

**INFORMATIONAL SECTION**

*The last section of the school budget document contains information on past and future budgets as well as factors that influence the proposed budget. The data in the Informational Section helps reveal the impact of past and current decisions on future budgets and budget results. It is therefore designed to give both an historical as well as a future perspective to the proposed budget.*



**LINES, FRETS AND DOTS:** Students at Plaza Middle School learned and practiced different ukulele chords in music class.

**PARK HILL SCHOOL DISTRICT**

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# Park Hill School District

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Building Successful Futures • Each Student • Every Day

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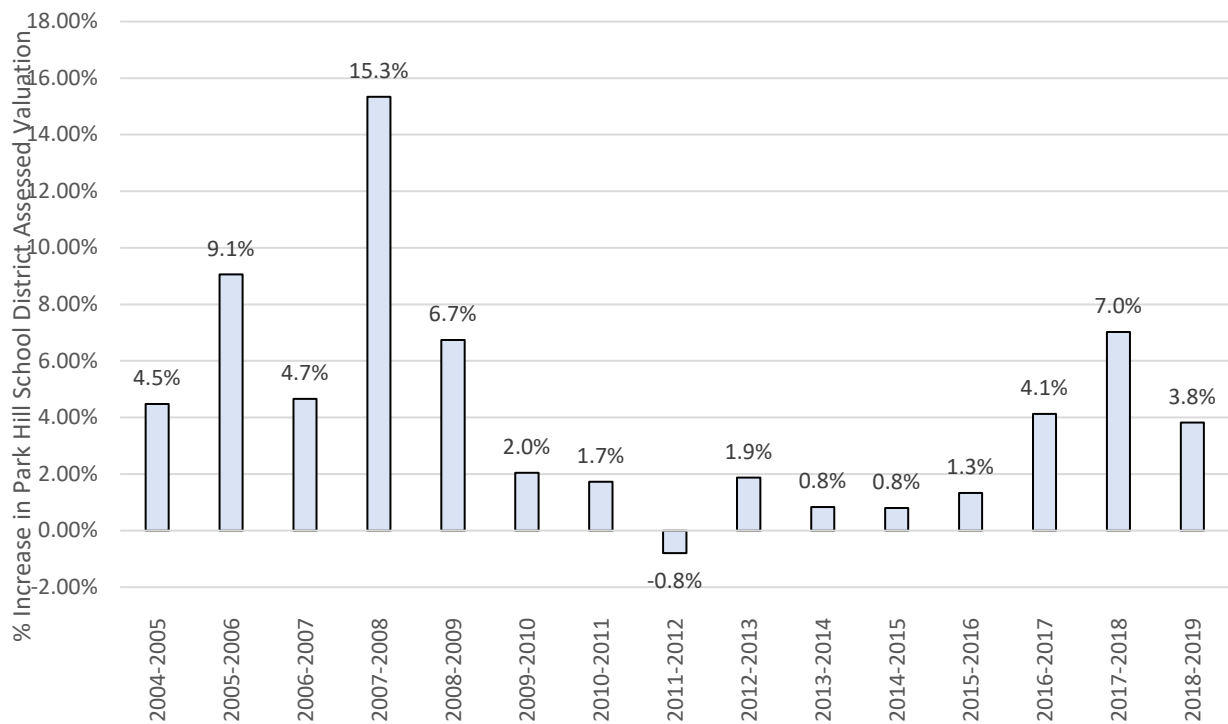
**ASSESSED VALUATION AND TAXATION**

Because the single largest revenue item for the district is local taxes, the districts aggregate assessed valuation of property is a critical value in planning the annual budget. The Park Hill School District has experienced strong growth to the tax base over the last 15 years, from a total assessed valuation of \$995 million in 2004 to over \$1.75 billion in 2018.

The assessed valuation has decreased from the prior year only two times in the last 25 years (1994, 2011).

For the purposes of budgeting for 2019-2020, the district’s aggregate assessed valuation is estimated to be \$1.79 billion. This reflects an increase of \$43.7 million or 2.5% from the certified assessed valuation from August, 2018. This increase is expected due, in part, to new growth in residential and commercial property which has been characteristic of Platte County over the two decades.

Below is a graph depicting the assessed valuation growth (year over year) for the last 15 years.



The Platte County Assessor and Clerk of the County Court will finalize assessment values prior to the Board of Education setting the tax levy in August, 2019.

In order to maintain equalized assessed valuations, the state legislature adopted a maintenance law in 1986. On January 1 in every odd-numbered year, each County Assessor must adjust the assessed valuation of all real property located within the county in accordance with a two-year assessment and equalization maintenance plan approved by the State Tax Commission.

