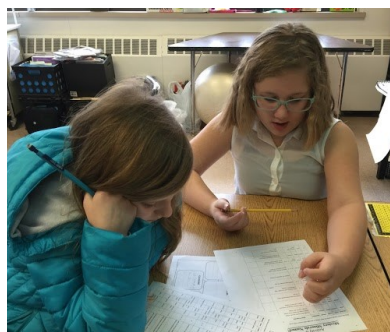


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Every Child, Every Day.  
The Washington Way



School District of Washington

Washington, MO 63090  
[www.washington.k12.mo.us](http://www.washington.k12.mo.us)

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

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June 29, 2016

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 (hereinafter the "District") is committed to its motto, "Every Child, Every Day, as well as the mission of ensuring that education meets the demands of the 21<sup>st</sup> Century. This past year we celebrated the many superheroes district wide that work diligently every day to ensure student success. Our strategic plan is premised on six key elements: Increasing Student Engagement, Transforming Learning Environments, Supporting Innovation, Personalizing Professional Growth, Enhancing Communication, and Collaborating to Make Decisions. It is only fitting to prepare our students for life's endless challenges and opportunities. With strong financial backing and accountability, and a budget aligned with our strategic goals, we can ensure progress. We believe in the continual improvement of our students, staff, programs, and services. It should also be noted that our success is a direct result of the quality teachers, leaders, and support personnel that work with our students each and every day. We understand adequate funding gives educators access to the resources they need to support students and the growing demands placed upon them. The FY17 budget keeps our mission, goals and priorities at the forefront. This budget is cognizant of our desires to prepare students for college and career opportunities that we can't even fathom yet. As the world evolves, education does as well. It is our responsibility to ensure our actions are not just timely, but progressive and appropriate for students.

The District can be proud of many accomplishments attained in the 2015-2016 school year. The FY16 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:

- Construction was completed in late July of our new wing at Washington West Elementary and it opened to the public in August. This facility is home to grades K – 6 and welcomed the Fifth Street Elementary family as their building was retired. This addition was made possible because of the passage of the no tax rate increase bond issue in April of 2013 and bond issue projects coming in under budget.

- Fifth Street Elementary school was retired and was placed up for sale in the fall of 2015. The 116 students who attended Fifth Street Elementary School became part of the West Elementary family.
- The District implemented the next phase of its technology plan (a part of the 21<sup>st</sup> Century Learning Plan) by moving Washington High School and grade levels 5 and 6 to a 1:1 (one laptop to every student) environment.

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

- Washington High School (WHS) Broadcast instructor, Michelle Turner, was honored as the National High School Broadcast Advisor of the Year by the Journalism Education Association and was also a Tools for Teachers Grant Recipient.
- Allison Graves, Washington High School social studies teacher, was selected to participate in the Transatlantic Outreach Program.
- District Social Worker, Lindsey Jasper was named the Washington Optimist Club Friend of Youth.
- Elizabeth Hobbs, Washington High School Science Teacher, and Melissa Ziegler, Instructional Coach, were accepted to the Missouri Developing Excellent Leaders in Science program sponsored by the Science Teachers of Missouri.
- Washington High School teacher and coach, Adam Fischer, was awarded as the Gateway Athletic Conference Girls Basketball Coach of the Year.
- Kaylin Bade, Washington High School Language Arts Teacher, received the Scholastic Arts and Writing Teachers Award and was honored as President of the Missouri Future Farmers of America Alumni Association
- Washington Middle School Language Arts Teacher, Dana Graham, was selected as the Missouri Association of Student Councils Advisor of the Year.
- Kevin Hunewill, Director of Building and Grounds, was honored by the Missouri School Plant Managers Association for 25 years of service.
- Washington West Elementary Reading Specialist, Amy Gruber, was given the WINGS Foundation (Washington's Investment in Great Schools) Excellence in Teaching Award (Teacher of the Year).
- Mike Brusca, Washington West Elementary teacher, was named the Washington Missourian, Teacher of the Year.
- Campbellton Elementary Teacher, Angela Hopkins, received the 2015 Emerson Excellence in Teaching Award and was awarded the Gold Star Grant from Emerson Electric.
- Casey Hill, School Resource Officer, received Crisis Intervention Recognition from the Franklin County CIT Council.
- South Point Elementary Music Teacher, Karen Stafford, was the recipient of the Gunild Keetman Scholarship awarded by the American Orff-Schulwerk Association.
- Valerie Jankowski, Washington Middle School Library Media Specialist, received the Thusnelda Schmidt Scholarship awarded by the Missouri Library Association.

- Missouri Options Teacher, Brett Hoch, was honored as President-Elect of the Missouri State Teachers' Association.
- Chris Dunard, Washington High School Agriculture Teacher, received an Honorary American FFA Degree from the National Future Farmers of America.
- Math Coordinator, Amanda Schweissguth, was selected as the Outstanding Middle School Mathematics Educator by the Missouri Council of Teachers of Mathematics.
- David Dennis, Washington Middle School Vocal Music Teacher and Scholar Bowl Sponsor, was selected as the Class 4 Coach of the Year by the Missouri Academic Coaches Association.
- Washington Middle School Principal, Ron Millheiser, received the Consummate Professional Award from the Missouri Association of Secondary School Principals.
- Amanda Schweissguth, Math Coordinator, Jennifer Meyer, Campbellton Elementary Principal and Rachael Franssen, Assistant Superintendent, were selected for the Outstanding Young Professional Award by the Washington Chamber of Commerce.
- The class of 2016 consisted of 320 graduates, earning 213 scholarships valued at approximately \$1.0 million.

There are many more success stories from the past school year, but now our focus is on the year ahead. The educational needs of students is changing. With technological advancements and authentic opportunities for learning, our students are more and more eager to experience school in ways that most meet their individual needs. Our previous success and our anticipated future success can be attributed to our dedicated staff and our focus on continual improvement of instruction. The budget ensures, as indicative in the ASBR (Annual Secretary of the Board Report), that 80% of our spending is dedicated to instruction as defined by the Fiscal Instructional Ratio of Efficiency Calculation. This is evidence that our budget reflects alignment to our values. The School District of Washington, through its comprehensive 21<sup>st</sup> Century Learning Plan for Innovation and Change, is implementing steps that will enhance achievement and continue our successful path. The District's 21<sup>st</sup> Century Learning Plan can be found at [www.washington.k12.mo.us](http://www.washington.k12.mo.us) for public viewing. The plan outlines specific actions and strategies aligned with the components and goals below.

***MOTTO***

*Every Child, Every Day.  
The Washington Way.*

The 21<sup>st</sup> Century Components outlined in the District's Plan:

- Increase student engagement
- Transform learning environments
- Support innovators
- Personalize professional growth
- Enhance communication
- Collaborate to make decisions

Continuous improvement of teaching and learning remains our number one priority, and 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 21<sup>st</sup> Century Learning Plan was developed collaboratively using a community engagement process called, "The Washington Way." Community engagement strategies have been executed over the past seven years with focus groups formed in the following areas: Budget and Financial Planning, Increasing Student Engagement, 21<sup>st</sup> Century Learning Environments & Facility Needs, and Transforming our Learning Environments in the Digital Age. The most recent focus group, Focus Group 4: Ensuring All Students Are College and Career Ready, Pathways to Success, launched in the fall of 2014 and met four times throughout the 2014-2015 school year. As a result, during the 2015-2016 school year, planning teams worked through exciting changes in the areas of student advisement, course offerings, instructional strategies, as well as business, community, and higher education partnerships. The conversations and feedback from our focus group work, in addition to the collaboration with our planning teams, drives the actions and steps we employ to continue the realization of our District Plan and the budgeting that needs to occur to make it happen. The District's 21<sup>st</sup> Century Learning Plan was a result of all of this work, as input was provided, as well as goals, strategies, and action plans shaped.

Strategic planning and budget alignment are critical to the success of the school district. Budgetarily, there are always concerns. The economy is slowly on the rebound and the revenue trend continues to struggle to keep pace with increases in expenditures. The District experienced a significant loss in assessed value during 2015-2016 and continues to work through strategies to maintain fiscal responsibility while still achieving our goals. The district has placed a zero tax rate increase bond issue on the August ballot to acquire permission from the voters that would allow for the conversion of lease debt to the general obligation debt for the purposes of refinancing and payment from the debt service fund.

The District remains committed to our employees, working to maintain competitive compensation and quality benefit packages for the purposes of recruitment and sustainability of excellent staff. However, we will remain diligent as we monitor on-going costs and work toward a balanced budget while maintaining a reserve balance range of 22-27 percent, as Board policy indicates. Additionally, due to shifts from local assessed value to state assessed property in the area of railroad and utility improvements, higher reserve balances are likely necessary due to the revenue fluctuations this type of activity creates from year to year. It should be noted that the District continues to operate well despite receiving little state funding. Our tax levy remains one of the lowest of districts comparable in size, demographics, and as compared to the surrounding and metropolitan area schools.

The current national climate, lagging state revenues, flat property values, and insufficient funding of ancillary programs causes conservative budgeting and extensive monitoring to occur. The fiscal environment is still unsettled. School districts must be very careful as to ensure proper stewardship of taxpayer dollars. We believe our conservative budgeting over the last several years has served us well. Several years ago, major changes in processes and procedures, along with budgetary cuts, prevailed. This past year, budget reductions occurred again, to the tune of approximately \$3,400,000. The District did deficit spend by approximately \$1,635,222 (all funds combined) yet closed the 15-16 budget with a reserve balance of 32.85%. The FY17 budget reflects a lesser deficit of \$418,991 and an approximate 28.91% ending reserve balance. It should be noted that final assessed valuation data isn't yet available at the time of budget adoption, therefore changes in revenue projections will occur throughout the year. The Assistant Superintendent and the Director of Accounting, as directed by the Superintendent, provide the Board of Education with 4 to 5 budget revisions each fiscal year.

As with all budget years, Franklin County superintendents and district finance leaders plan their budgets after seeking information from county, state, and federal officials. In preparation of the FY17 budget, county officials signaled their local school districts to expect flat to slight growth in assessed valuation due to slow growth in property values, personal property, and new construction. With that said, the FY17 budget assumes a 1-2% growth in assessed value. The final assessed values will not be fully known until after the budget is adopted and approved. Changes in local effort revenue due to assessed valuation data from the county assessors will be reflected in budget revisions throughout the year.

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 72.84 percent of our revenue comes from our local tax effort, while only 15.52 percent comes from the state through the foundation formula, 6.74 percent from federal sources, and 3.50 percent from the counties in which we reside. Lastly, 1.4 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 remain stable and with the February 2016 bond refunding we received a rating of AA+.

The review and development of the 2016-2017 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.

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 Assistant Superintendent and Director of Accounting, 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 Board Workshops each year, and holds special sessions as necessary to allocate time for budget discussions. These work sessions provide the Superintendent and her designees 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.

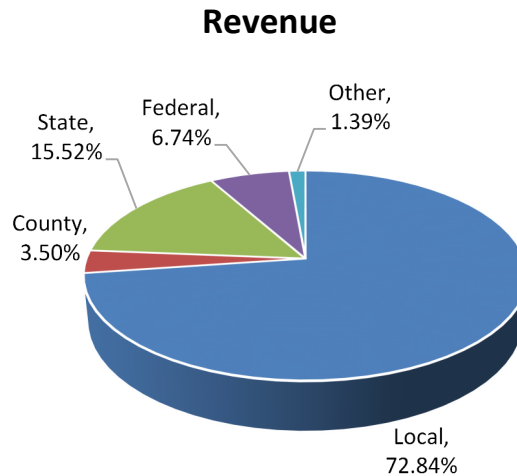
Managerial goals are presented to all budget administrators in the District by the Superintendent of Schools. The goals, along with the indicators found on each administrator's performance evaluation, outline the requirements of budget development, implementation, and management. Budget administrators work closely with the Finance 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.

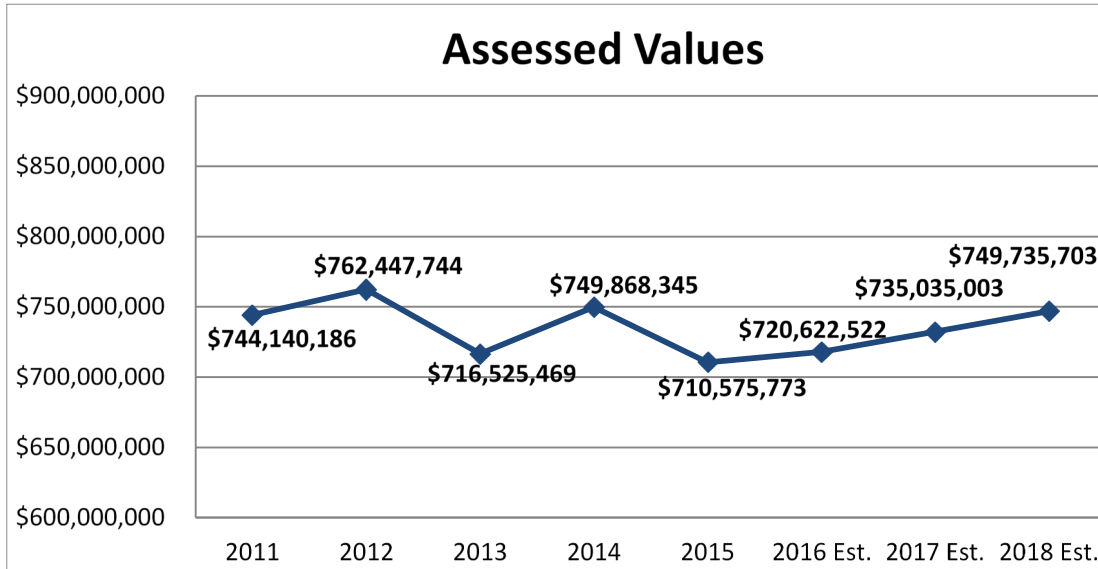
DATE	Description
July	Board of Equalization Assessments are received for property values.
August	Annual Secretary of the Board Report is due to DESE by August 15 <sup>th</sup> . Final updated Board of Equalization numbers are received. Tax levy hearing notice is posted. Adoption of tax levy is approved by the board by August 30 <sup>th</sup> . 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. Enrollment projections by building and grade are developed for the next school year and are reviewed on an ongoing basis.
November	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 after approval of the audit.
December	First payment of taxes collected is realized on the 15 <sup>th</sup> of the month. Final approved audit must be submitted to DESE by December 31 <sup>st</sup> .
January	During the first couple weeks 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. The second budget revision is reviewed and approved by the Board of Education with the updated information from DESE.
March	Communication meetings with county assessors to gather preliminary assessed valuation projections are scheduled.
April	The Director of Accounting and Assistant Superintendent submit initial budget numbers to the Board of Education for the upcoming school year. The third budget revision is reviewed and approved by the Board of Education with the updated information from DESE.
May	Work sessions are held on the budget with the Board of Education. 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 <sup>th</sup> .

## Budgeted Revenue

Preparing and planning the 2016-2017 budget has come with some challenges. In the last legislative session, we waited patiently as the legislature battled over education funding. Revenues in the state budget fell short of projections. The state foundation formula has not been funded as designed since the 2008-2009 school year. The District's revenue from the state foundation formula is budgeted to decrease by approximately \$750,000 (barring no state withholds throughout the fiscal year).



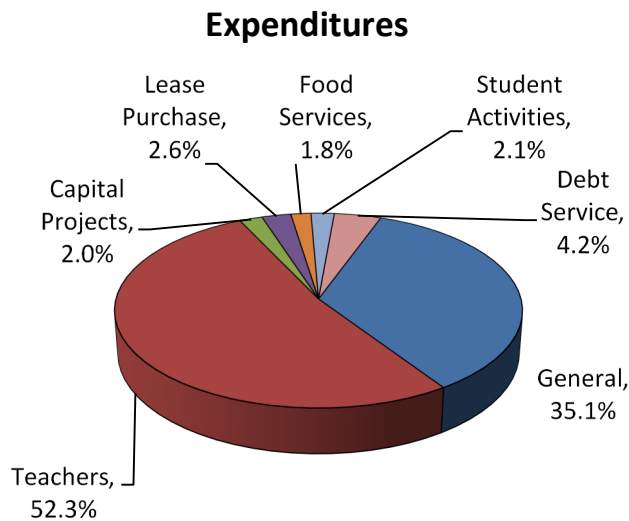
Local, state and national economic conditions play a major role in the budget development process. As local property taxes make up over 72.84 percent of the District's total revenue, unsettled real estate markets and changes in property assessments can significantly impact the budget. Preliminary assessed property values received to date show a slight increase of 1-2 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 24, 2016. At this meeting the Board of Education will decide on the tax levy rate. As of now, the 2016-2017 has been prepared with no anticipated change in the tax levy of \$4.0738 per \$100 of assessed valuations. Changes will be determined once final numbers are received. The District is also communicating frequently with the Franklin County assessor and other parties regarding new construction and improvement projects that may be occurring in the Railroad and Utility industry. Due to significant shifts from locally assessed property to state assessed property as a result of projects in this industry, close monitoring and transparency should prevail to ensure proper financial planning.



**Budgeted Expenditures**

Each year the district examines 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.

One notable increase we expect is in the area of health insurance. This increase is expected to be approximately 1.5 percent at this time. Transportation costs are expected to increase 3 percent and the budgeted figures include a 5 percent increase in utility costs.



Capital projects financed through the District's Capital Projects Fund have been budgeted, including minor maintenance of facilities and some repair projects. The FY14 fiscal year marked the beginning of our digital conversion. All teaching staff received laptop computers. In FY15, we began a phased approach to students in particular grades. In FY16 we implemented a 1:1 (one laptop to every student) environment in grades 5, 6, 9, 10, 11, and 12. Over the next two years, we expect to be at 1:1 computer to student ratio in grades 5-12.

### Capital Projects Development Process

The School District of Washington encompasses approximately 271 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 may 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.

#### 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 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 completed HVAC renovations, classroom additions at Marthasville Elementary, opened a new Early Childhood Center in August of 2014, and installed wireless infrastructure in all buildings throughout the District. The final project resulting from Proposition R was the addition of 14 classrooms at Washington West Elementary School. The new wing opened in the fall of 2015 as approximately 116 students from the retired Fifth Street School were incorporated into the Washington West attendance area. Fifth Street Elementary School was placed up for sale in the fall of 2015. Interested parties submitted bids for the purchase of the building. It is anticipated that the sale will close sometime in September, 2016. We sincerely appreciate the community's support in these building improvement endeavors.

Included in this document is the District's Five – 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 (CONTINGENT UPON PASSING OF THE BOND ISSUE):**

- Labadie Roof Replacement
- Washington High School Fire Protection
- Middle School Metal Roof Restoration
- Augusta Roof Restoration
- Augusta Exterior Repairs
- Washington West Boiler Room Roof Construction
- Campbellton Lagoon Renovations
- Middle School Window & Door Replacements
- Marthasville Door Replacement & Exterior Repairs
- Locust Street Exterior Repairs
- Four Rivers Career Center Exterior Repairs
- District Wide Access Controls Installation
- Washington High School Security Cameras
- South Point Elementary Communication System
- Four Rivers Career Center Minor Classroom Renovations

**Budget Consideration for FY 2016-2017**

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 is continuing the next phase of its technology plan (a part of the 21<sup>st</sup> Century Learning Plan). Washington High School moved to a 1:1 (one laptop to every student) environment in 2015-2016. At the start of 2016-2017, the incoming freshman class will be added to the plan. This is possible due to the purchase of previously leased devices at a substantially lower price than that of new.
2. The 2016-2017 school year marks the tenth year under the state's new foundation formula. However, since 2008-2009, the formula has not been fully funded as originally designed. For this purposes of building the budget now, the State Adequacy Target (SAT) is set at \$6,110 and the proration factor at 100 percent, equating to a decrease in estimated state formula revenue of \$750,000 as compared to the previous year.
3. 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 only a slight increase in revenue from this source. At the time of budget development, assessed valuation figures were not available.
4. The Project Lead the Way program was implemented in 2015-2016. Phase I began with Introduction to Engineering/Design. During 2016-2017, phase II will add Biomedical Science and Principles of Engineering.
5. East Central College will be vacating the Career Center during 2016-2017. Plans are underway to convert the space currently allocated to their needs to classroom space.

### **Reflection upon 2015-2016, 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 9.5 percent increase was proposed by the insurance carrier and utilized during initial budget projections for FY17. As negotiations continued and final terms were solidified, the District was able to secure an approximate 1.5 percent increase in premiums. The FY17 budget reflects this lower increase for the plan year beginning October 1, 2016.
2. Pathways to Success planning teams comprised of Washington High School staff met throughout the course of the 2015-2016 school year, completing collaborative sessions, industry tours, training in the area of project based learning and agreeing to pursue new course offerings. Further work in this arena will occur in the 2016-2017 school year as well.
3. 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. Teams of teachers developed standards based report cards for use in grades kindergarten and first grade.



4. The District safety teams and a community task force met 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, especially in the area of access controls and training. On-going discussion in this area is an expectation, as additional equipment and training will need to be planned and budgeted for each year.
5. The Board of Education approved moving forward with an August 2016 Bond Proposal for voters to consider. The proposal provides for flexibility within the budget and would allow the District, with approval, to reallocate revenue and responsibly manage debt.

It should also be noted that in order to sustain this high quality of service, resources must be available. Not only resources that support teaching and learning, the core of our mission, but building improvements and potential new construction needs as well. Recommendations and ideas under advisement by focus group work, cannot be realized without budget reorganization or growth in revenue. We are running out of reorganization options and revenue growth is limited. 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 continue realizing a long range plan for facilities. 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.

During 2015-2016, the school district underwent a restructuring of both the lease type debt and the bonded debt. Opportunities for refinancing are always explored, certificate call dates monitored, and options revisited. The portion of the tax levy that would pay for bond payments, otherwise known as the debt service levy, is currently set at 37 cents per \$100 dollars of assessed valuation. The levy amount of 37 cents is extremely low and would not be enough to fund the facilities plan of magnitude. 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 assessed values show a slight rebound, the debt service levy might be adequate if remaining unchanged upon setting the levy. The Board will participate in work session discussion to analyze bonding capacity, buildings needs, and debt service levy options prior to setting the tax rate at their August hearing. At this time of budget adoption, assessed valuation figures are not fully known, but will be updated and communicated prior to the hearing date. Consideration will also be given to the recommended reserve balance in the Debt Service Fund.

### **Summary of 2016-2017 Budget Contents**

The 2016-2017 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, 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](http://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 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 decrease in enrollment over the past five years. Another statistic, the District's Free and Reduced Lunch percentage in 2014-2015 stood at 36.3 percent versus 35.5 percent the year prior. Another sign that families are struggling to make ends meet. Interestingly enough, it is also 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 here in Washington that is not the case. The School District of Washington is among the highest achieving districts in the state.

### **Conclusion**

Community engagement has become a way of life in our District. With the work of our latest focus group, research began as we explored the idea of career pathway opportunities for students. Business partnership opportunities and increased access to dual credit courses, as well as authentic learning opportunities for students through internship placements or project based learning, will continue to be studied as we head into the 2016-2017 school year. 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 concern, due to it's slow recovery and unpredictable fluxuations, we believe our budget exemplifies our efforts. 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, expecially as we work to overcome a deficit and sustain a more balanced budgeting approach. Careful analysis of our tax levy and the methods in which we levy pennies to accommodate each fund will be critical in both FY17 and FY18 as well. We will remain focused on our efforts to communicate with the public on matters that impact the school community.

The 2016-2017 budget reflects total operating revenue projections of \$44,416,652 while operating expenditures total \$45,865,294. The operating budget projects \$1,448,642 million in deficit spending, and therefore an ending reserve balance of 28.91 percent. Conservative budgeting and plans to monitor and control expenses will exist in an effort to end with a nearly balanced budget. As mentioned previously, the future carries a number of question marks, all of which we will diligently monitor.

The District will work to continue our lofty goals for the good of our students, regardless of continual challenges. Should trends continue as they have in recent years, the 2017-2018 budget as well as the 2018-2019 budget could require changes to the tax levy, particularly in the Incidental and Capital Projects portions of the levy. Please know that our focus remains student centered. Ensuring that our students achieve success while under our care and upon their transition to college and career opportunities will remain our number one priority. We will remain committed to our mission and the 2016-2017 budget presented in the pages that follow reflect that commitment.

Sincerely,

A handwritten signature in black ink that reads "Lori VanLeer". The signature is written in a cursive style with a large initial "L" and "V".

Dr. Lori VanLeer  
Superintendent of Schools

September 28, 2016

To the Attention of:  
The Honorable Board of Education  
School District of Washington  
220 Locust Street  
Washington, MO 63090

**UPDATED EXECUTIVE SUMMARY**

**Introduction**

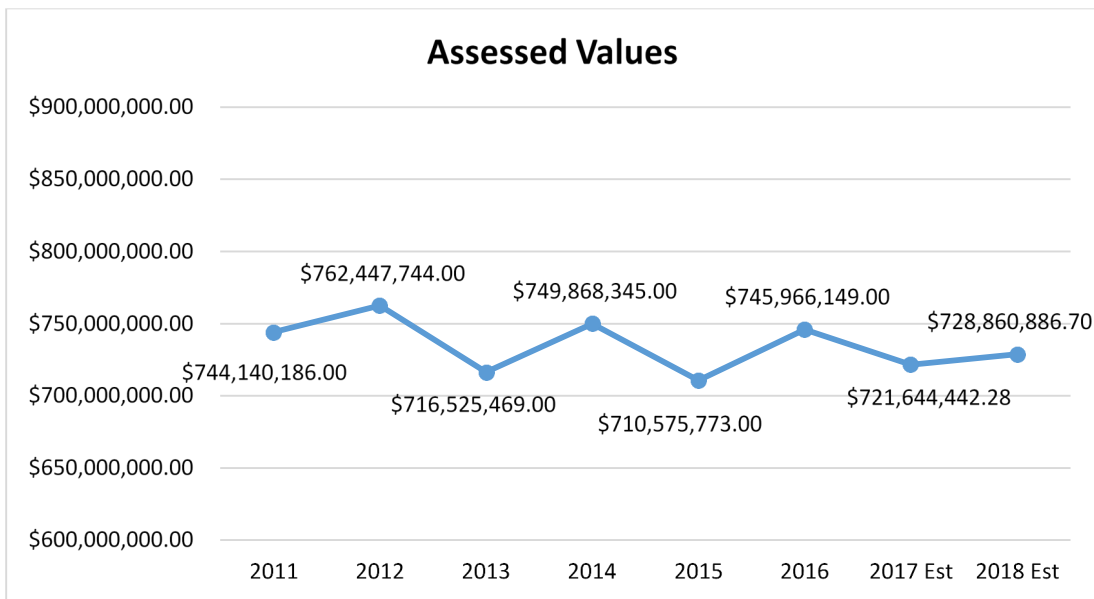
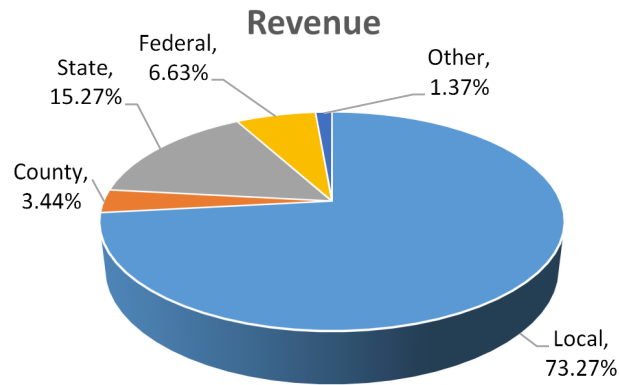
At the time of the original budget adoption, there were several variables that were not available. Over the course of the past two months, this information has become available and therefore the original budget was revised. Final assessed valuation figures have been received from all three counties, our no tax rate increase bond initiative passed and we have held our tax hearing to set our tax rate. All of these events have had an impact on our current year budget.

This past year approximately \$3,400,000 in budget reductions occurred. The District did deficit spend by approximately \$1,474,024 (all funds combined) yet closed the 15-16 budget with a reserve balance of 33.22 percent. The FY17 revised budget reflects a lesser deficit of \$115,448 and an approximate 31.71 percent ending reserve balance.

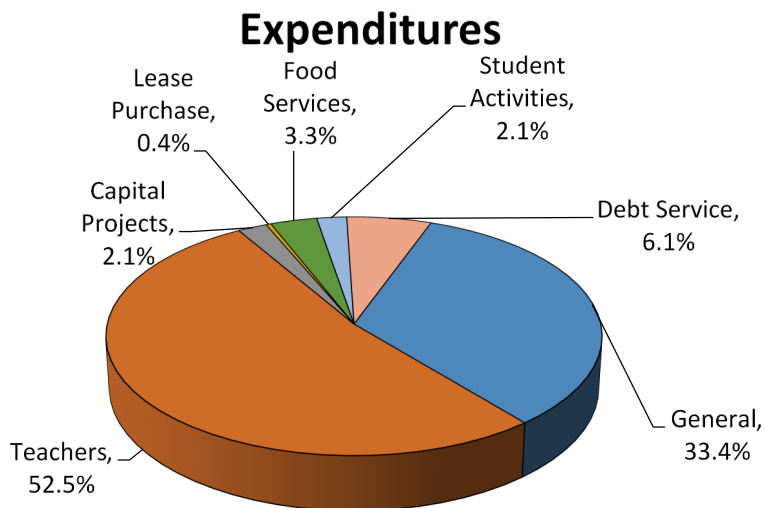
As with all budget years, Franklin County superintendents and District finance leaders plan their budgets after seeking information from county, state, and federal officials. In preparation of the FY17 budget, county officials signaled their local school districts to expect flat to slight growth in assessed valuation due to slow growth in property values, personal property, and new construction. With that said, the original FY17 budget assumed a 1-2 percent growth in assessed value. The actual increase in assessed value came in at 5 percent.

**Budgeted Revenue**

Local, state and national economic conditions play a major role in the budget development process. As local property taxes make up over 73.27 percent of the District's total revenue, unsettled real estate markets and changes in property assessments can significantly impact the budget. The tax rate hearing was held on August 24, 2016 and the levy was set at \$4.0542 per \$100 of assessed valuations. This is down from \$4.0738 per \$100 of assessed valuations in the previous year.



**Budgeted Expenditures**



The 2016-2017 revised budget reflects total operating revenue projections of \$46,375,221 while operating expenditures total \$46,486,380. The operating budget projects \$111,159 in deficit spending, and therefore an ending reserve balance of 31.71 percent. Conservative budgeting and plans to monitor and control expenses will exist in an effort to end with a balanced budget. As mentioned previously, the future carries a number of question marks, all of which we will diligently monitor.

Sincerely,

Dr. Lori VanLeer  
 Superintendent of Schools

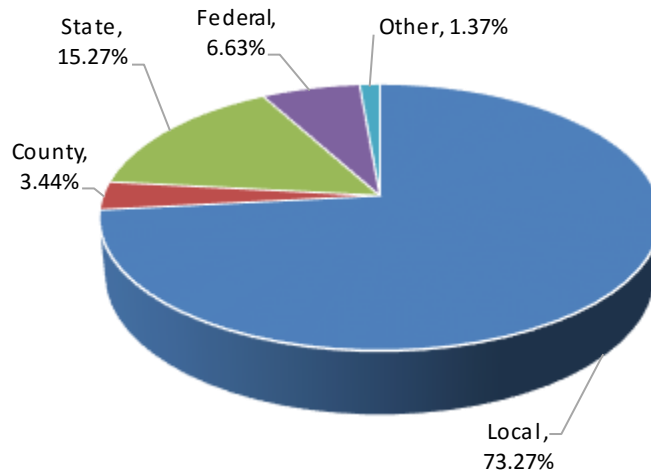
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### REVENUE BUDGET

Revised 9-2016

Total Revenue for FY2016-2017 is projected to be \$50,750,627. The chart to the right shows the distribution of the FY2016-2017 estimated revenue by source. The District relies heavily upon local property taxes to support its operations, as evidenced by the fact that 73.27% 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 five percent increase in assessed values. Total local revenues are expected to increase by \$1.41 million.



Revenue	2012/2013 Actual	2013/2014 Actual	2014/2015 Actual	2015/2016 Actual	2016/2017 Budget
Local	\$ 38,175,700	\$ 35,687,036	\$ 37,403,123	\$ 35,781,090	\$ 37,192,397
County	\$ 1,700,915	\$ 1,722,448	\$ 1,716,277	\$ 1,748,247	\$ 1,747,322
State	\$ 8,521,259	\$ 8,335,401	\$ 8,519,104	\$ 8,822,899	\$ 7,751,018
Federal	\$ 3,111,373	\$ 3,035,974	\$ 3,276,159	\$ 3,256,966	\$ 3,364,690
Other	\$ 10,426,112	\$ 1,431,547	\$ 1,365,577	\$ 694,553	\$ 695,200
<b>Total</b>	<b>\$ 61,935,359</b>	<b>\$ 50,212,405</b>	<b>\$ 52,280,241</b>	<b>\$ 50,303,754</b>	<b>\$ 50,750,627</b>

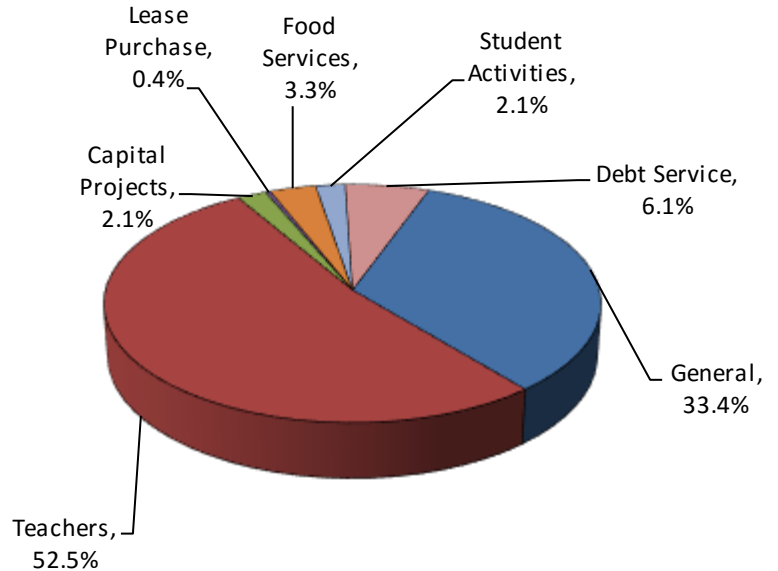
### Budgeted Revenue Summary by Fund 2016/2017 (Revised)

Object Code / Description	General	Special	Debt Service	Capital	Total All
5111 Current Taxes	\$25,400,073	\$ -	\$ 2,622,072	\$ 708,668	\$ 28,730,812
5112 Delinquent Taxes	\$ 1,203,161	\$ -	\$ 124,203	\$ 33,568	\$ 1,360,933
5113 Sales Tax (Prop C)	\$ -	\$ 3,522,287	\$ -	\$ -	\$ 3,522,287
5114 Financial Institution Tax	\$ 21,241	\$ -	\$ 2,289	\$ 1,670	\$ 25,200
5115 M & M Surtax	\$ 427,125	\$ -	\$ -	\$ -	\$ 427,125
5116 In Lieu Of Tax	\$ 1,000	\$ -	\$ 95	\$ 75	\$ 1,170
5140 Earnings On Investments	\$ 175,200	\$ 2,700	\$ 283,000	\$ 18,000	\$ 478,900
5150-5164 Food Service Program	\$ 661,000	\$ -	\$ -	\$ -	\$ 661,000
5165 Food Service Non-Program	\$ 220,000	\$ -	\$ -	\$ -	\$ 220,000
5170 Student Activities	\$ 1,000,000	\$ -	\$ -	\$ -	\$ 1,000,000
5180 Community Services	\$ 3,000	\$ 514,500	\$ -	\$ -	\$ 517,500
5190 Other Local	\$ 35,200	\$ 179,784	\$ -	\$ 32,486	\$ 247,470
<b>5199 Local - Subtotal</b>	<b>\$29,147,000</b>	<b>\$ 4,219,271</b>	<b>\$ 3,031,659</b>	<b>\$ 794,467</b>	<b>\$ 37,192,397</b>
5211 Fines, Escheats, etc	\$ -	\$ 200,000	\$ -	\$ -	\$ 200,000
5221 State Assessed Utilities	\$ 1,274,500	\$ -	\$ 221,249	\$ 51,573	\$ 1,547,322
5237 Other - County	\$ -	\$ -	\$ -	\$ -	\$ -
<b>5299 County - Subtotal</b>	<b>\$ 1,274,500</b>	<b>\$ 200,000</b>	<b>\$ 221,249</b>	<b>\$ 51,573</b>	<b>\$ 1,747,322</b>
5311 Basic Formula - State Monies	\$ -	\$ 3,310,168	\$ -	\$ -	\$ 3,310,168
5312 Transportation	\$ 607,672	\$ -	\$ -	\$ -	\$ 607,672
5314 Early Childhood (3 & 4 Year Old) Special Educa	\$ 569,498	\$ 675,781	\$ -	\$ 225,703	\$ 1,470,982
5319 Classroom Trust Fund	\$ 1,438,707	\$ -	\$ -	\$ -	\$ 1,438,707
5324 Educational Screening Prog / Pat	\$ 74,660	\$ -	\$ -	\$ -	\$ 74,660
5332 Vocational/Technical Aid	\$ -	\$ 400,877	\$ -	\$ -	\$ 400,877
5333 Food Service - State	\$ 16,000	\$ -	\$ -	\$ -	\$ 16,000
5359 Voc/Tech Ed Enhancement Grant	\$ 36,198	\$ -	\$ -	\$ 35,755	\$ 71,952
5369 Residential Placement/Excess Cost	\$ -	\$ 35,000	\$ -	\$ -	\$ 35,000
5381 High Need Fund	\$ 130,000	\$ 187,000	\$ -	\$ -	\$ 317,000
5397 Other - State	\$ 9,000	\$ -	\$ -	\$ -	\$ 9,000
<b>5399 State - Subtotal</b>	<b>\$ 2,881,735</b>	<b>\$ 4,608,826</b>	<b>\$ -</b>	<b>\$ 261,457</b>	<b>\$ 7,752,018</b>
5412 Medicaid	\$ -	\$ 20,000	\$ -	\$ -	\$ 20,000
5427 Vocational Education Act-Title I, Basic Grant	\$ 93,914	\$ 208,546	\$ -	\$ -	\$ 302,460
5437 IDEA Grants	\$ -	\$ 35,000	\$ -	\$ -	\$ 35,000
5441 Ind With Disability Ed Act (IDEA)	\$ 432,604	\$ 575,000	\$ -	\$ -	\$ 1,007,604
5442 Early Childhood Special Education - Federal	\$ 76,606	\$ 49,778	\$ -	\$ -	\$ 126,384
5445 School Lunch Program	\$ 725,000	\$ -	\$ -	\$ -	\$ 725,000
5446 School Breakfast Program	\$ 145,000	\$ -	\$ -	\$ -	\$ 145,000
5448 After School Snack Program	\$ 2,000	\$ -	\$ -	\$ -	\$ 2,000
5451 Title I, ESEA - Improving The Academic Achieve	\$ 107,237	\$ 361,890	\$ -	\$ -	\$ 469,128
5462 Title III, Esea - English Language Acquisition Ar	\$ 12,745	\$ 4,870	\$ -	\$ -	\$ 17,615
5465 Title II, Part A, ESEA - Teacher And Principal Qu	\$ 54,425	\$ 81,573	\$ -	\$ -	\$ 135,998
5484 Pell Grants	\$ 135,000	\$ -	\$ -	\$ -	\$ 135,000
5497 Other - Federal	\$ 225,000	\$ 17,500	\$ -	\$ -	\$ 242,500
<b>5499 Federal - Subtotal</b>	<b>\$ 2,009,532</b>	<b>\$ 1,354,158</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 3,363,690</b>
5651 Sale Of Other Property	\$ 1,200	\$ -	\$ -	\$ 15,000	\$ 16,200
<b>5699 Other Revenue Subtotal</b>	<b>\$ 1,200</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 15,000</b>	<b>\$ 16,200</b>
5810 Tuition From Other Districts	\$ -	\$ 69,000	\$ -	\$ -	\$ 69,000
5820 Area Voc Fees From Other Leas	\$ -	\$ 575,000	\$ -	\$ -	\$ 575,000
5830 Contracted Educational Services	\$ -	\$ 35,000	\$ -	\$ -	\$ 35,000
<b>5898 Subtotal - Receipts Other</b>	<b>\$ -</b>	<b>\$ 679,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 679,000</b>
<b>5899 Total Revenues</b>	<b>\$35,313,967</b>	<b>\$ 11,061,254</b>	<b>\$ 3,252,908</b>	<b>\$ 1,122,497</b>	<b>\$ 50,750,627</b>

### EXPENDITURE BUDGET

Revised 9-2016

The FY2016-2017 budget has estimated annual expenditures of \$50,866,075. The District recognizes that its teachers, principals, and support staff members are its most valuable resource. Accordingly, over half of the total budget is allocated to human resources. The chart to the right shows expenditures by fund. Below is a history of expenditures by fund.



