed level. Expenditures are debited in the accounting period in which a measurable fund liability is incurred, except for un-matured principal and interest on general long-term debt, prepaid items, and other long-term obligations which are recorded as a debit in the accounting period when due. Expenses are debited in the accounting period in which they are incurred.

FISCAL PERIOD – Any period at the end of which a local education agency determines its financial position and the results of its operations. The period may be a month, a quarter, or a year, depending upon the scope of operations and requirements for managerial control and reporting.

FISCAL YEAR – A twelve-month period of time to which the annual budget applies and at the end of which a local education determines its financial position and the results of its operations. The School District of Washington’s fiscal year runs from July 1 – June 30.

FIXED ASSETS – Assets of a long-term nature that are intended to continue to be held or used such as land, buildings, machinery, furniture and other equipment.

FUNCTION – This term refers to a mandatory 4-digit code applied to expenditures that identifies the purpose of the transaction. Examples: 1110 – elementary; 2214 – professional development; 2222 – library services; etc.

FUND – A fiscal and accounting entity with a self-balancing set of accounts in which cash and other financial resources, all related liabilities and residual equities, or balances, and changes therein are recorded and segregated to carry on specific activities or attain certain objectives in accordance with special regulations, restrictions or limitations.

FUND BALANCE – The difference between the assets and liabilities of a fund. During the fiscal year prior to closing, it represents the excess of the fund’s assets and estimated revenues over its liabilities, reserves and appropriations for the period.

FURNITURE – Those moveable, non-expendable items used for school operations that are not of a mechanical nature. Chairs, tables, desks, file cabinets, and workstations are examples of furniture.

GENERALLY ACCEPTED ACCOUNTING PRINCIPLES (GAAP) – Uniform minimum standards and guidelines for financial accounting and reporting set forth by the Governmental Accounting Standards Board.

GENERAL FUND – The fund used to finance the ordinary operating of the local education agency. It is available for a legally authorized purpose and consists of money not specifically designated for some other particular purpose.

GRANTS – An award of money from a governmental entity such as the State or Federal or a private entity usually for a specific purpose.

INSTRUCTION – The activities dealing directly with the teaching of students.

INTEREST & SINKING – The total amount to be expended by a taxing unit from property tax revenues to pay principal and interest on outstanding debts.

INVESTMENTS – Securities such as certificates of deposit, money market saving accounts, US Treasury Notes, US Treasury Bills are purchased and held for the production of revenue in the form of interest and dividends.

INVENTORY – A detailed listing of property currently held by the District showing quantities, descriptions and values of the property, and units of measure and unit prices.

LEVY – (Verb) To impose taxes or special assessments. (Noun) The total of the taxes or special assessments imposed by a governmental unit.

LIABILITY – Debt or other legal obligations arising out of transactions in the past, which must be paid, renewed or refunded at some future date. Note this does not include encumbrances.

NOMINAL TAX RATE – The tax rate for \$100 valuation applied to the taxable value of property in the district. The county appraisal district determines the taxable value of property in the district. (See also Effective Tax Rate).

OBJECT CODE – As applied to expenditures, this code identifies the nature of a transaction or expenditure classification such as payroll costs; purchased and contracted services; supplies and materials; other operating costs; debt services; and capital outlay.

ORIGINAL BUDGET – The annual budget as adopted by the Board of Education. It includes the major fund groups (General Operating, Food Service and

PAYROLL COSTS – This major classification includes the gross salaries or wages and benefit costs for employee services. An employee is paid a salary or wage.

PROGRAM – The definition of an effort to accomplish a specific objective or objectives consistent with funds or resources available. Budgets and actual revenue and expenditure records may be maintained by program.

RECEIPTS, NON-REVENUE – Amounts received that either incur an obligation that must be met at some future date or change the form of an asset from property to cash and thereafter decrease the amount and value of school property. Money received from loans, sale of bonds, sale of property purchased from capital funds, and proceeds from insurance loss settlements constitute most of the non-revenue receipts.

REVENUES, ESTIMATED – Amounts estimated to be received based on local tax rates, the state funding formula, federal grants and other known resources.

SCHOOL – A division of the school system consisting of a group of pupils composed of one or more teachers to give instruction of a defined type.

SCHOOL, ALTERNATIVE – A separately organized school offering alternative education programs for students at-risk of being suspended from the school system. The name refers to sites that offer educational programs to serve specific student needs.

SCHOOL, ELEMENTARY – A school classified as elementary by State and local practice and composed of any span of grades not above grade eight. In this book, this term includes pre-Kindergarten if they are under the control of the local board of education. The School District of Washington considers elementary school to be grades Pre-K through 6th.

SCHOOL, MIDDLE – A separately organized secondary school intermediate between elementary and high school. In this district, grades 7 and 8 are considered the middle school.

SCHOOL, HIGH – A school offering the final years of schoolwork necessary for graduation; invariably preceded by a middle school in the same system. The high school in this district is grades 9 through 12.

SCHOOL, SUMMER – The name applied to 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.

SCHOOL SITE – The land and all improvements to the site, other than structure, such as grading, drainage, drives, parking areas, walks, plantings, play courts, and play fields.

SPECIAL REVENUE FUND – A fund used to account for the proceeds of specific revenue resources, other than trusts or capital projects, that is legally restricted to expenditures for specified purposes.

STUDENT BODY ACTIVITIES – Direct and personal services for public school pupils, such as interscholastic athletics, entertainments, publications, clubs, band and orchestra, that are managed or operated by the student body under the guidance and direction of at least one adult, and are not part of the regular instructional program. These are usually called extracurricular activities.

STUDENT OPERATING FUNDS – Building level generated money, which enhances the general operating budget for that particular building or group.