The County Assessor is responsible for preparing the tax roll each year and for submitting the tax roll to the Board of Equalization. The County Board of Equalization has the authority to adjust and equalize the values of individual properties appearing on the tax rolls. The table below shows the growth of district property values, both market and assessed values, over the last four years.

School Year	Market Value	Assessed Valuation
2015-2016	4,551,990,275	1,511,453,822
2016-2017	4,819,849,150	1,573,825,427
2017-2018	4,992,562,199	1,684,334,510
2018-2019	4,988,933,748	1,748,646,163
Forecast 2019-2020	5,387,097,981	1,792,362,317
Forecast 2020-2021	5,531,860,590	1,840,526,847
Forecast 2021-2022	5,670,157,104	1,886,540,019
Forecast 2022-2023	5,811,911,032	1,933,703,519

## TAX LEVY SUMMARY

**Operating Rate.** The 2018-2019 adjusted operating levy (all funds except the debt service fund levy) of the district was \$4.7848 per \$100 of assessed valuation. The operating levy cannot exceed the "tax rate ceiling" for the current year without voter approval. The tax rate ceiling, determined annually, is the rate of levy which, when charged against the newly-received assessed valuation of the district for the current year, excluding new construction and improvements, will produce an amount of tax revenues equal to tax revenues for the previous year increased by 5% or the Consumer Price Index, whichever is lower; however, the district cannot be required to reduce its operating levy below the minimum rate required to qualify for the highest level of state aid (currently \$2.75). Without a majority of the voters voting on the proposition, the tax rate ceiling cannot at any time exceed the greatest of (a) the tax rate in effect in 1984, (b) the most recent voter-approved tax rate or (c) \$2.75.

The current tax rate ceiling is \$4.7848 per \$100 of assessed valuation. If there were a difference between the tax rate ceiling and the actual levy, this is considered a "voluntary rollback". Since the district is currently taxing at the ceiling, there is no voluntary rollback.

**Debt Service Rate.** The district's 2018-2019 debt service levy was \$0.6107 per \$100 of assessed valuation. Once indebtedness has been approved by the voters and bonds are issued, the district is required under Article VI, Section 26(f) of the Missouri Constitution to levy an annual tax on all taxable tangible property therein sufficient to pay the interest and principal of the indebtedness as they fall due and to retire the same within 20 years from the date of issue. The Board of Education may set the tax rate for debt service, without limitation as to rate or amount, at the

level required to make such payments. The tax levy for debt service on the districts general obligation bonds is exempt from the calculations of and limitations upon the tax rate ceiling.

The debt service levy is anticipated to remain at \$0.6107 per \$100 of assessed valuation in 2019-2020.

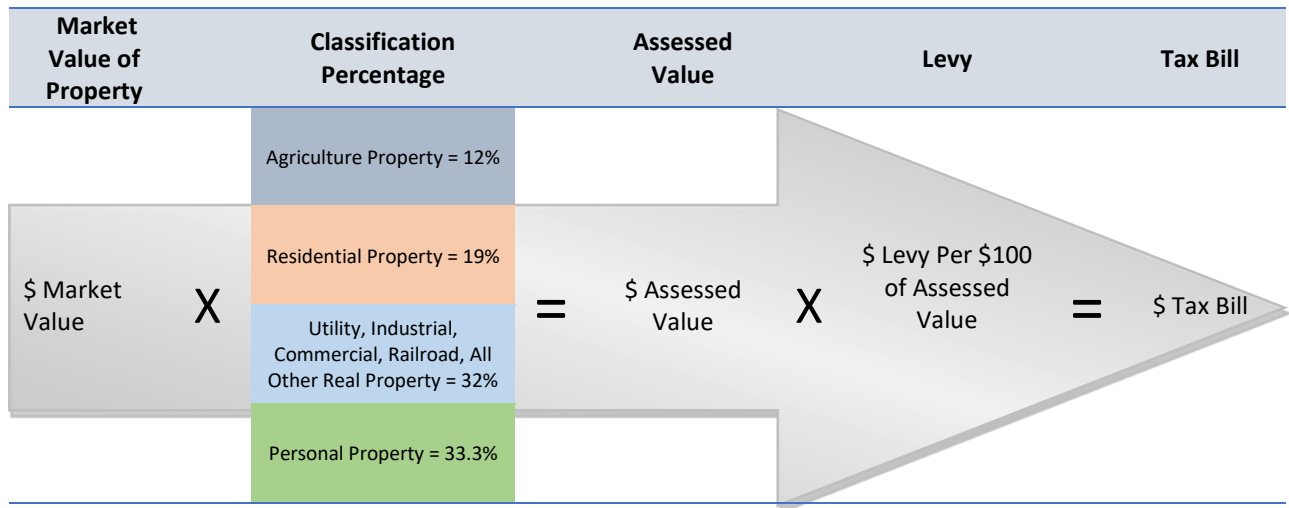
The following table shows a history of the district’s tax levy over the last six years, and the projected tax levy for 2019-2020.