Expenditures	2012/2013 Actual	2013/2014 Actual	2014/2015 Actual	2015/2016 Actual	2016-2017 Budget
General Fund	\$ 14,531,683	\$ 15,077,863	\$ 16,747,253	\$ 15,435,433	\$ 17,013,397
Teachers	\$ 25,092,398	\$ 25,562,940	\$ 26,307,101	\$ 26,762,486	\$ 26,713,666
Capital Projects Fund	\$ 621,771	\$ 1,535,847	\$ 1,028,165	\$ 1,547,319	\$ 1,073,274
<b>Total Operational</b>	<b>\$ 40,245,852</b>	<b>\$ 42,176,650</b>	<b>\$ 44,082,518</b>	<b>\$ 43,745,239</b>	<b>\$ 44,800,337</b>
			\$ -	\$ -	\$ -
Lease/Purchase Fund	\$ 1,244,700	\$ 1,239,929	\$ 1,291,188	\$ 1,248,721	\$ 180,025
Bond Issue Fund	\$ 6,969,452	\$ 9,497,320	\$ 6,096,222	\$ 1,246,213	\$ -
Food Services Fund	\$ 1,678,565	\$ 1,721,820	\$ 1,803,154	\$ 1,690,572	\$ 1,703,187
Student Activities Fund	\$ 1,362,831	\$ 1,307,061	\$ 923,744	\$ 924,230	\$ 1,091,130
Debt Service Fund	\$ 2,826,050	\$ 9,882,150	\$ 3,123,100	\$ 7,938,363	\$ 3,091,396
<b>Total Other</b>	<b>\$ 14,081,598</b>	<b>\$ 23,648,281</b>	<b>\$ 13,237,407</b>	<b>\$ 13,048,099</b>	<b>\$ 6,065,738</b>
<b>Total Expenditures</b>	<b>\$ 54,327,451</b>	<b>\$ 65,824,931</b>	<b>\$ 57,319,926</b>	<b>\$ 56,793,338</b>	<b>\$ 50,866,075</b>

**BUDGETED EXPENDITURE SUMMARY BY FUND 2016-2017 (Revised)**

<b>Object Code / Description</b>	<b>General Fund</b>	<b>Special Revenue</b>	<b>Debt Service</b>	<b>Capital Projects</b>	<b>Total All Funds</b>
<b>Instruction</b>					
1110 Elementary	\$ 393,161	\$ 7,125,326	\$ -	\$ 25,003	\$ 7,543,490
1130 Middle/Junior High	\$ 207,827	\$ 2,158,165	\$ -	\$ 6,500	\$ 2,372,492
1150 Senior High	\$ 453,481	\$ 4,124,488	\$ -	\$ 26,800	\$ 4,604,769
1191 Summer School (Regular)	\$ 13,816	\$ 127,545	\$ -	\$ -	\$ 141,361
1210 Gifted	\$ 10,478	\$ 182,010	\$ -	\$ -	\$ 192,488
1220 Special Education	\$ 1,535,737	\$ 4,153,635	\$ -	\$ -	\$ 5,689,372
1223 Coordinated Early Intervening Serv	\$ -	\$ 82,280	\$ -	\$ -	\$ 82,280
1224 Proportionate Share Services	\$ 90,983	\$ 104,355	\$ -	\$ -	\$ 195,338
1250 Culturally Different	\$ 22,798	\$ 252,682	\$ -	\$ -	\$ 275,480
1271 Bilingual	\$ -	\$ 234,140	\$ -	\$ -	\$ 234,140
1280 Early Childhood Special Education	\$ 362,838	\$ 651,435	\$ -	\$ 1,475	\$ 1,015,748
1300 Vocational Instruction	\$ 225,006	\$ 1,398,249	\$ -	\$ 47,773	\$ 1,671,028
1400 Student Activities	\$ 1,188,703	\$ 434,262	\$ -	\$ -	\$ 1,622,965
1920 Tuition to other Districts	\$ -	\$ 260,000	\$ -	\$ -	\$ 260,000
1930 Tuition, Sev. Handicapped Program	\$ -	\$ 516,800	\$ -	\$ -	\$ 516,800
1940 Contracted Educational Services	\$ -	\$ -	\$ -	\$ -	\$ -
<b>1999 Total Instruction (K - 12 Only)</b>	<b>\$ 4,504,828</b>	<b>\$ 21,805,372</b>	<b>\$ -</b>	<b>\$ 107,551</b>	<b>\$ 26,417,751</b>
<b>Support Services</b>					
2110 Attendance	\$ 187,066	\$ -	\$ -	\$ -	\$ 187,066
2120 Guidance	\$ 74,709	\$ 1,007,897	\$ -	\$ -	\$ 1,082,606
2130-90 Health, Psych Speech And Audio	\$ 395,858	\$ 49,600	\$ -	\$ -	\$ 445,458
2210 Improvement Of Instruction	\$ 284,647	\$ 345,267	\$ -	\$ -	\$ 629,914
2214 Professional Development	\$ 18,013	\$ 14,987	\$ -	\$ -	\$ 33,000
2220-90 Media Services	\$ 346,772	\$ 644,384	\$ -	\$ 3,000	\$ 994,156
2310 Board Of Education Services	\$ 234,295	\$ 3,399	\$ -	\$ -	\$ 237,694
2320 Executive Administration	\$ 1,747,810	\$ 341,064	\$ -	\$ 421,000	\$ 2,509,874
2400 Building Level Administration	\$ 596,302	\$ 1,744,211	\$ -	\$ -	\$ 2,340,513
2510 Business/Central Service	\$ 595,031	\$ -	\$ -	\$ -	\$ 595,031
2540 Operation Of Plant	\$ 5,048,323	\$ -	\$ -	\$ 55,000	\$ 5,103,323
2546 Security Services	\$ 84,224	\$ -	\$ -	\$ 14,000	\$ 98,224
2551 Pupil Transportation Contracted	\$ 1,889,922	\$ -	\$ -	\$ -	\$ 1,889,922
2553 Handicapped Transportation Contra	\$ 1,051,000	\$ -	\$ -	\$ -	\$ 1,051,000
2555 Payments To Other Districts For Non	\$ 5,000	\$ -	\$ -	\$ -	\$ 5,000
2558 Nonallowable Transportation Expen	\$ -	\$ -	\$ -	\$ -	\$ -
2559 Early Childhood Special Education T	\$ 225,000	\$ -	\$ -	\$ -	\$ 225,000
2561 Food Services	\$ 1,668,187	\$ -	\$ -	\$ 35,000	\$ 1,703,187
2600 Central Office Support Services	\$ 79,719	\$ -	\$ -	\$ 2,000	\$ 81,719
2900 Other Supporting Services	\$ -	\$ -	\$ -	\$ -	\$ -
<b>2998 Total Support Services</b>	<b>\$ 14,531,878</b>	<b>\$ 4,150,809</b>	<b>\$ -</b>	<b>\$ 530,000</b>	<b>\$ 19,212,687</b>
<b>2999 Total Instruction &amp; Support</b>	<b>\$ 19,036,706</b>	<b>\$ 25,956,181</b>	<b>\$ -</b>	<b>\$ 637,551</b>	<b>\$ 45,630,438</b>
<b>Non-Instruction/Support</b>					
1600 Adult Continuing Education	\$ 109,168	\$ 274,836	\$ -	\$ 8,500	\$ 392,504
3000 Community Services	\$ 626,840	\$ 482,649	\$ -	\$ -	\$ 1,109,489
4000 Facilities Acquisition And Constr	\$ -	\$ -	\$ -	\$ 462,223	\$ 462,223
5100 Principal (Exclude Debt Service Fund)	\$ -	\$ -	\$ 735,000	\$ -	\$ 735,000
5200 Interest (Exclude Debt Service Fund)	\$ -	\$ -	\$ 2,351,396	\$ 175,025	\$ 2,526,421
5300 Other (Fin, Fees, Etc - Exclude Debt S	\$ -	\$ -	\$ 5,000	\$ 5,000	\$ 10,000
<b>9998 Subtotal Non-instructional /Support</b>	<b>\$ 736,008</b>	<b>\$ 757,485</b>	<b>\$ 3,091,396</b>	<b>\$ 650,748</b>	<b>\$ 5,235,637</b>
<b>9999 Grand Total Expenditures</b>	<b>\$ 19,772,714</b>	<b>\$ 26,713,666</b>	<b>\$ 3,091,396</b>	<b>\$ 1,288,299</b>	<b>\$ 50,866,075</b>

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## **21st CENTURY LEARNING PLAN**

### **An education to meet the demands of the 21st Century**

Students in the 21st Century will have more educational, technological, and societal demands, challenges, and opportunities placed on them than ever before. The public education system must change to provide students every opportunity for success. The School District of Washington is a business. Our business is to develop citizens who lead, discover, and succeed in an ever changing global society.

The following pages share the Summary of Goals for the Six Elements in the 21st Century Learning Plan, along with detailed information on how these goals will be monitored and evaluated.

To view the entire 21st Century Learning Plan, please visit our District website at [www.washington.k12.mo.us/Departments/Curriculum and Instruction/21st Century Learning Plan](http://www.washington.k12.mo.us/Departments/Curriculum%20and%20Instruction/21st%20Century%20Learning%20Plan).



## MOTTO, MISSION, AND VISION

### **Motto**

Every Child, Every Day. The Washington Way.

### **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 21<sup>st</sup> 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.

## SIX ELEMENTS IN THE 21ST CENTURY MODEL

The School District of Washington will focus on the integration of six key elements in its plan to transform schools as they prepare students for the 21st Century:

- **Increase Student Engagement**

Connect student learning to the “real world” through authentic and innovative experiences.

- **Transform Learning Environments**

Transform the concept of “school” to embrace dynamic, sustainable learning environments.

- **Support Innovators**

Support innovators in employing practices that emphasize authentic learning experiences and increase student engagement.

- **Personalize Professional Growth**

Cultivate and model a culture of dynamic professional learning that embraces continuous change.

- **Enhance Communications**

Advance the use of communication tools that foster transparent conversation.

- **Collaborate to Make Decisions**

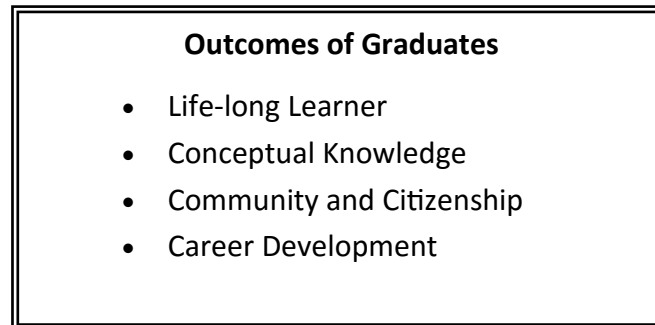
Establish an expectation of collaboration to solve problems and make decisions.





## 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.



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.

## 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 21<sup>st</sup> 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.

## Conclusion

The vision 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 21<sup>st</sup> 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.





## 21st CENTURY LEARNING PLAN

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 district in the state of Missouri, as well as one of the best in the nation.

The vision statement for 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.

<b>Summary of Goals for the Six Elements in the 21st Century Model</b>		
<i>Increase Student Engagement through authentic and innovative experience</i>		
<b>OBJECTIVES:</b>	<b>Completion</b>	
Student achievement in the area of math will increase by 5% on a yearly basis as measured by district tools/MAP/EOC.	Baseline data was determined in 2015. 2016 data will be obtained in the fall to determine percent of students growth.	Quarterly assessment data is being analyzed with administrators on a quarterly basis and shared with teachers so there is an understanding of learning each student is attaining. Data is analyzed by question and by standard. Analysis is shared with teachers and used to determine the level of student learning, the effectiveness of instructional strategies, materials, textbooks, e-text, etc. Instructional Coaches provide training on understanding the standards, how to effectively measure student learning on a formative basis, how to implement techniques for enduring understanding and long-term learning. Tools such as Think Through Math are being used to assist students who are struggling with understanding math concepts. Students are being taught multiple strategies to arrive at answers to ensure that they are taught through varied learning styles. FRCC will be implementing an on-going math program similar to the Missouri Reading Initiative which helps FRCC Instructors understand how to assist students in learning and applying math concepts in authentic ways.
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.	Baseline data was determined in 2015. 2016 data will be obtained in the fall to determine percent of students growth.	Quarterly assessment data is being analyzed with administrators on a quarterly basis and shared with teachers following the same process as described above in math. Training is being provided in guided reading strategies and how to use the data to not only improve reading levels of students who are struggling, but for all students. WMS provides a remedial course in reading to provide a boost before students enter WHS.

## Summary of Goals for the Six Elements in the 21st Century Model

### Increase Student Engagement through authentic and innovative experience

Student achievement proficiency in the area of science will increase by 5% on a yearly basis as measured by district tools/MAP/EOC.	<p>Science:</p> <p>2014 64.0 2015 69.0 Percentage points increased: 5.0</p>	DESE is in the process of gathering input on the potentially new science standards. Once adopted, SDOW will analyze the standards and incorporate them into the district curriculum as the curriculum committee feels is appropriate to ensure that we continue to have a locally designed and adopted curriculum.
Student achievement proficiency in the area of social studies will increase by 5% on a yearly basis as measured by district tools/MAP/EOC.	<p>American History:</p> <p>2014 53.8% proficient 2015 63.3% proficient Percentage points increased: 9.5</p> <p>Government:</p> <p>2014 63.9% proficient 2015 68.6% proficient Percentage points increased: 4.7</p>	WHS is developing new social studies courses to provide a greater understanding of specific eras in history. All students will take American History and government, but then will have the opportunity to choose from a menu of courses to fulfil their social studies graduation requirements. DESE is in the process of gathering input on the potentially new social studies standards. Once the state adoption occurs, the SDOW will analyze the standards and incorporate them into the district curriculum as the curriculum committee feels is appropriate to ensure that we continue to have a locally designed and adopted curriculum.
Implement ACT, PLAN, and EXPLORE for all students in grade 11, 10, and 8.	66% complete	ACT and ASPIRE has been implemented. Explore has not been pursued due to budget cuts. WorkKeys is being investigated to determine how it can be incorporated on a wider basis.
The district will strive to have 95% of all students in attendance 90% of the academic year.	90%	A 90% success rate meets the DESE goal for student attendance. SDOW goal was set at a higher rate due to our belief in student attendance being imperative. Principals monitor student attendance closely and use a multitude of communication avenues and incentives to encourage students to attend school.
The School District of Washington will increase graduation rate to 95% as measured by the APR formula.	87.6% (2014-15)	Throughout the students' educational career, counselors meet with students to guide them and assist them in graduating. During the elementary years the focus is on study skills, determining skill strength and persistence and goal setting. Secondary counseling focuses more on college/career planning and course selection. Conversations are being held to determine avenues to meet the many needs of students pursuing graduation. Opportunities being discussed include: on-line courses, zero hour opportunities, career pathways, authentic opportunities for experience and course credit, CAPS courses, dual enrollment, etc. WHS administrators and guidance counselors meet with students who are in danger of not graduating. Conversations are held with parents and plans for successful completion are put in place. Plans may include summer school or on-line course completion. Daily or weekly follow-up contact is made with students to monitor progress.

**Summary of Goals for the Six Elements in the 21st Century Model**

*Increase Student Engagement through authentic and innovative experience*

OBJECTIVES:	Completion	
<p>The School District of Washington will increase graduation rate to 95% as measured by the APR formula.</p>	<p>87.6% (2014-15)</p>	<p>Throughout the students' educational career, counselors meet with students to guide them and assist them in graduating. During the elementary years the focus is on study skills, determining skill strength and persistence and goal setting. Secondary counseling focuses more on college/career planning and course selection. Conversations are being held to determine avenues to meet the many needs of students pursuing graduation. Opportunities being discussed include: on-line courses, zero hour opportunities, career pathways, authentic opportunities for experience and course credit, CAPS courses, dual enrollment, etc. WHS administrators and guidance counselors meet with students who are in danger of not graduating. Conversations are held with parents and plans for successful completion are put in place. Plans may include summer school or on-line course completion. Daily or weekly follow-up contact is made with students to monitor progress.</p>
<p>Students will have an understanding of workforce and how to prepare to be successful in their career.</p>	<p>In progress  A survey may be given to all students to determine their level of preparation for college and career readiness to date to develop baseline data. The survey will be re-administered upon completion of implementation of the CAPS program/courses to measure workforce</p>	<p>The CAPS program is being implemented in three areas:                      1. Engineering, Manufacturing, and Transportation                      2. Technology                      3. Biomedical                      4. Business                       The mission of these programs is to provide students with authentic experiences to ensure their understanding of the workforce and prepare them for college and career success.</p>
<p>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.</p>	<p>Complete</p>	<p>April 2016: The ELC currently has 166 preschool students compared to 96 students in 2015. Summer preschool plans are in place, as are plans for year round programming.</p>
<p>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. Title I federal mandate</p>	<p>Complete</p>	<p>Coordination of programs will be managed through the Systems of Care network. Systems of Care is a community wide group that focuses on meeting the needs of students through a wide variety of services (drug and alcohol counseling, homelessness, mental health services, etc.) 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.</p>

**Summary of Goals for the Six Elements in the 21st Century Model**

*Increase Student Engagement through authentic and innovative experience*

<b>OBJECTIVES:</b>	<b>Completion</b>	
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. Title I federal mandate.	Complete, ongoing	The SDOW has 37 homeless students to date, which is up by eight from last year.

*Transform Learning Environments*

<b>OBJECTIVES:</b>	<b>Completion</b>	
Provide every student with meaningful technology opportunities and enable students to be proficient on the 8th Grade Technology Literacy Test.	96%	Technology courses are offered at WMS and integrated into STEM and specials with engaging curriculum that prepares students for the Technology Literacy Test. Teachers are continuing to participate in professional development to effectively implement the 1:1 technology integration and are using technology to enhance student instruction and learning. Skills teachers are learning assist students to be able to pass 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.	Survey will be given in May 2016.	Workshops are also provided on a regular basis to assist teachers in learning technology integration,
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.	Ongoing	Processes and procedures are being put in place for the deployment of Chromebook to students in grade 7 in fall 2016. Currently, grades 3, 4, 5, 6, 9-12 have 1:1 laptops/Chromebooks. In 2016, third and fourth grade students will be 1:2.



**Summary of Goals for the Six Elements in the 21st Century Model**

*Transform Learning Environments*

<b>OBJECTIVES:</b>	<b>Completion</b>	
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	1.60%	Currently, 1.6% of computers exceed the age criteria. In 2013-2014, 13% of the computers were more than five 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.	A survey will be administered during the spring of 2016.	Based on SY 12-13 data, 92% of those surveyed indicated either "Very Satisfied" or "Somewhat Satisfied".
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.	67% complete	STEM is integrated into the specials schedule in grades 4-6. In 2016-17, third grade students will participate in STEM class. Plans are being discussed on how to implement STEM in 7th and 8th grade, however budget constraints have slowed the process.
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.	100% (2016-17)	Spanish I will be offered at WMS. Research is being done on ways to offer elementary world languages, however, budget constraints have slowed the process.
Provide effective organization of programs to meet the needs of all students, i.e., reorganize instructional setting for Special Services programs.	90%	Coordinated Early Intervention Services is being implemented at all schools but needs to be fine tuned in order to fully achieve this goal. The program is designed to "catch students" who may otherwise fall through the crack. This program assists students who do not qualify for special education services but are struggling with learning in the typical academic setting. There has been a reduction in the percent of SDOW students receiving special education services.

## Summary of Goals for the Six Elements in the 21st Century Model

<i>Transform Learning Environments</i>		
<b>OBJECTIVES:</b>	<b>Completion</b>	
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.	100%, On-going	Marthasville and Washington West expansion has been completed. Selling of Fifth St. is in progress. Conversations continue concerning how to alleviate space issues and address the deterioration of South Point Elementary.
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.	100%	Half-day Safety Day was held and will continue to be annually for School Safety professional development. Members of the Safety Committee have been attending a variety of safety seminars and workshops in order to evaluate our current safety procedures and to determine areas in need of improvement. Safety meetings continue to be held in conjunction with Washington First Responders. Building safety plans have been collected and drills are being implemented. Safety walks occur annually. A safety audit has been conducted; results are forthcoming.
<i>Support Innovators</i>		
<b>OBJECTIVES:</b>	<b>Completion</b>	
The School District of Washington will graduate 90% or more of its students with *% obtaining a 21st	On-going	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.	100%	Pathways teams attended workshops and conferences to learn about CAPS program implementation. Industry tours and significant discussions with business partnership have also been conducted.
<i>Personalize Professional Growth</i>		
<b>OBJECTIVES:</b>	<b>Completion</b>	
Not less than 1% 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. State mandate	100%	The district professional development allocation was \$41,000. To date 32 teachers have attended out-of-district PD utilizing this allocation. The PD committee allocated \$15,732 to serve approximately 580 teachers through in-district professional development.

**Summary of Goals for the Six Elements in the 21st Century Model**

<i>Personalize Professional Growth</i>		
<b>OBJECTIVES:</b>	<b>Completion</b>	
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. NCLB federal mandate	100%	In 2015, 1% of courses (two classes) were taught by non-highly qualified teachers. The two courses were, elementary vocal music and 8th grade history and was due to the teacher being on leave and the substitute not being certified in the appropriate content area. To date, less than one percent of courses are taught by non-highly qualified staff members. Currently all teachers are highly qualified. This fall one special education course had a substitute that was not highly qualified. Due to the new mandates in Every Student Succeeds Act, ESSA, highly qualified teaching status will no longer be required. Teachers will still need to be appropriately certified. See below for explanation between highly qualified versus certified.
Professional development activities will be expanded to assist teachers in developing technology skills and integrating technology into the curriculum.	100%, On-going	Teachers are continuing to participate in professional development to prepare for the 1:1 technology integration. Professional development opportunities are offered year round ensuring teachers have the opportunity to learn skills. Fourteen teachers are participating in the technology leadership academy and seven teachers are enrolled in the Masters of Technology courses co-sponsored with Missouri Baptist College. Summer PD sessions are offered annually, as well as, after school workshops.
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. Title III federal mandate	100%	This goal is met annually. In 2016, teachers with students in the ELL program attended professional development training provided by the MELL organization in the fall. The PD provided our teachers with strategies to improve instructional delivery of language acquisition skills.

## Summary of Goals for the Six Elements in the 21st Century Model

<i>Enhance Communications</i>		
<b>OBJECTIVES:</b>	<b>Completion</b>	
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.	100%	School Reach is being utilized by administrators and the Web Content and Communications Manager to keep parents informed of school information. Monthly dissemination of Bird's Eye View, District Facebook, and daily tweets are also used and daily website updates are made to keep community members informed. The local newspaper covers the SDOW weekly and monthly events. The radio (KLPW) interview is done by the superintendent or designee.
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.	39%	The percent of parents with active Lumen Parent Portal accounts is up 4% over last year.
Implement standards based report cards to provide a more accurate picture of students' mastery of skills.	ongoing	Kindergarten and first grade are using standards based report cards. Second grade is finalizing rubrics to ensure consistency in grading and will be fully implemented in SY2016-17. Third grade will begin the planning and development process next year.
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	100%	Family reading night activities were held at each Title I school. Activities included reading game nights, read-ins, story telling, and numerous other reading activities. Parents of students in ELL also attended a Cultural Night which showcased students presenting about their culture including academic success tips and planning for college and careers.

**Summary of Goals for the Six Elements in the 21st Century Model**

*Collaborate to Make Decisions*

<b>OBJECTIVES:</b>	<b>Completion</b>	
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.	52% of the goals have been completed.	
Highly qualified versus certified: All teachers are provided with a "certification" by DESE upon completing graduation requirements of college Teacher Education Programs. Part of obtaining the certification is to pass the state teacher test to show the teacher has subject/content knowledge. If teachers have not taken the state teacher test, due to it not being in place when they graduated or due to wanting to teach a different content area, districts must show that the teacher is highly qualified. To be highly qualified, a teacher must either take the state teacher test or be able to show a particular level of content knowledge prior to adding a certification. The level of knowledge is determined by the HOUSSE form. Teachers must obtain 50 points by having taken course work or participated in professional development in the desired content area to show they have enough expertise to teach the content. This comes into play often when, for example, a special education teacher wants to teach regular education or a biology teacher wants to teach chemistry. If a district cannot prove a teacher has obtained 50 points, the teacher is deemed not-highly qualified. Notifications must be sent to parents that the teacher does not meet the highly qualified status. Should this		

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## SPECIAL EDUCATION DATA

### *Student Services: Program Evaluation*

<b>Primary Areas</b>
1) Special Education
2) Gifted Services
3) Guidance Services
4) Section 504
5) Social Services
6) Homebound Services
7) Long-term Suspension
8) Collaboration with Alternative Education and Health Services
9) Tiered Instruction

Through reorganization efforts student services as a broad category falls under personnel and support services. These services are considered supplemental support services for students and their families to ensure access and benefit from our educational system. A systematic approach is a key factor for creating an effective response system for students. This vision continues to entail being able to quickly deploy resources and find solutions for students who are experiencing difficulties in a broad spectrum of areas related to education. The primary areas covered by this department are listed and progress will be summarized in this report.

### ***Special Education***

The Special Education District Profile, or “SPP” report is required by the Individuals with Disabilities Education Improvement Act (IDEA) of 2004. The purpose of the report profile is to provide information to the public regarding district performance on the identified SPP indicators and address other outcome measures for students receiving special education services. The report included is based on District data from 2014-2015. December 1 count data from 2015 has also been added below, as it is used by DESE to develop the 2015-2016 SPP report. These profiles are typically received each August or September after the conclusion of the school year.

Data indicates that SDOW performs well in meeting the majority of the indicators. Twenty indicators were measured and fifteen of those measured received a “met” status. A summary of the indicators met can be reviewed in the provided SPP report. The following indicators received a “not met” rating:

- Early Childhood Special Education Students (ECSE) in regular early childhood (EC) program receiving the majority of services in early childhood (EC).
  - Target score 30.0%
  - SDOW score 26.4%
- Percent of children with IEPs inside regular class at >79% of the day.
  - Target score 56.0%
  - SDOW score 53.2%
- Proficiency rate for children with IEPs on statewide assessment for communication arts and mathematics.
  - Communication Arts target score 25.0%
  - Communication Arts SDOW score 17.7%
  - Mathematics target score 28.0%

- Mathematics SDOW score 12.0%
- Graduation rate for students with disabilities.
  - Target score 72.5%
  - SDOW score 71.2%

Regarding the ECSE target, the indicator relates to how we serve students with disabilities and how much time they spend in a typical early childhood setting. The goal for all IEP students is to have their needs served in the least restrictive environment (LRE) possible. Since operating programs in the center, significant improvements in this area have been made. The SPP report shows that the number of ECSE children being served in a special education separate class, school, or setting was 30.6% in 2014-2015 (meeting that target), meaning that we are serving students within target levels in more restrictive environments. December 1, 2015 data collection indicates that we are currently at 23.73% showing an even smaller number of students in the most restrictive environments. December 1, 2015 data also indicates that 61.02% of our population is being served in a more natural setting such as a regular preschool or daycare. Continued focus on this indicator is needed however it is important to note that when analyzing this data, other variables such as the severity of the individual at the time they enter the program play a factor in placement decisions.

The percent of K-12 students with IEPs inside regular class at 79% or more of the day is an indicator similar to the ECSE indicators with a “not met” status. This indicator measures the number of Kindergarten through twelfth grade students with IEPs who are currently receiving services that allow for them to spend the majority of the time in the regular education setting with their typically developing peers. December 1, 2015 data shows there are 510 students (K-12) identified as having a disability. Within this count, the group of students are counted under each placement option. There are 61 students who are active parentally-placed private or home school students who receive services by the District under the proportionate share provision of IDEA. These students are in the “parentally placed private school” category and by definition are not placed by the District in this educational environment. These 61 students however, are used in the calculation to determine whether or not we are meeting the SPP target thus changing the percentage of students we are serving in the least restrictive environment. It is likely that our profile will continue to show that we are not meeting this indicator due to the DESE calculation however, 86.47% of our public school students are being served in the LRE (which would be a category met). I did contact DESE for rationale because the calculation makes it appear that we are serving students more restrictively than other Districts and we have no control over the number of students whose parents place in the parochial setting. I was told that this is an OSEP decision and we were not being penalized by DESE over the issue.

The graduation rate indicator is one that we have historically met. The change in this data has to do with the cohort groups not a significant increase in dropout rate among students with disabilities. That target continues to be met. Our data shows that we were slightly below the state average in the number of graduates with disabilities who were able to graduate within a four year time period with their peers. These students however are not dropping out. In accordance with IDEA regulations they can stay until age 21 in order to meet graduation requirements.



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. 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 (no longer a concern). Addressing our incidence rate however, has had a continued impact on our subgroup assessment data and now state financial resources.

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.

In terms of strategic planning, support for instructors continues to 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” play a key role in supporting the regular education teachers responsible for the instructional delivery of tier 1 curriculum. Time, resources, and reimaging how school functions is imperative as we address all learners. 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.

***Gifted Services***

Gifted programming continues to run at each level as it has in the past. The following students are being served at each level.

- |   |  |
|---|--|
| <ul style="list-style-type: none"> <li>• Kindergarten = 0</li> <li>• First Grade = 5</li> <li>• Second Grade = 21</li> <li>• Third Grade = 27</li> <li>• Fourth Grade = 27</li> <li>• Fifth Grade = 24</li> <li>• Sixth Grade = 19</li> </ul> | <ul style="list-style-type: none"> <li>• Seventh Grade = 14</li> <li>• Eighth Grade = 13</li> <li>• Ninth Grade = 13</li> <li>• Tenth Grade = 30</li> <li>• Eleventh Grade = 20</li> <li>• Twelfth Grade = 22</li> </ul> |
|---|--|

Various models of service delivery have been researched. Our current model of programming meets the program requirements, is considered one of the best practice models, and is the most efficient way to provide services within the District based on our unique profile. This school year in collaboration with the K-6 gifted teachers and consistent with the District's 21<sup>st</sup> Century Educational Learning Plan, we began implementing Project Lead the Way (PLTW) Launch curriculum within our K-6 model. Feedback to date is very positive. A two year process was planned to get to full implementation of each module(s) appropriate to each grade level served. The gifted teachers have been guiding this process and we will meet again before the end of the year to determine the course for our second year implementation.

### ***Guidance Services***

The primary purpose of a comprehensive guidance program is to address three main areas:

- 1) Student personal and social needs
- 2) Student academic needs
- 3) Student career development needs

Guidance counselors also manage students who are eligible under Section 504 and support various instructional efforts related to character education, individualized supports, and assessment/data collection efforts. Section 504 eligible students are those students who have identified disabilities or conditions that require designated supports in the classroom or potentially related services such occupational or physical therapy, transportation, social services, health services, or other supports meeting the definition of a related service. Current numbers of eligible students are reflected in this report. Our guidance counselors take a lead role in the following broad categories:

- Personal = divorce, death, abuse, suicide, cutting, drugs/alcohol
- Social = bullying, friendships, social skills
- Leadership = peer mentoring, community service projects
- Academic = truancy, credits, grades, performance related and data collection
- Career Development = college/career interest and planning; financial aid, research tools
- Other = school safety, test administration, IEP meetings, records, etc.

#### Section 504 Student Summary

Augusta = 4

Campbellton = 1

Labadie = 0

Marthasville = 5

Clearview = 1

South Point = 9

Washington West = 8

WMS = 17

WHS = 18

Our counselors are essential in our daily operations and are working on taking random moment sampling to determine the amount of time spent on various activities that are essential to our functioning. Comparison level are defined by the “model guidance program” in terms of how counselors should divide their time between the various support services provided at each level. In general, this group is often called upon due to the flexibility they can create within their schedule, however it is key that we minimize the amount of time in the “other” category in order to focus our efforts on responsive student services.

Testing at secondary levels has emerged as the largest time sampling concern falling into the “other category”. The amount of time spent preparing, administering, and facilitating assessment pulls from the other broad categories defined above. As an example, the spring calendar at WHS shows six full weeks of assessment including eight EOC assessments, the ACT testing day (all juniors) and the ASPIRE (all sophomores), all falling during the month of April followed by the advanced placement (AP) assessments administered the first two weeks in May. This year the schedule is for eleven AP assessments. Counselors have identified some options for consideration and don’t dispute that the data can be useful in many cases. They feel comparing assessments, requirements, and looking for redundancy would be a good consideration. Elementary time analysis samples still need to be analyzed. It is anticipated that we will see time concerns related to how the district is divided and the varying level of intervention needed at each building. Higher levels of intervention typically result in higher amounts of time spend on individualized meetings, record keeping, etc.

Currently, our guidance staffing is as follows:

- Marthasville enrollment 210 students (.8 Full Time Equivalent - FTE) .8:210
- Augusta enrollment 156 students, Campbellton enrollment 152 students, and Labadie enrollment 121 students (1.2 FTE – 1.0 counselor covers Campbellton, Labadie, and partial Augusta; another counselor covers Marthasville and partial Augusta). 1:358
- Clearview enrollment 348 students (1.0 FTE); 1:348
- South Point enrollment 432 students (1.4 FTE - .6 is shared with West); 1:309
- Washington West enrollment 551 students (1.6 FTE - .4 shared with South Point); 1:345
- Washington Middle School enrollment 602 students (2.0 FTE); 1:301
- Washington High School enrollment 1,310 students (4.0 FTE); 1:328

We are within the minimum and desirable standard however some adjustments will need to be monitored due to fluctuating enrollment, workload, and time sampling results.

### ***Social Services***

The District employs two school-based social workers. The broad areas they address include 1) individual and group services; 2) community, parent, teacher, and student engagement activities; and 3) systems of care coordination. To date, each worker carries a caseload of 25+ students/families throughout the school year. This area continues to grow and we are working with all resources and community partners to deal with the growing population in need of mental health services (direct and indirect). The services provided range from individual counseling services to home visits and agency service coordination.

Moral Reconciliation Therapy (MRT) was implemented last school year. The students identified for this program struggle with substance abuse with compounding issues related to truancy, poor educational performance, and increased discipline incidents. The participating students are either first time offenders in terms of campus infractions with substance abuse or have had issues off campus (juvenile office). The program is relevant related to intensive character education beyond the scope of guidance programming for a prevention approach. Preliminary data shows a decrease in the amount of discipline resulting in long-term suspensions (more than 10 days out of school).

The Food backpack program continues to grow and be managed by our social service providers as well as the vision mobile unit. Coordinating care with outside agencies and collaborative planning continues to assist us with accessing additional resources and supporting students receiving those services.

### ***Homebound***

Homebound services are provided to eligible students in accordance with District policy. These services are designed to be a temporary bridge for students who have medical conditions, behavioral or psychological issues preventing campus access, or for disability reasons based on a Section 504 or IEP individualized plan. Services are determined based on multiple data points and the type and amount of service is determined on a case-by-case basis by a multidisciplinary team of individuals with knowledge of the student.

#### **Homebound Students**

20 students to date have received/are receiving homebound services

Enhancements to this program were necessary to continue implementation within a 1:1 environment. District tutors were issued technology and training in order to access the 21<sup>st</sup> century classroom in accordance with our District plan. Within the 1:1 environment, the tutors needed the same and in some cases expanded access to facilitate learning through schoology and other tools being utilized within the classroom.

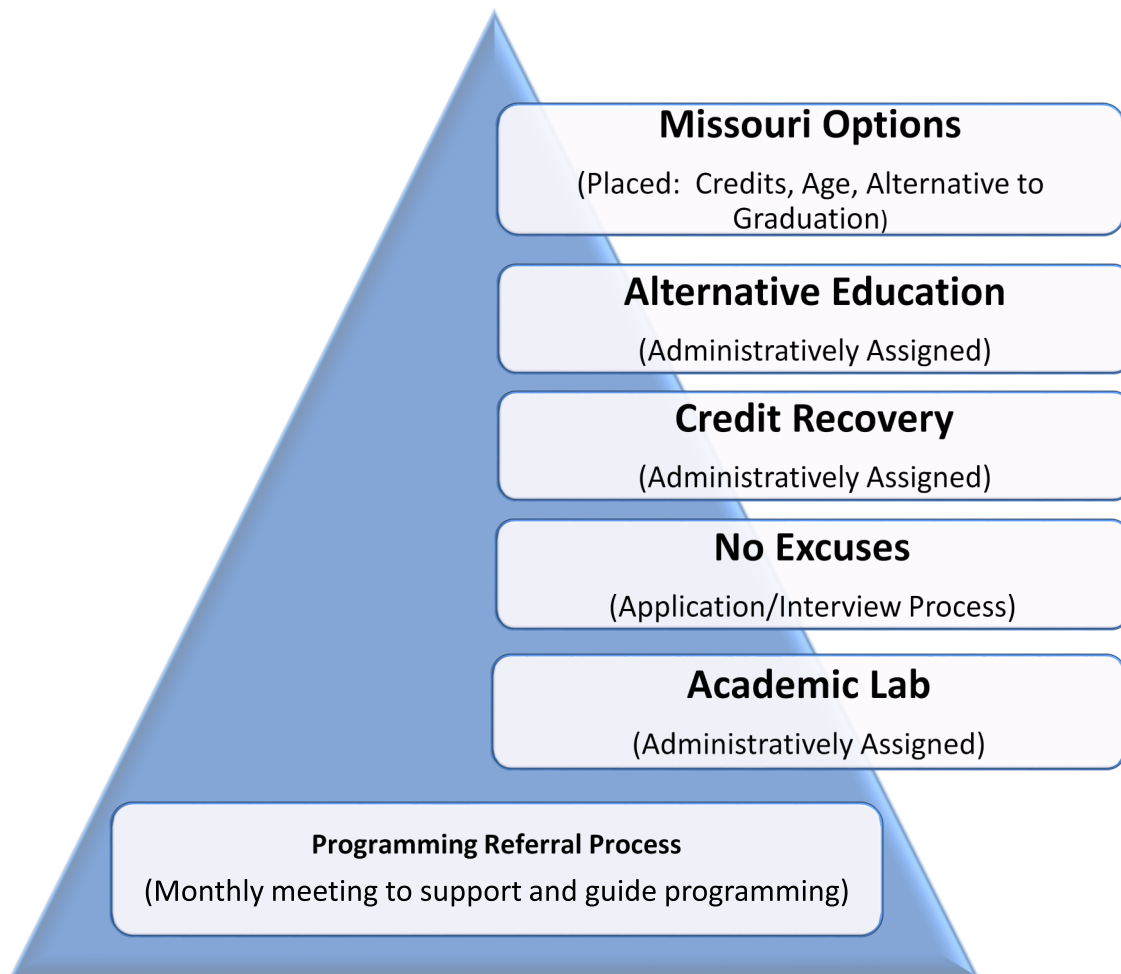
***Long-Term Suspension and Discipline***

Long-term suspension is defined as students being suspended for 11 days or more consecutively. Specific procedures are required and defined in Board Policy. The SPP report provides some insight into the District's disciplinary trends and can be viewed on page 10 of the attached report. In terms of suspension, the report outlines out of school suspension (OSS), students serving OSS more than 10 days (long-term suspension), in school suspension (ISS), and total suspensions (OSS and ISS) for both students with disabilities and their non-disabled peers. The SPP report looks at this data to determine whether or not the District trends show levels of discrimination by disability and racial/ethnicity groups. Overall, this is an area the District "meets" in terms of indicators. The specific indicators are whether or not as a District we are identified as having discrepancies in our suspension/expulsion rates and if we have significant discrepancies in the rate by race/ethnicity. Specifically, in 2014-2015 225 total incidents were reported among students with disabilities and 482 were reported among the non-disabled population. Only 11 (disabled) and 24 (non-disabled) incidents actually resulted in action meeting the definition of long-term suspension.

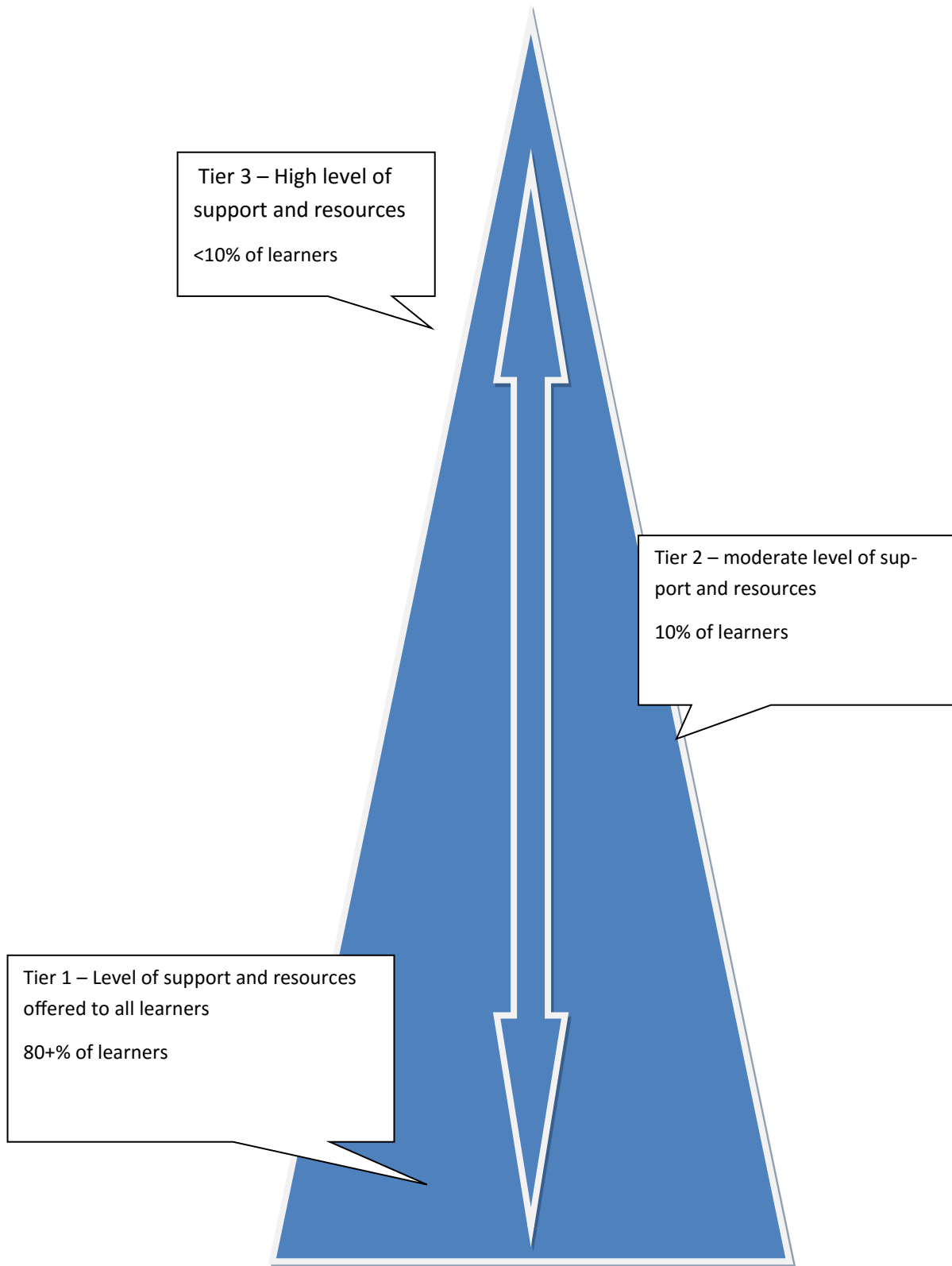
This year, we have completed the updated practices and guidance for our training efforts as well as aligned our discipline processing module (Lumen) to our policy for more specific reporting and usable data. Typically, long-term suspension is a time when multiple supports need to be mobilized. All service areas reflected in this report can and have been impacted by a long-term suspension decision. Collaboration efforts predominantly at the secondary level are necessary for alternative education supports. The model below outlines current efforts.

**Primary Objectives of Tiered Instruction**

- 1) Create a system of individualized learning for all students utilizing current resources.
- 2) Decrease the amount of time it takes for resources to be deployed and solutions implemented.
- 3) Increase the level instructional support to teachers for the purpose of individualizing education for all learners.



- Monthly programming meetings include WHS administration, guidance counselors, and alternative education service providers
- ACE has two locations and three sessions: AM WHS campus only; two PM sessions WHS and FRCC; Session times:
  - Typical Day
    - AM Session 8:00 to 11:00
    - PM Sessions 11:45 to 2:45
  - Early Out Wednesday
    - AM Session 8:30 to 10:45
    - PM Sessions 11:30 to 1:45
  - Modified Day
    - AM Session 8:30 to 10:00
    - PM Session 10:15 to 11:45
- Staffing for each level includes the following:
  - MO Options, ACE, Credit Recovery, and No Excuses: Teacher
  - Academic Lab and ISS: Paraprofessional



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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** : *Note: Assessment changed SY13-14*

**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		68.00%	65.30%	Yes	<b>Guiding Questions:</b> 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?  Data Note: Due to a change in assessments, data can not be compared to previous scores.
2009-2010		74.40%	70.30%	Yes	
2010-2011		72.90%	75.30%	No	
2011-2012		67.90%	80.30%	No	
2012-2013		62.30%	85.30%	No	
2013-2014		62.80%	90.30%	No	
2014-2015		68.80%	95.30%	No	
2015-2016			95.30%	See Data Note	
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	<b>Person(s) with Primary Leadership Responsibility:</b> Assistant Superintendent of Curriculum, Math Instructional Coach <b>Participants:</b> Instructional Coaches, Teachers, Principals	<b>03/18/13:</b> Review teaching strategies to ensure that students are learning and understanding the foundations of Algebra. <b>08/15/13:</b> Provide professional development to all teachers in math content and instructional strategies. <b>08/20/13:</b> Increase the rigor of the Quarterly Assessments (QA) to include Smarter Balanced Assessment Consortium (SBAC) like questions. <b>08/20/13:</b> 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.	<b>Person(s) with Primary Leadership Responsibility</b> : Assistant Superintendent of Curriculum, Math Instructional Coach <b>Participants</b> : Instructional Coaches, Teachers, Principals	<b>03/15/13-03/15/18:</b> 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. <b>08/15/13-08/15/18:</b> Provide professional development to all teachers in math content and instructional strategies. <b>08/20/13-08/20/15:</b> Increase the rigor of the QA to include (SBAC) like questions. <b>08/20/13-08/20/15:</b> 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
	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.	<b>Person(s) with Primary Leadership Responsibility</b> : Assistant Superintendent of Curriculum, Math Instructional Coach, Technology Coordinator <b>Participants</b> : Instructional Coaches, Teachers, Principals	<b>03/15/13-03/15/18:</b> Teachers will be provided professional development in math strategies and in use of technology to assist with technology and effective content learning strategies. <b>08/15/13-05/16/14:</b> 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

**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
	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.	<b>Person(s) with Primary Leadership Responsibility:</b> Assistant Superintendent of Curriculum, Math Instructional Coach <b>Participants:</b> Instructional Coaches, Teachers, Principals	<b>08/15/13-05/16/14:</b> The District will provide training on administering assessments and effectively utilizing data to determine student placement and to drive instruction. <b>08/15/14-05/18/15:</b> 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.	<b>Person(s) with Primary Leadership Responsibility:</b> Assistant Superintendent of Curriculum, Math Coordinator <b>Participants:</b> Instructional Coaches, Teachers, Students	<b>11/20/12-04/12/13:</b> Research math textbooks and software. <b>03/01/12-05/20/13:</b> Select math textbook/software. Provide training for implementation with fidelity. <b>08/20/13-05/16/14:</b> 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.	<b>Person(s) with Primary Leadership Responsibility:</b> Assistant Superintendent of Curriculum, Math Coordinator <b>Participants:</b> Instructional Coaches, Teachers, Students	<b>08/20/13-05/16/14:</b> 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.	<b>Person(s) with Primary Leadership Responsibility:</b> Principals, Tutors, Instructional Coaches <b>Participants:</b> Teachers, Students	<b>01/11/10-05/13/18:</b> 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 instructional time.	<b>Person(s) with Primary Leadership Responsibility :</b> Principals, Instructional Coaches <b>Participants:</b> Teachers	<b>08/19/09-05/20/13:</b> 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.	<b>Person(s) with Primary Leadership Responsibility :</b> Assistant Superintendent of Curriculum, Principals <b>Participants:</b> Teachers	<b>08/16/10-05/20/13:</b> 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.	<b>Person(s) with Primary Leadership Responsibility :</b> Principals, Director of Special Services <b>Participants:</b> Special education and regular education teachers	<b>08/20/13-05/20/18:</b> 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:** *Note: Assessment changed in SY2013-14*

School Year	Baseline	Progress	Target	Target Met
2007-2008	65.00%			
2008-2009		74.20%	70.00%	Yes
2009-2010		71.40%	75.00%	No
2010-2011		72.90%	80.00%	No
2011-2012		66.10%	85.00%	No
2012-2013		65.60%	90.00%	No
2013-2014		64.19%	95.00%	No
2014-2015		70.70%	95.00%	No
2015-2016			95.00%	See Data
2016-2017			95.00%	
2017-2018			95.00%	

**Purpose of Goal:**

To provide students with opportunities to read and comprehend various genres for both informational and enjoyment purposes.