FUND	2013-2014	2014-2015	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020*
Fund 100 -Operation/Incidental	4.8467	4.8543	4.6543	4.6183	4.6128	4.6048	4.6048
Fund 200 - Special Revenue/Teachers	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
Fund 300 -Debt Service	0.6107	0.6107	0.6107	0.6107	0.6107	0.6107	0.6107
Fund 400 - Capital Fund	0.0750	0.1000	0.3000	0.3000	0.1800	0.1800	0.1800
<b>TOTAL</b>	<b>5.5324</b>	<b>5.5650</b>	<b>5.5650</b>	<b>5.5290</b>	<b>5.4035</b>	<b>5.3955</b>	<b>5.3955</b>

\* 2019-2020 tax levy rates are set in August, 2019

**TAX RATE CALCULATION**

All taxable real and personal property within the district is assessed annually by the Platte County Assessor. Missouri law requires that personal property be assessed at 33 1/3% of true value and that real property be assessed at the following percentages of true value: Agriculture 12%, Residential 19%, and Commercial 32%. Tax bills to property owners in the Park Hill School District are calculated using the method outlined below:



**TAX RATE IMPACT**

The 2019 median home value in the Park Hill School District is estimated to be \$247,649. An example of the impact of the budgeted 2019 tax rate on a Park Hill School District homeowner with a home value set at the median appears below.

Year	Market Value of Property		Classification Percentage		Assessed Value		Levy		Tax Bill
2019	\$247,649 Home	X	Residential Property = 19%	=	\$47,053	X	Fund 001 - \$4.6048* Fund 003 - \$0.6107* Fund 004 - \$0.1800*	=	<b>\$2,539</b>

\* 2019-2020 tax levy rates are set in August, 2019.

For every \$0.01 added to the tax levy, the sample homeowner above would pay an additional \$4.70 per year (or \$0.39 per month).

The impact of the district tax rate on the average taxpayer over the last six years appears below.

Tax Rate Impact	2013-2014	2014-2015	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020*
Tax Bill to Average Homeowner (\$247,649 Home)	\$2,603	\$2,619	\$2,619	\$2,602	\$2,543	\$2,539	\$2,539

\* 2019-2020 tax levy rates are set in August, 2019.

**TAX COLLECTIONS**

The district is required by law to prepare an annual budget, which includes an estimate of the amount of revenues to be received from all sources for the budget year, including an estimate of the amount of money required to be raised from property taxes and the tax levy rates required to produce such amounts. The budget must also include proposed expenditures and must state the amount required for the payment of interest, amortization and redemption charges on the district's debt for the ensuing budget year. Such estimates are based on the assessed valuation figures provided by the County Clerk. The district must fix its ad valorem property tax rates and certify them to the County Clerk no later than September 1 for entry in the tax books.

The County Clerk receives the county tax books from the County Assessor, which sets forth the assessments of real and personal property. The County Clerk enters the tax rates certified to him/her by the local taxing bodies in the tax books and assesses such rates against all taxable property in the district as shown in such books. The County Clerk forwards the tax books to the County Collector, who is charged with levying and collecting taxes as shown therein. The County Collector extends the taxes on the tax rolls and issues the tax statements in early December. Taxes are due by December 31 and become delinquent if not paid to the County Collector by that time. All tracts of land and city lots on which delinquent taxes are due are charged with a penalty of 18% of each year's delinquency. All lands and lots on which taxes are delinquent and unpaid are subject to sale at public auction in August of each year.

The County Collector is required to make disbursements of collected taxes to the district each month. Because of the tax collection procedure described above, the district receives the bulk of its monies from local property taxes in the months of December, January and February.

Most Missouri counties by law are authorized to retain a 1% fee for the collection of property taxes with the assessors allowed to retain 0.5% for the assessment of property in first and second-class counties and 1% in third- and fourth-class counties. Therefore, even if all taxpayers paid their taxes in a timely fashion, the maximum reasonable collection rate in the above formula would be less than 98.5%.

Below is a table showing three years of actual data and estimated values for 2018-2019.