To develop students' communication skills both written and spoken in formal and informal environments.

**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?

Data Note: Due to a change in the assessment, data can not be compared to previous scores.

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.	<b>Person(s) with Primary Leadership Responsibility:</b> Assistant Superintendent of Curriculum, Literacy Instructional Coach <b>Participants:</b> Instructional Coaches, Pathways to Reading Coaches, Teachers, Principals	<b>08/20/12-05/21/13:</b> 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. <b>08/15/13-05/16/14:</b> K-6 teachers will continue to receive training on Guided Reading including modeling by Literacy Coordinator and Literacy Instructional Coaches. <b>08/15/13-05/18/15:</b> 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.	<b>Person(s) with Primary Leadership Responsibility:</b> Assistant Superintendent of Curriculum, Literacy Instructional Coach <b>Participants:</b> CEIS teachers, Language Arts Lab (LAL) Teachers, Principals	<b>08/20/13-05/20/18:</b> 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
	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.	<b>Person(s) with Primary Leadership Responsibility:</b> Principals <b>Participants:</b> Tutors	<b>08/18/13-05/20/18:</b> 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.	<b>Person(s) with Primary Leadership Responsibility:</b> Assistant Superintendent of Curriculum, Instructional Coordinator, Principals <b>Participants:</b> Teachers	<b>09/28/10-05/13/13:</b> Read 180 will be implemented as a Tier III Intervention in grades 3-12. <b>03/9/09-05/13/13:</b> Pathways to Reading will be incorporated in grades K-2 to address phonemic awareness, phonics, and comprehension issues	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.	<b>Person(s) with Primary Leadership Responsibility:</b> Assistant Superintendent of Curriculum, Principal <b>Participants:</b> ESOL Teachers	<b>08/18/13-05/20/18:</b> 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
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.	<b>Person(s) with Primary Leadership Responsibility:</b> Assistant Superintendent of Curriculum, ESOL Principal <b>Participants:</b> ESOL Teachers	<b>08/23/10-5/20/18:</b> 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



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
	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.	<b>Person(s) with Primary Leadership Responsibility:</b> Assistant Superintendent of Curriculum, Summer School Principal, ESOL Principal <b>Participants:</b> ESOL Teachers	<b>06/01/12-070/9/18:</b> 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, 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.	<b>Person(s) with Primary Leadership Responsibility:</b> Title III Coordinator, ESOL Principal <b>Participants:</b> ESOL Teachers, Principals	<b>08/23/12-05/20/18:</b> 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.	<b>Person(s) with Primary Leadership Responsibility:</b> Assistant Superintendent of Curriculum, ESOL Principal <b>Participants:</b> ESOL Teachers, Regular Education Teachers, Principals, Counselors	<b>08/18/12-05/20/18:</b> 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

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
	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.	<b>Person(s) with Primary Leadership Responsibility:</b> Assistant Superintendent of Curriculum, ESOL Principal <b>Participants:</b> ESOL Teachers, Regular Education Teachers, Principals, Counselors	<b>08/18/12-05/20/18:</b> 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.	<b>Person(s) with Primary Leadership Responsibility:</b> Assistant Superintendent of Curriculum, Instructional Coaches <b>Participants:</b> All teachers	<b>08/18/13-05/20/18:</b> 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
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.	<b>Person(s) with Primary Leadership Responsibility:</b> Principals, Director of Special Services <b>Participants:</b> Special education and regular education teachers	<b>08/20/13-05/20/18:</b> 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:**

School Year	Baseline	Progress	Target	Target Met
2008-2009	64.70%			
2009-2010		61.50%	69.70%	Yes
2010-2011		79.30%	74.70%	No
2011-2012		61.00%	79.70%	Yes
2012-2013		69.80%	84.70%	No
2013-2014		63.20%	89.70%	No
2014-2015		68.80%	94.70%	No
2015-2016				
2016-2017				
2017-2018				

**Purpose of Goal:**

To develop students who are naturally curious, inquisitive, and inquiry minded and desire to analyze their physical and biological environments.

**Guiding questions:**

What instructional strategies can be used to foster the desire to question, discover, research the known and unknown?

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?

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.	<b>Person(s) with Primary Leadership Responsibility:</b> Assistant Superintendent of Curriculum, Instructional Coordinator, Principals <b>Participants:</b> Teachers	<b>03/05/13-07/01/13:</b> 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. <b>08/15/13-05/15/14:</b> Provide professional development to 4-6 grade teachers in the science content area. <b>03/15/14-04/15/14:</b> Evaluate pilot to determine if program will be implemented at remaining elementary schools.	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.	<b>Person(s) with Primary Leadership Responsibility:</b> Assistant Superintendent of Curriculum, Principals <b>Participants:</b>	<b>03/08/10-05/20/18:</b> Post position. Interview and hire.	Applitrac 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	<b>Person(s) with Primary Leadership Responsibility:</b> Assistant Superintendent of Curriculum, Instructional Coordinator, Principals <b>Participants:</b> Teachers	<b>09/15/14-08/15/15:</b> 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.	<b>Person(s) with Primary Leadership Responsibility:</b> Assistant Superintendent of Curriculum, Instructional Coordinator, Principals <b>Participants:</b> 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.	<b>Person(s) with Primary Leadership Responsibility:</b> Assistant Superintendent of Curriculum, Science Coordinator <b>Participants:</b> Instructional Coaches, Teachers, Students	<b>11/20/12-04/12/13:</b> Research science textbooks and software. <b>03/01/12-05/20/13:</b> Select science textbook/software. Provide training for implementation with fidelity. <b>08/20/13-05/16/14:</b> 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.	<b>Person(s) with Primary Leadership Responsibility:</b> Assistant Superintendent of Curriculum, ESOL Principal <b>Participants:</b> ESOL Teachers	<b>08/18/13-05/20/18:</b> 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.	<b>Person(s) with Primary Leadership Responsibility:</b> Assistant Superintendent of Curriculum, ESOL Principal <b>Participants:</b> ESOL Teachers	<b>08/23/10-05/20/18:</b> 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.	<b>Person(s) with Primary Leadership Responsibility:</b> Assistant Superintendent of Curriculum, Summer School Principal, ESOL Principal <b>Participants:</b> ESOL Teachers	<b>06/01/12-07/09/18:</b> 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.	<b>Person(s) with Primary Leadership Responsibility:</b> Title III Coordinator, ESOL Principal <b>Participants:</b> ESOL Teachers, Principals	<b>08/23/12-05/20/18:</b> 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.	<b>Person(s) with Primary Leadership Responsibility:</b> Assistant Superintendent of Curriculum, ESOL Principal <b>Participants:</b> ESOL Teachers, Regular Education Teachers, Principals, Counselors	<b>08/18/12-05/20/18:</b> 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.	<b>Person(s) with Primary Leadership Responsibility:</b> Assistant Superintendent of Curriculum, Instructional Coaches <b>Participants:</b> Teachers	<b>08/18/13-05/20/18:</b> 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.

<b>Current Reality:</b>					<b>Purpose of Goal:</b>
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				<b>Guiding questions:</b> 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		59.90%	Yes/No	
2011-2012	AH: 57.3, GV: 44		64.90%	No/No	
2012-2013	AH: 53.0, GV: 29		69.90%	No/No	
2013-2014	AH: 53.8, GV: 63		74.90%	No/No	
2014-2015	AH: 63.3, GV: 68		79.90%	No/No	
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.	<b>Person(s) with Primary Leadership Responsibility:</b> Assistant Superintendent of Curriculum, Instructional Coordinators, Director of Technology, Principals <b>Participants:</b> Teachers	<b>08/15/13-05/15/18</b> 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
	Provide electronics or hard copy textbook based on CCSS implementation to guide teacher instruction and student utilization.	<b>Person(s) with Primary Leadership Responsibility:</b> Assistant Superintendent of Curriculum <b>Participants:</b> Instructional Coaches, Teachers, Students	<b>11/20/12-04/12/13:</b> Research social studies textbooks and software. <b>03/01/12-05/20/13:</b> Select social studies textbook/software. Provide training for implementation with fidelity. <b>08/20/13-05/16/14:</b> 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

**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
	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.	<b>Person(s) with Primary Leadership Responsibility:</b> Assistant Superintendent of Curriculum, ESOL Principal <b>Participants:</b> ESOL Teachers	<b>08/18/13-05/20/18:</b> 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.	<b>Person(s) with Primary Leadership Responsibility:</b> Assistant Superintendent of Curriculum, ESOL Principal <b>Participants:</b> ESOL Teachers	<b>08/23/10-05/20/18:</b> 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
	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.	<b>Person(s) with Primary Leadership Responsibility:</b> Assistant Superintendent of Curriculum, Summer School Principal, ESOL Principal <b>Participants:</b> ESOL Teachers	<b>06/01/12-07/09/18:</b> 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 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

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
	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.	<b>Person(s) with Primary Leadership Responsibility:</b> Assistant Superintendent of Curriculum, ESOL Principal <b>Participants:</b> ESOL Teachers, Regular Education Teachers, Principals, Counselors	<b>08/18/12-05/20/18:</b> 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
	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.	<b>Person(s) with Primary Leadership Responsibility:</b> Assistant Superintendent of Curriculum, Instructional Coaches <b>Participants:</b> Teachers	<b>08/18/13-05/20/18:</b> 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.

<b>Current Reality:</b>					<b>Purpose of Goal:</b> To provide students, parents, and counselors information to collaboratively plan appropriate course selection and career path opportunities.				
School Year	Baseline	Progress	Target	Target Met	<b>Guiding questions:</b> 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?  <b>Data Note:</b> Due to change in ACT format, goal was delayed until 2014-2015. ASPIRE will be given at grade 10. <b>Data Note:</b> Assessment at 8th grade has not yet been implemented				
2013-2014	All three grades		3 assessments	See Data Note					
2014-2015		2	3 assessments	See Data Note					
2015-2016		2	3 assessments	Not Met					
2016-2017			3 assessments						
2017-2018			3 assessments						

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.	<b>Person(s) with Primary Leadership Responsibility</b> : Assistant Superintendent of Curriculum, Principals <b>Participants:</b> Teachers, Counselors	<b>03/15/13-08/15/14:</b> Evaluate cost of implementation, schedule test administration, train counselors and set expectation for results usage for all three assessments <b>08/15/14-12/15/14:</b> Inform parents about the impact of the assessment. <b>08/15/14-05/20/18:</b> 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							
<b>GOAL</b> - Connect student learning to the "real world" through authentic and innovative experiences.							
<b>Objective:</b> The district will strive to have 95% of all students in attendance 90% of the academic year.							
<b>Current Reality:</b>					<b>Purpose of Goal:</b> To support students in fully participating in all capacities of their educational careers and to develop a habit of responsibility.		
School Year	Baseline	Progress	Target	Target Met			
2008-2009	95.40%	95.60%	95.00%	N/A	<b>Guiding questions:</b> 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?		
2009-2010		95.40%	95.50%	No			
2010-2011		95.00%	95.50%	Yes			
2011-2012		95.20%	95.50%	Yes			
2013-2014		92.00%	95.50%	No			
2014-2015			95.50%				
2015-2016			95.50%				
2016-2017			95.50%				
2017-2018			95.50%				
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.	<b>Person(s) with Primary Leadership Responsibility:</b> Principals <b>Participants:</b> Staff, parents, community	<b>08/17/13-05/18/18</b> 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
	Student attendance will be monitored resulting in plans being developed to enable students to fully participate in their educational career.	<b>Person(s) with Primary Leadership Responsibility:</b> Principals <b>Participants:</b> Staff, parents	<b>08/15/13-05/15/18:</b> 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:					Purpose of Goal: Enable all students with the opportunity to obtain a high school diploma.
School Year	Baseline	Progress	Target	Target Met	
2007-2008	89.22%				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?
2008-2009		87.90%	95.00%	No	
2009-2010		85.80%	95.00%	No	
2010-2011		88.30%	95.00%	No	
2011-2012		86.80%	95.00%	No	
2012-2013		90.60%	95.00%	No	
2013-2014		92.00%	95.00%	No	
2014-2015		90.00%	95.00%	No	
2015-2016		93.00%	95.00%	No	
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
	All students should have programs that enable them to obtain a high school diploma.	<b>Person(s) with Primary Leadership Responsibility:</b> Director of Student Services, Administration, Counselors <b>Participants:</b> Teachers	<b>08/15/13-05/15/14:</b> 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.

<b>Current Reality:</b>					<b>Purpose of Goal:</b>
School Year	Baseline	Progress	Target	Target Met	
2013-2014		ocus Group 4, Bridge Expansio		Yes	To provide students with a vast array of occupational career opportunities resulting in students making conscientious career choices
2014-2015		CAPS Program		Yes	
2015-2016		CAPS Program, Expanded			<b>Guiding questions:</b> With limitless career opportunities being available to students, how can students be assisted in understanding the realm of possibilities?
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.	<b>Person(s) with Primary Leadership Responsibility</b> : BRIDGE committee <b>Participants:</b> Assistant Superintendent of Curriculum, Principals, Teachers, students, community	<b>08/15/14-12/15/14:</b> 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. <b>03/15/15-5/1/15:</b> Match students to businesses.  Survey students and businesses to gain feedback 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
	Increase community involvement within the classroom experience through presentations, career fairs, judging in events, Expos, etc.	<b>Person(s) with Primary Leadership Responsibility:</b> BRIDGE committee <b>Participants:</b> Assistant Superintendent of Curriculum, Principals, Teachers, students, community	<b>08/15/13-08/15/18:</b> 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.

<b>Current Reality:</b>					<b>Purpose of Goal:</b>
School Year	Baseline	Progress	Target	Target Met	
2007-2008					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.
2008-2009					
2009-2010		103	100	Yes	<b>Guiding questions:</b> 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?
2010-2011		106	100	Yes	
2011-2012		99	100	No	
2012-2013		87	100	No	
2013-2014		56	100	No	
2014-2015		74	100	No	
2015-2016		76	100	No	
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.	<b>Person(s) with Primary Leadership Responsibility:</b> Superintendent, Assistant Superintendent of Curriculum, SDOW Board of Education, ECC Board of Education, ECC Director of Educational Programs <b>Participants:</b> Assistant Superintendent of Curriculum, Principals, Teachers, students, community	<b>03/15/13-08/15/14:</b> 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.	<b>Person(s) with Primary Leadership Responsibility:</b> Assistant Superintendent of Curriculum, Director of Preschool <b>Participants:</b> Teachers	<b>08/10/01-05/30/18:</b> 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.

<b>Current Reality:</b>					<b>Purpose of Goal:</b>
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.  <b>Guiding questions:</b> With a variety of organizations and funding mechanisms, how can the SDOW equitably support program needs for students?
2007-2008					
2008-2009					
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	2	Yes	
2015-2016		2	2	Yes	
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.	<b>Person(s) with Primary Leadership Responsibility:</b> Assistant Superintendent of Curriculum, Program Coordinators <b>Participants:</b> Teachers	<b>08/18/10-05/20/18:</b> 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
	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.	<b>Person(s) with Primary Leadership Responsibility:</b> Assistant Superintendent of Curriculum, Directors <b>Participants:</b> Organization members	<b>01/15/11-02/28/18:</b> 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.

<b>Current Reality:</b>					<b>Purpose of Goal:</b>
School Year	Baseline	Progress	Target	Target Met	
2007-2008					To ensure students with economic concerns or are living in extenuating circumstances are provided with a barrier free educational experience.
2008-2009					
2009-2010	0				<b>Guiding questions:</b>
2010-2011	0	1 communication	1 meeting or communication	Yes	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?
2011-2012		1 communication	1 meeting or communication	Yes	
2012-2013		1 communication	1 meeting or communication	Yes	In what ways can the educational experience be designed to break the potential cycle of homelessness?
2013-2014		1 communication	1 meeting or communication	Yes	
2014-2015		2 communication	2 meeting or communication	Yes	
2015-2016		3 communication	3 meeting or communication	Yes	
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.	<b>Person(s) with Primary Leadership Responsibility:</b> Assistant Superintendent of Curriculum, <b>Participants:</b> Principals, Counselors, Community agency members	<b>08/18/09-05/20/18:</b> 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 be proficient 8th Grade Technology Literacy

<b>Current Reality:</b>					<b>Purpose of Goal:</b>
School Year	Baseline	Progress	Target	Target Met	
2012-2013	98%		95%	Yes	To provide an equitable technological based education for all students to prepare them for 21st century post-secondary learning and careers.
2013-2014		97%	95%	Yes	
2014-2015		96%	95%	Yes	<b>Guiding Questions:</b> 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?
2015-2016		97%	95%	Yes	
2016-2017			95%		
2017-2018			95%		

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.	<b>Person(s) with Primary Leadership Responsibility:</b> Assistant Superintendent of Curriculum, Technology Coordinator <b>Participants:</b> Building Principals, Teachers, Students	<b>08/20/09-06/29/18:</b> 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.**

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	<b>Person(s) with Primary Leadership Responsibility</b> : Assistant Superintendent of Curriculum, Technology Coordinator <b>Participants:</b> Building Principals, Teachers, Students	<b>10/12/12-05/30/18:</b> Based on needs as designated by staff and administrators, distance learning opportunities will be offered at necessary buildings. <b>11/12/12-05/30/18:</b> Video conferencing equipment will be installed in each building. <b>10/12/12-05/30/18:</b> 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.	<b>Person(s) with Primary Leadership Responsibility:</b> Middle School Principal, Assistant Superintendent of Curriculum, Technology Coordinator <b>Participants:</b> Technology Teacher, Students	<b>07/01/12-06/30/18:</b> 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.

<b>Current Reality:</b>					<b>Purpose of Goal:</b>
School Year	Baseline	Progress	Target	Target Met	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.
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%		

**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.	<b>Person(s) with Primary Leadership Responsibility:</b> Assistant Superintendent of Curriculum, Library Media Specialists, Technology Instructors, Building Principal <b>Participants:</b> Technology Coordinator, Curriculum Coordinator	<b>07/01/12-06/30/15:</b> 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.

<b>Current Reality:</b>					<b>Purpose of Goal:</b> To provide adequate hardware and an infrastructure to effectively integrate technology.
School Year	Baseline	Progress	Target	Target Met	
2007-2008	25.00%				<b>Guiding Questions:</b> By what means, can technology hardware be purchased and installed to enable teachers to effectively integrate technology?
2008-2009		37.00%	30.00%	Yes	
2009-2010		55.00%	42.00%	Yes	
2010-2011		61.00%	47.00%	Yes	
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.	<b>Person(s) with Primary Leadership Responsibility:</b> Technology Coordinator, Chief Financial Officer <b>Participants:</b> Building Principals, Computer Technicians	<b>07/01/12-06/29/14:</b> 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.

<b>Current Reality:</b>					<b>Purpose of Goal:</b> To provide up-to-date hardware for technology integration.
School Year	Baseline	Progress	Target	Target Met	
2008-2009	5.00%				<b>Guiding Questions:</b> How should the District provide the most current models of technology within a limited budget?
2009-2010		9.00%	<20%	Yes	
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.	<b>Person(s) with Primary Leadership Responsibility:</b> Technology Coordinator, Network Administrator, Assistant Superintendent of Curriculum, Chief Financial Officer <b>Participants:</b> Computer Technicians	<b>07/01/12-06/29/18:</b> 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
	The District will continue standardization of computer equipment and purchasing of all technology equipment and resources/tools through the District's Technology Services Department	<b>Person(s) with Primary Leadership Responsibility:</b> Technology Coordinator, Network Administrator, Technology Administrative Assistant, Assistant Superintendent of Curriculum, Chief Financial Officer <b>Participants:</b> Computer Technicians, Building Principals, Teachers	<b>07/01/12-06/29/18:</b> 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.

<b>Current Reality:</b>					<b>Purpose of Goal:</b> To provide adequate personnel to effectively support technology integration.
School Year	Baseline	Progress	Target	Target Met	
2009-2010	85.00%				<b>Guiding Questions:</b> 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?
2010-2011		90.00%	90.00%	Yes	
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.	<b>Person(s) with Primary Leadership Responsibility:</b> Technology Coordinator, Network Administrator, Assistant Superintendent of Curriculum <b>Participants:</b> Computer Technicians	<b>07/01/12-06/29/18:</b> 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.**

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.	<b>Person(s) with Primary Leadership Responsibility:</b> Assistant Superintendent of Curriculum, Technology Coordinator, Network Administrator <b>Participants:</b> Computer Technicians	<b>07/01/12-06/29/18:</b> 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.	<b>Person(s) with Primary Leadership Responsibility:</b> Assistant Superintendent of Curriculum, Human Resources Director, Network Administrator, Technology Coordinator <b>Participants:</b> Computer Technicians	<b>10/15/14-12/01/15:</b> Hire a Help Desk Operator (Follow personnel plan in 1:1 initiative if implemented) as budgets allow. <b>03/15/15-07/01/15:</b> 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.**

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....).	<b>Person(s) with Primary Leadership Responsibility:</b> Assistant Superintendent of Curriculum, Human Resources Director, Technology Coordinator, Network Administrator <b>Participants:</b> Computer Technicians, Other Staff Members	<b>07/01/12-06/29/18:</b> 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.	<b>Person(s) with Primary Leadership Responsibility:</b> Assistant Superintendent of Curriculum, Network Administrator, Technology Coordinator <b>Participants:</b> Computer Technicians	<b>02/15/12-06/29/18:</b> 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.

<b>Current Reality:</b>					<b>Purpose of Goal:</b>
School Year	Baseline	Progress	Target	Target Met	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.
2013-2014	0 school	Implementation at 2 elementary schools	2 schools	Met, Labadie, Campbellton	
2014-2015		All, Not West/F	5 schools	Met	
2015-2016		All Elem.	7 schools	Met	
2016-2017					
2017-2018					

**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?

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.	<b>Person(s) with Primary Leadership Responsibility:</b> Assistant Superintendent of Curriculum, Building Principals <b>Participants:</b> Science and Math Teachers, Curriculum Teams, Instructional Coaches	<b>03/15/13-05/20/14:</b> 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 the gifted program or as an after-school opportunity for elementary students

<b>Current Reality:</b>					<b>Purpose of Goal:</b>
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		0	1 class	No	<b>Guiding Questions:</b> What are the most utilized languages throughout the world that our students would benefit from learning in order to communicate in a global society?
2015-2016		0	1 class	No	
2016-2017		2	1 Class	Yes	
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.	<b>Person(s) with Primary Leadership Responsibility:</b> CIA office <b>Participants:</b> CIA Department, Teachers, Principals	<b>05/15/13-03/15/14:</b> 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. <b>01/15/14-03/15/14:</b> Develop goals and standards for foreign language classes at each grade level, develop curriculum prior to course implementation. <b>03/14/14-05/15/14:</b> Evaluate and purchase foreign language text/software. <b>07/01/14:</b> 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.

<b>Current Reality :</b>					<b>Purpose of Goal:</b>
School Year	Baseline	Progress	Target	Target Met	To provide all students with learning environments that are conducive to effect skill acquisition.
2013-2014		Not begun			<b>Guiding Questions:</b> How can programs, space and curriculum be revised to more effectively meet the needs of students?
2014-2015		Marthasville Program			
2015-2016		Marthasville Program			
2016-2017		ogram dissolved, no longer needed			
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.	<b>Person(s) with Primary Leadership Responsibility:</b> Director of Students Services <b>Participants:</b> Teachers, Principals	<b>08/15/13-08/15/15:</b> Research Autism Center, school within a school design details: budget, space, integration. <b>08/15/15-05/15/18:</b> 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

**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.

<b>Current Reality :</b>					<b>Purpose of Goal:</b>
School Year	Baseline	Progress	Target	Target Met	
2013-2014			Early Childhood Bldg.	Yes	To provide our earliest learners with a solid foundation of pre-kindergarten skills in an environment fully equipped to be conducive to excellent instruction.
2014-2015					To provide state of the art Middle School.
2015-2016			Planning for FRCC remodel	Yes	To provide students with the opportunity to effectively move from Elementary to Secondary environments.
2016-2017			Implementing FRCC remodel	Yes	<b>Guiding Questions:</b> What type of environment will promote the greatest learning are our youngest learners?  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.	<b>Person(s) with Primary Leadership Responsibility:</b> Superintendent, SDOW Board of Education, <b>Participants:</b> District staff and community	<b>03/15/13-08/15/14:</b> 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
	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.	<b>Person(s) with Primary Leadership Responsibility:</b> Facility Committee, Superintendent, Director of Buildings and Grounds, Administrative Staff <b>Participants:</b> Community, teachers, principals	<b>03/15/13-08/15/15:</b> 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.

<b>Current Reality:</b>				<b>Purpose of Goal:</b>
School Year	Baseline	Progress	Target	Target Met
2008-2009		96.00%	100.00%	No
2009-2010		96.00%	100.00%	No
2010-2011		96.00%	100.00%	No
2011-2012		100.00%	100.00%	Yes
2012-2013		100.00%	100.00%	Yes
2013-2014		100.00%	100.00%	Yes
2014-2015		100.00%	100.00%	Yes
2015-2016		100.00%	100.00%	Yes
2016-2017			100.00%	
2017-2018			100.00%	

**Purpose of Goal:**  
To provide the safest facilities possible.

**Guiding Questions:**  
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?  
With such tragedy occurring due to bullying, what programs, processes, and procedures are needed to prevent the onset of bullying?  
Through what means, can the District provide knowledge concerning health, nutrition, and wellness to ensure that staff and students members are healthy?

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.	<b>Person(s) with Primary Leadership Responsibility:</b> Assistant Superintendent of Human Resources, Safety Committee, Administration, Local First Responders <b>Participants:</b> Staff, students, and parents	<b>01/5/13-08/20/13:</b> The District will evaluate current safety plans with local law and emergency responders to provide a safe educational environment for all children. <b>08/20/13-12/15/18:</b> 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

**STUDENT SAFETY 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 provide health and nutrition services to staff and will provide health and wellness curriculum content to students to promote healthy lifestyle choices.	<b>Person(s) with Primary Leadership Responsibility:</b> Assistant Superintendent of Curriculum, Counselors, Principals <b>Participants:</b> Staff, students	<b>08/18/09-05/20/18:</b> 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.	<b>Person(s) with Primary Leadership Responsibility:</b> Principals, counselors <b>Participants:</b>	<b>08/18/10-05/20/18:</b> 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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## **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 or slightly declined the past several years. 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 3,880 students Kindergarten through grade 12, with an additional 156 in its early childhood education programs.

The District encompasses approximately 271 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 seven elementary schools, one middle school and one high school. The District provides a Career Technical Education 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 74.76 percent of the District's total operating expenditures. The student to teacher ratio is 17:1 for the District as a whole, 15:1 for elementary schools, 17:1 for middle school and 22:1 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 Assistant Superintendent of Finance and Operations and the Director of Accounting 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.

The focus will now shift to implementation of the FY2016-2017 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 FY2016-2017 annual budget.



## ORGANIZATIONAL CHART

### Board of Education

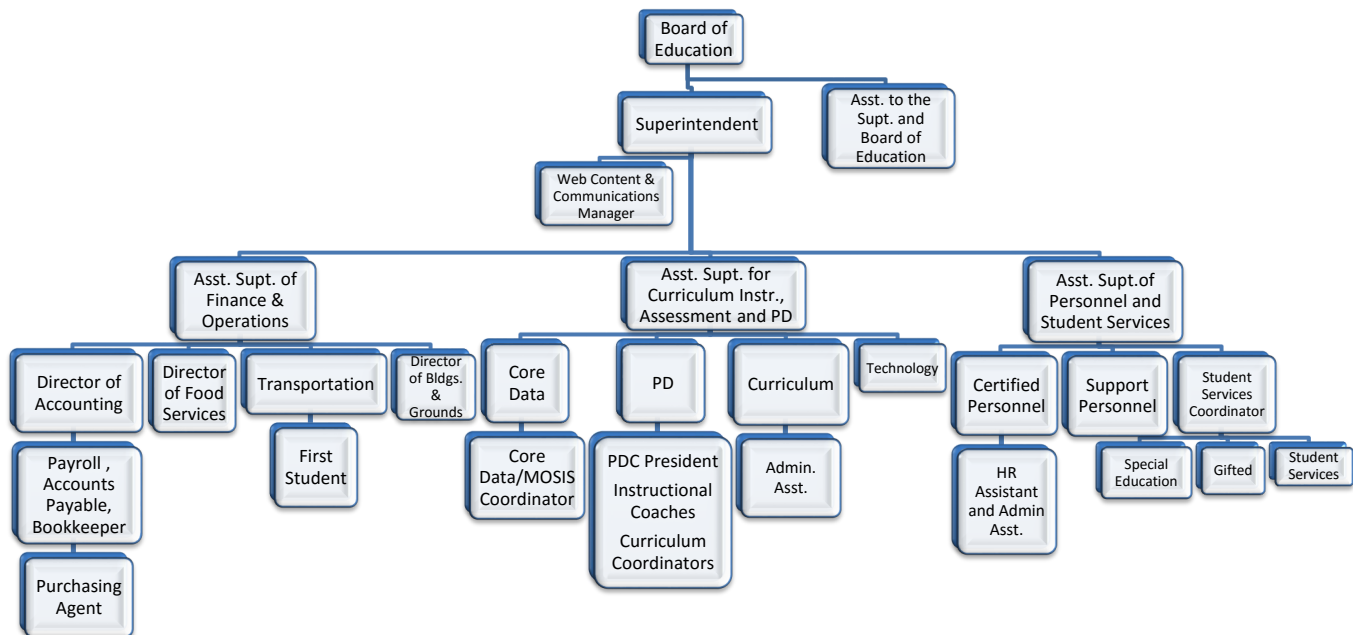
Oversees fiscal management  
 Selection and Evaluation of Superintendent  
 Set Policies  
 Foster Excellence and Equity in Education  
 Through Leadership

### Superintendent

Chief Executive Officer, Board  
 Relations/Communications, Administrator  
 Evaluation/Leadership Development,  
 Public/Media Relations, Internal/External  
 Communications, Community Affairs,  
 Strategic Planning

### Board of Education Members

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



## BOARD OF EDUCATION



**Mr. Dan Contarini** – *School Board 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 2019.



**Mr. Kevin Blackburn** – *Vice-President*

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 2018.



**Mrs. Trish Mitchell** - *Treasurer*

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 2019.



**Mrs. Becky Voelkerding** – *School Board Secretary*

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.



**Mr. Scott Byrne**

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.



**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.



**Mr. John Freitag**

Mr. Freitag was elected to the Board in April 2015. He is a Senior Vice President for First State Community Bank in Washington. Mr. Freitag is involved in various community organizations, including Washington Rotary Club, Knights of Columbus and St. Francis Borgia Parish. He has served as president for the Franklin County Area United Way, Franklin/Gasconade Bankers Association and member of the Mercy Foundation Board. He and his wife have three children, who currently attend the School District of Washington. His current term expires in 2018.

**BOARD MEETING SCHEDULE  
2016-17**

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

**July 27**

**August 24** (Tax Rate Hearing)

**September 28**

**October 26**

**November 16**

**December 14**

**January 25**

**February 22**

**March 29** (5<sup>th</sup> Wednesday)

**April 12** (Wednesday) – **7:00 p.m.** (Reorganize Board)

**April 26** (regular monthly meeting)

**May 24**

**June 28**





**EXECUTIVE ADMINISTRATION**


Dr. Lori VanLeer ..... Superintendent  
Dr. Judy Straatmann .....Assistant Superintendent  
Dr. Brendan Mahon .....Assistant Superintendent  
Dr. Rachael Franssen.....Assistant Superintendent



**BUILDING DIRECTORY**

<b>Building</b>	<b>Address</b>	<b>Administrator</b>	<b>Telephone Number</b>
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
Central Warehouse	2160 Highway A	Mr. Kevin Hunewill	636-231-2050
Clearview Elementary	1581 Clearview Road	Dr. Matt Busekrus	636-231-2500
Early Learning Center	831 W. Pride Drive	Dr. Dawn Hellebusch	636-231-2850
Food Service	2160 Highway A	Ms. Jill Poepsel	636-231-2050
Four Rivers Career Center	1978 Image Drive	Mr. Andy Robinson	636-231-2100
Labadie Elementary	2749 Highway T	Ms. Jennifer Pecka	636-231-2600
Marthasville Elementary	800 East Main Street	Ms. Jocelyn Schlus	636-231-2650
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. Kelle McCallum	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

## ADMINISTRATIVE ASSIGNMENTS & AREAS OF SUPPORT

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

Assistant Superintendent  
Personnel & Support Services

Dr. Rachael Franssen

[Rachael.Franssen@washington.k12.mo.us](mailto:Rachael.Franssen@washington.k12.mo.us)

636-231-2020



- Performs a variety of personnel leadership functions for the purpose of providing efficient departmental operations throughout the District ( interviewing, hiring, evaluating, training, staffing, scheduling, supervising)
- Directs the operation and administration of the District employees' health and life insurance program
- Assures compliance with FMLA/ADA/FLSA/EOE
- Oversees the evaluation and supervision of personnel
- Assists in the preparation of the operating budget as it relates to personnel and support services matters
- Co-Facilitates Salary and Welfare negotiations for both certificated and classified staff
- Works with administrative team regarding staff assignment and service equity
- Oversees the District's annual training requirements and documentation
- Coordinates the District's substitute teacher program
- Coordinates the District's parent or community volunteer program
- 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
- 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
- Responsible for development & implementation of financial plan and compliance related to Special Education Finance and Personnel
- Responsible for long & short range personnel plans with regards to recruiting and retaining high-quality staff to meet enrollment demands.
- Serves as the District Grievance Officer, Discrimination Harassment Compliance Officer and the Criminal History Record Information (CHRI) Security Officer

Asst. Superintendent  
Finance & Operations

Dr. Brendan Mahon

[Brendan.Mahon@washington.k12.mo.us](mailto:Brendan.Mahon@washington.k12.mo.us)

636-231-2007



- Organizes and administers 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
- 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
- Oversees the management of District funds in a prudent manner that ensures maximum returns
- Meets with appropriate staff to review the status of the budget
- Assists in 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.
- Supervises purchasing and see that quotes, bids and RFP's are prepared and released according to State Statutes and District Policy
- Ensures business related contracts are fulfilled
- Oversees the contracted services relevant to the business of the district
- Implements and monitors budget
- Meets and confers monthly (and when otherwise necessary)with surrounding district business officials
- Co-facilitates Salary & Welfare negotiations for both certificated and classified staff
- Facilitates long-range facilities planning, funding needs, and enrollment trends
- Performs 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
- Reviews and makes recommendations for resolution of parental and staff concerns and problems not resolved at the building level (Grades 7-12)

## 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 Director of Accounting 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 Director of Accounting 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, Assistant Superintendents or Director of Accounting 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 to gather 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 271 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.

In 2010, 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 the architects, Hoener Associates, Inc. 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 million dollar 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 now fully completed. This issue passed with a 65.15 percent approval rating. The second issue was a 40 million dollar 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 percent. Even though this was a simple majority, a 5/7 majority is required to pass a bond issue.



In May of 2016, the board approved placing a 15 million dollar, no tax rate increase bond initiative on the August 2016 ballot. This bond initiative would allow the District to restructure the current Lease Participation Certificates and to construct, renovate, improve and repair existing facilities. District administrators met with the Maintenance Director and Building Administrators to develop a prioritized listing of current needs. The listing of most immediate needs included replacement of roofs, safety & security upgrades and conversion of academic space. The bond issue passed with a 76.41 percent approval rating. The District is in the beginning phases of implementing these improvements.

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## **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 Assistant Superintendent of Finance & Operations 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 Secretary of the Board Report is due to DESE by August 15 <sup>th</sup> . Final updated Board of Equalization numbers are received. Tax levy hearing notice is posted. Adoption of tax levy is approved by the board by August 30 <sup>th</sup> . 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. Enrollment projections by building and grade are developed for the next school year and are reviewed on an ongoing basis.
November	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 after approval of the audit.
December	First payment of taxes collected is realized on the 15 <sup>th</sup> of the month. Final approved audit must be submitted to DESE by December 31 <sup>st</sup> .
January	During the first couple weeks 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. The second budget revision is reviewed and approved by the Board of Education with the updated information from DESE.
March	Communication meetings with county assessors to gather preliminary assessed valuation projections are scheduled.
April	The Director of Accounting and Assistant Superintendent submit initial budget numbers to the Board of Education for the upcoming school year. The third budget revision is reviewed and approved by the Board of Education with the updated information from DESE.
May	Work sessions are held on the budget with the Board of Education. 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 <sup>th</sup> .

## 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.

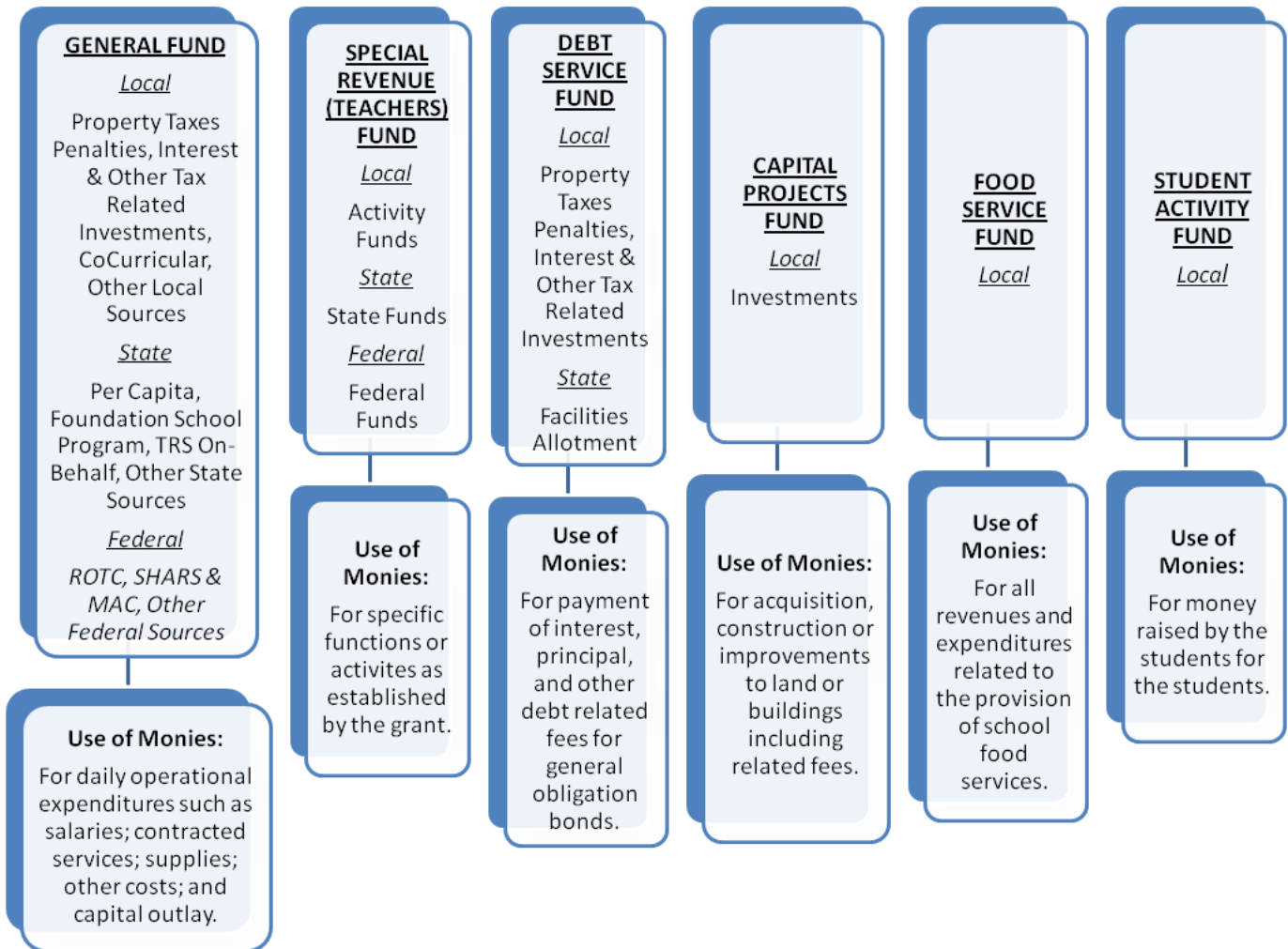
**Student Activity Fund:** The fund used to account for money raised by the students for the students. The purpose of raising and expending activity money is to promote the general welfare, education, and morale of all the students and to finance approved extracurricular and co-curricular activities 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 percent. The fund balance allows the District to meet cash flow demands throughout the school year, as well as contributes to the bond rating given to the District, and monies for contingencies. The fund balance allows for economic stability. 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 years. It is anticipated the District will begin the 2016-2017 school year with an operating fund balance of 33.22 percent.

## 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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## 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 FY2016-2017

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 step advancements and lateral movements for all staff members used to establish personnel costs in this budget.
2. The District's Insurance Broker, along with the District, negotiated the rate increase on the health insurance and was successful in reducing the overall increase compared to the original renewal quote. As a result, the District is budgeting for a 1.5 percent increase in insurance premiums.
3. Given the large territorial distance of our district, transportation costs are significant. The current contract allows for an incremental increase in rates each year. Therefore, the District is budgeting for a 3 percent increase in transportation costs, which allows for the purchases of new buses.
4. The District is committed to continuation of the Professional Learning Community (PLC) model of school improvement.
5. The District is continuing its efforts to improve student performance. The FY2016-2017 budget includes funds to continue textbook enhancement and cycle upgrades, as well as new laptops and technology upgrades to continue our 1:1 implementation.
6. 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. Due to the unfavorable economic conditions in the state at this time, the school funding formula has not been fully funded. The District used a state adequacy target of \$6,110 when developing the budget. Due to declining enrollment and the lower SAT, the budget reflects a decrease of \$802,411 in state revenues.
7. The School District of Washington has experienced major fluctuations in assessed values in recent years. While there have been increases, the majority has been realized through Railroad and Utilities, which is one-time revenue that cannot be relied upon for ongoing costs. As local tax effort comprises 73.27 percent of the revenue stream, this will continue to be closely monitored.

## 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 2016-2017, 92 percent of the budgeted revenue comes from local or state proceeds. Another 7 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. During the past few years, the District has experienced fluctuations in the assessed values. During 2012, Patients First Health Care merged with Mercy hospital system which caused the Patients First property to become tax exempt. The value of that property was approximately \$12 million. During 2014-2015, the District realized a one-time increase in locally assessed utilities due to work at the Ameren plant in Labadie which is in our District. The increase was approximately \$1.2 million in tax revenue. After the project was completed, it became state assessed and the locally assessed valuation declined by approximately \$40 million at the end of 2015. We are expecting additional projects to occur at the Ameren plant over the next few years which will result in significant increases to the District's assessed valuation. For this current budget, the assessed valuation increased by 5%. Current and delinquent property taxes for all funds are projected to be \$30,091,745.

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 2015-2016 weighted average daily attendance was approximately 3,760 and the state distribution rate was \$947 per ADA. The District projects the FY2016-2017 Proposition C revenue to be \$3,522,287.

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 \$478,900 in interest returns for the year.

Food service lunch and breakfast prices have remained flat for the 2016-2017 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 \$1,747,322.

**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 2016-2017 budget projects state basic formula revenue to be about \$4,748,875, down by \$802,411 from the previous year. The legislature has not been able to fully fund the formula for several years.

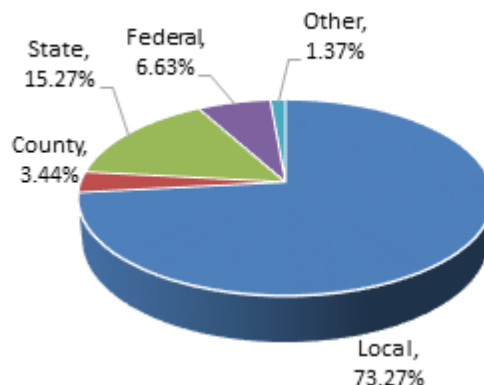
Another major state funding source comes from Early Childhood Special Education. This amount is based on the prior year’s allowable expenses. The District receives reimbursement of expenses in the following fiscal year from state and federal sources. The amount of reimbursement budgeted for 2016-2017 is \$1,470,982. This includes a reimbursement for a portion of the new Early Learning Center that houses the District’s ECSE program. This will be the fourth of eight equal installment payments of \$225,705.

**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 \$872,000 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 2016-2017 is \$50,866,075. This includes \$46,486,380 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 74.76 percent of the Operating Fund budget is comprised of salary and benefits for staff. Existing staff received an average 2.2 percent salary increase for 2016-2017. The budget also includes an increase to benefits of 1.5 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 25.24 percent of the Operating Fund budget. Purchased services are budgeted to increase by 12.5 percent in total for the budget year, due largely to utilities, transportation, and Special Education.

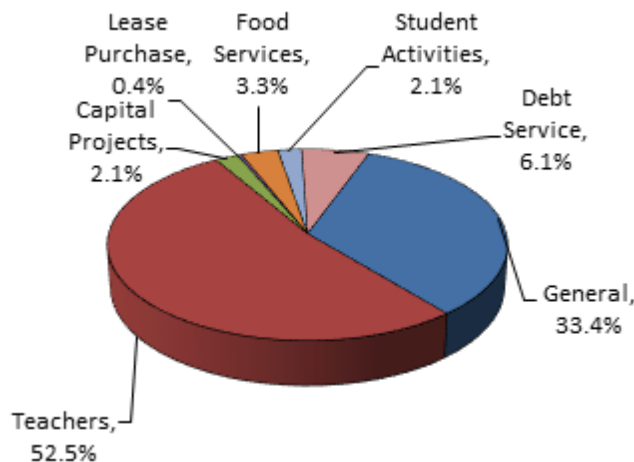
**Capital Projects**

The Capital Projects budget funds facility improvements, large equipment purchases, and lease-purchase payments on facilities. The total Capital Projects expenditure budget for 2016-2017 is \$1,288,299. Of this total \$180,025 is budgeted for payments on lease purchase payments. Another \$462,223 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 projected balance in the Capital Projects Fund is \$2,968,098. 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 2016-2017 is \$3,091,396. Of this total, \$1,735,000 is budgeted for principal payments with the remainder to cover interest payments and fees. The projected year-end balances for this fund are approximately \$3,401,291.



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## 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.



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

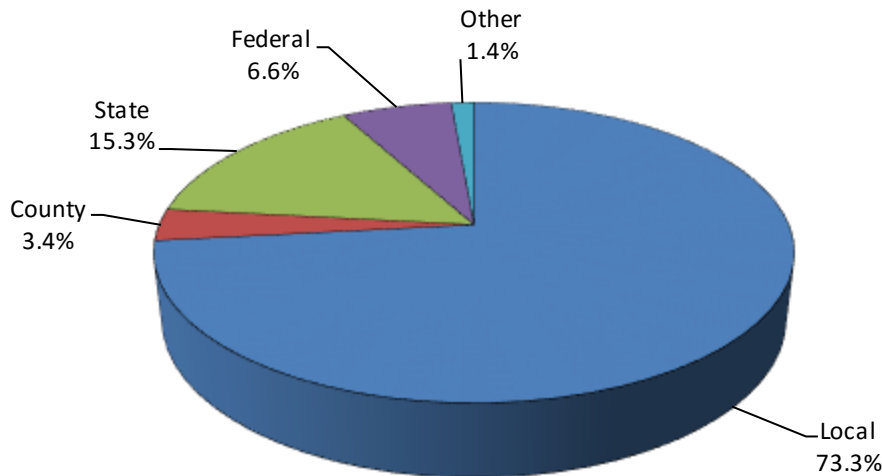
Description	2012/2013 Actual	2013/2014 Actual	2014/2015 Actual	2015/2016 Actual	2016/2017 Budget
<b>Revenues:</b>					
Local	\$ 38,223,994.13	\$ 35,687,036.35	\$ 37,403,123.38	\$ 36,021,794.26	\$ 37,192,397.11
County	\$ 1,700,915.44	\$ 1,722,447.67	\$ 1,716,277.25	\$ 1,748,246.58	\$ 1,747,322.41
State	\$ 8,521,259.35	\$ 8,333,872.87	\$ 8,518,215.74	\$ 8,822,899.36	\$ 7,751,017.61
Federal	\$ 3,111,372.73	\$ 3,037,501.51	\$ 3,277,047.78	\$ 3,256,965.61	\$ 3,364,689.58
Other	\$ 10,426,111.99	\$ 1,431,546.81	\$ 1,365,576.83	\$ 5,469,552.96	\$ 695,200.00
<b>Total Revenues</b>	<b>\$ 61,983,653.64</b>	<b>\$ 50,212,405.21</b>	<b>\$ 52,280,240.98</b>	<b>\$ 55,319,458.77</b>	<b>\$ 50,750,626.71</b>
<b>Expenditures:</b>					
Salaries	\$ 25,054,612.96	\$ 25,412,898.10	\$ 26,399,540.90	\$ 26,824,509.29	\$ 26,779,965.93
Benefits	\$ 7,007,455.18	\$ 7,344,790.70	\$ 7,778,827.15	\$ 7,712,115.49	\$ 7,971,963.97
Purchased Services	\$ 5,801,015.01	\$ 6,353,504.80	\$ 6,520,847.08	\$ 6,389,552.00	\$ 7,191,592.67
Supplies	\$ 4,763,599.94	\$ 4,523,039.12	\$ 5,053,823.22	\$ 3,882,122.26	\$ 4,542,857.82
Capital Outlay	\$ 7,540,017.47	\$ 11,068,618.66	\$ 7,152,599.69	\$ 2,798,058.93	\$ 1,108,273.50
Debt Service	\$ 4,160,750.00	\$ 11,122,079.16	\$ 4,414,287.50	\$ 9,187,083.72	\$ 3,271,421.25
<b>Total Expenditures</b>	<b>\$ 54,327,450.56</b>	<b>\$ 65,824,930.54</b>	<b>\$ 57,319,925.54</b>	<b>\$ 56,793,441.69</b>	<b>\$ 50,866,075.14</b>
<b>Yearly Increase (Decrease)</b>	<b>\$ 7,656,203.08</b>	<b>\$ (15,612,525.33)</b>	<b>\$ (5,039,684.56)</b>	<b>\$ (1,473,982.92)</b>	<b>\$ (115,448.43)</b>
<b>Transfer to Teachers Fund</b>	<b>\$ 12,596,798.54</b>	<b>\$ 13,255,765.67</b>	<b>\$ 13,872,162.82</b>	<b>\$ 14,993,765.14</b>	<b>\$ 15,652,411.71</b>
<b>Transfer to Capital Projects</b>	<b>\$ 1,538,794.08</b>	<b>\$ 35,452.45</b>	<b>\$ 28,213.19</b>	<b>\$ 4,526.58</b>	<b>\$ 35,000.00</b>
<b>Fund Balance, July 1</b>	<b>\$ 35,694,614.93</b>	<b>\$ 43,350,818.01</b>	<b>\$ 27,738,292.68</b>	<b>\$ 22,698,608.12</b>	<b>\$ 21,224,625.20</b>
<b>Fund Balance, June 30</b>	<b>\$ 43,350,818.01</b>	<b>\$ 27,738,292.68</b>	<b>\$ 22,698,608.12</b>	<b>\$ 21,224,625.20</b>	<b>\$ 21,109,176.77</b>

## REVENUES BY SOURCE

### All Funds

Total Revenue for FY2016-2017 is projected to be \$50,750,627. The chart shows the distribution of the FY2016-2017 estimated revenue by source. The District relies heavily upon local property taxes to support its operation, as evidenced by the 73.3 percent of total revenue comes from Local sources. The Table below shows the history of the District's revenue budget. The major factor impacting revenue fluctuations is changes in assessed values which determine property tax revenue.

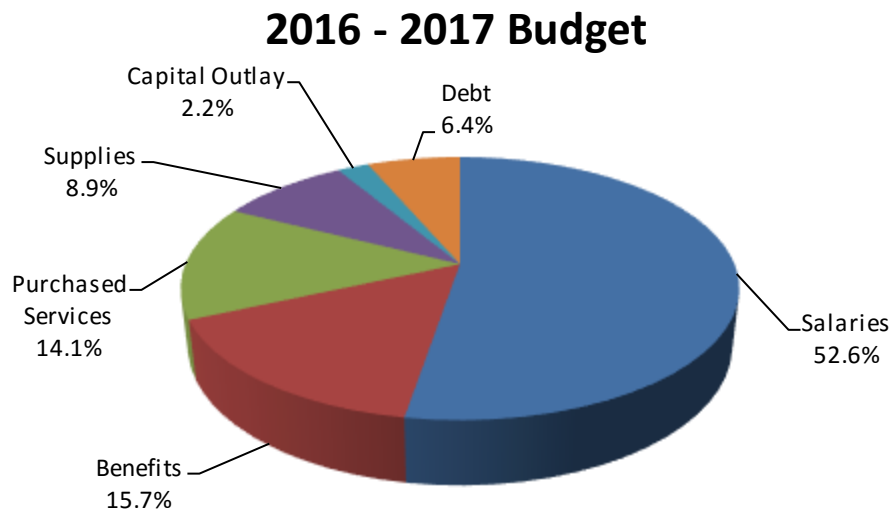
### 2016 - 2017 Budget



Revenues:	2012/2013 Actual	2013/2014 Actual	2014/2015 Actual	2015/2016 Budget	2016/2017 Budget
Local	\$ 38,223,994.13	\$ 35,687,036.35	\$ 37,403,123.38	\$ 36,021,794.26	\$ 37,192,397.11
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State	\$ 8,521,259.35	\$ 8,333,872.87	\$ 8,518,215.74	\$ 8,822,899.36	\$ 7,751,017.61
Federal	\$ 3,111,372.73	\$ 3,037,501.51	\$ 3,277,047.78	\$ 3,256,965.61	\$ 3,364,689.58
Other	\$ 10,426,111.99	\$ 1,431,546.81	\$ 1,365,576.83	\$ 5,469,552.96	\$ 695,200.00
<b>Revenues</b>	<b>\$ 61,983,653.64</b>	<b>\$ 50,212,405.21</b>	<b>\$ 52,280,240.98</b>	<b>\$ 55,319,458.77</b>	<b>\$ 50,750,626.71</b>

### EXPENDITURES BY OBJECT All Funds

The FY2016-2017 budget has estimated annual expenditures of \$50,866,075. The District recognizes that its teachers, principals, and support staff members are its most valuable resource. Accordingly, the major factor impacting increase in expenditures for next year includes salary increases for staff members and an increase health benefits. The chart shows expenditures by object for all funds.



Description	2012/2013 Actual	2013/2014 Actual	2014/2015 Actual	2015/2016 Budget	2016/2017 Budget
<b>Expenditures:</b>					
Salaries	\$ 25,054,612.96	\$25,412,898.10	\$26,399,540.90	\$ 26,824,509.29	\$ 26,779,965.93
Benefits	\$ 7,007,455.18	\$ 7,344,790.70	\$ 7,778,827.15	\$ 7,712,115.49	\$ 7,971,963.97
Purchased Services	\$ 5,801,015.01	\$ 6,353,504.80	\$ 6,520,847.08	\$ 6,389,552.00	\$ 7,191,592.67
Supplies	\$ 4,763,599.94	\$ 4,523,039.12	\$ 5,053,823.22	\$ 3,882,122.26	\$ 4,542,857.82
Capital Outlay	\$ 7,540,017.47	\$11,068,618.66	\$ 7,152,599.69	\$ 2,798,058.93	\$ 1,108,273.50
Other	\$ 4,160,750.00	\$11,122,079.16	\$ 4,414,287.50	\$ 9,187,083.72	\$ 3,271,421.25
<b>Total Expenditures</b>	<b>\$ 54,327,450.56</b>	<b>\$65,824,930.54</b>	<b>\$57,319,925.54</b>	<b>\$ 56,793,441.69</b>	<b>\$ 50,866,075.14</b>

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

Description	2012/2013 Actual	2013/2014 Actual	2014/2015 Actual	2015/2016 Actual	2016/2017 Budget
<b>Revenues:</b>					
Local	\$ 26,609,571.54	\$ 26,417,074.62	\$ 27,297,905.78	\$ 26,545,697.42	\$ 29,147,000.27
County	\$ 1,075,722.26	\$ 1,161,915.75	\$ 1,185,683.05	\$ 1,274,498.85	\$ 1,274,500.00
State	\$ 1,360,258.27	\$ 1,114,350.50	\$ 2,386,603.60	\$ 2,973,915.26	\$ 2,880,734.52
Federal	\$ 1,431,171.82	\$ 1,395,378.52	\$ 2,106,063.71	\$ 2,105,699.48	\$ 2,010,531.90
Other	\$ -	\$ 1,848.00	\$ 1,402.06	\$ 1,212.81	\$ 1,200.00
<b>Total Revenues</b>	<b>\$ 30,476,723.89</b>	<b>\$ 30,090,567.39</b>	<b>\$ 32,977,658.20</b>	<b>\$ 32,901,023.82</b>	<b>\$ 35,313,966.69</b>
<b>Expenditures:</b>					
Salaries	\$ 5,904,193.56	\$ 6,013,628.64	\$ 6,645,113.10	\$ 6,351,272.76	\$ 6,571,288.15
Benefits	\$ 1,941,010.04	\$ 2,019,547.29	\$ 2,210,800.24	\$ 2,033,688.39	\$ 2,243,775.69
Purchased Services	\$ 4,925,481.43	\$ 5,515,077.61	\$ 5,536,201.28	\$ 5,778,625.17	\$ 6,414,792.67
Supplies	\$ 4,763,599.94	\$ 4,523,039.12	\$ 5,053,823.22	\$ 3,882,122.26	\$ 4,542,857.82
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Expenditures</b>	<b>\$ 17,534,284.97</b>	<b>\$ 18,071,292.66</b>	<b>\$ 19,445,937.84</b>	<b>\$ 18,045,708.58</b>	<b>\$ 19,772,714.33</b>
<b>Yearly Increase (Decrease)</b>	<b>\$ 12,942,438.92</b>	<b>\$ 12,019,274.73</b>	<b>\$ 13,531,720.36</b>	<b>\$ 14,855,315.24</b>	<b>\$ 15,541,252.36</b>
<b>Transfer to Teachers Fund</b>	<b>\$ (12,596,798.54)</b>	<b>\$ (13,255,765.67)</b>	<b>\$ (13,872,162.82)</b>	<b>\$ (14,993,765.14)</b>	<b>\$ (15,652,411.71)</b>
<b>Transfer to Capital Projects</b>	<b>\$ (1,538,794.08)</b>	<b>\$ (35,452.45)</b>	<b>\$ (28,213.19)</b>	<b>\$ (4,526.58)</b>	<b>\$ (35,000.00)</b>
<b>Fund Balance, July 1</b>	<b>\$ 17,862,634.46</b>	<b>\$ 16,669,480.76</b>	<b>\$ 15,397,537.37</b>	<b>\$ 15,028,881.72</b>	<b>\$ 14,885,905.24</b>
<b>Fund Balance, June 30</b>	<b>\$ 16,669,480.76</b>	<b>\$ 15,397,537.37</b>	<b>\$ 15,028,881.72</b>	<b>\$ 14,885,905.24</b>	<b>\$ 14,739,745.89</b>

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

Description	2012/2013 Actual	2013/2014 Actual	2014/2015 Actual	2015/2016 Actual	2016/2017 Budget
<b>Revenues:</b>					
Local	\$ 3,586,498.50	\$ 3,571,390.37	\$ 4,086,205.02	\$ 4,356,574.67	\$ 4,219,270.98
County	\$ 329,876.17	\$ 302,492.09	\$ 248,185.34	\$ 200,932.65	\$ 200,000.00
State	\$ 5,652,112.08	\$ 5,518,855.49	\$ 5,576,097.14	\$ 5,433,386.22	\$ 4,608,825.69
Federal	\$ 1,646,552.69	\$ 1,642,122.99	\$ 1,170,984.07	\$ 1,106,266.13	\$ 1,354,157.68
Other	\$ 1,280,560.14	\$ 1,272,313.45	\$ 1,353,466.12	\$ 671,665.65	\$ 679,000.00
<b>Total Revenues</b>	<b>\$ 12,495,599.58</b>	<b>\$ 12,307,174.39</b>	<b>\$ 12,434,937.69</b>	<b>\$ 11,768,825.32</b>	<b>\$ 11,061,254.35</b>
<b>Expenditures:</b>					
Salaries	\$ 19,150,419.40	\$ 19,399,269.46	\$ 19,754,427.80	\$ 20,473,236.53	\$ 20,208,677.78
Benefits	\$ 5,066,445.14	\$ 5,325,243.41	\$ 5,568,026.91	\$ 5,678,427.10	\$ 5,728,188.28
Purchased Services	\$ 875,533.58	\$ 838,427.19	\$ 984,645.80	\$ 610,926.83	\$ 776,800.00
Supplies	\$ -	\$ -	\$ -	\$ -	\$ -
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Expenditures</b>	<b>\$ 25,092,398.12</b>	<b>\$ 25,562,940.06</b>	<b>\$ 26,307,100.51</b>	<b>\$ 26,762,590.46</b>	<b>\$ 26,713,666.06</b>
<b>Yearly Increase (Decrease)</b>	<b>\$ (12,596,798.54)</b>	<b>\$ (13,255,765.67)</b>	<b>\$ (13,872,162.82)</b>	<b>\$ (14,993,765.14)</b>	<b>\$ (15,652,411.71)</b>
<b>Transfer from Incidental</b>	<b>\$ 12,596,798.54</b>	<b>\$ 13,255,765.67</b>	<b>\$ 13,872,162.82</b>	<b>\$ 14,993,765.14</b>	<b>\$ 15,652,411.71</b>
<b>Fund Balance, July 1</b>	<b>\$ -</b>	<b>\$ 0.00</b>	<b>\$ (0.00)</b>	<b>\$ (0.00)</b>	<b>\$ (0.00)</b>
<b>Fund Balance, June 30</b>	<b>\$ 0.00</b>	<b>\$ (0.00)</b>	<b>\$ (0.00)</b>	<b>\$ (0.00)</b>	<b>\$ (0.00)</b>

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

Description	2012/2013 Actual	2013/2014 Actual	2014/2015 Actual	2015/2016 Actual	2016/2017 Budget
<b>Revenues:</b>					
Local	\$ 30,196,070.04	\$ 29,988,464.99	\$ 31,384,110.80	\$ 30,902,272.09	\$ 33,366,271.25
County	\$ 1,405,598.43	\$ 1,464,407.84	\$ 1,433,868.39	\$ 1,475,431.50	\$ 1,474,500.00
State	\$ 7,012,370.35	\$ 6,633,205.99	\$ 7,962,700.74	\$ 8,407,301.48	\$ 7,489,560.21
Federal	\$ 3,077,724.51	\$ 3,037,501.51	\$ 3,277,047.78	\$ 3,211,965.61	\$ 3,364,689.58
Other	\$ 1,280,560.14	\$ 1,274,161.45	\$ 1,354,868.18	\$ 672,878.46	\$ 680,200.00
<b>Total Revenues</b>	<b>\$ 42,972,323.47</b>	<b>\$ 42,397,741.78</b>	<b>\$ 45,412,595.89</b>	<b>\$ 44,669,849.14</b>	<b>\$ 46,375,221.04</b>
<b>Expenditures:</b>					
Salaries	\$ 25,054,612.96	\$ 25,412,898.10	\$ 26,399,540.90	\$ 26,824,509.29	\$ 26,779,965.93
Benefits	\$ 7,007,455.18	\$ 7,344,790.70	\$ 7,778,827.15	\$ 7,712,115.49	\$ 7,971,963.97
Purchased Services	\$ 5,801,015.01	\$ 6,353,504.80	\$ 6,520,847.08	\$ 6,389,552.00	\$ 7,191,592.67
Supplies	\$ 4,763,599.94	\$ 4,523,039.12	\$ 5,053,823.22	\$ 3,882,122.26	\$ 4,542,857.82
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Expenditures</b>	<b>\$ 42,626,683.09</b>	<b>\$ 43,634,232.72</b>	<b>\$ 45,753,038.35</b>	<b>\$ 44,808,299.04</b>	<b>\$ 46,486,380.39</b>
<b>Yearly Increase (Decrease)</b>	<b>\$ 345,640.38</b>	<b>\$ (1,236,490.94)</b>	<b>\$ (340,442.46)</b>	<b>\$ (138,449.90)</b>	<b>\$ (111,159.35)</b>
<b>Transfer to Capital Projects</b>	<b>\$ (1,538,794.08)</b>	<b>\$ (35,452.45)</b>	<b>\$ (28,213.19)</b>	<b>\$ (4,526.58)</b>	<b>\$ (35,000.00)</b>
<b>Fund Balance, July 1</b>	<b>\$ 17,862,634.46</b>	<b>\$ 16,669,480.76</b>	<b>\$ 15,397,537.37</b>	<b>\$ 15,028,881.72</b>	<b>\$ 14,885,905.24</b>
<b>Fund Balance, June 30</b>	<b>\$ 16,669,480.76</b>	<b>\$ 15,397,537.37</b>	<b>\$ 15,028,881.72</b>	<b>\$ 14,885,905.24</b>	<b>\$ 14,739,745.89</b>



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

Description	2012/2013 Actual	2013/2014 Actual	2014/2015 Actual	2015/2016 Actual	2016/2017 Budget
<b>Revenues:</b>					
Local	\$ 5,051,654.03	\$ 2,813,952.07	\$ 2,983,877.59	\$ 1,989,093.96	\$ 794,466.98
County	\$ 95,769.16	\$ 74,742.74	\$ 69,283.94	\$ 49,754.30	\$ 51,573.07
State	\$ 1,508,889.00	\$ 1,700,666.88	\$ 305,515.00	\$ 415,597.88	\$ 261,457.40
Federal	\$ 33,648.22	\$ -	\$ -	\$ 45,000.00	\$ -
Other	\$ 9,145,551.85	\$ 157,385.36	\$ 10,708.65	\$ 21,674.50	\$ 15,000.00
<b>Total Revenues</b>	<b>\$ 15,835,512.26</b>	<b>\$ 4,746,747.05</b>	<b>\$ 3,369,385.18</b>	<b>\$ 2,521,120.64</b>	<b>\$ 1,122,497.45</b>
<b>Expenditures:</b>					
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -
Benefits	\$ -	\$ -	\$ -	\$ -	\$ -
Purchased Services	\$ -	\$ -	\$ -	\$ -	\$ -
Supplies	\$ -	\$ -	\$ -	\$ -	\$ -
Capital Outlay	\$ 7,540,017.47	\$ 11,068,618.66	\$ 7,152,599.69	\$ 2,798,058.93	\$ 1,108,273.50
Lease Payment	\$ 1,334,700.00	\$ 1,239,929.16	\$ 1,291,187.50	\$ 1,248,720.66	\$ 180,025.00
<b>Total Expenditures</b>	<b>\$ 8,874,717.47</b>	<b>\$ 12,308,547.82</b>	<b>\$ 8,443,787.19</b>	<b>\$ 4,046,779.59</b>	<b>\$ 1,288,298.50</b>
<b>Yearly Increase (Decrease)</b>	<b>\$ 6,960,794.79</b>	<b>\$ (7,561,800.77)</b>	<b>\$ (5,074,402.01)</b>	<b>\$ (1,525,658.95)</b>	<b>\$ (165,801.05)</b>
<b>Transfer to Teachers Fund</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Transfer from Incidental</b>	<b>\$ 1,538,794.08</b>	<b>\$ 35,452.45</b>	<b>\$ 28,213.19</b>	<b>\$ 4,526.58</b>	<b>\$ 35,000.00</b>
<b>Fund Balance, July 1</b>	<b>\$ 8,692,979.90</b>	<b>\$ 17,192,568.77</b>	<b>\$ 9,666,220.45</b>	<b>\$ 4,620,031.63</b>	<b>\$ 3,098,899.26</b>
<b>Fund Balance, June 30</b>	<b>\$ 17,192,568.77</b>	<b>\$ 9,666,220.45</b>	<b>\$ 4,620,031.63</b>	<b>\$ 3,098,899.26</b>	<b>\$ 2,968,098.21</b>

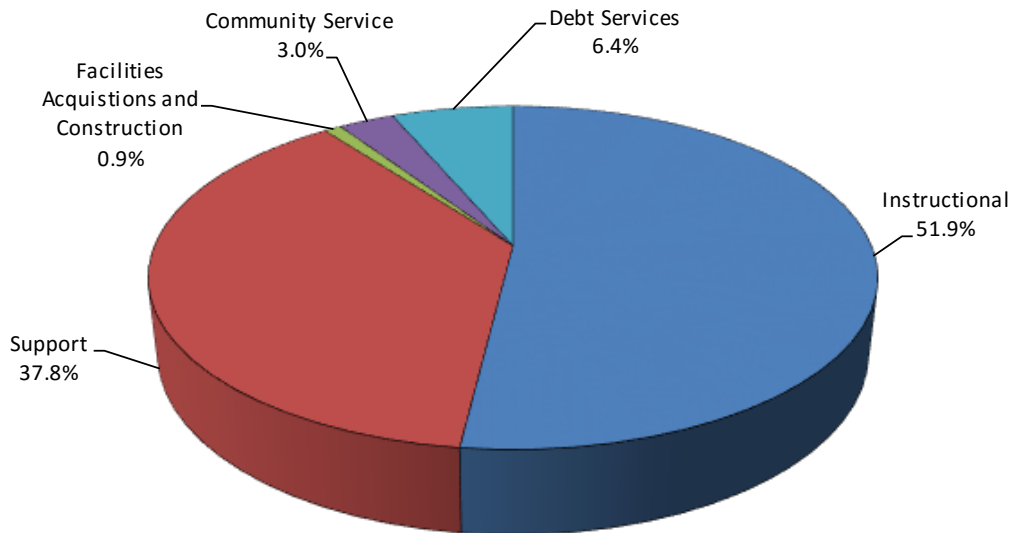
**REVENUES BY SOURCE  
EXPENDITURES BY OBJECT  
Debt Service Fund Only**

Description	2012/2013 Actual	2013/2014 Actual	2014/2015 Actual	2015/2016 Actual	2016/2017 Budget
<b>Revenues:</b>					
Local	\$ 2,976,270.06	\$ 2,884,619.29	\$ 3,035,134.99	\$ 3,130,428.21	\$ 3,031,658.88
County	\$ 199,547.85	\$ 183,297.09	\$ 213,124.92	\$ 223,060.78	\$ 221,249.34
State	\$ -	\$ -	\$ 250,000.00	\$ -	\$ -
Federal	\$ -	\$ -	\$ -	\$ -	\$ -
Other	\$ -	\$ -	\$ -	\$ 4,775,000.00	\$ -
<b>Total Revenues</b>	<b>\$ 3,175,817.91</b>	<b>\$ 3,067,916.38</b>	<b>\$ 3,498,259.91</b>	<b>\$ 8,128,488.99</b>	<b>\$ 3,252,908.22</b>
<b>Expenditures:</b>					
Principal	\$ 1,300,000.00	\$ 8,100,000.00	\$ 1,600,000.00	\$ 6,395,000.00	\$ 1,735,000.00
Interest	\$ 1,523,600.00	\$ 1,775,350.00	\$ 1,520,950.00	\$ 1,478,038.06	\$ 1,351,396.25
Other	\$ 2,450.00	\$ 6,800.00	\$ 2,150.00	\$ 65,325.00	\$ 5,000.00
<b>Total Expenditures</b>	<b>\$ 2,826,050.00</b>	<b>\$ 9,882,150.00</b>	<b>\$ 3,123,100.00</b>	<b>\$ 7,938,363.06</b>	<b>\$ 3,091,396.25</b>
<b>Fund Balance, July 1</b>	<b>\$ 9,139,000.57</b>	<b>\$ 9,488,768.48</b>	<b>\$ 2,674,534.86</b>	<b>\$ 3,049,694.77</b>	<b>\$ 3,239,820.70</b>
<b>Fund Balance, June 30</b>	<b>\$ 9,488,768.48</b>	<b>\$ 2,674,534.86</b>	<b>\$ 3,049,694.77</b>	<b>\$ 3,239,820.70</b>	<b>\$ 3,401,332.67</b>

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

Description	2012/2013 Actual	2013/2014 Actual	2014/2015 Actual	2015/2016 Actual	2016/2017 Budget
<b>Revenues:</b>					
Local	\$ 38,223,994.13	\$ 35,687,036.35	\$ 37,403,123.38	\$ 36,021,794.26	\$ 37,192,397.11
County	\$ 1,700,915.44	\$ 1,722,447.67	\$ 1,716,277.25	\$ 1,748,246.58	\$ 1,747,322.41
State	\$ 8,521,259.35	\$ 8,333,872.87	\$ 8,518,215.74	\$ 8,822,899.36	\$ 7,751,017.61
Federal	\$ 3,111,372.73	\$ 3,037,501.51	\$ 3,277,047.78	\$ 3,256,965.61	\$ 3,364,689.58
Other	\$ 10,426,111.99	\$ 1,431,546.81	\$ 1,365,576.83	\$ 5,469,552.96	\$ 695,200.00
<b>Total Revenues</b>	<b>\$ 61,983,653.64</b>	<b>\$ 50,212,405.21</b>	<b>\$ 52,280,240.98</b>	<b>\$ 55,319,458.77</b>	<b>\$ 50,750,626.71</b>
<b>Instructional Expenditures:</b>					
Elementary	\$ 7,441,721.00	\$ 7,876,694.41	\$ 7,914,691.80	\$ 7,637,072.25	\$ 7,543,490.36
Middle School	\$ 2,234,785.07	\$ 2,288,274.21	\$ 2,264,342.71	\$ 2,273,995.75	\$ 2,372,492.08
Senior High	\$ 4,659,628.99	\$ 4,754,756.33	\$ 4,887,510.58	\$ 5,167,637.87	\$ 4,604,768.59
Summer School	\$ 93,533.28	\$ 111,404.58	\$ 114,243.74	\$ 134,576.58	\$ 141,361.13
Special Instruction	\$ 5,114,146.61	\$ 5,085,982.19	\$ 5,147,866.70	\$ 5,867,654.81	\$ 6,434,957.23
Culturally Different	\$ 107,387.09	\$ 99,701.87	\$ 190,723.65	\$ 230,734.80	\$ 234,139.51
Early Childhood Special Education	\$ 1,162,427.19	\$ 1,115,221.93	\$ 1,151,951.29	\$ 991,487.59	\$ 1,015,748.81
Vocational Instruction	\$ 1,922,935.21	\$ 1,918,016.97	\$ 1,992,189.65	\$ 1,700,824.43	\$ 1,671,027.84
Student Activities	\$ 1,865,933.22	\$ 1,839,005.39	\$ 1,419,354.82	\$ 1,257,032.53	\$ 1,622,965.41
Tuition	\$ 323,706.08	\$ 337,775.60	\$ 456,195.00	\$ 610,919.09	\$ 776,800.00
<b>Total Instructional Expenditures</b>	<b>\$ 24,926,203.74</b>	<b>\$ 25,426,833.48</b>	<b>\$ 25,539,069.94</b>	<b>\$ 25,871,935.70</b>	<b>\$ 26,417,750.96</b>
<b>Support Services Expenditures:</b>					
Attendance	\$ 146,602.08	\$ 179,811.08	\$ 243,809.12	\$ 250,645.85	\$ 187,065.90
Guidance	\$ 889,066.61	\$ 925,430.35	\$ 1,056,168.37	\$ 1,047,179.26	\$ 1,082,606.33
Health, Pschy, Speech	\$ 1,412,197.94	\$ 844,285.09	\$ 963,535.21	\$ 427,032.14	\$ 445,458.63
Improvement of Instruction	\$ 504,592.92	\$ 547,869.47	\$ 569,308.87	\$ 540,599.68	\$ 629,914.52
Professional Development	\$ 56,043.19	\$ 80,529.55	\$ 60,190.51	\$ 41,127.50	\$ 33,000.01
Media Services	\$ 878,418.10	\$ 1,629,159.18	\$ 1,397,521.72	\$ 975,304.00	\$ 994,156.26
Board of Education Services	\$ 122,529.65	\$ 158,550.44	\$ 188,136.70	\$ 137,047.96	\$ 237,694.33
Executive Administration	\$ 1,702,070.57	\$ 2,332,603.86	\$ 2,969,917.99	\$ 2,308,767.92	\$ 2,509,873.97
Building Level Administration	\$ 2,291,171.82	\$ 2,407,913.54	\$ 2,407,438.84	\$ 2,423,764.32	\$ 2,340,512.73
Business, Fiscal Administration	\$ 340,247.80	\$ 361,690.49	\$ 433,328.31	\$ 576,171.16	\$ 595,030.86
Operation of Plant	\$ 4,540,725.42	\$ 4,856,455.90	\$ 4,973,979.58	\$ 4,899,710.88	\$ 5,201,546.95
Pupil Transportation	\$ 2,626,816.27	\$ 2,660,818.63	\$ 2,784,278.81	\$ 3,023,867.69	\$ 3,170,921.55
Food Services	\$ 1,679,789.95	\$ 1,722,470.90	\$ 1,803,732.11	\$ 1,690,571.92	\$ 1,703,186.69
Central Office Support Services	\$ 150,387.83	\$ 60,488.62	\$ 67,433.79	\$ 77,816.99	\$ 81,718.79
<b>Total Support Service Expenditures</b>	<b>\$ 17,340,660.15</b>	<b>\$ 18,768,077.10</b>	<b>\$ 19,918,779.93</b>	<b>\$ 18,419,607.27</b>	<b>\$ 19,212,687.52</b>
<b>Total Instruction &amp; Support Exp.</b>	<b>\$ 42,266,863.89</b>	<b>\$ 44,194,910.58</b>	<b>\$ 45,457,849.87</b>	<b>\$ 44,291,542.97</b>	<b>\$ 45,630,438.48</b>
<b>Community Services Expenditures</b>	<b>\$ 1,020,384.74</b>	<b>\$ 1,010,621.26</b>	<b>\$ 1,351,566.56</b>	<b>\$ 1,545,422.57</b>	<b>\$ 1,501,992.91</b>
<b>Facilities Acquisitions &amp; Construction Exp.</b>	<b>\$ 6,879,451.93</b>	<b>\$ 9,497,319.54</b>	<b>\$ 6,096,221.61</b>	<b>\$ 1,769,392.43</b>	<b>\$ 462,222.50</b>
<b>Debt Service Expenditures</b>	<b>\$ 4,160,750.00</b>	<b>\$ 11,122,079.16</b>	<b>\$ 4,414,287.50</b>	<b>\$ 9,187,083.72</b>	<b>\$ 3,271,421.25</b>
<b>Total Expenditures</b>	<b>\$ 54,327,450.56</b>	<b>\$ 65,824,930.54</b>	<b>\$ 57,319,925.54</b>	<b>\$ 56,793,441.69</b>	<b>\$ 50,866,075.14</b>
<b>Yearly Increase (Decrease)</b>	<b>\$ 7,656,203.08</b>	<b>\$ (15,612,525.33)</b>	<b>\$ (5,039,684.56)</b>	<b>\$ (1,473,982.92)</b>	<b>\$ (115,448.43)</b>
<b>Fund Balance, July 1</b>	<b>\$ 35,694,614.93</b>	<b>\$ 43,350,818.01</b>	<b>\$ 27,738,292.68</b>	<b>\$ 22,698,608.12</b>	<b>\$ 21,224,625.20</b>
<b>Fund Balance, June 30</b>	<b>\$ 43,350,818.01</b>	<b>\$ 27,738,292.68</b>	<b>\$ 22,698,608.12</b>	<b>\$ 21,224,625.20</b>	<b>\$ 21,109,176.77</b>

### EXPENDITURES BY FUNCTION



Description	2012/2013 Actual	2013/2014 Actual	2014/2015 Actual	2015/2016 Actual	2016/2017 Budget
<b>Expenditures:</b>					
Total Instructional Expenditures	\$ 24,926,203.74	\$ 25,426,833.48	\$ 25,539,069.94	\$ 25,871,935.70	\$ 26,417,750.96
Total Support Service Expenditures	\$ 17,340,660.15	\$ 18,768,077.10	\$ 19,918,779.93	\$ 18,419,607.27	\$ 19,212,687.52
Total Instruction & Support Exp.	\$ 42,266,863.89	\$ 44,194,910.58	\$ 45,457,849.87	\$ 44,291,542.97	\$ 45,630,438.48
Community Services Expenditures	\$ 1,020,384.74	\$ 1,010,621.26	\$ 1,351,566.56	\$ 1,545,422.57	\$ 1,501,992.91
Facilities Acquisitions & Construction	\$ 6,879,451.93	\$ 9,497,319.54	\$ 6,096,221.61	\$ 1,769,392.43	\$ 462,222.50
Debt Service Expenditures	\$ 4,160,750.00	\$ 11,122,079.16	\$ 4,414,287.50	\$ 9,187,083.72	\$ 3,271,421.25
<b>Total Expenditures</b>	<b>\$ 54,327,450.56</b>	<b>\$ 65,824,930.54</b>	<b>\$ 57,319,925.54</b>	<b>\$ 56,793,441.69</b>	<b>\$ 50,866,075.14</b>

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

Description	2012/2013 Actual	2013/2014 Actual	2014/2015 Actual	2015/2016 Actual	2016/2017 Budget
<b>Revenues:</b>					
Local	\$ 26,609,571.54	\$ 26,417,074.62	\$ 27,297,905.78	\$ 26,545,697.42	\$ 29,147,000.27
County	\$ 1,075,722.26	\$ 1,161,915.75	\$ 1,185,683.05	\$ 1,274,498.85	\$ 1,274,500.00
State	\$ 1,360,258.27	\$ 1,114,350.50	\$ 2,386,603.60	\$ 2,973,915.26	\$ 2,880,734.52
Federal	\$ 1,431,171.82	\$ 1,395,378.52	\$ 2,106,063.71	\$ 2,105,699.48	\$ 2,010,531.90
Other	\$ -	\$ 1,848.00	\$ 1,402.06	\$ 1,212.81	\$ 1,200.00
<b>Total Revenues</b>	<b>\$ 30,476,723.89</b>	<b>\$ 30,090,567.39</b>	<b>\$ 32,977,658.20</b>	<b>\$ 32,901,023.82</b>	<b>\$ 35,313,966.69</b>
<b>Instructional Expenditures:</b>					
Elementary	\$ 586,904.09	\$ 390,157.55	\$ 408,206.65	\$ 352,962.69	\$ 393,160.81
Middle School	\$ 237,290.76	\$ 214,383.17	\$ 177,754.01	\$ 135,038.25	\$ 207,827.15
Senior High	\$ 438,708.37	\$ 435,448.93	\$ 533,360.52	\$ 699,909.47	\$ 453,480.62
Summer School	\$ 10,347.90	\$ 12,938.55	\$ 24,883.36	\$ 13,245.17	\$ 13,816.11
Special Instruction	\$ 1,324,086.85	\$ 1,336,275.89	\$ 1,396,426.40	\$ 1,279,488.43	\$ 1,659,996.59
Culturally Different	\$ 51,941.11	\$ 42,369.37	\$ 45,962.34	\$ -	\$ -
Early Childhood Special Education	\$ 393,370.06	\$ 413,779.70	\$ 426,392.37	\$ 313,967.32	\$ 362,837.88
Vocational Instruction	\$ 202,982.08	\$ 202,569.25	\$ 197,912.45	\$ 209,460.31	\$ 225,005.58
Student Activities	\$ 1,518,592.41	\$ 1,434,897.24	\$ 996,823.00	\$ 820,153.93	\$ 1,188,703.00
Tuition	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Instructional Expenditures</b>	<b>\$ 4,764,223.63</b>	<b>\$ 4,482,819.65</b>	<b>\$ 4,207,721.10</b>	<b>\$ 3,824,225.57</b>	<b>\$ 4,504,827.74</b>
<b>Support Services Expenditures:</b>					
Attendance	\$ 84,208.99	\$ 114,917.74	\$ 176,266.83	\$ 181,274.39	\$ 187,065.90
Guidance	\$ 66,965.42	\$ 70,010.25	\$ 75,323.47	\$ 66,271.22	\$ 74,709.06
Health, Pschy, Speech	\$ 592,655.08	\$ 502,920.24	\$ 618,788.44	\$ 378,904.05	\$ 395,858.49
Improvement of Instruction	\$ 166,445.19	\$ 168,020.88	\$ 306,206.86	\$ 189,961.44	\$ 284,647.30
Professional Development	\$ 27,476.05	\$ 49,839.76	\$ 25,354.32	\$ 24,867.81	\$ 18,013.47
Media Services	\$ 282,956.56	\$ 264,363.21	\$ 677,871.82	\$ 282,408.51	\$ 346,771.92
Board of Education Services	\$ 122,529.65	\$ 158,550.44	\$ 188,136.70	\$ 136,473.77	\$ 234,295.00
Executive Administration	\$ 1,186,586.82	\$ 1,611,607.35	\$ 1,857,541.29	\$ 1,422,437.09	\$ 1,747,810.45
Building Level Administration	\$ 593,022.70	\$ 598,986.72	\$ 655,949.71	\$ 574,717.26	\$ 596,302.12
Business, Fiscal Administration	\$ 339,083.80	\$ 361,690.49	\$ 431,772.24	\$ 576,171.16	\$ 595,030.86
Operation of Plant	\$ 4,501,905.85	\$ 4,778,918.45	\$ 4,914,178.49	\$ 4,857,897.16	\$ 5,132,546.95
Pupil Transportation	\$ 2,626,816.27	\$ 2,660,818.63	\$ 2,784,278.81	\$ 3,023,867.69	\$ 3,170,921.55
Food Services	\$ 1,640,995.87	\$ 1,687,018.45	\$ 1,775,518.92	\$ 1,686,045.34	\$ 1,668,186.69
Central Office Support Services	\$ 75,997.13	\$ 58,585.61	\$ 67,433.79	\$ 77,816.99	\$ 79,718.79
<b>Total Support Service Expenditures</b>	<b>\$ 12,307,645.38</b>	<b>\$ 13,086,248.22</b>	<b>\$ 14,554,621.69</b>	<b>\$ 13,479,113.88</b>	<b>\$ 14,531,878.55</b>
<b>Total Instruction &amp; Support Exp.</b>	<b>\$ 17,071,869.01</b>	<b>\$ 17,569,067.87</b>	<b>\$ 18,762,342.79</b>	<b>\$ 17,303,339.45</b>	<b>\$ 19,036,706.29</b>
<b>Community Services Expenditures</b>	<b>\$ 462,415.96</b>	<b>\$ 502,224.79</b>	<b>\$ 683,595.05</b>	<b>\$ 742,369.13</b>	<b>\$ 736,008.04</b>
<b>Facilities Acquisitions &amp; Constr. Exp.</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Debt Service Expenditures</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total Expenditures</b>	<b>\$ 17,534,284.97</b>	<b>\$ 18,071,292.66</b>	<b>\$ 19,445,937.84</b>	<b>\$ 18,045,708.58</b>	<b>\$ 19,772,714.33</b>
<b>Yearly Increase (Decrease)</b>	<b>\$ 12,942,438.92</b>	<b>\$ 12,019,274.73</b>	<b>\$ 13,531,720.36</b>	<b>\$ 14,855,315.24</b>	<b>\$ 15,541,252.36</b>
<b>Transfer to Teachers' Fund</b>	<b>\$ (12,596,798.54)</b>	<b>\$ (13,255,765.67)</b>	<b>\$ (13,872,162.82)</b>	<b>\$ (14,993,765.14)</b>	<b>\$ (15,652,411.71)</b>
<b>Transfer to Capital Projects</b>	<b>\$ (1,538,794.08)</b>	<b>\$ (35,452.45)</b>	<b>\$ (28,213.19)</b>	<b>\$ (4,526.58)</b>	<b>\$ (35,000.00)</b>
<b>Fund Balance, July 1</b>	<b>\$ 17,862,634.46</b>	<b>\$ 16,669,480.76</b>	<b>\$ 15,397,537.37</b>	<b>\$ 15,028,881.72</b>	<b>\$ 14,885,905.24</b>
<b>Fund Balance, June 30</b>	<b>\$ 16,669,480.76</b>	<b>\$ 15,397,537.37</b>	<b>\$ 15,028,881.72</b>	<b>\$ 14,885,905.24</b>	<b>\$ 14,739,745.89</b>

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

Description	2012/2013 Actual	2013/2014 Actual	2014/2015 Actual	2015/2016 Actual	2016/2017 Budget
<b>Revenues:</b>					
Local	\$ 30,196,070.04	\$ 29,988,464.99	\$ 31,384,110.80	\$ 30,902,272.09	\$ 33,366,271.25
County	\$ 1,405,598.43	\$ 1,464,407.84	\$ 1,433,868.39	\$ 1,475,431.50	\$ 1,474,500.00
State	\$ 7,012,370.35	\$ 6,633,205.99	\$ 7,962,700.74	\$ 8,407,301.48	\$ 7,489,560.21
Federal	\$ 3,077,724.51	\$ 3,037,501.51	\$ 3,277,047.78	\$ 3,211,965.61	\$ 3,364,689.58
Other	\$ 1,280,560.14	\$ 1,274,161.45	\$ 1,354,868.18	\$ 672,878.46	\$ 680,200.00
<b>Total Revenues</b>	<b>\$ 42,972,323.47</b>	<b>\$ 42,397,741.78</b>	<b>\$ 45,412,595.89</b>	<b>\$ 44,669,849.14</b>	<b>\$ 46,375,221.04</b>
<b>Instructional Expenditures:</b>	\$ -	\$ -	\$ -	\$ -	\$ -
Elementary	\$ 7,410,371.96	\$ 7,864,146.98	\$ 7,888,385.80	\$ 7,629,114.92	\$ 7,518,487.36
Middle School	\$ 2,175,802.07	\$ 2,271,657.21	\$ 2,256,414.71	\$ 2,271,995.75	\$ 2,365,992.08
Senior High	\$ 4,565,977.37	\$ 4,699,060.05	\$ 4,854,279.17	\$ 5,123,896.04	\$ 4,577,968.59
Summer School	\$ 93,533.28	\$ 111,404.58	\$ 114,243.74	\$ 134,576.58	\$ 141,361.13
Special Instruction	\$ 5,071,757.71	\$ 5,023,619.58	\$ 5,136,246.87	\$ 5,773,943.81	\$ 6,434,957.23
Culturally Different	\$ 107,387.09	\$ 99,701.87	\$ 190,723.65	\$ 230,734.80	\$ 234,139.51
Early Childhood Special Education	\$ 1,160,257.39	\$ 1,115,221.93	\$ 1,151,951.29	\$ 991,487.59	\$ 1,014,273.81
Vocational Instruction	\$ 1,819,890.92	\$ 1,809,564.11	\$ 1,863,607.31	\$ 1,442,666.05	\$ 1,623,254.84
Student Activities	\$ 1,865,933.22	\$ 1,832,211.40	\$ 1,419,354.82	\$ 1,251,053.53	\$ 1,622,965.41
Tuition	\$ 323,706.08	\$ 337,775.60	\$ 456,195.00	\$ 610,919.09	\$ 776,800.00
<b>Total Instructional Expenditures</b>	<b>\$ 24,594,617.09</b>	<b>\$ 25,164,363.31</b>	<b>\$ 25,331,402.36</b>	<b>\$ 25,460,388.16</b>	<b>\$ 26,310,199.96</b>
<b>Support Services Expenditures:</b>					
Attendance	\$ 146,602.08	\$ 179,811.08	\$ 243,809.12	\$ 250,645.85	\$ 187,065.90
Guidance	\$ 889,066.61	\$ 925,430.35	\$ 1,056,168.37	\$ 1,047,179.26	\$ 1,082,606.33
Health, Pschy, Speech	\$ 1,410,965.94	\$ 843,075.29	\$ 961,836.22	\$ 427,032.14	\$ 445,458.63
Improvement of Instruction	\$ 500,845.32	\$ 547,869.47	\$ 569,308.87	\$ 540,599.68	\$ 629,914.52
Professional Development	\$ 56,043.19	\$ 80,529.55	\$ 60,190.51	\$ 41,127.50	\$ 33,000.01
Media Services	\$ 835,461.58	\$ 834,344.64	\$ 1,285,012.40	\$ 948,733.07	\$ 991,156.26
Board of Education Services	\$ 122,529.65	\$ 158,550.44	\$ 188,136.70	\$ 137,047.96	\$ 237,694.33
Executive Administration	\$ 1,502,442.23	\$ 1,941,398.32	\$ 2,343,646.63	\$ 1,767,429.47	\$ 2,088,873.97
Building Level Administration	\$ 2,291,171.82	\$ 2,407,913.54	\$ 2,407,438.84	\$ 2,423,764.32	\$ 2,340,512.73
Business, Fiscal Administration	\$ 339,083.80	\$ 361,690.49	\$ 431,772.24	\$ 576,171.16	\$ 595,030.86
Operation of Plant	\$ 4,505,836.57	\$ 4,782,849.17	\$ 4,918,109.21	\$ 4,861,827.88	\$ 5,132,546.95
Pupil Transportation	\$ 2,626,816.27	\$ 2,660,818.63	\$ 2,784,278.81	\$ 3,023,867.69	\$ 3,170,921.55
Food Services	\$ 1,640,995.87	\$ 1,687,018.45	\$ 1,775,518.92	\$ 1,686,045.34	\$ 1,668,186.69
Central Office Support Services	\$ 143,820.33	\$ 58,922.73	\$ 67,433.79	\$ 77,816.99	\$ 79,718.79
<b>Total Support Service Expenditures</b>	<b>\$ 17,011,681.26</b>	<b>\$ 17,470,222.15</b>	<b>\$ 19,092,660.63</b>	<b>\$ 17,809,288.31</b>	<b>\$ 18,682,687.52</b>
<b>Total Instruction &amp; Support Exp.</b>	<b>\$ 41,606,298.35</b>	<b>\$ 42,634,585.46</b>	<b>\$ 44,424,062.99</b>	<b>\$ 43,269,676.47</b>	<b>\$ 44,992,887.48</b>
<b>Community Services Expenditures</b>	<b>\$ 1,020,384.74</b>	<b>\$ 999,647.26</b>	<b>\$ 1,328,975.36</b>	<b>\$ 1,538,622.57</b>	<b>\$ 1,493,492.91</b>
<b>Facilities Acquisitions &amp; Constr. Exp.</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Debt Service Expenditures</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total Expenditures</b>	<b>\$ 42,626,683.09</b>	<b>\$ 43,634,232.72</b>	<b>\$ 45,753,038.35</b>	<b>\$ 44,808,299.04</b>	<b>\$ 46,486,380.39</b>
<b>Yearly Increase (Decrease)</b>	<b>\$ 345,640.38</b>	<b>\$ (1,236,490.94)</b>	<b>\$ (340,442.46)</b>	<b>\$ (138,449.90)</b>	<b>\$ (111,159.35)</b>
<b>Transfer to Capital Projects</b>	<b>\$ (1,538,794.08)</b>	<b>\$ (35,452.45)</b>	<b>\$ (28,213.19)</b>	<b>\$ (4,526.58)</b>	<b>\$ (35,000.00)</b>
<b>Fund Balance, July 1</b>	<b>\$ 17,862,634.46</b>	<b>\$ 16,669,480.76</b>	<b>\$ 15,397,537.37</b>	<b>\$ 15,028,881.72</b>	<b>\$ 14,885,905.24</b>
<b>Fund Balance, June 30</b>	<b>\$ 16,669,480.76</b>	<b>\$ 15,397,537.37</b>	<b>\$ 15,028,881.72</b>	<b>\$ 14,885,905.24</b>	<b>\$ 14,739,745.89</b>

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

Description	2012/2013 Actual	2013/2014 Actual	2014/2015 Actual	2015/2016 Actual	2016/2017 Budget
<b>Revenues:</b>					
Local	\$ 5,051,654.03	\$ 2,813,952.07	\$ 2,983,877.59	\$ 1,989,093.96	\$ 794,466.98
County	\$ 95,769.16	\$ 74,742.74	\$ 69,283.94	\$ 49,754.30	\$ 51,573.07
State	\$ 1,508,889.00	\$ 1,700,666.88	\$ 305,515.00	\$ 415,597.88	\$ 261,457.40
Federal	\$ 33,648.22	\$ -	\$ -	\$ 45,000.00	\$ -
Other	\$ 9,145,551.85	\$ 157,385.36	\$ 10,708.65	\$ 21,674.50	\$ 15,000.00
<b>Total Revenues</b>	<b>\$ 15,835,512.26</b>	<b>\$ 4,746,747.05</b>	<b>\$ 3,369,385.18</b>	<b>\$ 2,521,120.64</b>	<b>\$ 1,122,497.45</b>
<b>Instructional Expenditures:</b>					
Elementary	\$ 31,349.04	\$ 12,547.43	\$ 26,306.00	\$ 7,957.33	\$ 25,003.00
Middle School	\$ 58,983.00	\$ 16,617.00	\$ 7,928.00	\$ 2,000.00	\$ 6,500.00
Senior High	\$ 93,651.62	\$ 55,696.28	\$ 33,231.41	\$ 43,741.83	\$ 26,800.00
Summer School	\$ -	\$ -	\$ -	\$ -	\$ -
Special Instruction	\$ 42,388.90	\$ 62,362.61	\$ 11,619.83	\$ 93,711.00	\$ -
Culturally Different	\$ -	\$ -	\$ -	\$ -	\$ -
Early Childhood Special Education	\$ 2,169.80	\$ -	\$ -	\$ -	\$ 1,475.00
Vocational Instruction	\$ 103,044.29	\$ 108,452.86	\$ 128,582.34	\$ 258,158.38	\$ 47,773.00
Student Activities	\$ -	\$ 6,793.99	\$ -	\$ 5,979.00	\$ -
Tuition	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Instructional Expenditures</b>	<b>\$ 331,586.65</b>	<b>\$ 262,470.17</b>	<b>\$ 207,667.58</b>	<b>\$ 411,547.54</b>	<b>\$ 107,551.00</b>
<b>Support Services Expenditures:</b>					
Attendance	\$ -	\$ -	\$ -	\$ -	\$ -
Guidance	\$ -	\$ -	\$ -	\$ -	\$ -
Health, Pschy, Speech	\$ 1,232.00	\$ 1,209.80	\$ 1,698.99	\$ -	\$ -
Improvement of Instruction	\$ 3,747.60	\$ -	\$ -	\$ -	\$ -
Professional Development	\$ -	\$ -	\$ -	\$ -	\$ -
Media Services	\$ 42,956.52	\$ 794,814.54	\$ 112,509.32	\$ 26,570.93	\$ 3,000.00
Board of Education Services	\$ -	\$ -	\$ -	\$ -	\$ -
Executive Administration	\$ 199,628.34	\$ 391,205.54	\$ 626,271.36	\$ 541,338.45	\$ 421,000.00
Building Level Administration	\$ -	\$ -	\$ -	\$ -	\$ -
Business, Fiscal Administration	\$ 1,164.00	\$ -	\$ 1,556.07	\$ -	\$ -
Operation of Plant	\$ 34,888.85	\$ 73,606.73	\$ 55,870.37	\$ 37,883.00	\$ 69,000.00
Pupil Transportation	\$ -	\$ -	\$ -	\$ -	\$ -
Food Services	\$ 38,794.08	\$ 35,452.45	\$ 28,213.19	\$ 4,526.58	\$ 35,000.00
Central Office Support Services	\$ 6,567.50	\$ 1,565.89	\$ -	\$ -	\$ 2,000.00
<b>Total Support Service Expenditures</b>	<b>\$ 328,978.89</b>	<b>\$ 1,297,854.95</b>	<b>\$ 826,119.30</b>	<b>\$ 610,318.96</b>	<b>\$ 530,000.00</b>
<b>Total Instruction &amp; Support Exp.</b>	<b>\$ 660,565.54</b>	<b>\$ 1,560,325.12</b>	<b>\$ 1,033,786.88</b>	<b>\$ 1,021,866.50</b>	<b>\$ 637,551.00</b>
<b>Community Services Expenditures</b>	\$ -	\$ 10,974.00	\$ 22,591.20	\$ 6,800.00	\$ 8,500.00
<b>Facilities Acquisitions &amp; Constr. Exp.</b>	\$ 6,879,451.93	\$ 9,497,319.54	\$ 6,096,221.61	\$ 1,769,392.43	\$ 462,222.50
<b>Debt Service Expenditures</b>	\$ 1,334,700.00	\$ 1,239,929.16	\$ 1,291,187.50	\$ 1,248,720.66	\$ 180,025.00
<b>Total Expenditures</b>	<b>\$ 8,874,717.47</b>	<b>\$ 12,308,547.82</b>	<b>\$ 8,443,787.19</b>	<b>\$ 4,046,779.59</b>	<b>\$ 1,288,298.50</b>
<b>Yearly Increase (Decrease)</b>	<b>\$ 6,960,794.79</b>	<b>\$ (7,561,800.77)</b>	<b>\$ (5,074,402.01)</b>	<b>\$ (1,525,658.95)</b>	<b>\$ (165,801.05)</b>
<b>Transfer from Incidental Fund</b>	<b>\$ 1,538,794.08</b>	<b>\$ 35,452.45</b>	<b>\$ 28,213.19</b>	<b>\$ 4,526.58</b>	<b>\$ 35,000.00</b>
<b>Fund Balance, July 1</b>	<b>\$ 8,692,979.90</b>	<b>\$ 17,192,568.77</b>	<b>\$ 9,666,220.45</b>	<b>\$ 4,620,031.63</b>	<b>\$ 3,098,899.26</b>
<b>Fund Balance, June 30</b>	<b>\$ 17,192,568.77</b>	<b>\$ 9,666,220.45</b>	<b>\$ 4,620,031.63</b>	<b>\$ 3,098,899.26</b>	<b>\$ 2,968,098.21</b>

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

Description	2012/2013 Actual	2013/2014 Actual	2014/2015 Actual	2015/2016 Actual	2016/2017 Budget
<b>Revenues:</b>					
Local	\$ 2,976,270.06	\$ 2,884,619.29	\$ 3,035,134.99	\$ 3,130,428.21	\$ 3,031,658.88
County	\$ 199,547.85	\$ 183,297.09	\$ 213,124.92	\$ 223,060.78	\$ 221,249.34
State	\$ -	\$ -	\$ 250,000.00	\$ -	\$ -
Federal	\$ -	\$ -	\$ -	\$ -	\$ -
Other	\$ -	\$ -	\$ -	\$ 4,775,000.00	\$ -
<b>Total Revenues</b>	<b>\$ 3,175,817.91</b>	<b>\$ 3,067,916.38</b>	<b>\$ 3,498,259.91</b>	<b>\$ 8,128,488.99</b>	<b>\$ 3,252,908.22</b>
<b>Expenditures:</b>					
Principal	\$ 1,300,000.00	\$ 8,100,000.00	\$ 1,600,000.00	\$ 6,395,000.00	\$ 1,735,000.00
Interest	\$ 1,523,600.00	\$ 1,775,350.00	\$ 1,520,950.00	\$ 1,478,038.06	\$ 1,351,396.25
Other	\$ 2,450.00	\$ 6,800.00	\$ 2,150.00	\$ 65,325.00	\$ 5,000.00
<b>Total Expenditures</b>	<b>\$ 2,826,050.00</b>	<b>\$ 9,882,150.00</b>	<b>\$ 3,123,100.00</b>	<b>\$ 7,938,363.06</b>	<b>\$ 3,091,396.25</b>
Yearly Increase (Decrease)	\$ 349,767.91	\$ (6,814,233.62)	\$ 375,159.91	\$ 190,125.93	\$ 161,511.97
Fund Balance, July 1	\$ 9,139,000.57	\$ 9,488,768.48	\$ 2,674,534.86	\$ 3,049,694.77	\$ 3,239,820.70
<b>Fund Balance, June 30</b>	<b>\$ 9,488,768.48</b>	<b>\$ 2,674,534.86</b>	<b>\$ 3,049,694.77</b>	<b>\$ 3,239,820.70</b>	<b>\$ 3,401,332.67</b>



**BONDING CAPACITY**

Missouri statutes allow school districts to have bonded debt obligations equal to 15% of their district's assessed property valuation. The School District of Washington debt to assessed value is significantly less than the Missouri statute allows. During 2013 the school district issued \$9,000,000 in new bonds. During 2016, the district refunded the 2006 bond issue allowing an early payoff of \$170,000 on that series. The School District of Washington's projected assessed valuation for the FY2016-2017 school year is \$717,953,662. This gives the District total bonding capacity of \$81 million during FY2016-2017. The fiscal year-end debt obligation will be approximately \$28.8 million. FY2016-2017 is a reassessment year. Two percent in growth is expected. A two percent growth in assessed value is projected for FY2016-2017 and a two percent increase for next fiscal year. The area is slowly realizing growth in the real estate market, so the District is hopeful there will be more than just slight increases in the future. The following table shows the District's historical ability to borrow funds and is with the assumption of a new \$15 million bond issue.

Fiscal Year	Total Assessed Value	Total Bonding Capacity	Total End-of-Year Debt	Available Capacity	Debt to Assessed Value
2002	\$455,758,771	\$68,363,816	\$8,601,941	\$59,761,875	1.89%
2003	\$473,290,713	\$70,993,607	\$8,458,860	\$62,534,747	1.79%
2004	\$513,281,164	\$76,992,175	\$17,191,729	\$59,800,446	3.35%
2005	\$526,145,663	\$78,921,849	\$16,673,217	\$62,248,632	3.17%
2006	\$614,337,206	\$92,150,581	\$15,196,631	\$76,953,950	2.47%
2007	\$630,035,040	\$94,505,256	\$12,336,351	\$82,168,905	1.96%
2008	\$689,237,748	\$103,385,662	\$13,114,132	\$90,271,530	1.90%
2009	\$718,658,701	\$107,798,805	\$12,678,358	\$95,120,447	1.76%
2010	\$722,367,397	\$108,355,110	\$11,122,801	\$97,232,309	1.54%
2011	\$743,594,360	\$111,539,154	\$24,390,941	\$87,148,213	3.28%
2012	\$744,140,186	\$111,621,028	\$23,255,999	\$88,365,029	3.13%
2013	\$762,447,744	\$114,367,162	\$30,581,735	\$83,785,427	4.01%
2014	\$716,525,469	\$107,478,820	\$29,309,452	\$78,169,368	4.09%
2015	\$749,868,345	\$112,480,252	\$27,336,512	\$85,143,740	3.65%
2016 Est	\$710,575,773	\$106,586,366	\$25,552,245	\$81,034,121	3.60%
2017 Est	\$717,953,662	\$107,693,049	\$38,759,276	\$68,933,773	5.40%
2018 Est	\$732,312,735	\$109,846,910	\$37,834,276	\$72,012,634	5.17%
2019 Est	\$746,958,990	\$112,043,848	\$36,869,276	\$75,174,572	4.94%

## Bonded Debt

Date	2010A		2013		2016		Total Bond Debt	
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
9/1/2011		\$ 391,311.20					\$ -	\$ 391,311.20
3/1/2012		\$ 253,296.88					\$ -	\$ 253,296.88
9/1/2015		\$ 389,688		\$ 225,000			\$ -	\$ 614,687.50
3/1/2016		\$ 389,688		\$ 225,000			\$ -	\$ 614,687.50
9/1/2016		\$ 389,688		\$ 225,000		\$ 59,446	\$ -	\$ 674,133.75
3/1/2017		\$ 389,688		\$ 225,000	\$ 735,000	\$ 62,575	\$ 735,000.00	\$ 677,262.50
9/1/2017		\$ 389,688		\$ 225,000		\$ 55,225	\$ -	\$ 669,912.50
3/1/2018		\$ 389,688		\$ 225,000	\$ 925,000	\$ 55,225	\$ 925,000.00	\$ 669,912.50
9/1/2018		\$ 389,688		\$ 225,000		\$ 41,350	\$ -	\$ 656,037.50
3/1/2019		\$ 389,688		\$ 225,000	\$ 965,000	\$ 41,350	\$ 965,000.00	\$ 656,037.50
9/1/2019		\$ 389,688		\$ 225,000		\$ 26,875	\$ -	\$ 641,562.50
3/1/2020		\$ 389,688		\$ 225,000	\$ 1,085,000	\$ 26,875	\$ 1,085,000.00	\$ 641,562.50
9/1/2020		\$ 389,688		\$ 225,000		\$ 13,313	\$ -	\$ 628,000.00
3/1/2021		\$ 389,688		\$ 225,000	\$ 1,065,000	\$ 13,313	\$ 1,065,000.00	\$ 628,000.00
9/1/2021		\$ 389,688		\$ 225,000			\$ -	\$ 614,687.50
3/1/2022	\$ 1,250,000	\$ 389,688		\$ 225,000			\$ 1,250,000.00	\$ 614,687.50
9/1/2022		\$ 361,563		\$ 225,000			\$ -	\$ 586,562.50
3/1/2023	\$ 1,250,000	\$ 361,563		\$ 225,000			\$ 1,250,000.00	\$ 586,562.50
9/1/2023		\$ 332,188		\$ 225,000			\$ -	\$ 557,187.50
3/1/2024	\$ 1,250,000	\$ 332,188		\$ 225,000			\$ 1,250,000.00	\$ 557,187.50
9/1/2024		\$ 301,563		\$ 225,000			\$ -	\$ 526,562.50
3/1/2025	\$ 1,500,000	\$ 301,563		\$ 225,000			\$ 1,500,000.00	\$ 526,562.50
9/1/2025		\$ 264,063		\$ 225,000			\$ -	\$ 489,062.50
3/1/2026	\$ 1,500,000	\$ 264,063		\$ 225,000			\$ 1,500,000.00	\$ 489,062.50
9/1/2026		\$ 225,438		\$ 225,000			\$ -	\$ 450,437.50
3/1/2027	\$ 1,750,000	\$ 225,438		\$ 225,000			\$ 1,750,000.00	\$ 450,437.50
9/1/2027		\$ 179,063		\$ 225,000			\$ -	\$ 404,062.50
3/1/2028	\$ 1,750,000	\$ 179,063		\$ 225,000			\$ 1,750,000.00	\$ 404,062.50
9/1/2028		\$ 131,813		\$ 225,000			\$ -	\$ 356,812.50
3/1/2029	\$ 2,000,000	\$ 131,813		\$ 225,000			\$ 2,000,000.00	\$ 356,812.50
9/1/2029		\$ 76,313		\$ 225,000			\$ -	\$ 301,312.50
3/1/2030	\$ 2,750,000	\$ 76,313		\$ 225,000			\$ 2,750,000.00	\$ 301,312.50
9/1/2030				\$ 225,000			\$ -	\$ 225,000.00
3/1/2031			\$ 2,800,000	\$ 225,000			\$ 2,800,000.00	\$ 225,000.00
9/1/2031				\$ 155,000			\$ -	\$ 155,000.00
3/1/2032			\$ 3,000,000	\$ 155,000			\$ 3,000,000.00	\$ 155,000.00
9/1/2032				\$ 80,000			\$ -	\$ 80,000.00
3/1/2033			\$ 3,200,000	\$ 80,000			\$ 3,200,000.00	\$ 80,000.00
Totals	\$ 15,000,000	\$ 9,199,625	\$ 9,000,000	\$ 7,670,000	\$ 4,775,000	\$ 395,546	\$ 28,775,000	\$ 17,265,171

The District recently passed a \$15 million general obligation bond initiative. Once those bonds are sold, the proceeds will be used to retire these Lease Participation Certificates. The balances on these certificates will transfer to the Bonded Debt schedule.

### Lease Participation Certificates

Date	2013		2015		Total Lease	
	Principal	Interest	Principal	Interest	Principal	Interest
9/1/2013		\$ 75,333			\$ -	\$ 75,333.33
3/1/2014	\$ 275,000	\$ 60,000			\$ 275,000.00	\$ 60,000.00
9/1/2014		\$ 57,250			\$ -	\$ 57,250.00
3/1/2015	\$ 335,000	\$ 57,250			\$ 335,000.00	\$ 57,250.00
9/1/2015		\$ 53,900			\$ -	\$ 53,900.00
3/1/2016	\$ 375,000	\$ 53,900	\$ 460,000	\$ 65,457	\$ 835,000.00	\$ 119,356.81
9/1/2016		\$ 50,150		\$ 124,875	\$ -	\$ 175,025.00
3/1/2017	\$ 425,000	\$ 50,150	\$ 520,000	\$ 124,875	\$ 945,000.00	\$ 175,025.00
9/1/2017		\$ 45,900		\$ 119,675	\$ -	\$ 165,575.00
3/1/2018	\$ 475,000	\$ 45,900	\$ 560,000	\$ 119,675	\$ 1,035,000.00	\$ 165,575.00
9/1/2018		\$ 41,150		\$ 114,075	\$ -	\$ 155,225.00
3/1/2019	\$ 510,000	\$ 41,150	\$ 600,000	\$ 114,075	\$ 1,110,000.00	\$ 155,225.00
9/1/2019		\$ 36,050		\$ 108,075	\$ -	\$ 144,125.00
3/1/2020	\$ 600,000	\$ 36,050	\$ 640,000	\$ 108,075	\$ 1,240,000.00	\$ 144,125.00
9/1/2020		\$ 30,050		\$ 100,075	\$ -	\$ 130,125.00
3/1/2021	\$ 690,000	\$ 30,050	\$ 680,000	\$ 100,075	\$ 1,370,000.00	\$ 130,125.00
9/1/2021		\$ 22,288		\$ 91,575	\$ -	\$ 113,862.50
3/1/2022	\$ 775,000	\$ 22,288	\$ 720,000	\$ 91,575	\$ 1,495,000.00	\$ 113,862.50
9/1/2022		\$ 12,600		\$ 82,575	\$ -	\$ 95,175.00
3/1/2023	\$ 960,000	\$ 12,600	\$ 785,000	\$ 82,575	\$ 1,745,000.00	\$ 95,175.00
9/1/2023				\$ 70,800	\$ -	\$ 70,800.00
3/1/2024			\$ 825,000	\$ 70,800	\$ 825,000.00	\$ 70,800.00
9/1/2024				\$ 58,425	\$ -	\$ 58,425.00
3/1/2025			\$ 885,000	\$ 58,425	\$ 885,000.00	\$ 58,425.00
9/1/2025				\$ 45,150	\$ -	\$ 45,150.00
3/1/2026			\$ 945,000	\$ 45,150	\$ 945,000.00	\$ 45,150.00
9/1/2026				\$ 30,975	\$ -	\$ 30,975.00
3/1/2027			\$ 980,000	\$ 30,975	\$ 980,000.00	\$ 30,975.00
9/1/2027				\$ 16,275	\$ -	\$ 16,275.00
3/1/2028			\$ 1,085,000	\$ 16,275	\$ 1,085,000.00	\$ 16,275.00
Totals	\$ 5,420,000.00	\$ 834,008.33	\$ 9,685,000.00	\$ 1,990,556.81	\$ 15,105,000.00	\$ 2,824,565.14

**BUDGET SUMMARY 2016 - 2017**

School Year	Actual 2011/2012	Actual 2012/2013	Actual 2013/2014	Actual 2014/2015	Actual 2015/2016	Budget Adopted 2016/2017	Budget Rev #1 2016/2017
<b>Incidental Fund</b>							
Ending Balance Previous Year	\$ 16,159,815.07	\$ 17,862,634.46	\$ 16,669,480.76	\$ 15,397,537.37	\$ 15,028,881.72	\$ 14,715,064.88	\$ 14,885,905.24
Total Revenues	\$ 31,272,511.97	\$ 30,476,723.89	\$ 30,090,567.39	\$ 32,977,658.20	\$ 32,901,023.82	\$ 33,345,949.21	\$ 35,313,966.69
Total Expenditures	\$ (16,206,113.93)	\$ (17,534,284.97)	\$ (18,071,292.66)	\$ (19,445,937.84)	\$ (18,045,708.58)	\$ (19,545,626.70)	\$ (19,772,714.33)
To Other Funds	\$ (13,363,578.65)	\$ (14,135,592.62)	\$ (13,291,218.12)	\$ (13,900,376.01)	\$ (14,998,291.72)	\$ (15,283,964.52)	\$ (15,687,411.71)
From Other Funds							
Cash Balance End of Year	\$ 17,862,634.46	\$ 16,669,480.76	\$ 15,397,537.37	\$ 15,028,881.72	\$ 14,885,905.24	\$ 13,231,422.87	\$ 14,739,745.89
<b>Teachers Fund</b>							
Ending Balance Previous Year	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenues	\$ 12,478,859.66	\$ 12,495,599.58	\$ 12,307,174.39	\$ 12,434,937.69	\$ 11,768,825.32	\$ 11,070,703.12	\$ 11,061,254.35
Total Expenditures	\$ (24,120,974.53)	\$ (25,092,398.12)	\$ (25,562,940.06)	\$ (26,307,100.51)	\$ (26,762,590.46)	\$ (26,319,667.64)	\$ (26,713,666.06)
To Other Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
From Other Funds	\$ 11,642,114.87	\$ 12,596,798.54	\$ 13,255,765.67	\$ 13,872,162.82	\$ 14,993,765.14	\$ 15,248,964.52	\$ 15,652,411.71
Cash Balance End of Year	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Debt Service Fund</b>							
Ending Balance Previous Year	\$ 11,754,059.42	\$ 9,139,000.57	\$ 9,488,768.48	\$ 2,674,534.86	\$ 3,049,694.77	\$ 3,229,389.98	\$ 3,239,820.70
Total Revenues	\$ 3,054,816.15	\$ 3,175,817.91	\$ 3,067,916.38	\$ 3,498,259.91	\$ 8,128,488.99	\$ 3,159,636.81	\$ 3,252,908.22
Total Expenditures	\$ (5,669,875.00)	\$ (2,826,050.00)	\$ (9,882,150.00)	\$ (3,123,100.00)	\$ (7,938,363.06)	\$ (2,091,396.25)	\$ (3,091,396.25)
To Other Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
From Other Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Cash Balance End of Year	\$ 9,139,000.57	\$ 9,488,768.48	\$ 2,674,534.86	\$ 3,049,694.77	\$ 3,239,820.70	\$ 4,297,630.54	\$ 3,401,332.67
Restricted Balance	\$ 6,577,487.00	\$ 6,638,789.15	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Capital Projects Fund</b>							
Ending Balance Previous Year	\$ 16,426,479.66	\$ 8,692,979.90	\$ 17,192,568.77	\$ 9,666,220.45	\$ 4,620,031.63	\$ 3,082,369.42	\$ 3,098,899.26
Total Revenues	\$ 4,203,232.29	\$ 15,835,512.26	\$ 4,746,747.05	\$ 3,369,385.18	\$ 2,521,120.64	\$ 2,316,236.28	\$ 1,122,497.45
Total Expenditures	\$ (13,658,195.83)	\$ (8,874,717.47)	\$ (12,308,547.82)	\$ (8,443,787.19)	\$ (4,046,779.59)	\$ (2,354,826.00)	\$ (1,288,298.50)
To Other Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
From Other Funds	\$ 1,721,463.78	\$ 1,538,794.08	\$ 35,452.45	\$ 28,213.19	\$ 4,526.58	\$ 35,000.00	\$ 35,000.00
Cash Balance End of Year	\$ 8,692,979.90	\$ 17,192,568.77	\$ 9,666,220.45	\$ 4,620,031.63	\$ 3,098,899.26	\$ 3,078,779.70	\$ 2,968,098.21
Restricted Balance	\$ 3,985,242.71	\$ 11,056,260.00	\$ 4,000,000.00	\$ -	\$ -	\$ -	\$ -
<b>Total All Funds</b>							
Ending Balance Previous Year	\$ 44,340,354.15	\$ 35,694,614.93	\$ 43,350,818.01	\$ 27,738,292.68	\$ 22,698,608.12	\$ 21,026,824.28	\$ 21,224,625.20
Total Revenues	\$ 51,009,420.07	\$ 61,983,653.64	\$ 50,212,405.21	\$ 52,280,240.98	\$ 55,319,458.77	\$ 49,892,525.42	\$ 50,750,626.71
Total Expenditures	\$ (59,655,159.29)	\$ (54,327,450.56)	\$ (65,824,930.54)	\$ (57,319,925.54)	\$ (56,793,441.69)	\$ (50,311,516.59)	\$ (50,866,075.14)
To Other Funds	\$ (13,363,578.65)	\$ (14,135,592.62)	\$ (13,291,218.12)	\$ (13,900,376.01)	\$ (14,998,291.72)	\$ (15,283,964.52)	\$ (15,687,411.71)
From Other Funds	\$ 13,363,578.65	\$ 14,135,592.62	\$ 13,291,218.12	\$ 13,900,376.01	\$ 14,998,291.72	\$ 15,283,964.52	\$ 15,687,411.71
Cash Balance End of Year	\$ 35,694,614.93	\$ 43,350,818.01	\$ 27,738,292.68	\$ 22,698,608.12	\$ 21,224,625.20	\$ 20,607,833.11	\$ 21,109,176.77
Total Restricted Balances	\$ 6,577,487.00	\$ 17,695,049.15	\$ 4,000,000.00	\$ -	\$ -	\$ -	\$ -
Ending Balance Previous Year	\$ 16,159,815.07	\$ 17,862,634.46	\$ 16,669,480.76	\$ 15,397,537.37	\$ 15,028,881.72	\$ 14,715,064.88	\$ 14,885,905.24
Less Debt Service & Capital	\$ 43,751,371.63	\$ 42,972,323.47	\$ 42,397,741.78	\$ 45,412,595.89	\$ 44,669,849.14	\$ 44,416,652.33	\$ 46,375,221.04
Total Revenues	\$ (40,327,088.46)	\$ (42,626,683.09)	\$ (43,634,232.72)	\$ (45,753,038.35)	\$ (44,808,299.04)	\$ (45,865,294.34)	\$ (46,486,380.39)
Total Expenditures	\$ (13,363,578.65)	\$ (14,135,592.62)	\$ (13,291,218.12)	\$ (13,900,376.01)	\$ (14,998,291.72)	\$ (15,283,964.52)	\$ (15,687,411.71)
To Other Funds	\$ 11,642,114.87	\$ 12,596,798.54	\$ 13,255,765.67	\$ 13,872,162.82	\$ 14,993,765.14	\$ 15,248,964.52	\$ 15,652,411.71
From Other Funds							
<b>Cash Balance Less Debt Service/Capital Projects</b>	<b>\$ 17,862,634.46</b>	<b>\$ 16,669,480.76</b>	<b>\$ 15,397,537.37</b>	<b>\$ 15,028,881.72</b>	<b>\$ 14,885,905.24</b>	<b>\$ 13,231,422.87</b>	<b>\$ 14,739,745.89</b>
<b>Fund Balance Percentage, June 30</b>	<b>44.29%</b>	<b>39.11%</b>	<b>35.29%</b>	<b>32.85%</b>	<b>33.22%</b>	<b>28.85%</b>	<b>31.71%</b>
<b>Minimum Fund Balance Required per Policy DIAA</b>	<b>22.00%</b>	<b>22.00%</b>	<b>22.00%</b>	<b>22.00%</b>	<b>22.00%</b>	<b>22.00%</b>	<b>22.00%</b>
<b>Unrestricted Fund Balance Percentage, June 30</b>	<b>22.29%</b>	<b>17.11%</b>	<b>13.29%</b>	<b>10.85%</b>	<b>11.22%</b>	<b>6.85%</b>	<b>9.71%</b>

### 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 eleventh 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:		WASHINGTON		District Code:	036-139	Date:	8/31/2016	No
LINE		2013-2014	2014-2015	2015-2016	2016-2017	2017-2018	2018-2019	
1.	Formula Payment Weighted ADA	3,946.9574	3,904.6743	3,874.7323	3,772.9226	3,771.4838	3,771.4838	
2.	State Adequacy Target (SAT)	\$6,131	\$6,131	\$6,110	\$6,110	\$6,110	\$6,110	
3.	Payment Weighted ADA x SAT = District Total	\$24,198,795.82	\$23,939,558.13	\$23,674,942.81	\$23,052,557.09	\$23,043,766.02	\$23,043,766.02	
4.	District Dollar Value Modifier (DVM)	1.0890	1.0910	1.0920	1.0950	1.0950	1.0950	
5.	District Total Modified	\$26,352,488.65	\$26,118,057.92	\$25,853,037.55	\$25,242,550.01	\$25,232,923.79	\$25,232,923.79	
6.	Local Effort (2004-05 or as Adjusted)	\$20,479,102.81	\$20,461,971.96	\$20,434,587.88	\$20,434,587.88	\$20,434,587.88	\$20,434,587.88	
7.	<b>State Funding Estimate Before Phase-in or Hold Harmless</b>	<b>\$5,873,385.84</b>	<b>\$5,656,085.97</b>	<b>\$5,418,449.67</b>	<b>\$4,807,962.13</b>	<b>\$4,798,335.91</b>	<b>\$4,798,335.91</b>	
8.	2005-2006 State Funding Total	\$3,980,450	\$3,980,450	\$3,980,450	\$3,980,450	\$3,980,450	\$3,980,450	
	<b>Phase-In Estimate:</b>	<b>100.00%</b>	<b>100.00%</b>	<b>100.00%</b>	<b>100.00%</b>	<b>100.00%</b>	<b>100.00%</b>	
	<b>Phase-Out Estimate (2005-06):</b>	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>	
9.	SB 287 Formula Phase Amount (Line 7 x %)	\$5,873,385.84	\$5,656,085.97	\$5,418,449.67	\$4,807,962.13	\$4,798,335.91	\$4,798,335.91	
10.	2005-2006 State Funding Phase Amount (Line 8 x %)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
11.	<b>Estimated Formula Phase Total (before Hold Harmless)</b>	<b>\$5,873,385.84</b>	<b>\$5,656,085.97</b>	<b>\$5,418,449.67</b>	<b>\$4,807,962.13</b>	<b>\$4,798,335.91</b>	<b>\$4,798,335.91</b>	
	<b>Hold Harmless Calculation (Prior Year ADA &gt; 350)</b>	<b>Full DVM</b>	<b>Full DVM</b>	<b>Full DVM</b>	<b>Full DVM</b>	<b>Full DVM</b>	<b>Full DVM</b>	
12.	DVM Calculation	1.0890	1.0910	1.0920	1.0950	1.0950	1.0950	
13.	2005-2006 State Funding Modified by DVM	\$4,334,710.57	\$4,342,671.47	\$4,346,651.92	\$4,358,593.28	\$4,358,593.28	\$4,358,593.28	
14.	FY06 Modified (Line 13) Per 2005-06 Weighted ADA	\$1,095,8696	\$1,097,8822	\$1,098,8885	\$1,101,9075	\$1,101,9075	\$1,101,9075	
15.	Est. Total (Line 11) per Payment Weighted ADA (Line 1)	\$1,488.08	\$1,448.54	\$1,398.41	\$1,274.33	\$1,272.27	\$1,272.27	
	"On Formula/Hold Harmless" Determination	On Formula	On Formula	On Formula	On Formula	On Formula	On Formula	
	<b>Hold Harmless Calculation (Prior Year ADA ≤ 350)</b>	<b>Full DVM</b>	<b>Full DVM</b>	<b>Full DVM</b>	<b>Full DVM</b>	<b>Full DVM</b>	<b>Full DVM</b>	
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.	<b>ESTIMATED STATE FORMULA PAYMENT</b>	<b>\$5,873,386</b>	<b>\$5,656,086</b>	<b>\$5,418,450</b>	<b>\$4,807,962</b>	<b>\$4,798,336</b>	<b>\$4,798,336</b>	
	<b>APPROPRIATION ADJUSTMENT PERCENTAGE</b>	<b>93.28252300%</b>	<b>96.85809800%</b>	<b>100.00000000%</b>	<b>100.00000000%</b>	<b>100.00000000%</b>	<b>100.00000000%</b>	
	<b>ESTIMATED STATE FORMULA PAYMENT AFTER ADJUSTMENT</b>	<b>\$5,478,842</b>	<b>\$5,478,377</b>	<b>\$5,418,450</b>	<b>\$4,807,962</b>	<b>\$4,798,336</b>	<b>\$4,798,336</b>	
	Revenue Sources:							
	Classroom Trust Fund - Per ADA (DESE) *	413,5905	374,9631	386,8100	386,8100	386,8100	386,8100	
	Basic Formula - Classroom Trust Fund Total	\$1,568,143	\$1,434,590	\$1,451,985	\$1,452,622	\$1,453,242	\$1,452,622	
	Basic Formula - State Monies Total	\$3,910,700	\$4,043,788	\$3,966,465	\$3,355,341	\$3,345,094	\$3,345,714	
17.	<b>Small School Allocation</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	
	Prop C Amount per WADA	\$884.49	\$905.00	\$930.00	\$947.00	\$947.00	\$947.00	
	<b>Prop C Calculation</b>	<b>\$3,452,233.27</b>	<b>\$3,502,992.28</b>	<b>\$3,496,097.48</b>	<b>\$3,561,543.89</b>	<b>\$3,572,957.70</b>	<b>\$3,571,595.16</b>	
	*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

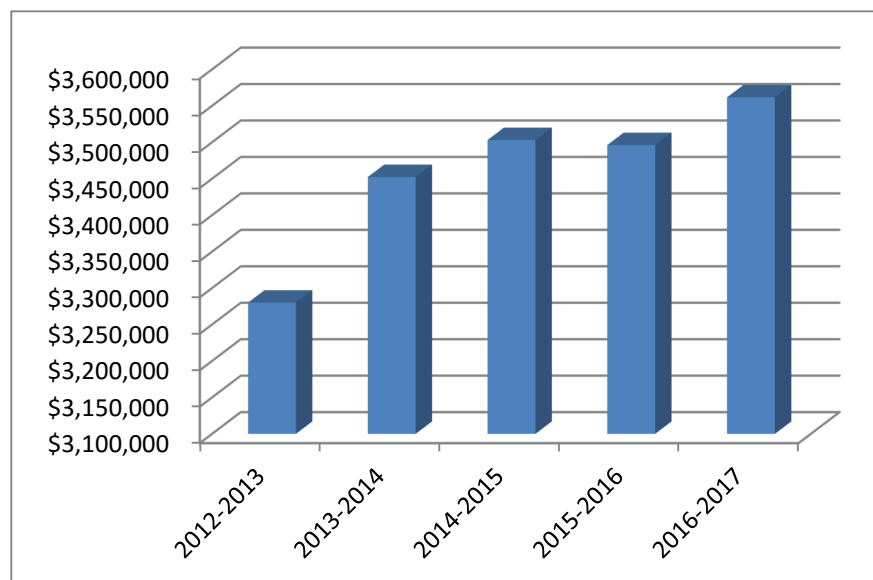
The State Foundation Formula assigns additional weight to districts' student counts based on certain student characteristics; specifically, to students who qualify for free and reduced lunch, receive special education services, or possess limited English language proficiency. Any district with student 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 FY15 was \$10,703.

WEIGHTED ADA CALCULATION ESTIMATE												
		District Name:	WASHINGTON			District Code:	036-139		Date:	8/31/2016		No
Line		2005-06	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19		
1.	Regular Year ADA		3,737.5211	3,759,2921	3,794.4827	3,719.8990	3,719.8990	3,719.8990	3,719.8990	3,719.8990		
2.	Summer School ADA		21.8870	32.2432	31.4663	33.8428	35.4889	37.0926	35.4889	35.4889		
3.	Total ADA (1+2)		3,759.4081	3,791.5353	3,825.9490	3,753.7418	3,755.3879	3,756.9916	3,755.3879	3,755.3879		
4.	Free and Reduced Weighting Threshold		32.00%	38.80%	38.80%	41.00%	41.00%	36.12%	36.12%	36.12%		
	State FTE January Count		1,201.46	1,325.99	1,362.74	1,310.77	1,310.77	1,310.77	1,310.77	1,310.77		
	Total ADA (Line 3) x Threshold Percentage		1,203.0106	1,471.1157	1,484.4682	1,539.0341	1,539.7090	1,357.0254	1,356.4461	1,356.4461		
	Add-on (25%)		0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000		
5.	Special Education Weighting Threshold		13.70%	13.20%	13.20%	12.60%	12.60%	12.16%	12.16%	12.16%		
	December Count		705	623	543	466	466	466	466	466		
	Total ADA (Line 3) x Threshold Percentage		515.0389	500.4827	505.0253	472.9715	473.1789	456.8502	456.6552	456.6552		
	Add-on (75%)		142.4708	91.8880	28.4810	0.0000	0.0000	6.8624	7.0086	7.0086		
6.	LEP Weighting Threshold		0.90%	1.80%	1.80%	2.10%	2.10%	1.94%	1.94%	1.94%		
	October Count		93	101	96	88	88	88	88	88		
	Total ADA (Line 3) x Threshold Percentage		33.8347	68.2476	68.8671	78.8286	78.8631	72.8856	72.8545	72.8545		
	Add-on (60%)		35.4992	19.6514	16.2797	5.5028	5.4821	9.0686	9.0873	9.0873		
7.	Weighted ADA (3+4+5+6) - District (Use Prior Year for Prop. C)	3,955.4985	3,937.3781	3,903.0747	3,870.7097	3,759.2446	3,760.8700	3,772.9226	3,771.4838	3,771.4838		
8.	WADA less Summer School - District (Line 7 - Line 2)		3,915.4911	3,870.8315	3,839.2434	3,725.4018	3,725.3811	3,735.8300	3,735.9949	3,735.9949		
9.	Formula Weighted ADA - District (Highest 3yr ADA + Current SS)		3,937.3781	3,947.7343	3,946.9574	3,904.6743	3,874.7323	3,772.9226	3,771.4838	3,771.4838		

**PROPOSITION C—SALES TAX**

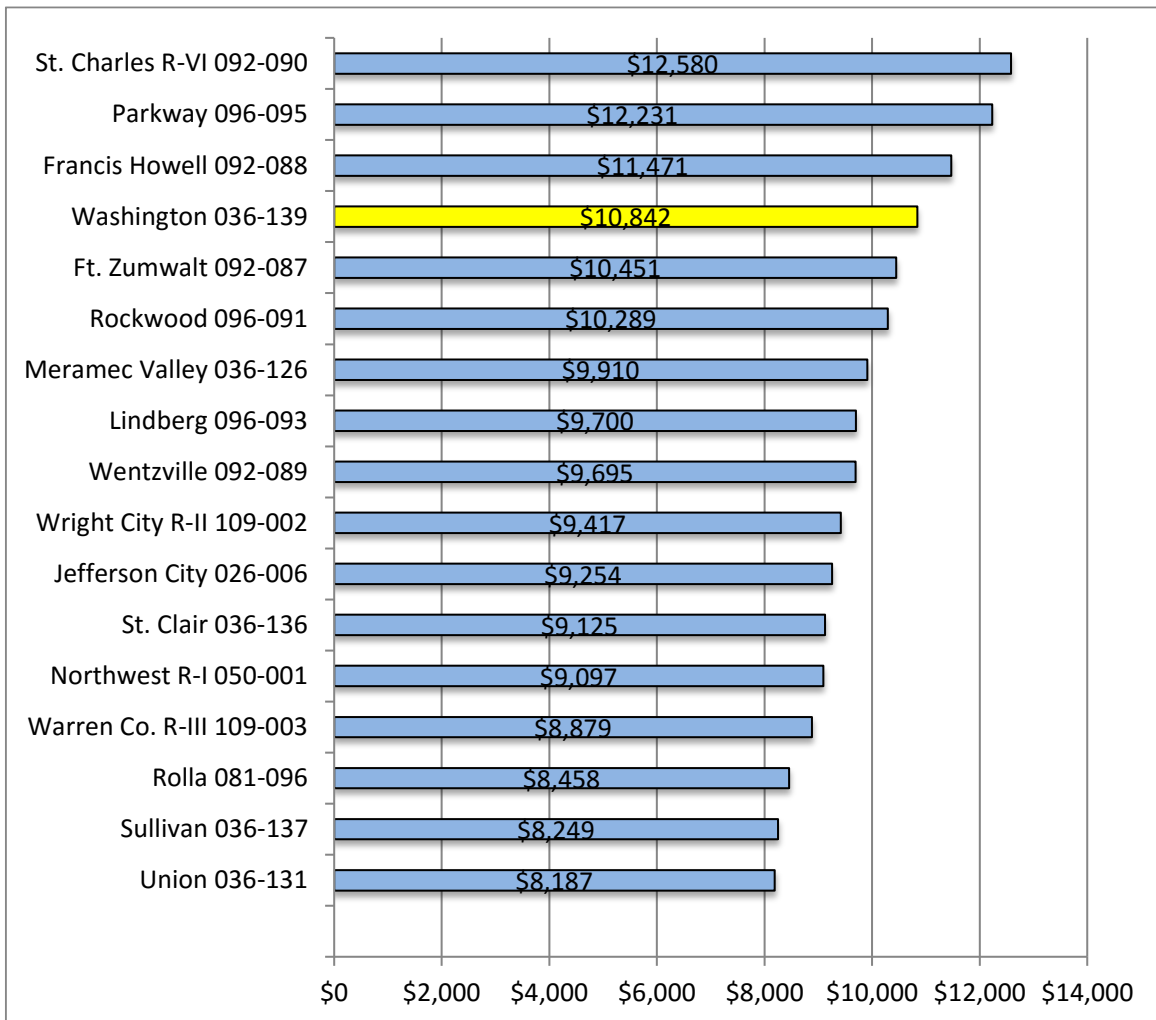
"Proposition C" is the state's one-cent sales tax, dedicated to education, approved by Missouri voters in 1982. Taxes collected in June by the retailer are paid in July to the state and remitted to schools in August; thus, the August DESE payment has our final prior year Prop C payment included. Funds are distributed based on the weighted average daily attendance of each District during the previous year. The District's state distribution for 2015-2016 was \$3.5 million. The 2016-2017 distribution has been projected at \$3.6 million which is a slight increase. Sales tax revenue has not produced as thought by state legislators.

<u>2012-2013</u>	<u>2013-2014</u>	<u>2014-2015</u>	<u>2015-2016</u>	<u>2016-2017</u>
\$3,279,952	\$3,452,233	\$3,502,992	\$3,496,097	\$ 3,561,544



## 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 \$9,873 while the state average was \$10,314. The district with the highest ADA was the City of St. Charles School District at \$12,580, while the lowest was the Union School District at \$8,187. The School District of Washington was just slightly above the state average with \$10,842. This information is based on information obtained for MO-DESE on 2015 data.





**BUILDING AND DEPARTMENT BUDGETS**

**Early Learning Center**



Enrollment: 149

Ages served: Infant – Pre-K

Square footage: 25,215

Certified Staff: 15

Support Staff: 42

Parents As Teachers Budget

Object Code Description	Object Code	2013/2014 Actual	2014/2015 Actual	2015/2016 Actual	2016/2017 Budget
Purchased Services (6300-6399)					
Non-PDC Workshops	6302	\$ 520.00	\$ 3,930.00	\$ -	\$ 1,440.00
Purchased Services	6319	\$ -	\$ -	\$ -	\$ 600.00
Repairs	6332			\$ 144.00	\$ 400.00
In-Town Mileage	6343	\$ 2,036.16	\$ 1,089.48	\$ 2,597.97	\$ 3,000.00
Out Travel	6344	\$ 455.90	\$ 230.40	\$ 268.50	\$ 100.00
Postage	6364	\$ 74.21	\$ 108.80	\$ 15.52	\$ 150.00
Dues & Memberships	6371	\$ 2,725.01	\$ -	\$ 1,250.00	\$ 1,900.00
<b>Purchased Services Total</b>		<b>\$ 5,811.28</b>	<b>\$ 5,358.68</b>	<b>\$ 4,275.99</b>	<b>\$ 7,590.00</b>
Supplies (6400-6499)					
Instructional Supplies	6411	\$ 2,084.94	\$ 665.52	\$ 1,268.28	\$ 1,260.00
<b>Supplies Total</b>		<b>\$ 2,084.94</b>	<b>\$ 665.52</b>	<b>\$ 1,268.28</b>	<b>\$ 1,260.00</b>
Capital Outlay (6500-6599)					
Equipment	6541	\$ 10,974.00	\$ -	\$ -	\$ -
<b>Capital Outlay Total</b>		<b>\$ 10,974.00</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total Expenditures for 6300-6599</b>		<b>\$ 18,870.22</b>	<b>\$ 6,024.20</b>	<b>\$ 5,544.27</b>	<b>\$ 8,850.00</b>

## Preschool Budget

Object Code Description	Object Code	2013/2014 Actual	2014/2015 Actual	2015/2016 Actual	2016/2017 Budget
<b>Purchased Services (6300-6399)</b>					
Non-PDC Workshops	6302	\$ 800.00	\$ 545.00	\$ -	\$ -
Professional Services	6319	\$ -	\$ -	\$ -	\$ 125.00
Reg Preschool Repairs	6332	\$ -	\$ -	\$ -	\$ 400.00
In-Town Mileage	6343	\$ 1,159.10	\$ 398.60	\$ 17.00	\$ 50.00
Out Travel	6344	\$ 153.90	\$ 374.00	\$ 178.80	\$ 600.00
Postage	6364	\$ 238.13	\$ 429.88	\$ 296.26	\$ 150.00
Dues and Memberships	6371	\$ -	\$ -	\$ -	\$ 900.00
<b>Purchased Services Total</b>		<b>\$ 2,351.13</b>	<b>\$ 1,747.48</b>	<b>\$ 492.06</b>	<b>\$ 2,225.00</b>
<b>Supplies (6400-6499)</b>					
Instructional Supplies	6411	\$ 10,947.43	\$ 24,791.24	\$ 15,891.80	\$ 17,275.00
Food Supplies	6471	\$ 7,397.20	\$ 27,211.50	\$ 41,396.70	\$ 45,000.00
<b>Supplies Total</b>		<b>\$ 18,344.63</b>	<b>\$ 52,002.74</b>	<b>\$ 57,288.50</b>	<b>\$ 62,275.00</b>
<b>Capital Outlay (6500-6599)</b>					
Equipment	6541	\$ -	\$ 14,330.33	\$ -	\$ -
<b>Capital Outlay Total</b>		<b>\$ -</b>	<b>\$ 14,330.33</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total Expenditures for 6300-6599</b>		<b>\$ 20,695.76</b>	<b>\$ 68,080.55</b>	<b>\$ 57,780.56</b>	<b>\$ 64,500.00</b>

## Early Childhood Budget

Object Code Description	Object Code	2013/2014 Actual	2014/2015 Actual	2015/2016 Actual	2016/2017 Budget
<b>Purchased Services (6300-6399)</b>					
Non-PDC Workshops	6302	\$ 3,430.00	\$ 1,639.00	\$ 300.00	\$ 2,700.00
ECSE Leases	6333	\$ 44,640.00	\$ 44,798.00	\$ -	\$ 2,000.00
Water	6335	\$ 542.38	\$ 81.70	\$ 98.18	\$ 1,000.00
Transportation	6341	\$ 224,974.05	\$ 216,451.42	\$ 208,368.35	\$ 225,000.00
In-Town Mileage	6343	\$ 1,924.73	\$ 2,049.52	\$ 392.50	\$ -
Out Travel	6344	\$ 541.43	\$ 756.86	\$ 395.35	\$ -
Other Purchased Services	6391	\$ -	\$ -	\$ 1,495.10	\$ 3,520.00
Postage	6364	\$ 356.96	\$ 349.34	\$ 302.18	\$ 500.00
<b>Purchased Services Total</b>		<b>\$ 276,409.55</b>	<b>\$ 266,125.84</b>	<b>\$ 211,351.66</b>	<b>\$ 234,720.00</b>
<b>Supplies (6400-6499)</b>					
Instructional Supplies	6411	\$ 7,537.44	\$ 5,496.17	\$ 2,670.22	\$ 4,425.00
Transportation Supplies ECSE	6411	\$ 809.98	\$ -	\$ -	\$ -
Electric	6480	\$ 11,038.46	\$ 13,193.05	\$ 9,200.17	\$ 9,660.00
Natural Gas	6484	\$ -	\$ 5,864.45	\$ 3,141.13	\$ 3,298.00
<b>Supplies Total</b>		<b>\$ 19,385.88</b>	<b>\$ 24,553.67</b>	<b>\$ 15,011.52</b>	<b>\$ 17,383.00</b>
<b>Capital Outlay (6500-6599)</b>					
Equipment	6541	\$ -	\$ -	\$ -	\$ 1,475.00
<b>Capital Outlay Total</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,475.00</b>
<b>Total Expenditures for 6300-6599</b>		<b>\$ 295,795.43</b>	<b>\$ 290,679.51</b>	<b>\$ 226,363.18</b>	<b>\$ 253,578.00</b>

Augusta Elementary School



Enrollment: 149

Grades served: K – 6

Square footage: 25,837

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: 9

Support Staff: 8



Augusta Elementary School Budget

Object Code Description	Object Code	2013/2014 Actual	2014/2015 Actual	2015/2016 Actual	2016/2017 Budget
<b>Purchased Services (6300-6399)</b>					
Non-PDC Workshops	6302	\$ -	\$ -	\$ -	\$ 400.00
Purchased Instructional Services	6311	\$ -	\$ -	\$ 94.20	\$ 907.06
Out Travel	6344	\$ -	\$ 267.40	\$ 139.00	\$ -
Postage	6364	\$ 286.35	\$ 182.75	\$ 491.34	\$ 149.00
Dues & Membership	6371	\$ 30.00	\$ -	\$ -	\$ 300.00
<b>Purchased Services Total</b>		<b>\$ 316.35</b>	<b>\$ 450.15</b>	<b>\$ 724.54</b>	<b>\$ 1,756.06</b>
<b>Supplies (6400-6499)</b>					
Instructional Supplies	6411	\$ 10,809.32	\$ 10,421.16	\$ 9,671.96	\$ 7,292.94
Guidance Supplies	6411	\$ 931.08	\$ 647.69	\$ 162.39	\$ 300.00
Library Supplies	6411	\$ 403.90	\$ -	\$ -	\$ 975.00
Admin Supplies	6411	\$ 366.84	\$ 4,213.45	\$ (4.38)	\$ -
Copy Paper - Augusta	6415	\$ -	\$ -	\$ -	\$ 1,490.00
Library Resources	6451	\$ 2,338.61	\$ 944.26	\$ 700.00	\$ 1,000.00
<b>Supplies Total</b>		<b>\$ 14,849.75</b>	<b>\$ 16,226.56</b>	<b>\$ 10,529.97</b>	<b>\$ 11,057.94</b>
<b>Capital Outlay (6500-6599)</b>					
Equipment	6541	\$ 1,630.46	\$ -	\$ -	\$ -
<b>Capital Outlay Total</b>		<b>\$ 1,630.46</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total Expenditures for 6300-6599</b>		<b>\$ 16,796.56</b>	<b>\$ 16,676.71</b>	<b>\$ 11,254.51</b>	<b>\$ 12,814.00</b>



**Campbellton Elementary School**



Enrollment: 152

Grades served: K – 6

Square footage: 30,813

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: 13

Support Staff: 12



Campbellton Elementary School Budget

Object Code Description	Object Code	2013/2014 Actual	2014/2015 Actual	2015/2016 Actual	2016/2017 Budget
<b>Purchased Services (6300-6399)</b>					
Non-PDC Workshops	6302	\$ 150.00	\$ 295.00	\$ 289.00	\$ 300.00
Purchased Instructional Services	6311	\$ -	\$ -	\$ -	\$ 994.35
Guidance Travel	6343	\$ -	\$ 244.87	\$ -	\$ -
In-Town Mileage	6343	\$ 233.15	\$ 410.60	\$ -	\$ 200.00
ELP Out Travel	6344	\$ 459.00	\$ 242.40	\$ 123.00	\$ 350.00
Postage	6364	\$ 96.86	\$ 98.13	\$ 199.48	\$ 152.00
Dues & Memberships	6364	\$ -	\$ -	\$ 233.00	\$ 600.00
<b>Purchased Services Total</b>		<b>\$ 939.01</b>	<b>\$ 1,291.00</b>	<b>\$ 844.48</b>	<b>\$ 2,596.35</b>
<b>Supplies (6400-6499)</b>					
Instructional Supplies	6411	\$ 9,766.41	\$ 8,354.35	\$ 6,928.41	\$ 4,381.65
Guidance Supplies	6411	\$ 412.84	\$ 373.75	\$ -	\$ 200.00
Library Supplies	6411	\$ 833.49	\$ 210.60	\$ 460.09	\$ 300.00
Admin Supplies	6411	\$ 1,266.14	\$ 660.21	\$ 1,176.75	\$ 1,874.00
Copy Paper	6415	\$ -	\$ -	\$ -	\$ 1,520.00
Library Textbooks	6441	\$ 2,998.70	\$ 3,399.76	\$ 2,195.32	\$ 2,000.00
Library Resource Materials	6451	\$ -	\$ -	\$ -	\$ 200.00
<b>Supplies Total</b>		<b>\$ 15,277.58</b>	<b>\$ 12,998.67</b>	<b>\$ 10,760.57</b>	<b>\$ 10,475.65</b>
<b>Capital Outlay (6500-6599)</b>					
Equipment	6541	\$ -	\$ 8,996.00	\$ -	\$ -
<b>Capital Outlay Total</b>		<b>\$ -</b>	<b>\$ 8,996.00</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total Expenditures for 6300-6599</b>		<b>\$ 16,216.59</b>	<b>\$ 23,285.67</b>	<b>\$ 11,605.05</b>	<b>\$ 13,072.00</b>



Clearview Elementary



Enrollment: 337

Grades served: K – 6

Square footage: 35,596

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: 25

Support Staff: 10



## Clearview Elementary School Budget

Object Code Description	Object Code	2013/2014 Actual	2014/2015 Actual	2015/2016 Actual	2016/2017 Budget
<b>Purchased Services (6300-6399)</b>					
Non-PDC Workshops	6302	\$ 1,360.00	\$ 1,713.00	\$ 1,244.00	\$ 1,500.00
Purchased Services	6319	\$ -	\$ -	\$ -	\$ 3,253.09
Inst Repairs & Maintenance	6332	\$ -	\$ -	\$ -	\$ 350.00
Guidance Out Travel	6344	\$ -	\$ -	\$ 129.00	\$ 400.00
Out Travel	6344	\$ 875.70	\$ 927.45	\$ 357.55	\$ 200.00
ELP Out Travel	6344	\$ 170.96	\$ -	\$ -	\$ -
Postage	6364	\$ 165.92	\$ 156.11	\$ 100.78	\$ 337.00
Dues & Membership	6371	\$ 138.00	\$ -	\$ 305.00	\$ 400.00
<b>Purchased Services Total</b>		<b>\$ 2,710.58</b>	<b>\$ 2,796.56</b>	<b>\$ 2,136.33</b>	<b>\$ 6,440.09</b>
<b>Supplies (6400-6499)</b>					
Instructional Supplies	6411	\$ 21,067.44	\$ 22,748.54	\$ 11,986.18	\$ 11,571.91
Copy Paper	6415	\$ -	\$ -	\$ -	\$ 3,370.00
Guidance Supplies	6411	\$ 800.28	\$ 947.70	\$ 102.90	\$ 300.00
Library Supplies	6411	\$ -	\$ 499.21	\$ 299.66	\$ 300.00
Admin Supplies	6411	\$ 183.05	\$ -	\$ -	\$ 1,000.00
Library Textbooks	6441	\$ 5,997.86	\$ 5,560.46	\$ 5,975.79	\$ 4,000.00
<b>Supplies Total</b>		<b>\$ 28,048.63</b>	<b>\$ 29,755.91</b>	<b>\$ 18,364.53</b>	<b>\$ 20,541.91</b>
<b>Capital Outlay (6500-6599)</b>					
Equipment	6541	\$ 3,479.00	\$ 1,698.00	\$ 1,157.33	\$ 2,000.00
<b>Capital Outlay Total</b>		<b>\$ 3,479.00</b>	<b>\$ 1,698.00</b>	<b>\$ 1,157.33</b>	<b>\$ 2,000.00</b>
<b>Total Expenditures for 6300-6599</b>		<b>\$ 34,238.21</b>	<b>\$ 34,250.47</b>	<b>\$ 21,658.19</b>	<b>\$ 28,982.00</b>





**Labadie Elementary**



Enrollment: 117

Grades served: K – 6

Square footage: 25,142

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: 14

Support Staff: 5



Labadie Elementary School Budget

Object Code Description	Object Code	2013/2014 Actual	2014/2015 Actual	2015/2016 Actual	2016/2017 Budget
<b>Purchased Services (6300-6399)</b>					
Non-PDC Workshops	6302	\$ -	\$ 50.00	\$ 369.00	\$ 280.00
Purchased Instructional Service	6311	\$ -	\$ -	\$ -	\$ 708.09
Out Travel	6344	\$ 364.95	\$ 294.35	\$ 218.00	\$ 300.00
In-Town Mileage	6343	\$ 176.40	\$ 108.00	\$ 171.80	\$ 200.00
ELP Out Travel	6344	\$ 277.65	\$ -	\$ -	\$ 150.00
Postage	6364	\$ 78.83	\$ 59.95	\$ 75.62	\$ 117.00
Dues & Membership	6371	\$ 213.00	\$ -	\$ 213.00	\$ 500.00
<b>Purchased Services Total</b>		<b>\$ 1,110.83</b>	<b>\$ 512.30</b>	<b>\$ 1,047.42</b>	<b>\$ 2,255.09</b>
<b>Supplies (6400-6499)</b>					
Instructional Supplies	6411	\$ 7,357.79	\$ 7,003.81	\$ 4,011.19	\$ 4,886.91
Copy Paper	6415	\$ -	\$ -	\$ -	\$ 1,170.00
Guidance Supplies	6411	\$ 288.19	\$ 164.83	\$ -	\$ 150.00
Library Supplies	6411	\$ 136.87	\$ 197.45	\$ 183.99	\$ 100.00
Admin Supplies	6411	\$ -	\$ 525.83	\$ 224.47	\$ 250.00
Library Books	6441	\$ 1,109.38	\$ 1,974.35	\$ 1,728.05	\$ 1,250.00
<b>Supplies Total</b>		<b>\$ 8,892.23</b>	<b>\$ 9,866.27</b>	<b>\$ 6,147.70</b>	<b>\$ 7,806.91</b>
<b>Capital Outlay (6500-6599)</b>					
Equipment	6541	\$ -	\$ -	\$ -	\$ -
<b>Capital Outlay Total</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total Expenditures for 6300-6599</b>		<b>\$ 10,003.06</b>	<b>\$ 10,378.57</b>	<b>\$ 7,195.12</b>	<b>\$ 10,062.00</b>



**Marthasville Elementary**



Enrollment: 232

Grades served: K – 6

Square footage: 30,269

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.

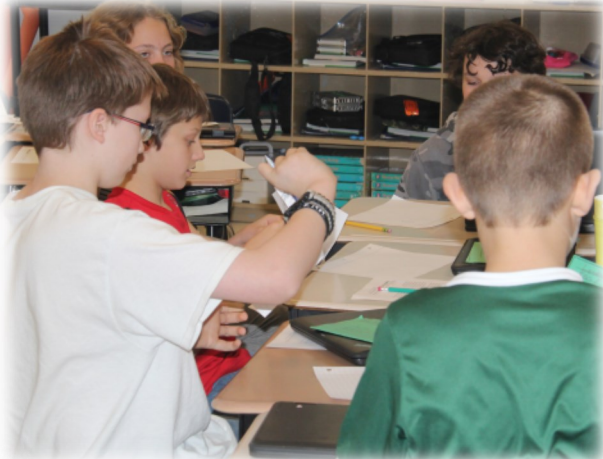
Certified Staff: 23

Support Staff: 12



## Marthasville Elementary School Budget

Object Code Description	Object Code	2013/2014 Actual	2014/2015 Actual	2015/2016 Actual	2016/2017 Budget
<b>Purchased Services (6300-6399)</b>					
Non-PDC Workshops	6302	\$ 55.00	\$ -	\$ 289.00	\$ 250.00
Purchased Instructional Services	6311	\$ -	\$ -	\$ 280.00	\$ 1,651.32
Marthasville Leases	6333	\$ 73,605.00	\$ -	\$ -	\$ -
Character Ed Travel	6343	\$ -	\$ 179.55	\$ -	\$ -
Out Travel	6344	\$ 230.50	\$ 330.00	\$ -	\$ -
Guidance Travel	6343	\$ 65.70	\$ 150.80	\$ 37.20	\$ -
Postage	6364	\$ 361.43	\$ 261.19	\$ 291.76	\$ 232.00
Dues & Membership	6371	\$ -	\$ -	\$ 305.00	\$ 200.00
<b>Purchased Services Total</b>		<b>\$ 74,317.63</b>	<b>\$ 921.54</b>	<b>\$ 1,202.96</b>	<b>\$ 2,333.32</b>
<b>Supplies (6400-6499)</b>					
Instructional Supplies	6411	\$ 22,589.93	\$ 20,706.85	\$ 11,993.19	\$ 12,773.68
Copy Paper	6415	\$ -	\$ -	\$ -	\$ 2,320.00
Guidance Supplies	6411	\$ 736.56	\$ 801.99	\$ 136.65	\$ 150.00
Library Supplies	6411	\$ -	\$ -	\$ -	\$ 150.00
Admin Supplies	6411	\$ 634.38	\$ 903.20	\$ 434.94	\$ 500.00
Library Textbooks	6441	\$ 2,592.15	\$ 2,924.33	\$ 1,102.14	\$ 750.00
Addition Supplies		\$ -	\$ 6,361.00	\$ -	\$ -
<b>Supplies Total</b>		<b>\$ 26,553.02</b>	<b>\$ 31,697.37</b>	<b>\$ 13,666.92</b>	<b>\$ 16,643.68</b>
<b>Capital Outlay (6500-6599)</b>					
Equipment	6541	\$ -	\$ 1,147.00	\$ -	\$ 975.00
<b>Capital Outlay Total</b>		<b>\$ -</b>	<b>\$ 1,147.00</b>	<b>\$ -</b>	<b>\$ 975.00</b>
<b>Total Expenditures for 6300-6599</b>		<b>\$ 100,870.65</b>	<b>\$ 33,765.91</b>	<b>\$ 14,869.88</b>	<b>\$ 19,952.00</b>



**South Point Elementary**



Enrollment: 446

Grades served: K – 6

Square footage: 48,980

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: 40

Support Staff: 24



South Point Elementary School Budget

Object Code Description	Object Code	2013/2014 Actual	2014/2015 Actual	2015/2016 Actual	2016/2017 Budget
<b>Purchased Services (6300-6399)</b>					
Non-PDC Workshops	6302	\$ 410.00	\$ 1,020.00	\$ 505.00	\$ 1,950.00
Purchased Instructional Services	6311	\$ -	\$ -	\$ -	\$ 2,539.77
South Point Leases	6333	\$ 26,100.00	\$ 26,100.00	\$ 26,100.00	\$ 26,100.00
Out Travel	6344	\$ -	\$ 142.33	\$ -	\$ -
ELP Out Travel	6344	\$ 418.00	\$ -	\$ -	\$ -
Postage	6364	\$ 324.62	\$ 429.69	\$ 438.05	\$ 446.00
Dues & Membership	6371	\$ 233.00	\$ -	\$ -	\$ -
<b>Purchased Services Total</b>		<b>\$ 27,485.62</b>	<b>\$ 27,692.02</b>	<b>\$ 27,043.05</b>	<b>\$ 31,035.77</b>
<b>Supplies (6400-6499)</b>					
Instructional Supplies	6411	\$ 24,745.66	\$ 36,303.29	\$ 22,224.57	\$ 17,460.23
Copy Paper	6415	\$ -	\$ -	\$ -	\$ 4,460.00
Guidance Supplies	6411	\$ 2,405.29	\$ 2,433.56	\$ 730.03	\$ 3,000.00
Library Supplies	6411	\$ 226.00	\$ 679.26	\$ -	\$ 500.00
Admin Supplies	6411	\$ 1,524.79	\$ 1,733.37	\$ 1,810.39	\$ 4,500.00
Library Textbooks	6441	\$ 8,197.62	\$ 3,934.91	\$ 3,792.18	\$ 3,500.00
<b>Supplies Total</b>		<b>\$ 37,099.36</b>	<b>\$ 45,084.39</b>	<b>\$ 28,557.17</b>	<b>\$ 33,420.23</b>
<b>Capital Outlay (6500-6599)</b>					
Equipment	6541	\$ 1,095.97	\$ -	\$ -	\$ -
<b>Capital Outlay Total</b>		<b>\$ 1,095.97</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total Expenditures for 6300-6599</b>		<b>\$ 65,680.95</b>	<b>\$ 72,776.41</b>	<b>\$ 55,600.22</b>	<b>\$ 64,456.00</b>



**Washington West Elementary**



Enrollment: 558

Grades served: K – 6

Square footage: 82,385

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: 51

Support Staff: 34



Washington West Elementary School Budget

Object Code Description	Object Code	2013/2014 Actual	2014/2015 Actual	2015/2016 Actual	2016/2017 Budget
<b>Purchased Services (6300-6399)</b>					
Non-PDC Workshops	6302	\$ 55.00	\$ 1,194.00	\$ -	\$ 1,000.00
Online Subscriptions	6311	\$ -	\$ -	\$ 99.00	\$ 6,342.16
Out Travel	6344	\$ 108.00	\$ 361.98	\$ 399.59	\$ 500.00
Postage	6364	\$ 574.18	\$ 657.34	\$ 632.13	\$ 558.00
<b>Purchased Services Total</b>		<b>\$ 737.18</b>	<b>\$ 2,213.32</b>	<b>\$ 1,130.72</b>	<b>\$ 8,400.16</b>
<b>Supplies (6400-6499)</b>					
Instructional Supplies	6411	\$ 29,265.33	\$ 35,029.05	\$ 30,593.98	\$ 23,007.84
Copy Paper	6415	\$ -	\$ -	\$ -	\$ 5,580.00
Guidance Supplies	6411	\$ 246.43	\$ 469.58	\$ 626.42	\$ 3,000.00
Library Supplies	6411	\$ 292.65	\$ 399.83	\$ 248.66	\$ 300.00
Admin Supplies	6411	\$ 1,961.61	\$ 1,418.30	\$ 1,485.46	\$ 2,000.00
Library Textbooks	6441	\$ 5,885.85	\$ 7,990.52	\$ 5,233.71	\$ 5,700.00
<b>Supplies Total</b>		<b>\$ 37,651.87</b>	<b>\$ 45,307.28</b>	<b>\$ 38,188.23</b>	<b>\$ 39,587.84</b>
<b>Capital Outlay (6500-6599)</b>					
Equipment	6541	\$ 1,610.00	\$ -	\$ -	\$ -
<b>Capital Outlay Total</b>		<b>\$ 1,610.00</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total Expenditures for 6300-6599</b>		<b>\$ 39,999.05</b>	<b>\$ 47,520.60</b>	<b>\$ 39,318.95</b>	<b>\$ 47,988.00</b>





Language Arts Lab Budget

Object Code Description	Object Code	2013/2014 Actual	2014/2015 Actual	2015/2016 Actual	2016/2017 Budget
Purchased Services (6300-6399)					
Non-PDC Workshops	6302	\$ -	\$ -	\$ -	\$ 2,250.00
Purchased Instructional Services	6311	\$ -	\$ -	\$ -	\$ 750.00
Out Travel	6344	\$ -	\$ -	\$ -	\$ 340.00
<b>Purchased Services Total</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 3,340.00</b>
Supplies (6400-6499)					
Instructional Supplies	6411	\$ -	\$ -	\$ 1,796.85	\$ 500.00
<b>Supplies Total</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,796.85</b>	<b>\$ 500.00</b>
Capital Outlay (6500-6599)					
Equipment	6541	\$ -	\$ -	\$ -	\$ -
<b>Capital Outlay Total</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total Expenditures for 6300-6599</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,796.85</b>	<b>\$ 3,840.00</b>

Elementary STEM Lab Budget

Object Code Description	Object Code	2013/2014 Actual	2014/2015 Actual	2015/2016 Actual	2016/2017 Budget
Purchased Services (6300-6399)					
Purchased Instructional Services	6311	\$ -	\$ -	\$ -	\$ -
<b>Purchased Services Total</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Supplies (6400-6499)					
Instructional Supplies	6411	\$ -	\$ 5,675.42	\$ 2,043.19	\$ 5,440.00
Start Up Supplies	6411	\$ -	\$ 60,577.49	\$ -	\$ 1,600.00
<b>Supplies Total</b>		<b>\$ -</b>	<b>\$ 66,252.91</b>	<b>\$ 2,043.19</b>	<b>\$ 7,040.00</b>
Capital Outlay (6500-6599)					
Equipment	6541	\$ -	\$ 10,465.00	\$ -	\$ -
<b>Capital Outlay Total</b>		<b>\$ -</b>	<b>\$ 10,465.00</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total Expenditures for 6300-6599</b>		<b>\$ -</b>	<b>\$ 76,717.91</b>	<b>\$ 2,043.19</b>	<b>\$ 7,040.00</b>



**Washington Middle School**



Enrollment: 594

Grades served: 7 - 8

Square footage: 75,964

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: 49

Support Staff: 18



Washington Middle School Budget

Object Code Description	Object Code	2013/2014 Actual	2014/2015 Actual	2015/2016 Budget	2016/2017 Budget
<b>Purchased Services (6300-6399)</b>					
Non-PDC Workshops	6302	\$ -	\$ 249.00	\$ 659.00	\$ 1,000.00
Instructional Service - Online Subscri	6311	\$ -	\$ -	\$ 1,002.00	\$ 1,500.00
Purchased Services	6319	\$ 620.00	\$ -	\$ 425.00	\$ 425.00
Inst Repairs & Maintenance	6332	\$ 141.37	\$ 916.17	\$ 576.63	\$ 1,000.00
Instructional Repairs - Band	6332	\$ 4,155.99	\$ 4,218.10	\$ 3,398.69	\$ 1,000.00
Supervision Mileage	6344	\$ 1,578.77	\$ 3,017.05	\$ 1,776.04	\$ 3,500.00
Pupil Transportation	6342	\$ -	\$ 751.44	\$ -	\$ -
Security Services	6366	\$ 50,000.00	\$ 25,000.00	\$ 25,000.00	\$ 32,500.00
Postage	6364	\$ 2,864.38	\$ 3,408.49	\$ 3,141.42	\$ 1,188.00
Dues & Membership	6371	\$ 220.00	\$ 480.00	\$ 768.00	\$ 538.00
<b>Purchased Services Total</b>		<b>\$ 59,580.51</b>	<b>\$ 38,040.25</b>	<b>\$ 36,746.78</b>	<b>\$ 42,651.00</b>
<b>Supplies (6400-6499)</b>					
Instructional Supplies	6411	\$ 37,128.84	\$ 43,037.98	\$ 33,299.87	\$ 33,591.56
Copy Paper	6415	\$ -	\$ -	\$ -	\$ 4,752.00
Guidance Supplies	6411	\$ 829.51	\$ 411.59	\$ -	\$ -
Admin Supplies	6411	\$ 2,645.07	\$ 2,307.45	\$ 752.49	\$ 3,000.00
Library Resources	6451	\$ 9,155.49	\$ 11,851.87	\$ 6,440.94	\$ 6,800.00
<b>Supplies Total</b>		<b>\$ 49,758.91</b>	<b>\$ 57,608.89</b>	<b>\$ 40,493.30</b>	<b>\$ 48,143.56</b>
<b>Capital Outlay (6500-6599)</b>					
Equipment	6541	\$ 16,617.00	\$ 7,928.00	\$ 2,000.00	\$ 6,000.00
<b>Capital Outlay Total</b>		<b>\$ 16,617.00</b>	<b>\$ 7,928.00</b>	<b>\$ 2,000.00</b>	<b>\$ 6,000.00</b>
<b>Total Expenditures for 6300-6599</b>		<b>\$ 125,956.42</b>	<b>\$ 103,577.14</b>	<b>\$ 79,240.08</b>	<b>\$ 96,794.56</b>



Washington High School



Enrollment: 1,349

Grades served: 9 – 12

Square footage: 274,040

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: 96

Support Staff: 45



## Washington High School Budget

Object Code Description	Object Code	2013/2014 Actual	2014/2015 Actual	2015/2016 Actual	2016/2017 Budget
<b>Purchased Services (6300-6399)</b>					
Workshops	6302	\$ 3,795.60	\$ 2,444.68	\$ 1,825.00	\$ 1,000.00
Online Subscriptions	6311	\$ -	\$ -	\$ 11,774.25	\$ 13,193.35
Data Processing Service	6316	\$ -	\$ -	\$ 4,186.00	\$ 4,186.00
Inst Repairs & Maintenance	6332	\$ 2,226.70	\$ 644.75	\$ 655.13	\$ 2,000.00
Instructional Repairs - Band	6332	\$ 3,000.00	\$ 6,196.07	\$ 7,818.92	\$ 7,000.00
Instructional Repairs - Orchestra	6332	\$ 8,747.95	\$ 9,907.69	\$ -	\$ 4,000.00
Pupil Transportation	6342	\$ 7,458.25	\$ 9,444.21	\$ 7,435.03	\$ 9,000.00
Guidance Out Travel	6344	\$ 646.40	\$ 332.40	\$ -	\$ 1,000.00
Out Travel	6344	\$ 1,549.44	\$ 1,632.07	\$ 905.12	\$ 1,000.00
Supervision Mileage	6344	\$ 5,924.26	\$ 6,056.08	\$ 8,167.81	\$ 7,500.00
Telephone	6361	\$ 637.52	\$ 8.00	\$ 920.43	\$ 1,800.00
Advertising/Printing	6363	\$ 2,741.73	\$ 3,666.02	\$ 2,958.94	\$ 2,000.00
Postage	6364	\$ 4,795.31	\$ 5,437.47	\$ 5,483.00	\$ 4,047.00
Security Services	6366	\$ 50,000.00	\$ 25,000.00	\$ 25,000.00	\$ 32,500.00
Dues & Memberships	6371	\$ 1,993.00	\$ 2,893.00	\$ 5,482.00	\$ 2,980.00
Entry Fees	6372	\$ -	\$ -	\$ -	\$ 965.00
Other Purchased Services	6391	\$ 8,920.00	\$ -	\$ -	\$ -
<b>Purchased Services Total</b>		<b>\$ 102,436.16</b>	<b>\$ 73,662.44</b>	<b>\$ 82,611.63</b>	<b>\$ 94,171.35</b>
<b>Supplies (6400-6499)</b>					
Instructional Supplies	6411	\$ 134,643.35	\$ 114,631.81	\$ 89,221.82	\$ 60,243.05
Band Supplies	6411	\$ 1,181.36	\$ 9,799.55	\$ 155.44	\$ -
Guidance Supplies	6411	\$ 986.70	\$ 3,662.41	\$ 2,279.32	\$ 2,500.00
Library Supplies	6411	\$ 7,702.82	\$ 17,657.09	\$ 8,343.27	\$ 4,000.00
Admin Supplies	6411	\$ 3,403.60	\$ 7,880.08	\$ 3,014.93	\$ 3,500.00
Copy Paper	6415	\$ -	\$ -	\$ -	\$ 10,792.00
Library Textbooks	6441	\$ 29,097.66	\$ 19,084.50	\$ 19,985.00	\$ 15,000.00
Resource Materials	6441	\$ -	\$ -	\$ 7,354.04	\$ 5,000.00
<b>Supplies Total</b>		<b>\$ 177,015.49</b>	<b>\$ 172,715.44</b>	<b>\$ 130,353.82</b>	<b>\$ 101,035.05</b>
<b>Capital Outlay (6500-6599)</b>					
Equipment	6541	\$ 4,814.34	\$ 17,644.30	\$ 32,820.33	\$ 10,000.00
Band Equipment	6541	\$ 31,667.94	\$ 15,587.11	\$ 10,921.50	\$ 15,000.00
Library Equipment	6541	\$ -	\$ -	\$ 14,831.92	\$ 3,000.00
Furniture	6543	\$ -	\$ -	\$ -	\$ 1,800.00
<b>Capital Outlay Total</b>		<b>\$ 36,482.28</b>	<b>\$ 33,231.41</b>	<b>\$ 58,573.75</b>	<b>\$ 29,800.00</b>
<b>Total Expenditures for 6300-6599</b>		<b>\$ 315,933.93</b>	<b>\$ 279,609.29</b>	<b>\$ 271,539.20</b>	<b>\$ 225,006.40</b>



Activities Director Budget

Object Code Description	Object Code	2013/2014 Actual	2014/2015 Actual	2015/2016 Actual	2016/2017 Budget
Purchased Services (6300-6399)					
Professional Services	6319	\$ 33,680.65	\$ 36,941.87	\$ 36,420.13	\$ 40,000.00
Athletic Field Repairs	6332	\$ -	\$ 5,666.86	\$ -	\$ -
Activities Transportation - Athleti	6342	\$ 47,247.99	\$ 54,663.42	\$ 63,042.05	\$ 65,000.00
Activities Transportation - Band	6342	\$ 5,609.46	\$ 6,000.27	\$ 8,258.86	\$ 8,500.00
Activities Transportation - WMS	6342	\$ 6,512.68	\$ 4,949.21	\$ 5,761.22	\$ 6,500.00
Activities Out Travel	6344	\$ -	\$ -	\$ 150.94	\$ -
Telephone	6361	\$ 319.42	\$ (45.52)	\$ 320.03	\$ 1,560.00
Dues & Membership	6371	\$ 4,500.00	\$ 5,354.88	\$ 5,177.52	\$ 5,500.00
Athletic Training Services	6391	\$ 25,000.00	\$ 25,000.00	\$ 26,020.00	\$ 20,000.00
<b>Purchased Services Total</b>		<b>\$ 122,870.20</b>	<b>\$ 138,530.99</b>	<b>\$ 145,150.75</b>	<b>\$ 147,060.00</b>
Supplies (6400-6499)					
Admin Supplies	6411	\$ 31,517.01	\$ 32,336.79	\$ 34,833.81	\$ 35,000.00
<b>Supplies Total</b>		<b>\$ 31,517.01</b>	<b>\$ 32,336.79</b>	<b>\$ 34,833.81</b>	<b>\$ 35,000.00</b>
Capital Outlay (6500-6599)					
Equipment	6541	\$ 6,793.99	\$ -	\$ -	\$ -
<b>Capital Outlay Total</b>		<b>\$ 6,793.99</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total Expenditures for 6300-6599</b>		<b>\$ 161,181.20</b>	<b>\$ 170,867.78</b>	<b>\$ 179,984.56</b>	<b>\$ 182,060.00</b>

Alternative Education Budget

Object Code Description	Object Code	2013/2014 Actual	2014/2015 Actual	2015/2016 Actual	2016/2017 Budget
Purchased Services (6300-6399)					
Non-PDC Workshops	6302	\$ -	\$ 1,175.00	\$ -	\$ 1,300.00
Online Subscriptions	6311	\$ -	\$ -	\$ 7,118.00	\$ 7,068.00
<b>Purchased Services Total</b>		<b>\$ -</b>	<b>\$ 1,175.00</b>	<b>\$ 7,118.00</b>	<b>\$ 8,368.00</b>
Supplies (6400-6499)					
Instructional Supplies	6411	\$ 7,068.00	\$ 7,068.00	\$ -	\$ -
Technology Supplies	6411	\$ -	\$ 4,096.96	\$ -	\$ -
<b>Supplies Total</b>		<b>\$ 7,068.00</b>	<b>\$ 11,164.96</b>	<b>\$ -</b>	<b>\$ -</b>
Capital Outlay (6500-6599)					
Equipment	6541	\$ -	\$ -	\$ -	\$ -
<b>Capital Outlay Total</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total Expenditures for 6300-6599</b>		<b>\$ 7,068.00</b>	<b>\$ 12,339.96</b>	<b>\$ 7,118.00</b>	<b>\$ 8,368.00</b>

## Per Pupil Building Allocations

Building	Projected Enrollment	2016/2017 Per Pupil Allotment	2016/2017 Budget
Augusta Elementary	149	\$ 86.00	\$ 12,814.00
Campbellton Elementary	152	\$ 86.00	\$ 13,072.00
Clearview Elementary	337	\$ 86.00	\$ 28,982.00
Labadie Elementary	117	\$ 86.00	\$ 10,062.00
Marthasville Elementary	232	\$ 86.00	\$ 19,952.00
South Point Elementary	446	\$ 86.00	\$ 38,356.00
Washington West Elementary	558	\$ 86.00	\$ 47,988.00
Washington Middle School	594	\$ 108.24	\$ 64,294.56
Washington High School	1,349	\$ 139.60	\$ 188,320.40
<b>Totals</b>	<b>3,934</b>		<b>\$ 423,840.96</b>

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. During 2015/16, the District implemented a 20% reduction to all budgeted spending. The figures presented here reflect that reduction.



**Four Rivers Career Center**



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

Grades served: 11 – Adult

Square footage: 84,727

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: 24

Support Staff: 6



## Four Rivers Career Center Budget

Object Code Description	Object Code	2013/2014 Actual	2014/2015 Actual	2015/2016 Actual	2016/2017 Budget
<b>Purchased Services (6300-6399)</b>					
Workshops	6302	\$ 5,219.00	\$ 5,531.95	\$ 6,353.35	\$ 7,519.00
Purchased Instructional Services	6311	\$ -	\$ -	\$ 1,425.00	\$ 14,110.00
Technology Services	6311	\$ -	\$ -	\$ -	\$ 1,710.00
Professional Services	6319	\$ 2,833.39	\$ 1,487.41	\$ 500.00	\$ 241.00
Inst Repairs & Maintenance	6332	\$ 948.84	\$ 1,431.64	\$ 4,133.66	\$ 3,500.00
Land and Building Rental	6333	\$ -	\$ -	\$ -	\$ 100.00
Water/Sewer	6335	\$ 1,165.00	\$ 1,416.82	\$ 1,256.51	\$ 1,600.00
Student Transportation-FRCC	6342	\$ 5,899.60	\$ 7,050.58	\$ 3,333.80	\$ 9,175.00
District Travel	6343	\$ 25.20	\$ 9.20	\$ 265.70	\$ 235.00
Out Travel	6344	\$ 10,229.54	\$ 12,450.64	\$ 12,984.49	\$ 12,900.00
Telephone	6361	\$ 414.12	\$ 126.82	\$ -	\$ -
Advertising	6362	\$ 1,895.73	\$ 2,314.62	\$ 739.25	\$ 1,325.00
Printing	6363	\$ -	\$ -	\$ 1,573.75	\$ 925.00
Postage	6364	\$ 1,224.58	\$ 1,201.98	\$ 1,027.23	\$ 1,200.00
Dues & Membership	6371	\$ 4,767.50	\$ 7,357.05	\$ 6,124.15	\$ 4,145.00
<b>Purchased Services Total</b>		<b>\$ 34,622.50</b>	<b>\$ 40,378.71</b>	<b>\$ 39,716.89</b>	<b>\$ 58,685.00</b>
<b>Supplies (6400-6499)</b>					
Supplies	6411	\$ 128,466.74	\$ 122,955.57	\$ 170,915.96	\$ 167,538.12
Textbooks	6431	\$ 13,308.37	\$ 20,362.84	\$ 11,804.02	\$ 18,174.00
Electric	6481	\$ 112,246.98	\$ 116,010.41	\$ 120,002.52	\$ 126,003.00
Natural Gas	6482	\$ 56,697.94	\$ 69,277.86	\$ 49,633.48	\$ 52,115.00
<b>Supplies Total</b>		<b>\$ 310,720.03</b>	<b>\$ 328,606.68</b>	<b>\$ 352,355.98</b>	<b>\$ 363,830.12</b>
<b>Capital Outlay (6500-6599)</b>					
Building Trades House	6521	\$ -	\$ -	\$ 47,947.32	\$ -
Improvements - FRCC	6521	\$ -	\$ -	\$ -	\$ 9,500.00
VT Equip Enhancement	6541	\$ 122,794.86	\$ 133,698.24	\$ 209,110.06	\$ 47,773.00
VT Furniture	6543	\$ -	\$ -	\$ 1,101.00	\$ -
<b>Capital Outlay Total</b>		<b>\$ 122,794.86</b>	<b>\$ 133,698.24</b>	<b>\$ 258,158.38</b>	<b>\$ 57,273.00</b>
<b>Total Expenditures for 6300-6599</b>		<b>\$ 468,137.39</b>	<b>\$ 502,683.63</b>	<b>\$ 650,231.25</b>	<b>\$ 479,788.12</b>



Adult Education - LPN Budget

Object Code Description	Object Code	2013/2014 Actual	2014/2015 Actual	2015/2016 Actual	2016/2017 Budget
<b>Purchased Services (6300-6399)</b>					
Workshops	6302	\$ 1,585.00	\$ 1,289.85	\$ 105.00	\$ 1,535.00
Online Subscriptions	6311	\$ 1,006.50	\$ 809.25	\$ 651.10	\$ 150.00
Professional Services	6319	\$ -	\$ -	\$ -	\$ -
Repairs & Maintenance	6332	\$ 550.00	\$ -	\$ -	\$ 300.00
Out Travel-LPN	6344	\$ 1,862.57	\$ 1,969.70	\$ 2,728.52	\$ 2,250.00
Liability Insurance	6352	\$ -	\$ -	\$ 455.00	\$ 540.00
Advertising	6362	\$ 118.20	\$ 1,352.30	\$ 1,002.15	\$ 1,300.00
Postage-LPN	6364	\$ -	\$ 6.07	\$ 98.00	\$ 100.00
Dues & Membership	6371	\$ 5,083.21	\$ 6,180.00	\$ 6,686.64	\$ 6,070.00
<b>Purchased Services Total</b>		<b>\$ 10,205.48</b>	<b>\$ 11,607.17</b>	<b>\$ 11,726.41</b>	<b>\$ 12,245.00</b>
<b>Supplies (6400-6499)</b>					
Supplies	6411	\$ 91,202.53	\$ 83,882.52	\$ 20,652.81	\$ 29,834.00
Textbooks-Adult Ed	6421	\$ -	\$ -	\$ 27,566.35	\$ 35,000.00
<b>Supplies Total</b>		<b>\$ 91,202.53</b>	<b>\$ 83,882.52</b>	<b>\$ 48,219.16</b>	<b>\$ 64,834.00</b>
<b>Capital Outlay (6500-6599)</b>					
Equipment-LPN	6541	\$ -	\$ -	\$ 6,800.00	\$ 8,500.00
<b>Capital Outlay Total</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ 6,800.00</b>	<b>\$ 8,500.00</b>
<b>Total Expenditures for 6300-6599</b>		<b>\$ 101,408.01</b>	<b>\$ 95,489.69</b>	<b>\$ 66,745.57</b>	<b>\$ 85,579.00</b>



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Special Education Budget

Object Code Description	Object Code	2013/2014 Actual	2014/2015 Actual	2015/2016 Actual	2016/2017 Budget
Purchased Services (6300-6399)					
Purchased Instructional Services	6311	\$ -	\$ -	\$ 16,513.20	\$ 17,000.00
Legal Services	6317	\$ 5,244.91	\$ 7,208.00	\$ 2,741.00	\$ 9,500.00
Professional Services	6319	\$ 8,606.71	\$ 8,128.04	\$ 20,068.75	\$ 40,200.00
Inst Repairs & Maintenance	6332	\$ 277.98	\$ 472.25	\$ 354.81	\$ 830.00
FRC - Water	6335	\$ 542.38	\$ 265.12	\$ 257.86	\$ 400.00
District Travel	6343	\$ 7,302.73	\$ 10,288.99	\$ 8,800.49	\$ 22,250.00
Out Travel	6344	\$ 9,823.59	\$ 10,225.34	\$ 3,666.26	\$ 9,050.00
Telephone	6361	\$ 345.68	\$ 170.22	\$ 38.13	\$ 400.00
Director's Advertising	6362	\$ 175.00	\$ 175.00	\$ 183.00	\$ 183.00
Director's Printing	6363	\$ -	\$ -	\$ 41.50	\$ 60.00
Director's Office Postage	6364	\$ 1,561.50	\$ 1,495.77	\$ 1,111.27	\$ 2,092.00
Director's Dues & Membership	6371	\$ 267.00	\$ 568.00	\$ -	\$ 400.00
Other Purchased Services	6391	\$ 130,541.79	\$ 175,527.24	\$ 95,897.70	\$ 260,528.00
Prior Yr Adj & Scholarships	6398	\$ 1,183.04	\$ -	\$ -	\$ -
<b>Purchased Services Total</b>		<b>\$ 165,872.31</b>	<b>\$ 214,523.97</b>	<b>\$ 149,673.97</b>	<b>\$ 362,893.00</b>
Supplies (6400-6499)					
Director's Office Admin Supplies	6411	\$ -	\$ 3,999.76	\$ 1,513.49	\$ 3,750.00
Parochial Supplies	6411	\$ -	\$ 1,465.10	\$ 3,552.71	\$ 40,982.88
Building Level Supplies	6411	\$ 111,307.67	\$ 89,780.40	\$ 23,463.01	\$ 56,825.00
FRC - Electric	6481	\$ 8,103.20	\$ 2,302.44	\$ 2,057.69	\$ 2,161.00
<b>Supplies Total</b>		<b>\$ 119,410.87</b>	<b>\$ 97,547.70</b>	<b>\$ 30,586.90</b>	<b>\$ 103,718.88</b>
Capital Outlay (6500-6599)					
Equipment	6541	\$ 40,981.00	\$ 11,619.83	\$ 93,711.00	\$ -
<b>Capital Outlay Total</b>		<b>\$ 40,981.00</b>	<b>\$ 11,619.83</b>	<b>\$ 93,711.00</b>	<b>\$ -</b>
<b>Total Expenditures for 6300-6599</b>		<b>\$ 326,264.18</b>	<b>\$ 323,691.50</b>	<b>\$ 273,971.87</b>	<b>\$ 466,611.88</b>

## Gifted Budget

Object Code Description	Object Code	2013/2014 Actual	2014/2015 Actual	2015/2016 Actual	2016/2017 Budget
Purchased Services (6300-6399)					
Non-PDC Workshops	6302	\$ 400.00	\$ -	\$ 750.00	\$ 750.00
Purchased Instructional Services	6311	\$ -	\$ -	\$ -	\$ 3,750.00
District Travel	6343	\$ -	\$ -	\$ -	\$ 250.00
Out Travel	6344	\$ 330.30	\$ 99.00	\$ 57.00	\$ 350.00
Postage	6364	\$ -	\$ -		\$ -
<b>Purchased Services Total</b>		<b>\$ 730.30</b>	<b>\$ 99.00</b>	<b>\$ 807.00</b>	<b>\$ 5,100.00</b>
Supplies (6400-6499)					
Instructional Supplies	6411	\$ 5,377.25	\$ 4,038.12	\$ 9,128.00	\$ 5,378.00
<b>Supplies Total</b>		<b>\$ 5,377.25</b>	<b>\$ 4,038.12</b>	<b>\$ 9,128.00</b>	<b>\$ 5,378.00</b>
Capital Outlay (6500-6599)					
Equipment	6541	\$ -	\$ -	\$ -	\$ -
<b>Capital Outlay Total</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total Expenditures for 6300-6599</b>		<b>\$ 6,107.55</b>	<b>\$ 4,137.12</b>	<b>\$ 9,935.00</b>	<b>\$ 10,478.00</b>

## Character Education Budget

Object Code Description	Object Code	2013/2014 Actual	2014/2015 Actual	2015/2016 Actual	2016/2017 Budget
Purchased Services (6300-6399)					
Non-PDC Workshops	6302	\$ 518.00	\$ -	\$ -	\$ 1,500.00
District Travel	6343	\$ 19.80	\$ -	\$ -	\$ 75.00
Out Travel	6344	\$ 159.30	\$ 494.80	\$ 89.50	\$ 500.00
<b>Purchased Services Total</b>		<b>\$ 697.10</b>	<b>\$ 494.80</b>	<b>\$ 89.50</b>	<b>\$ 2,075.00</b>
Supplies (6400-6499)					
Instructional Supplies	6411	\$ 966.26	\$ 1,194.09	\$ 79.80	\$ -
<b>Supplies Total</b>		<b>\$ 966.26</b>	<b>\$ 1,194.09</b>	<b>\$ 79.80</b>	<b>\$ -</b>
<b>Total Expenditures for 6300-6599</b>		<b>\$ 1,663.36</b>	<b>\$ 1,688.89</b>	<b>\$ 169.30</b>	<b>\$ 2,075.00</b>

Human Resources Budget

Object Code Description	Object Code	2013/2014 Actual	2014/2015 Actual	2015/2016 Actual	2016/2017 Budget
Purchased Services (6300-6399)					
Non-PDC Workshops	6302	\$ 1,155.00	\$ 1,665.00	\$ 1,597.50	\$ 5,000.00
Professional Services	6319	\$ 11,486.50	\$ 12,016.40	\$ 12,868.37	\$ 12,600.00
In-Town Mileage	6343	\$ 301.95	\$ 536.45	\$ 30.14	\$ 550.00
Out Travel	6344	\$ 1,947.46	\$ 2,683.01	\$ 1,138.27	\$ 2,700.00
Telephone	6361	\$ 345.68	\$ 170.22	\$ 258.46	\$ 360.00
Advertising	6362	\$ 1,101.40	\$ 901.58	\$ 897.15	\$ 1,500.00
Printing	6363	\$ 1,860.20	\$ 2,210.00	\$ 40.00	\$ 2,500.00
Dues & Membership	6371	\$ 120.00	\$ -	\$ 100.00	\$ 100.00
Criminal Background Checks	6392	\$ 12,834.40	\$ 11,267.80	\$ 14,511.10	\$ 12,000.00
Prior Period Adjustment	6398	\$ -	\$ -	\$ 7.74	\$ -
<b>Purchased Services Total</b>		<b>\$ 31,152.59</b>	<b>\$ 31,450.46</b>	<b>\$ 31,448.73</b>	<b>\$ 37,310.00</b>
Supplies (6400-6499)					
Admin Supplies	6411	\$ 6,069.59	\$ 6,047.11	\$ 2,498.56	\$ 3,000.00
<b>Supplies Total</b>		<b>\$ 6,069.59</b>	<b>\$ 6,047.11</b>	<b>\$ 2,498.56</b>	<b>\$ 3,000.00</b>
Capital Outlay (6500-6599)					
Equipment	6541	\$ -	\$ -	\$ 4,682.94	\$ -
<b>Capital Outlay Total</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ 4,682.94</b>	<b>\$ -</b>
<b>Total Expenditures for 6300-6599</b>		<b>\$ 37,222.18</b>	<b>\$ 37,497.57</b>	<b>\$ 38,630.23</b>	<b>\$ 40,310.00</b>

## Curriculum Office Budget

Object Code Description	Object Code	2013/2014 Actual	2014/2015 Actual	2015/2016 Actual	2016/2017 Budget
Purchased Services (6300-6399)					
Non-PDC Workshops	6302	\$ 1,712.00	\$ 2,609.00	\$ 865.00	\$ 3,400.00
Out Travel	6344	\$ 1,153.47	\$ 3,387.07	\$ 172.80	\$ 1,773.00
Dues & Membership	6371	\$ 1,026.00	\$ 853.00	\$ 738.00	\$ 1,050.00
Assessment	6393	\$ 13,573.40	\$ 18,511.97	\$ 18,297.21	\$ 25,000.00
<b>Purchased Services Total</b>		<b>\$ 17,464.87</b>	<b>\$ 25,361.04</b>	<b>\$ 20,073.01</b>	<b>\$ 31,223.00</b>
Supplies (6400-6499)					
Admin Supplies	6411	\$ 1,356.10	\$ 1,464.78	\$ 1,348.85	\$ 1,441.00
Instructional Supplies	6411	\$ 527.20	\$ 578.54	\$ 136.37	\$ 550.00
Copy Paper	6415	\$ -	\$ -	\$ -	\$ 500.00
<b>Supplies Total</b>		<b>\$ 1,883.30</b>	<b>\$ 2,043.32</b>	<b>\$ 1,485.22</b>	<b>\$ 2,491.00</b>
Capital Outlay (6500-6599)					
Equipment	6541	\$ -	\$ -	\$ -	\$ -
<b>Capital Outlay Total</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total Expenditures for 6300-6599</b>		<b>\$ 19,348.17</b>	<b>\$ 27,404.36</b>	<b>\$ 21,558.23</b>	<b>\$ 33,714.00</b>

## Business Office Budget

Object Code Description	Object Code	2013/2014 Actual	2014/2015 Actual	2015/2016 Actual	2016/2017 Budget
Purchased Services (6300-6399)					
Non-PDC Workshops	6302	\$ 4,297.25	\$ 4,003.00	\$ 1,682.97	\$ 1,419.00
Professional Services	6319	\$ 3,040.00	\$ 550.00	\$ 16,619.60	\$ -
In Travel	6343	\$ -	\$ 103.95	\$ 200.16	\$ 400.00
Out Travel	6344	\$ 3,408.93	\$ 5,211.20	\$ 1,297.00	\$ 2,500.00
Telephone	6361	\$ 345.68	\$ 507.50	\$ 301.61	\$ 247.20
Advertising	6362	\$ -	\$ -	\$ 2,709.42	\$ -
Dues & Membership	6371	\$ 933.00	\$ 1,068.06	\$ 249.00	\$ 324.00
Other Purchased Service	6391	\$ -	\$ 20,733.30	\$ 25,958.56	\$ 23,000.00
<b>Purchased Services Total</b>		<b>\$ 12,024.86</b>	<b>\$ 32,177.01</b>	<b>\$ 49,018.32</b>	<b>\$ 27,890.20</b>
Supplies (6400-6499)					
Admin Supplies	6411	\$ 1,458.18	\$ 3,251.83	\$ 1,184.83	\$ 2,000.00
<b>Supplies Total</b>		<b>\$ 1,458.18</b>	<b>\$ 3,251.83</b>	<b>\$ 1,184.83</b>	<b>\$ 2,000.00</b>
Capital Outlay (6500-6599)					
Equipment	6541	\$ -	\$ 1,556.07	\$ -	\$ -
<b>Capital Outlay Total</b>		<b>\$ -</b>	<b>\$ 1,556.07</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total Expenditures for 6300-6599</b>		<b>\$ 13,483.04</b>	<b>\$ 36,984.91</b>	<b>\$ 50,203.15</b>	<b>\$ 29,890.20</b>



Board of Education - District Office Budget

Object Code Description	Object Code	2013/2014 Actual	2014/2015 Actual	2015/2016 Actual	2016/2017 Budget
<b>Purchased Services (6300-6399)</b>					
Registration Fees	6302	\$ 600.00	\$ 1,243.00	\$ 725.93	\$ 1,200.00
Audit	6315	\$ 33,860.00	\$ 45,485.00	\$ 26,066.15	\$ 30,000.00
Legal Services	6317	\$ 22,118.38	\$ 32,970.97	\$ 50,290.72	\$ 50,000.00
Election Fees	6318	\$ 11,721.96	\$ 21,415.26	\$ 7.69	\$ 80,000.00
Professional Services	6319	\$ 35,982.36	\$ 29,591.00	\$ 6,268.00	\$ 9,000.00
Out Travel	6344	\$ 770.70	\$ 1,148.67	\$ 916.28	\$ 1,300.00
Liability Insurance	6352	\$ 45,422.61	\$ 37,117.80	\$ 52,087.00	\$ 53,000.00
Advertising - Legal Notices	6362	\$ -	\$ -	\$ 112.00	\$ 200.00
Dues & Membership	6371	\$ 7,980.00	\$ 17,177.00	\$ -	\$ 9,420.00
<b>Purchased Services Total</b>		<b>\$ 158,456.01</b>	<b>\$ 186,148.70</b>	<b>\$ 136,473.77</b>	<b>\$ 234,120.00</b>
<b>Supplies (6400-6499)</b>					
Admin Supplies	6411	\$ 94.43	\$ 108.00	\$ -	\$ 175.00
<b>Supplies Total</b>		<b>\$ 94.43</b>	<b>\$ 108.00</b>	<b>\$ -</b>	<b>\$ 175.00</b>
<b>Capital Outlay (6500-6599)</b>					
Equipment	6541	\$ -	\$ -	\$ -	\$ -
<b>Capital Outlay Total</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total Expenditures for 6300-6599</b>		<b>\$ 158,550.44</b>	<b>\$ 186,256.70</b>	<b>\$ 136,473.77</b>	<b>\$ 234,295.00</b>

Superintendent's Office Budget

Object Code Description	Object Code	2013/2014 Actual	2014/2015 Actual	2015/2016 Actual	2016/2017 Budget
<b>Purchased Services (6300-6399)</b>					
Non-PDC Workshops	6302	\$ 1,265.00	\$ 1,025.00	\$ 963.07	\$ 1,500.00
Bldg Repairs & Maintenance	6332	\$ 267.00	\$ -	\$ -	\$ -
Postage Machine Lease	6334	\$ -	\$ -	\$ 1,480.49	\$ 1,756.56
In-Town Mileage	6343	\$ -	\$ -	\$ 24.00	\$ -
Out Travel	6344	\$ 1,832.85	\$ 2,057.17	\$ 1,085.30	\$ 2,000.00
Telephone	6361	\$ 345.69	\$ 170.22	\$ 378.11	\$ 750.00
Advertisement	6362	\$ 1,740.58	\$ 1,560.60	\$ 702.00	\$ 1,500.00
Postage	6364	\$ 13,475.81	\$ (1,343.79)	\$ 5,726.62	\$ 15,000.00
Dues & Membership	6371	\$ 4,537.50	\$ 4,612.00	\$ 5,333.50	\$ 5,500.00
Cooperating School Dist. Dues	6373	\$ 41,130.00	\$ 32,612.00	\$ 30,929.00	\$ 35,000.00
Other Purchased Services	6391	\$ 12,255.10	\$ 8,100.46	\$ 10,340.88	\$ 10,500.00
<b>Purchased Services Total</b>		<b>\$ 76,849.53</b>	<b>\$ 48,793.66</b>	<b>\$ 56,962.97</b>	<b>\$ 73,506.56</b>
<b>Supplies (6400-6499)</b>					
Admin Supplies	6411	\$ 7,657.78	\$ 5,062.60	\$ 3,496.39	\$ 8,000.00
<b>Supplies Total</b>		<b>\$ 7,657.78</b>	<b>\$ 5,062.60</b>	<b>\$ 3,496.39</b>	<b>\$ 8,000.00</b>
<b>Capital Outlay (6500-6599)</b>					
Equipment	6541	\$ -	\$ 6,800.00	\$ -	\$ 90,500.00
<b>Capital Outlay Total</b>		<b>\$ -</b>	<b>\$ 6,800.00</b>	<b>\$ -</b>	<b>\$ 90,500.00</b>
<b>Total Expenditures for 6300-6599</b>		<b>\$ 84,507.31</b>	<b>\$ 60,656.26</b>	<b>\$ 60,459.36</b>	<b>\$ 172,006.56</b>

## Instructional Technology Budget

Object Code Description	Object Code	2013/2014 Actual	2014/2015 Actual	2015/2016 Actual	2016/2017 Budget
Purchased Services (6300-6399)					
Non-PDC Workshops	6302	\$ 3,882.50	\$ 3,930.00	\$ 2,524.95	\$ 2,242.96
Schoology Platform	6311	\$ -	\$ 30,631.45	\$ 25,860.11	\$ 33,700.00
Instructional Licenses	6319	\$ -	\$ 14,033.75	\$ 57,491.98	\$ -
ONE2ONE Administrative Fee	6319	\$ -	\$ -	\$ 210.00	\$ -
Inst Repairs & Maintenance	6332	\$ 142.05	\$ 8,190.12	\$ 51.51	\$ 1,000.00
Computer Leases	6338	\$ -	\$ -	\$ 242,556.31	\$ 185,035.00
District Travel	6343	\$ -	\$ -	\$ 1,632.95	\$ 3,500.00
Out Travel	6344	\$ -	\$ -	\$ 1,194.00	\$ 907.04
Telephone	6361	\$ 4,211.35	\$ 3,298.78	\$ 1,574.37	\$ 2,268.00
Dues and Memberships	6371	\$ -	\$ 850.00	\$ 1,169.00	\$ 1,188.00
<b>Purchased Services Total</b>		<b>\$ 8,235.90</b>	<b>\$ 60,934.10</b>	<b>\$ 334,265.18</b>	<b>\$ 229,841.00</b>
Supplies (6400-6499)					
Office Supplies - Technology	6411	\$ 12,379.60	\$ 9,531.27	\$ 5,632.90	\$ 900.00
Tech Supplies, District Wide	6411	\$ 23,774.73	\$ 407,971.16	\$ 21,009.03	\$ 176,066.16
Technology Supplies	6411	\$ -	\$ -	\$ -	\$ 12,300.00
Copy Paper	6415	\$ -	\$ -	\$ -	\$ 270.00
ONE2ONE Supplies	6412	\$ -	\$ -	\$ 5,908.50	\$ -
<b>Supplies Total</b>		<b>\$ 36,154.33</b>	<b>\$ 417,502.43</b>	<b>\$ 32,550.43</b>	<b>\$ 189,536.16</b>
Capital Outlay (6500-6599)					
Capital Projects	6521	\$ 236,406.03			
Equipment Technology	6541	\$ 686,484.59	\$ 75,923.12	\$ 10,653.87	\$ -
Equipment - Special Service	6541	\$ 3,588.00	\$ -	\$ -	\$ -
Equipment	6541	\$ 104,741.95	\$ 36,586.20	\$ 1,085.14	\$ -
<b>Capital Outlay Total</b>		<b>\$ 794,814.54</b>	<b>\$ 112,509.32</b>	<b>\$ 11,739.01</b>	<b>\$ -</b>
<b>Total Expenditures for 6300-6599</b>		<b>\$ 839,204.77</b>	<b>\$ 590,945.85</b>	<b>\$ 378,554.62</b>	<b>\$ 419,377.16</b>

## Network Specialist Budget

Object Code Description	Object Code	2013/2014 Actual	2014/2015 Actual	2015/2016 Actual	2016/2017 Budget
Purchased Services (6300-6399)					
Non-PDC Workshops	6302	\$ 225.00	\$ -	\$ 12,400.00	\$ 5,000.00
Professional Services	6319	\$ 774,207.98	\$ 882,888.79	\$ 510,167.49	\$ 821,453.70
Equipment Repairs	6332	\$ -	\$ -	\$ 7,386.39	\$ 9,000.00
Equipment Rental	6334	\$ -	\$ -	\$ 670.30	\$ -
In-Town Mileage	6343	\$ 1,926.61	\$ 4,473.72	\$ 4,529.89	\$ 10,500.00
Out Travel	6344	\$ 30.15	\$ 1,441.43	\$ 195.20	\$ -
Telephone	6361	\$ -	\$ -	\$ 3,712.61	\$ 2,844.00
Postage	6364	\$ 215.00	\$ 380.57	\$ 363.89	\$ 750.00
Other Purchased Services	6391	\$ -	\$ 34,845.29	\$ -	\$ -
<b>Purchased Services Total</b>		<b>\$ 776,604.74</b>	<b>\$ 924,029.80</b>	<b>\$ 539,425.77</b>	<b>\$ 849,547.70</b>
Supplies (6400-6499)					
Admin Supplies	6411	\$ 46,308.22	\$ 62,701.35	\$ 81,557.62	\$ 19,904.30
<b>Supplies Total</b>		<b>\$ 46,308.22</b>	<b>\$ 62,701.35</b>	<b>\$ 81,557.62</b>	<b>\$ 19,904.30</b>
Capital Outlay (6500-6599)					
Equipment	6541	\$ 391,205.54	\$ 619,471.36	\$ 536,655.51	\$ 330,500.00
<b>Capital Outlay Total</b>		<b>\$ 391,205.54</b>	<b>\$ 619,471.36</b>	<b>\$ 536,655.51</b>	<b>\$ 330,500.00</b>
<b>Total Expenditures for 6300-6599</b>		<b>\$ 1,214,118.50</b>	<b>\$ 1,606,202.51</b>	<b>\$ 1,157,638.90</b>	<b>\$ 1,199,952.00</b>

Food Service Budget

Object Code Description	Object Code	2013/2014 Actual	2014/2015 Actual	2015/2016 Actual	2016/2017 Budget
Purchased Services (6300-6399)					
Non-PDC Workshops	6302	\$ 575.00	\$ 350.00	\$ 55.00	\$ 1,000.00
In-Town Mileage	6343	\$ 647.96	\$ 961.28	\$ 752.80	\$ 1,500.00
Out Travel	6344	\$ 1,213.71	\$ 858.84	\$ 638.00	\$ 1,500.00
Telephone	6361	\$ -	\$ -	\$ 281.58	\$ 1,500.00
Advertisement	6362	\$ 204.00	\$ 152.00	\$ 152.00	\$ -
Postage	6364	\$ 607.14	\$ 1,027.05	\$ 634.52	\$ 700.00
Dues & Membership	6371	\$ 191.75	\$ 132.00	\$ 132.00	\$ 250.00
Other Purchased Services	6391	\$ 1,301.64	\$ 1,031.00	\$ 931.00	\$ 1,300.00
<b>Purchased Services Total</b>		<b>\$ 4,741.20</b>	<b>\$ 4,512.17</b>	<b>\$ 3,576.90</b>	<b>\$ 7,750.00</b>
Supplies (6400-6499)					
Admin Supplies	6411	\$ 1,500.00	\$ 4,448.25	\$ 2,373.84	\$ 4,000.00
Repair Supplies	6414	\$ 8,724.33	\$ 8,488.63	\$ 8,051.67	\$ 10,000.00
Food Supplies	6471	\$ 732,928.85	\$ 759,920.51	\$ 653,637.03	\$ 615,000.00
Non-Food Supplies	6491	\$ 43,581.87	\$ 51,052.49	\$ 39,894.38	\$ 40,000.00
<b>Supplies Total</b>		<b>\$ 786,735.05</b>	<b>\$ 823,909.88</b>	<b>\$ 703,956.92</b>	<b>\$ 669,000.00</b>
Capital Outlay (6500-6599)					
Equipment	6541	\$ 35,452.45	\$ 28,213.19	\$ 4,526.58	\$ 35,000.00
<b>Capital Outlay Total</b>		<b>\$ 35,452.45</b>	<b>\$ 28,213.19</b>	<b>\$ 4,526.58</b>	<b>\$ 35,000.00</b>
<b>Total Expenditures for 6300-6599</b>		<b>\$ 826,928.70</b>	<b>\$ 856,635.24</b>	<b>\$ 712,060.40</b>	<b>\$ 711,750.00</b>

## Maintenance Budget

Object Code Description	Object Code	2013/2014 Actual	2014/2015 Actual	2015/2016 Actual	2016/2017 Budget
Purchased Services (6300-6399)					
Non-PDC Workshops	6302	\$ 825.00	\$ -	\$ 3,500.00	\$ 1,000.00
Professional Services	6319	\$ 4,066.80	\$ -	\$ 3,344.00	\$ -
Bldg Repairs & Maintenance	6332	\$ 105,269.80	\$ 116,008.88	\$ 152,054.92	\$ 143,101.39
Equipment Rental	6334	\$ 1,061.50	\$ 418.00	\$ 283.50	\$ 1,500.00
Water - District Wide	6335	\$ 45,136.95	\$ 56,442.03	\$ 52,065.07	\$ 62,066.04
Trash Removal	6336	\$ 40,571.42	\$ 41,335.76	\$ 30,892.42	\$ 45,000.00
Pest Control	6339	\$ 4,250.00	\$ 4,750.00	\$ 4,340.00	\$ 5,200.00
In-Town Mileage	6343	\$ 57.15	\$ -	\$ -	\$ -
Out Travel	6344	\$ -	\$ 74.50	\$ 318.17	\$ 500.00
Property Insurance	6351	\$ 289,248.00	\$ 316,710.00	\$ 321,807.00	\$ 327,000.00
Telephone	6361	\$ 92,958.22	\$ 56,550.89	\$ 65,273.17	\$ 65,000.00
Advertising	6362	\$ 246.00	\$ -	\$ -	\$ -
Postage	6364	\$ 100.29	\$ 136.52	\$ 90.46	\$ 100.00
Dues & Memberships	6371	\$ -	\$ -	\$ -	\$ 200.00
<b>Purchased Services Total</b>		<b>\$ 583,791.13</b>	<b>\$ 592,426.58</b>	<b>\$ 633,968.71</b>	<b>\$ 650,667.43</b>
Supplies (6400-6499)					
Maintenance Supplies	6412	\$ 112,058.50	\$ 137,984.01	\$ 111,792.32	\$ 130,000.00
Supplies	6411	\$ 12,560.27	\$ 6,384.03	\$ 6,038.45	\$ 12,000.00
Supplies/Fuel - Vehicles	6411	\$ 40,486.29	\$ 32,747.91	\$ 26,164.78	\$ 50,000.00
Custodial Supplies	6413	\$ 116,300.25	\$ 120,769.49	\$ 137,957.53	\$ 140,000.00
Electric - District Wide	6481	\$ 1,009,878.84	\$ 958,503.48	\$ 953,407.38	\$ 1,001,076.00
Natural Gas - District Wide	6482	\$ 165,772.36	\$ 197,021.66	\$ 139,764.04	\$ 146,752.00
Heating Fuel - District Wide	6484	\$ 110,621.54	\$ 74,351.39	\$ 57,114.33	\$ 85,000.00
<b>Supplies Total</b>		<b>\$ 1,567,678.05</b>	<b>\$ 1,527,761.97</b>	<b>\$ 1,432,238.83</b>	<b>\$ 1,564,828.00</b>
Capital Outlay (6500-6599)					
Capital Projects	6521	\$ 2,701,161.48	\$ 826,030.06	\$ 523,129.56	\$ 396,832.50
Equipment	6541	\$ 412.85	\$ 13,254.10	\$ 37,883.00	\$ 20,000.00
Equipment - Vehicles	6541	\$ 31,998.00	\$ 35,488.25	\$ -	\$ 35,000.00
<b>Capital Outlay Total</b>		<b>\$ 2,733,572.33</b>	<b>\$ 874,772.41</b>	<b>\$ 561,012.56</b>	<b>\$ 451,832.50</b>
<b>Total Expenditures for 6300-6599</b>		<b>\$ 4,885,041.51</b>	<b>\$ 2,994,960.96</b>	<b>\$ 2,627,220.10</b>	<b>\$ 2,667,327.93</b>

Safety Budget

Object Code Description	Object Code	2013/2014 Actual	2014/2015 Actual	2015/2016 Actual	2016/2017 Budget
Purchased Services (6300-6399)					
Non-PDC Workshops	6302	\$ 750.00	\$ 1,011.02	\$ -	\$ 1,000.00
Purchased Service - Safety	6319	\$ 125.00	\$ -	\$ 190.00	\$ 1,235.00
Out Travel	6344	\$ 1,215.90	\$ 2,375.88	\$ -	\$ 1,425.00
Telephone - IT Safety	6361	\$ -	\$ -	\$ 617.95	\$ 720.00
<b>Purchased Services Total</b>		<b>\$ 2,090.90</b>	<b>\$ 3,386.90</b>	<b>\$ 807.95</b>	<b>\$ 4,380.00</b>
Supplies (6400-6499)					
Admin Supplies	6411	\$ 27,230.60	\$ 34,178.03	\$ 3,319.15	\$ 17,879.00
<b>Supplies Total</b>		<b>\$ 27,230.60</b>	<b>\$ 34,178.03</b>	<b>\$ 3,319.15</b>	<b>\$ 17,879.00</b>
Capital Outlay (6500-6599)					
Equipment	6541	\$ 41,195.88	\$ 7,128.02	\$ -	\$ 14,000.00
<b>Capital Outlay Total</b>		<b>\$ 41,195.88</b>	<b>\$ 7,128.02</b>	<b>\$ -</b>	<b>\$ 14,000.00</b>
<b>Total Expenditures for 6300-6599</b>		<b>\$ 70,517.38</b>	<b>\$ 44,692.95</b>	<b>\$ 4,127.10</b>	<b>\$ 36,259.00</b>

Web Content Manager's Office Budget

Object Code Description	Object Code	2013/2014 Actual	2014/2015 Actual	2015/2016 Actual	2016/2017 Budget
Purchased Services (6300-6399)					
Non-PDC Workshops	6302	\$ 248.00	\$ -	\$ -	\$ 300.00
Purchased Services	6319	\$ 3,767.00	\$ 504.00	\$ 504.00	\$ 750.00
In-Town Mileage	6343	\$ 266.40	\$ 815.35	\$ 1,031.00	\$ 850.00
Out Travel	6344	\$ 186.45	\$ -	\$ 110.00	\$ 200.00
School Reach	6361	\$ -	\$ -	\$ 8,604.00	\$ 8,000.00
Dues & Membership	6371	\$ 45.00	\$ -	\$ -	\$ 100.00
<b>Purchased Services Total</b>		<b>\$ 4,512.85</b>	<b>\$ 1,319.35</b>	<b>\$ 10,249.00</b>	<b>\$ 10,200.00</b>
Supplies (6400-6499)					
Admin Supplies	6411	\$ 127.39	\$ 107.95	\$ 118.37	\$ 1,000.00
<b>Supplies Total</b>		<b>\$ 127.39</b>	<b>\$ 107.95</b>	<b>\$ 118.37</b>	<b>\$ 1,000.00</b>
Capital Outlay (6500-6599)					
Equipment	6541	\$ 1,565.89	\$ -	\$ -	\$ 2,000.00
<b>Capital Outlay Total</b>		<b>\$ 1,565.89</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,000.00</b>
<b>Total Expenditures for 6300-6599</b>		<b>\$ 6,206.13</b>	<b>\$ 1,427.30</b>	<b>\$ 10,367.37</b>	<b>\$ 13,200.00</b>



**Special Education Financial Summary**

- Tiered Monitoring Areas Reviewed**
- 1) **Obligating Funds**
  - 2) **Period of Availability**
  - 3) **Tracking Federal, State, Local Expenditures**
  - 4) **Cash Management**
  - 5) **Allowable Use of Funds**
  - 6) **Internal Controls**
  - 7) **Time and Effort**
  - 8) **Equipment/Capital Outlay**
  - 9) **Proportionate Share**
  - 10) **Early Childhood Special Education**
  - 11) **Coordinated Early Intervening Services**
  - 12) **Maintenance of Effort**

The District utilizes a variety of revenue sources to run its special education programs. As such, the District must follow the fiscal accountability standards to expend these funds. The Department of Elementary and Secondary Education (DESE) is responsible for the fiscal monitoring of all Districts (commonly referred to as tiered monitoring) to fulfill both state and federal monitoring requirements. This monitoring system has several levels including annual risk assessment, desk audit and application review, self-assessment and desk monitoring (tier 1), on-site monitoring (tier 2), and training and preparation (tier 3).

**Tiered Monitoring System**

The School District of Washington is in DESE cohort cycle two. The School District of Washington is currently considered a “low-risk” District as determined by the annual risk assessment. Risk factors monitored annually by DESE include but are not limited to audit findings, prior monitoring findings, late reporting, overpayments/refunds, data submission errors, lapsed funds/carryover amounts, financial distress, and indications of fraud and abuse. During the 2015-2016 school year the District completed the self-assessment and desk monitoring (tier 1) level of the monitoring system. The results dated February 2, 2016 indicate that no action was necessary in regards to District processes for utilizing revenue sources and expending funds. As such, DESE determined that an on-site monitoring was not needed as no corrective action was required. The tiered monitoring areas reviewed are highlighted in the box above. The self-assessment resulted in the District initiating a recoding process for Occupational/Physical Therapy and Psychological Services to the special education function code. Additional program codes were added in order to differentiate expenditures between these services for internal monitoring of expenses and budgeting purposes.

**Federal Revenue and Expenditures**

The main source of federal funding for District special education programs consists of Part B Entitlement, Early Childhood Special Education (ECSE), and High Need Fund (HNF). The District must track expenditures paid with federal funds separately from all other funding sources. This includes accurate completion of time certifications, equipment, cash management compliance, making payment requests, reporting the final expenditure amounts, and calculating the Maintenance of Effort (MOE) obligation. During the 2015-2016 school year, the District was allocated the following federal revenues:

- Part B Entitlement Total = \$1,150,018.99
  - Prior Year Carryover for Proportionate Share = \$173,217.60
  - Current Year Calculation for Proportionate Share = \$195,337.88

- Total amount available for Coordinated Early Intervening Services (CEIS) = \$196,045.97
  - Medicaid = \$23,496.74
  - High Need Fund (HNF) = \$31,155.95
  - Early Childhood Special Education (ECSE) = \$126,384.00

It is important to note that Part B Entitlement is generated by the District eligible and served special education student count. Further, proportionate share is generated by the District eligible and served public and private school student count. A percentage of funds is determined based on this count and proportionate share funds must be reserved and spent to provide equitable services to parentally placed private, parochial, and home schooled children with disabilities ages 5 (Kindergarten eligible) through 21 who have been evaluated and determined eligible by the District. The District where the private, parochial, or home school is **located** is responsible for services regardless of where the child resides. Equitable services are established through timely and meaningful consultation process that has occurred with private, parochial, and home schools located within the District boundaries. The District conducts two meetings annually for this purpose. For the last six plus years, the District through the consultation process, has been running programming by utilizing the “prior year carryover” amount and bringing the “current year” allocation forward to expend in the next fiscal year. This process has allowed for more stable programming year to year.

The District has engaged in coordinated Early Intervening Services (CEIS) over the past several years in order to address a high incidence rate of students with disabilities. The amount specified above, is calculated by DESE annually as the maximum amount of federal funds that can be expended in this manner. These funds however do not have to be spent on CEIS if the District does not chose to do so. The District has dedicated local dollars to CEIS programs and also utilizes federal funds to support early intervention programs. Since the District has been engaging in CEIS programming (2011-2012), the District incidence rate has decreased from 705 Kindergarten through age 21 students with disabilities to 392 in 2015-2016.

Medicaid revenue is generated annually by identifying staff who provide Medicaid eligible students, services such as speech or language pathology, occupational therapy, or physical therapy. These services are defined in the student Individual Education Plan (IEP). Medicaid revenue goes back into the general fund.

High Need Fund (HNF) is completed annually and consists of a report of students with disabilities whose prior year educational costs exceed three times the current expenditure per ADA. Therefore, funds received in 2015-2016 were actually generated from IEP student expenses during the 2014-2015 school year. The District uses these funds to support the cost of staff assigned to high need programming such as life skills classrooms, behavioral classrooms, and one-to-one student paraprofessionals. It is important to note that HNF revenue does not equate to dollar for dollar reimbursement.



Early Childhood Special Education (ECSE) programs are 100% reimbursable by the State as long as the requirements and expenses meet student count and allowable expense requirements. The District reports the expenditures at the conclusion of the fiscal year and is reimbursed over the course of the next fiscal year. These funds are then allocated to support early childhood programming. DESE does allocate federal and state funds to the local education agency (LEA). The total amount allocated is consistent with the Final Expenditure Report from the prior fiscal year and can consist of three primary funds: 1) Federal IDEA Part B Section 619 funds; 2) Federal IDEA Part B 611 funds; 3) State appropriated funds. During the 2015-2016 school year, the federal ECSE dollars came from the following sources:

- Federal IDEA Part B 611 = \$102,289.00
- Federal IDEA Part B Section 619 = \$24,095.00

**Summary of 2015-2016 Federal Special Education Expenditures**

**Special Education K-12**

**Certified Salaries = \$227,799.66**

**CEIS Certified Salaries = \$65,588.50**

**Noncertified Salaries = \$31,588.36**

**CEIS Employee Benefits = \$17,251.67**

**Employee Benefits = \$72,654.51**

**Professional Development = \$7,500.00**

**Capital Outlay = \$90,000.00**

**Specialized Transportation = \$345,080.15**

**Proportionate Share K-12**

**Certified Salaries = \$69,982.03**

**Purchase Services = \$7,509.00**

**Noncertified Salaries = \$6,240.38**

**Materials/Supplies = \$3,552.71**

**Employee Benefits = \$9,934.14**

**State Revenue and Expenditures**

The main source of state funding for District special education programs consists of Early Childhood Special Education (ECSE), High Need Fund (HNF), and Public Placement funds. The District tracks expenditures paid with state funds in the same manner as federal funds. During the 2015-2016 school year, the District received the following state revenues:

- ECSE = \$1,470,981.61
- HNF = \$317,717.69
- Public Placement = \$32,529.61

The ECSE and HNF state revenue is administered in the same manner as described under the federal funds section. The Public Placement fund however, is similar to Medicaid revenue. The Public Placement fund is generated by excess costs associated with educating non-domicile students, both IEP and non-IEP students. Students reported are placed by Division of Youth/Family Services, Department of Mental Health, or a court of competent jurisdiction into a home within the District. Revenue generated from this source are put into the general fund. As with the majority of these sources, the revenue is received after the fiscal year in which it was expended. State expenditures for 2015-2016 are reported in the box to the right.

**Summary of 2015-2016 State  
Special Education Expenditures**
Special Education K-12

**Certified Salaries =  
\$142,326.77**

**Noncertified Salaries =  
\$87,935.06**

**Employee Benefits =  
\$87,455.86**

Early Childhood Special  
Education

**Certified Salaries =  
\$467,141.57**

**Noncertified Salaries =  
\$254,072.64**

**Employee Benefits =  
\$196,486.22**

**Purchased Services = \$390.61**

**Materials/Supplies = \$2,412.55**

**Specialized Transportation =  
\$152,968.35**

**Local Revenue and Expenditures**

The eligibility standard indicates that in order for the District to be eligible for Part B Entitlement (federal) funds, the District must develop a budget that demonstrates that the District intends to maintain

<b>Summary of 2015-2016 Local Special Education Expenditures</b>	
<b>Special Education K-12</b>	
<b>Certified Salaries =</b>	<b>\$2,470,635.11</b>
<b>Noncertified Salaries =</b>	<b>\$764,578.72</b>
<b>Employee Benefits =</b>	<b>\$987,900.00</b>
<b>Purchased Services =</b>	<b>\$140,178.40</b>
<b>Materials/Supplies =</b>	<b>\$23,463.01</b>
<b>Capital Outlay =</b>	<b>\$3,711.00</b>
<b>Specialized Transportation =</b>	<b>\$152,968.35</b>
<b>Special Education Tuition =</b>	<b>\$454,418.04</b>
<b>Professional Development =</b>	<b>\$18,649.20</b>
<b>Specialized Transportation =</b>	<b>\$656,435.02</b>

or increase the amount of local, or state and local funds, it spends for the education of children with disabilities when compared to the amount it actually spent in the most recent fiscal year. This is demonstrated by the District when we obligate funds during the budget application process. Further, the compliance standard indicates that the District actually does maintain or increase the amount of local funds, or state and local funds, it spends on students with disabilities. This is demonstrated during the final expenditure report (FER) process. There are some adjustments and allowable reductions that the District can take into account if they experience an increase in federal funds and/or a decrease in state/local expenditures. There are four tests applied to the actual expenditures on the FER and the District must pass one or more of the tests. If the District fails to meet the Maintenance of Effort (MOE) obligation, the District must pay from non-federal sources an amount equal to the amount by which the District failed to meet the compliance standard.

**Maintenance of Effort (MOE) Summary**

The District has continued to meet the MOE obligation. All four tests were met based on the Final Expenditure Report (FER) for the 2015-2016 school year. Specifically, the District showed an increase in expenditures in total and per pupil looking at only local dollars expended and local and state dollars combined. For the purposes of the MOE, zero federal dollars are reported. Per pupil expenditures are also calculated utilizing the special education MOSIS data and is calculated by DESE.

	<b>Local Only Total Expenditures</b>	<b>State &amp; Local Total Expenditures</b>	<b>Local Only Per Pupil Expenditures</b>	<b>State &amp; Local Per Pupil Expenditures</b>
<b>MOE Amount Needed for Compliance</b>	\$4,841,744.95	\$5,923,131.69	\$10,108.03	\$12,365.62
<b>15-16 Actual Expenditures</b>	\$5,519,968.50	\$6,911,158.13	\$12,293.92	\$15,392.33
<b>MOE Increase</b>	\$678,223.55	\$988,026.44	\$2,185.89	\$3,026.71
<b>MOE Category</b>	Met	Met	Met	Met

Historically, the District has met the MOE obligation in at least one area as required. Prior to 2014-2015 school year, DESE did not apply all four tests to the District. For comparison purposes, only the combination of state and local expenditures are reflected in the grid below. It should be noted, that the increase in our per pupil expenditures is impacted by reduction in eligible pupils as described above in the CEIS section.

<b>School Year</b>	<b>State &amp; Local Per Pupil Expenditures</b>	<b>State &amp; Local Total Expenditures</b>
<b>2014-2015</b>	\$12,365.62	\$5,923,131.69
<b>2013-2014</b>	\$10,215.61	\$5,595,826.67
<b>2012-2013</b>	\$9,407.95	\$6,152,796.29
<b>2011-2012</b>	\$7,125.61	\$5,223,071.41

## 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. In 2011, 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. In April 2012, 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 issues in August of 2010 and August 2013 were a significant step for our District and all the projects associated with those bond issues were 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. Recent 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.

I. 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.

a. 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. Our Buildings and Grounds Department personnel handle some 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.

- a. 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.
  - b. Areas under review- Some projects in the areas below may be included in bond referendums; while some will be cycled improvements.
    - i. Roofing
    - ii. HVAC
    - iii. Security (doors, locks, cameras)
    - iv. Lighting
    - v. Lockers
    - vi. Playgrounds
    - vii. Athletic/Activities Equipment/Areas
    - viii. Kitchens
    - ix. Bathrooms
- II. 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.
- III. Future Construction Considerations and Analysis:  
After extensive 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. Data was 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:

### **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: \$13,000,000 - \$15,000,000 (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

**CONSTRUCTION OF A NEW MIDDLE SCHOOL**

Washington Middle School is currently at capacity. Closets are being used to deliver special services. This building cannot accommodate future growth. Construction of a new middle school for grades 6-8 would accomplish a great deal, including immediately realizing additional classroom space at each elementary.

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: \$29,000,000 - \$30,000,000 (does not include site development)

Designs under Investigation:

- Frontier Middle School – Wentzville
- Others to be scheduled

Benefits of building a 6-8<sup>th</sup> grade Middle School Include:

- Alleviates space constraints at all elementary buildings by moving 6<sup>th</sup> 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).

## I. 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.

*The District's Long Range Plan is in the process of being reviewed and updated based on changes that have occurred over the past several years with enrollment, projects completed, and program expansion. As the District's needs and goals for the coming years are studied and redefined, changes will be integrated into our long range plan. As a result, some of the above information may be significantly changed throughout the course of this process.*

## FACILITY IMPROVEMENT AND MASTER PLANNING

Building	Description	2013 Bond Issue	District Capital Repair/Cash 13/14	District Capital Repair/Cash 14/15	District Capital Repair/Cash 15/16	District Capital Repair/Cash 16/17	2016 Bond Issue	2019 or 2020 Bond Issue (if applicable)	Status Report
<b>Augusta</b>									
	HVAC Renovation	\$2,100,000.00							Completed September 2013
	Roofing, tuck pointing, caulking, sealing					\$80,000			
<b>Campbellton</b>									
	Seal coat - entrance & parking					\$4,000			
<b>Fifth Street</b>									
	Planned Retirement of Building								Vacated July 2015
<b>Four Rivers Career Center</b>									
	Building Trades Area Enhancement Project Lead the Way Labs		Researching			\$25,000			Plan Development
	Classroom Renovations				Researching				Pending Relocation of East Central College
<b>High School</b>									
	Exterior Renovation/Field/Track/Bleachers/Retaining fence/lights/walkways		\$2,800,000						Completed September 2013
	Wireless infrastructure access	\$110,500							Completed
	HVAC/Band Room, Little Blue Jay		\$523,725						Completed December 2013
	Tuckpointing, Roofing, Window		\$596,094						Completed Summer 2014
	Locker Room renovation/Security Gate			\$250,000					Completed September 2015
	Remodel upper north classroom/locker rooms				\$237,000				Completed September 2015
	Remodel bathrooms Blue Jay Gym lobby			\$5,000					Completed April 2015
	Roof Replacement - West Wing				\$496,500				Completed September 2015
	Help Desk Renovation				\$30,000				Completed September 2015
	Administrative Remodel					\$20,000			Deferred
	Lower West Locker Rooms					\$300,000			Deferred
	Gym Floor Refinish					\$75,000			Deferred
	Exterior Gym Flatwork					\$16,000			Deferred
<b>Labadie</b>									
	Roof Section					\$150,000			Moved to 16' Bond Issue Priority
	Seal coat - entrance & parking					\$6,500			Budgeted for in FY17 - Capital Repair (tentative)
<b>Locust Street</b>									
	Seal coat - entrance & parking					\$2,000			Budgeted for in FY17 - Capital Repair (tentative)

**FACILITY IMPROVEMENT AND MASTER PLANNING cont.**

Building	Description	2013 Bond Issue	District Capital Repair/Cash 13/14	District Capital Repair/Cash 14/15	District Capital Repair/Cash 15/16	District Capital Repair/Cash 16/17	2016 Bond Issue	2019 or 2020 Bond Issue (if applicable)	Status Report
Marthasville									
	Construction of new library and lab/new classrooms	\$1,043,000							Completed April 2015
Middle School									
	Roof Repair					\$150,000			Moved to 16' Bond Issue Priority
South Point									
	Planned Retirement of Building								Pending completion of new elementary school
Technology & Learning Center									
	Entrance upgrade			Seeking estimates		\$33,000			Working with MoDOT and researching
	Conversion to Alternative Education Site				Researching				
Washington West Elementary									
	Addition of 14 new classrooms	\$3,600,000							Completed August 2015
	Playground relocation			\$25,000					Completed August 2015
New Construction									
	Early Childhood Center	\$4,100,000							Completed July 2014
District Level	Capital Projects- Prioritized by building, district-wide safety upgrades, classroom renovation(s) at FRCC						\$ 1,340,000.00		16' Bond Issue Projects (pending)
District Level	Lease converted to GOB						\$ 13,660,000.00		16' Bond Issue Projects (pending)
	Wireless Infrastructure - K-8	\$200,000							Completed 2013
	Construction of new Elementary School- tentative							\$ 14,250,000	Future need
	Construction of new Middle School (6th-8th grades)- tentative							\$ 25,000,000	Future need (on-going discussion)
<b>Total</b>		\$11,153,500	\$3,919,819	\$280,000	\$763,500	\$861,500	\$ 15,000,000.00	\$39,250,000	

*\*\*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.*

## INFORMATIONAL SUMMARY

A significant amount of information has been made available in this document, including detailed financial information and fundamental information from our District's guiding document, the 21<sup>st</sup> Century Learning Plan. Our goal is to provide a clear, comprehensive document that provides transparency in the financial and academic decisions made on a daily basis. This section provides information on District staff, property tax, assessed values, principle taxpayers, glossary of terms, and acronyms.



**PERSONNEL RESOURCES**

The District employs approximately 670 staff members, including certified and support who assist in student learning. Of these staff members, 56 percent are certified positions. Personnel costs, including salaries and benefits, account for 74.76 percent of the District’s operating expenditures. The student to teacher ratio is 17:1 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.

TEACHER BY POPULATION SERVED

Population Served	2010-2011	2011-2012	2012-2013	2013-2014	2014-2015
Regular Education	240	234	253	247	278
Career & Technology Education	21	20	20	23	18
ESOL Education	2	2	2	3	3
Gifted Education	2	2	2	2	2
Special Education	69	69	74	76	65

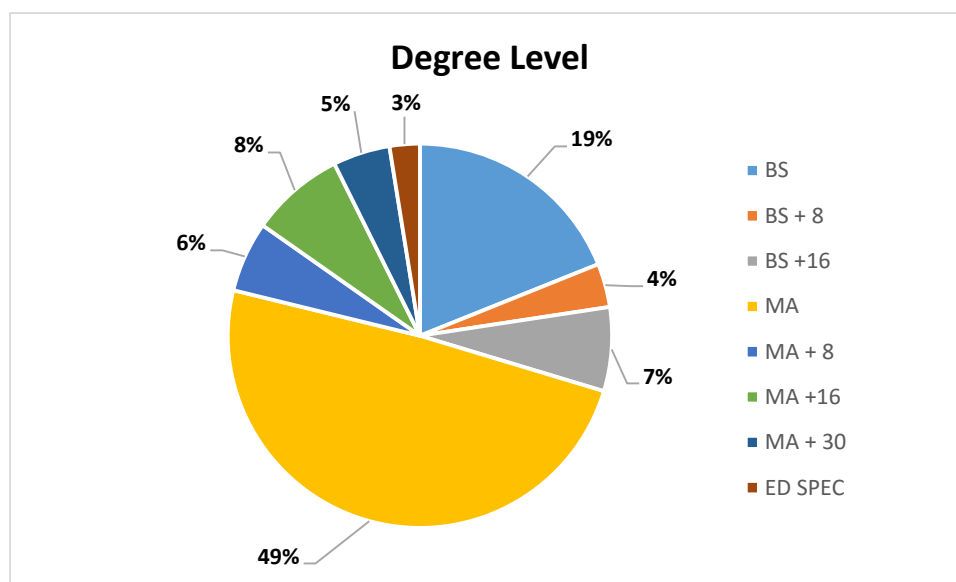
STAFF BY CATEGORY

Description	2010-2011	2011-2012	2012-2013	2013-2014	2014-2015
Teachers	334	327	351	351	366
Professional Support	55	57	56	56	67
Campus Administration	11	13	17	16	21
Central Administration	5	5	5	5	5
Buildings & Grounds/Food Service	101	98	113	101	108
Educational Aides	60	63	75	68	79

**PERSONNEL INFORMATION** cont.

<b>Student/Teacher Ratios</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>
Washington High School	24	22	23	23	22
Washington Middle School	17	17	17	16	17
Augusta Elementary	16	15	16	15	14
Campbellton Elementary	17	17	16	16	14
Clearview Elementary	18	16	17	17	17
Fifth Street Elementary	15	14	14	13	12
Labadie Elementary	14	12	12	12	13
Marthasville Elementary	16	15	16	15	16
South Point Elementary	18	17	17	16	16
Washintgon West Elementary	22	21	18	19	19
<b>Average Elementary Ratio</b>	<b>17</b>	<b>16</b>	<b>16</b>	<b>15</b>	<b>15</b>

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 grade 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 POSITION HISTORY BY FULL-TIME EQUIVALENCY (FTE)**

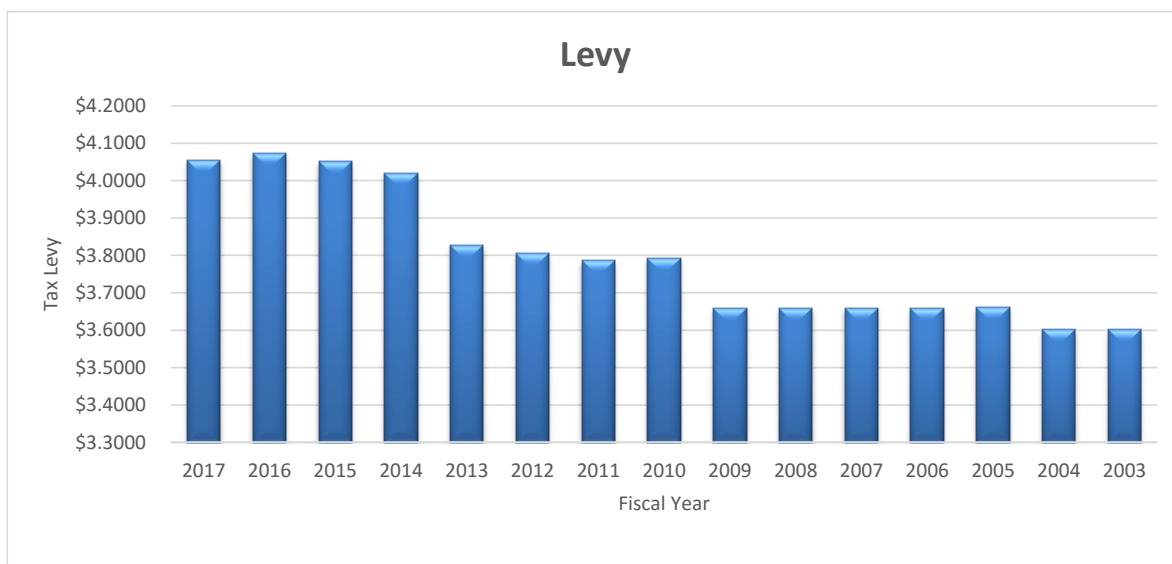
POSITION	2014-15	2013-14	2012-13	2011-12	2010-11	2009-10	2008-09	2007-08	2006-07	2005-06	2004-05
<b>ADMINISTRATION</b>											
SUPT/ASST. SUPT	3	3	3	3	3	3	3	3	2	2	2
CFO/DIR OF BUSINESS SERVICES	1	1	1	1	1	1	1	1	1	1	1
PRINCIPAL HS AND MS	2	3	3	3	3	3	3	4	3	3	2
PRINCIPAL/ BLDG. SUPV. - ELEMENTARY	9	10	9	9	9	9	9	8	8	6	6
ASSOC & ASST. PRINCIPAL HS & MS	4	3	3	3	3	1	2	3	4	3	1
DIRECTOR/COORDINATORS	7	7	7	7	7	7	7	7	6	5	4
SUB TOTAL	26	27	26	26	26	24	25	26	24	20	16
<b>TEACHERS (INCLUDES COUNSELORS, LIBRARIANS, SPEECH PATHOLOGISTS, PSYCH EXAMINERS)</b>											
ELEMENTARY	172	169	170	158	150	164	158	159	152	145	148
MIDDLE SCHOOL	45	44	45	43	45	44	42	43	38	42	40
HIGH SCHOOL	92	98	92	86	82	85	85	96	81	73	76
CAREER CENTER	20	20	20	20	20	20	17	17	17	15	19
EARLY CHILDHOOD SPECIAL ED	10	11	9	9	9	13	9	9	9	9	8
INSTRUCT. COOR/PROCESS COOR	4.5	5.5	4	3	3	3	3	1	1	1	1
SUB TOTAL	343.5	347.5	340	319	309	329	314	325	298	285	292
<b>SUPPORT STAFF</b>											
DISTRICT OFFICE SUPPORT STAFF	11	11	10	10	13	13	11	12	10	6	8
ALL OTHER SEC/ADMIN. ASST.	30	30	29	26	24	25	27	28	27	20	18
TECHNOLOGY/NETWORK ADMIN./COORD	8	6	8	7	7	7	6	5	4	3	2
PARAPROFESSIONAL	72	68	67	63	61	65	64	62	58	54	54
NURSE / HEALTH COORD	10	10	11	11	10	10	8	8	7	5	5
PT /OT AND ASST.	5	5	5	4	4	4	4	3	2	2	3
PARENT EDUCATOR/ PAT COORDINATOR	8	7	8	10	12	13	14	9	9	6	6
SOCIAL WORKER	2	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	1
FOOD SERVICE COOK & KITCHEN MGR.	46	42	43	40	40	40	41	39	40	38	40
NOON AIDE/CROSSING GUARD	17	17	16	16	17	18	17	18	18	14	11
BEFORE/AFTER CARE FACILITATOR	12	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	2
GROUNDS/DELIVERY/MAINT.	12	12	12	12	12	11	12	12	12	7	6
CUSTODIANS/CUST. SUPERVISOR	46	43	41	42	44	44	46	48	46	42	49
SUB TOTAL	282	260	254	244	247	253	253	247	236	200	205
<b>GRAND TOTAL</b>	<b>651.5</b>	<b>634.5</b>	<b>620</b>	<b>589</b>	<b>582</b>	<b>606</b>	<b>592</b>	<b>598</b>	<b>558</b>	<b>505</b>	<b>513</b>

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### PROPERTY TAXES

Historically, the property tax revenue has represented approximately 70% 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. Recently with decreases in assessed values and state revenues, it has been necessary to incur increases in the tax levy. The second table reflects the history of the tax levy.

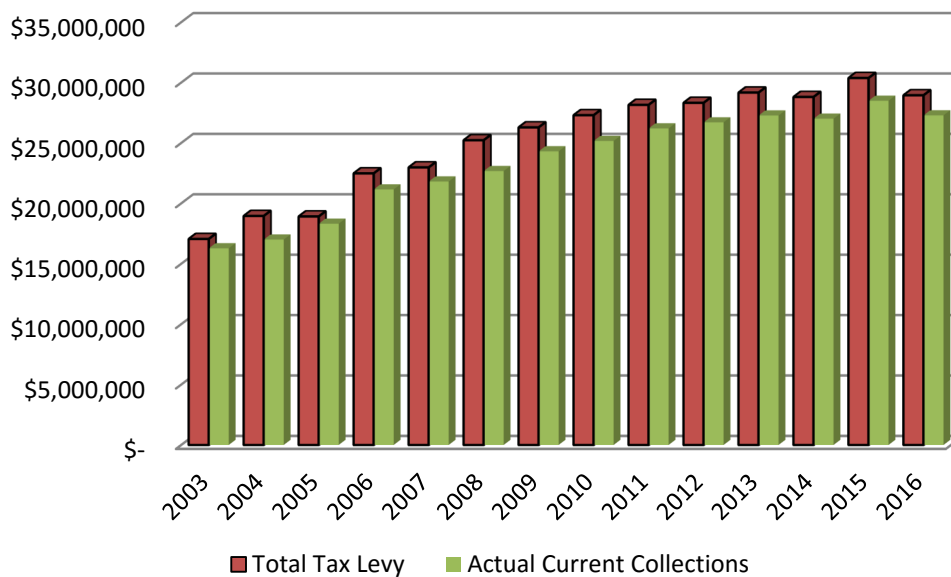
Residential					
Fiscal Year	Market Value of Property	Assessment Rate	Assessed Value	Tax Levy Rate	Property Tax Due
2003	\$100,000.00	19%	\$19,000	3.6031	\$684.59
2004	\$100,000.00	19%	\$19,000	3.6031	\$684.59
2005	\$100,000.00	19%	\$19,000	3.6606	\$695.51
2006	\$100,000.00	19%	\$19,000	3.6600	\$695.40
2007	\$100,000.00	19%	\$19,000	3.6600	\$695.40
2008	\$100,000.00	19%	\$19,000	3.6600	\$695.40
2009	\$100,000.00	19%	\$19,000	3.6600	\$695.40
2010	\$100,000.00	19%	\$19,000	3.7923	\$720.54
2011	\$100,000.00	19%	\$19,000	3.7860	\$719.34
2012	\$100,000.00	19%	\$19,000	3.8060	\$723.14
2013	\$100,000.00	19%	\$19,000	3.8260	\$726.94
2014	\$100,000.00	19%	\$19,000	4.0205	\$763.90
2015	\$100,000.00	19%	\$19,000	4.0510	\$769.69
2016	\$100,000.00	19%	\$19,000	4.0738	\$774.02
2017	\$100,000.00	19%	\$19,000	4.0542	\$770.30



### PROPERTY TAX LEVY AND COLLECTIONS

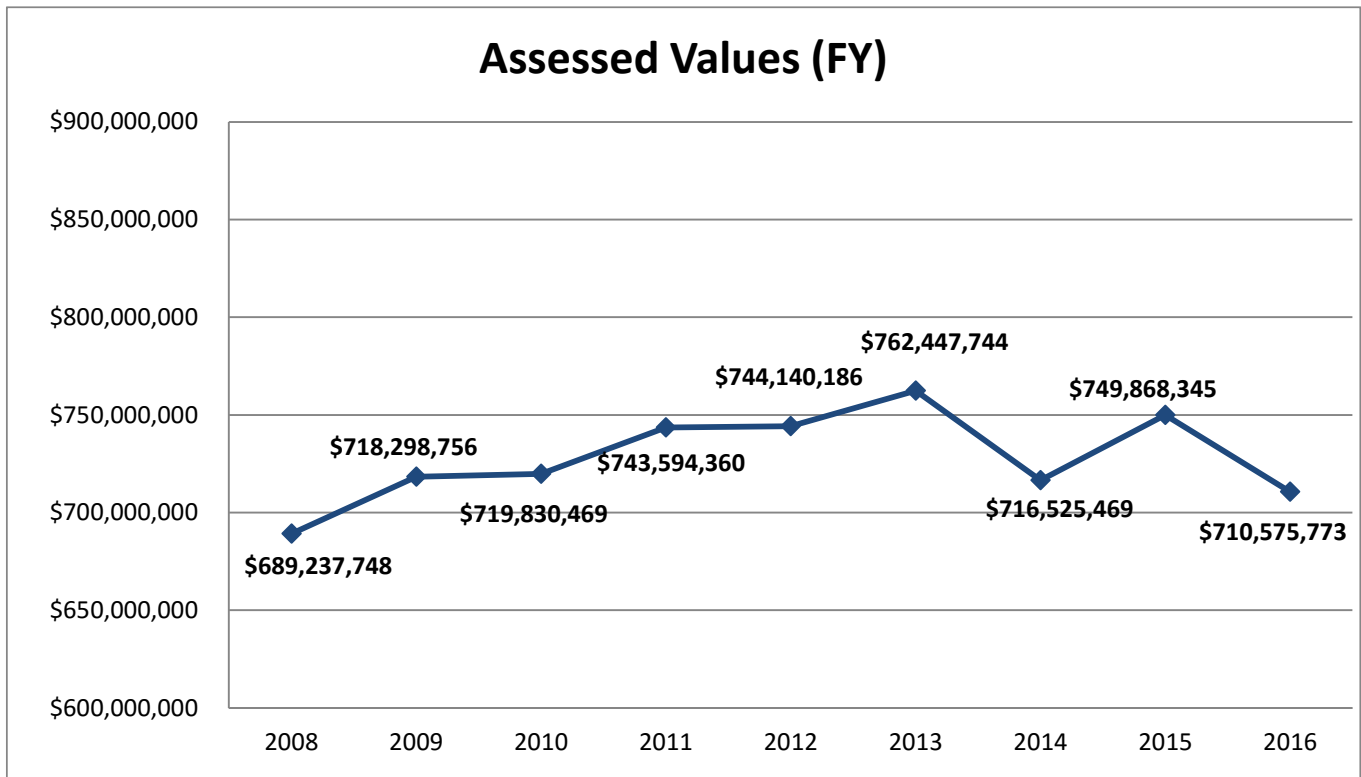
Fiscal Year	Total Levy (Rate)	Assessed Valuation	Total Tax Levy	Actual Current	% of Levy Collected
2003	\$ 3.6031	\$ 473,290,713	\$ 17,053,138	\$ 16,278,229	95.46%
2004	\$ 3.6031	\$ 526,145,663	\$ 18,957,554	\$ 17,001,305	89.68%
2005	\$ 3.6031	\$ 524,983,087	\$ 18,915,666	\$ 18,313,758	96.82%
2006	\$ 3.6693	\$ 612,697,819	\$ 22,481,721	\$ 21,150,716	94.08%
2007	\$ 3.6600	\$ 627,812,018	\$ 22,977,920	\$ 21,808,861	94.91%
2008	\$ 3.6600	\$ 689,237,748	\$ 25,226,102	\$ 22,673,715	89.88%
2009	\$ 3.6600	\$ 718,298,756	\$ 26,289,734	\$ 24,308,028	92.46%
2010	\$ 3.7923	\$ 719,830,469	\$ 27,298,131	\$ 25,166,278	92.19%
2011	\$ 3.7860	\$ 743,594,360	\$ 28,152,482	\$ 26,203,085	93.08%
2012	\$ 3.8060	\$ 744,140,186	\$ 28,321,975	\$ 26,705,721	94.29%
2013	\$ 3.8260	\$ 762,447,744	\$ 29,171,251	\$ 27,272,976	93.49%
2014	\$ 4.0205	\$ 716,525,469	\$ 28,807,906	\$ 27,008,132	93.75%
2015	\$ 4.0510	\$ 749,868,345	\$ 30,377,167	\$ 28,491,019	93.79%
2016	\$ 4.0738	\$ 710,575,773	\$ 28,947,436	\$ 27,283,761	94.25%

Property Tax Levy & Collections 2003 to Present



**HISTORY OF ASSESSED VALUES AND TAX COLLECTION RATE**

Fiscal Year	Assessed Values	% of Increase (Decrease)	Current Taxes Collected	Collection Rate	Delinquent Taxes Collected
2005	\$ 524,983,087	-0.221%	\$ 18,313,758	96.82%	\$ 812,062
2006	\$ 612,697,819	16.708%	\$ 21,150,716	94.08%	\$ 749,415
2007	\$ 627,812,018	2.467%	\$ 21,808,861	94.91%	\$ 1,121,959
2008	\$ 689,237,748	9.784%	\$ 22,673,715	89.88%	\$ 1,937,881
2009	\$ 718,298,756	4.216%	\$ 24,308,028	92.46%	\$ 1,651,240
2010	\$ 719,830,469	0.213%	\$ 25,166,278	92.19%	\$ 1,605,707
2011	\$ 743,594,360	3.301%	\$ 26,203,085	93.08%	\$ 1,655,918
2012	\$ 744,140,186	0.073%	\$ 26,705,721	94.29%	\$ 1,395,181
2013	\$ 762,447,744	2.460%	\$ 27,272,976	93.49%	\$ 1,907,260
2014	\$ 716,525,469	-6.023%	\$ 27,008,132	93.75%	\$ 1,340,111
2015	\$ 749,868,345	4.653%	\$ 28,491,019	93.79%	\$ 1,635,099
2016	\$ 710,575,773	-5.240%	\$ 27,283,761	94.25%	\$ 1,218,752



## PRINCIPLE PROPERTY TAXPAYERS 2013-2015

### Principal Property Taxpayers 2013-2015

Taxpayer	2015			2014			2013		
	Taxable Assessed Valuation	Rank	Percentage of Total of Taxable Value	Taxable Assessed Valuation	Rank	Percentage of Total of Taxable Value	Taxable Assessed Valuation	Rank	Percentage of Total of Taxable Value
<b>Real Estate</b>									
AmerenUE	\$ 11,745,284	1	2.11%	\$ 12,014,462	1	2.16%	\$ 12,014,492	1	2.16%
Wal-Mart Real Estate Business	\$ 5,440,000	2	0.98%	\$ 5,440,000	2	0.98%	\$ 5,440,000	2	0.98%
Missouri Natural Gas	\$ 3,977,654	3	0.72%	\$ 3,968,589	3	0.71%	\$ 2,688,634	6	0.49%
Parker-Hannifin Corp	\$ 3,429,048	4	0.62%	\$ 3,474,465	4	0.62%	\$ 3,474,465	3	0.63%
PCII Lots 10A and 10C LLC	\$ 3,320,012	5	0.60%	\$ 3,448,087	5	0.62%			
Bank of Washington	\$ 3,068,175	6	0.55%	\$ 3,279,952	6	0.59%	\$ 3,289,350	4	0.60%
USR-DESCO Washington Crossing	\$ 3,958,828	7	0.71%	\$ 3,027,077	7	0.54%	\$ 3,027,077	5	0.55%
Lowes Home Centers Inc	\$ 2,691,344	8	0.48%	\$ 2,839,578	8	0.51%	\$ 2,414,775	8	0.44%
CG Power Systems USA Inc	\$ 2,603,249	9	0.47%	\$ 2,661,900	9	0.48%	\$ 2,661,900	7	0.49%
PC II Vertical LLC	\$ 2,355,641	10	0.42%				\$ 2,342,212	10	0.43%
Target Corporation Target Pro				\$ 2,406,973	10	0.43%	\$ 2,406,973	9	0.44%
Subtotal Top Ten Property Owners	\$ 42,589,235		7.66%	\$ 42,561,083		7.64%	\$ 39,759,878		7.20%
Remaining property owners	\$ 513,614,063		92.34%	\$ 514,779,143		92.36%	\$508,870,445		92.75%
Total Assessed Value	\$ 556,203,298		100.00%	\$ 557,340,226		100.00%	\$548,630,323		99.95%
<b>Personal Property</b>									
AmerenUE	\$ 33,529,879	1	22.09%	\$ 72,827,388	1	37.83%	\$ 54,977,097	1	32.74%
Alberici Constructors	\$ 2,000,106	2	1.32%	\$ 3,852,333	2	2.00%			
RTI Advanced Forming Inc	\$ 1,982,532	3	1.31%	\$ 1,878,974	3	0.98%	\$ 1,137,875	2	0.68%
CG Powers Systems USA, Inc	\$ 1,436,719	4	0.95%	\$ 1,684,462	4	0.87%	\$ 768,840	6	0.46%
C G Power Systems USA, Inc	\$ 1,084,128	5	0.71%	\$ 1,361,483	5	0.71%			
Valent Aerostructures-Wash. LLC	\$ 1,006,948	6	0.66%	\$ 1,247,086	6	0.65%	\$ 1,080,630	3	0.64%
G H T M LLC	\$ 851,372	7	0.56%	\$ 814,363	8	0.42%	\$ 716,025	7	0.43%
Magnet LLC	\$ 799,576	8	0.53%	\$ 876,984	7	0.46%	\$ 924,128	4	0.55%
Fricks Meat Products	\$ 689,442	9	0.45%	\$ 761,511	9	0.40%	\$ 705,055	8	0.42%
Charah, Inc	\$ 668,185	10	0.44%						
Enterprise Rent-A-Car (Washington)				\$ 706,637	10	0.37%			
W M F Inc							\$ 853,649	5	0.51%
Canam Steel Corp-Midwestern							\$ 634,166	9	0.38%
Miete Corp-KJU IN							\$ 524,694	10	0.31%
Subtotal Top Ten Property Owners	\$ 44,048,887		29.03%	\$ 86,011,221		44.67%	\$ 62,322,159		37.12%
Remaining Property Owners	\$ 107,709,797		70.97%	\$ 106,516,898		55.33%	\$105,572,987		62.88%
Total Assessed Value	\$ 151,758,684		100.00%	\$ 192,528,119		100.00%	\$167,895,146		100.00%

Source: Franklin County Collector's Office

**MAJOR EMPLOYERS IN WASHINGTON, MISSOURI**

Employer	Type	2015		
		Employees	Rank	Percent of Total Employment
Mercy Hospital	Health Care	1288	1	6.40%
Parker Hannifin	Manufacturer	1060	2	5.28%
Washington School District	Education	660	3	3.29%
CG Powers (Pauwels)	Manufacturer	480	4	2.39%
Walmart Super Center	Retail Merchant	400	5	2.00%
Magnet	Advertising Spec	260	6	1.29%
RTI Tradco	Manufacturer	199	7	9.90%
Rawlings Sporting Goods Co	Manufacturer	173	8	8.60%
Frick's Quality Meats	Meat Processing	170	9	8.50%
Valent Aerostructures	Manufacturer	166	10	8.30%
YMCA	Athletic Club			
Canam Steel	Manufacturer			
Schnucks	Grocery Store			
Jefferson Products	Manufacturer			
Cedar Crest Manor	Health Care			

Source: City of Washington, Finance Department - Business Licenses  
 Washington Area Chamber of Commerce

## 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
2014		2015-16*****	266	288	274	267	287	305	276	299	298	315	341	329	356	3,901	597	1341
2015		2016-17	252	261	295	275	274	296	312	285	299	328	311	331	342	3,861	584	1312

### 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
2015-16	0.0403	1.029	0.996	0.989	1.003	1.003	1.026	1.014	1.000	1.050	1.021	0.973	1.035
2016-17	0.0401	0.981	1.024	1.004	1.026	1.031	1.023	1.033	1.000	1.101	0.987	0.971	1.040
Average	0.045	0.978	1.014	1.016	1.023	1.014	1.012	1.034	1.011	1.160	1.009	0.976	0.994
		0.988	1.024	1.026	1.033	1.024	1.022	1.044	1.021	1.170	1.019	0.986	1.004

### Projection - Based on Historical Growth

Year	K	1	2	3	4	5	6	7	8	9	10	11	12	Total	K-12	HS
2017-18	285	246	265	300	281	278	299	323	288	347	331	303	329	3,876	611	1310
2018-19	285	279	250	269	307	285	281	310	326	334	350	323	302	3,901	636	1309
2019-20	285	279	283	254	275	311	289	291	313	379	337	342	321	3,959	604	1378
2021-22	285	279	283	287	260	279	315	299	294	363	382	329	339	3,995	593	1414
2022-23	285	279	283	287	294	264	283	326	302	341	367	373	327	4,010	628	1408

### Projection with additional 1% Growth

2017-18	285	249	267	303	284	281	302	326	291	350	334	307	332	3,911	617	1323
2018-19	285	282	255	274	313	291	287	316	333	340	357	330	308	3,970	649	1334
2019-20	285	282	288	262	284	321	297	299	323	389	347	351	331	4,059	622	1419
2021-22	285	282	288	296	271	291	327	311	306	377	397	342	353	4,125	616	1469
2022-23	285	282	288	296	306	277	297	342	317	358	385	391	343	4,167	659	1477





2016 - 2017 TEACHERS SALARY SCHEDULE



Board Approved May 27, 2015

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	35,400.00	35,754.00	36,469.00	39,022.00	39,412.00	40,200.00	40,602.00	41,008.00
STEP 2	36,073.00	36,433.00	37,162.00	39,880.00	40,279.00	41,125.00	41,577.00	41,993.00
STEP 3	36,758.00	37,126.00	37,868.00	40,758.00	41,165.00	42,071.00	42,575.00	43,000.00
STEP 4	37,456.00	37,831.00	38,588.00	41,654.00	42,071.00	43,038.00	43,596.00	44,032.00
STEP 5	38,168.00	38,550.00	39,321.00	42,571.00	42,997.00	44,028.00	44,643.00	45,089.00
STEP 6	38,893.00	39,282.00	40,068.00	43,507.00	43,942.00	45,041.00	45,714.00	46,171.00
STEP 7	39,632.00	40,029.00	40,829.00	44,465.00	44,909.00	46,077.00	46,811.00	47,279.00
STEP 8	40,385.00	40,789.00	41,605.00	45,443.00	45,897.00	47,137.00	47,935.00	48,414.00
STEP 9	41,153.00	41,564.00	42,395.00	46,443.00	46,907.00	48,221.00	49,085.00	49,576.00
STEP 10	41,934.00	42,354.00	43,201.00	47,464.00	47,939.00	49,330.00	50,263.00	50,766.00
STEP 11	42,731.00	43,159.00	44,022.00	48,508.00	48,994.00	50,465.00	51,470.00	51,984.00
STEP 12	43,543.00	43,979.00	44,858.00	49,576.00	50,071.00	51,625.00	52,705.00	53,232.00
STEP 13	44,370.00	44,814.00	45,710.00	50,666.00	51,173.00	52,813.00	53,970.00	54,510.00
STEP 14	45,213.00	45,666.00	46,579.00	51,781.00	52,299.00	54,027.00	55,265.00	55,818.00
STEP 15	46,073.00	46,533.00	47,464.00	52,920.00	53,449.00	55,270.00	56,591.00	57,157.00
STEP 16	46,948.00	47,417.00	48,366.00	54,084.00	54,625.00	56,541.00	57,950.00	58,529.00
STEP 17	47,840.00	48,318.00	49,285.00	55,274.00	55,827.00	57,842.00	59,340.00	59,934.00
STEP 18		49,236.00	50,221.00	56,490.00	57,055.00	59,172.00	60,765.00	61,372.00
STEP 19			51,175.00	57,733.00	58,310.00	60,533.00	62,223.00	62,845.00
STEP 20			52,148.00	59,003.00	59,593.00	61,925.00	63,716.00	64,353.00
STEP 21				60,301.00	60,904.00	63,349.00	65,246.00	65,898.00
STEP 22				61,628.00	62,244.00	64,806.00	66,811.00	67,480.00
STEP 23				62,984.00	63,614.00	66,297.00	68,415.00	69,099.00
STEP 24					65,013.00	67,822.00	70,057.00	70,757.00
STEP 25						69,382.00	71,738.00	72,456.00

2016-2017 SCHOOL DISTRICT OF WASHINGTON - BOARD APPROVED 2/24/16

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	11	PD 12	13
14	All Stf 15	1st D 16	17	18	19	20
21	22	23	24	25	26	27
28	29	30	31			

September						
SUN	MON	TUES	WED	THURS	FRI	SAT
				1	2	3
4	NCD 5	6	7	8	9	10
11	12	13	PD 14	15	16	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	md (wd) 12	13	14	15
16	17	18	19	md (pt) 20	NCD 21	22
23	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	NCD 23	NCD 24	NCD 25	26
27	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
18	19	md (hs) 20	md (wd) 21	NCD 22	NCD 23	24
25	NCD 26	NCD 27	NCD 28	NCD 29	NCD 30	31

SEMESTER 1      15      15  
86      89

1st Qtr ends 12-Oct      3rd Qtr. ends 8-Mar  
2nd Qtr. ends 21-Dec      4th Qtr. ends 19-May

October 20 - 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. 20 and May 18 are high school only modified days. Transportation schedule will not be affected.

New Teacher Training - TBD by New Teacher Committee

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 19. If we incur 7 or more snow days, Graduation will be moved to May 26.

January						
SUN	MON	TUES	WED	THURS	FRI	SAT
	1	PD 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	29	30	31			

20      21

February						
SUN	MON	TUES	WED	THURS	FRI	SAT
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	md (pd) 17	18
19	NCD* 20	21	22	23	24	25
26	27	28				

19      19

March						
SUN	MON	TUES	WED	THURS	FRI	SAT
				1	2	3
4	5	6	7	md (wd) 8	9	10
11	12	13	14	15	16	17
18	19	NCD 20	NCD 21	NCD 22	NCD 23	NCD 24
25	26	27	28	29	30	31

18      18

April						
SUN	MON	TUES	WED	THURS	FRI	SAT
						1
2	3	4	5	6	7	8
9	10	11	md (pd) 12	13	NCD 14	15
16	17	18	ACT 19	20	21	22
23	24	25	26	27	28	29
30						

19      19

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	md (hs) 18	**md (wd) 19
20	All Stf 21	22	23	24	25	26
27	28	NCD 29	30	31		

15      16

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      91      93  
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
NCD	Non Contract Day

Inclement weather days will be made up in the the following order:  
May 22-26, March 20-22

\* Jan. 16 may be used as a make-up day if excessive inclement weather occurs prior to Jan. 6. Feb. 20 may be used as a make-up day if excessive inclement weather occurs prior to Feb. 10.

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**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 6<sup>th</sup>.

**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.