ITEM	ACTUAL 2015-2016	ACTUAL 2016-2017	ACTUAL 2017-2018	ESTIMATED 2018-2019
Assessed Value	1,511,453,822	1,573,825,427	1,684,334,510	1,748,646,163
Total Levy	5.5650	5.5290	5.4035	5.3955
Tax Bill	84,112,405	87,016,808	91,013,015	94,348,204
Tax Bill (Less County Fees)	82,842,308	85,702,854	89,602,314	92,885,807
<b>Collected District Tax Revenue</b>	<b>82,021,734</b>	<b>84,571,653</b>	<b>85,172,566</b>	<b>91,928,128</b>
Collection Rate	99.0%	98.7%	95.1%	99.0%

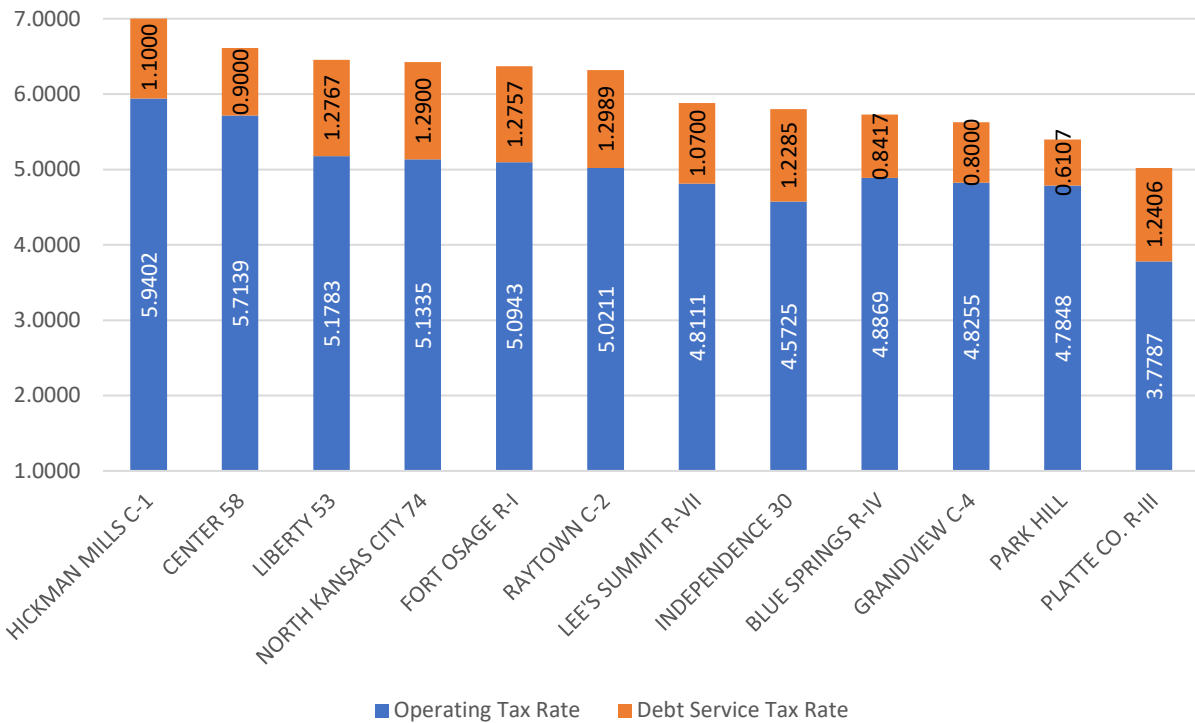
The following table shows the budgeted revenue for 2019-2020 and the forecasted tax revenue for the following three years.

ITEM	BUDGET 2019-2020	FORECAST 2020-2021	FORECAST 2021-2022	FORECAST 2022-2023
Assessed Value	1,792,362,317	1,840,526,847	1,886,540,019	1,933,703,519
Total Levy	5.3955	5.3955	5.3955	5.3955
Tax Bill	96,706,909	99,305,626	101,788,267	104,332,973
Tax Bill (Less County Fees)	95,207,952	97,766,389	100,210,549	102,715,812
<b>Projected District Tax Revenue</b>	<b>94,226,331</b>	<b>96,581,989</b>	<b>98,996,538</b>	<b>101,471,452</b>
Collection Rate	99.0%	98.8%	98.8%	98.8%

**TAX LEVY COMPARISONS**

Tax levies are often compared to surrounding school districts. The following table shows Park Hill School District’s 2018-2019 tax levy compared to other suburban school districts in the greater Kansas City, Missouri area. Currently, of the 12 districts, Park Hill’s tax levy ranks second lowest.

Kansas City Missouri Suburban School Districts  
2018-2019 Tax Rates (per \$100 of Assessed Valuation)



**ENROLLMENT AND FUTURE PROJECTIONS**



Predicting future enrollment is important to many school processes: long-range planning, budgeting, staffing, and predicting future building and capital needs. Annually, the Park Hill School District utilizes two tools to predict future enrollment – cohort growth and household construction patterns. These tools allow for projection models that create an anticipated range of enrollment for future years.

## ENROLLMENT PROJECTION METHODS

### COHORT SURVIVAL METHOD

Two of the three methods of projecting student enrollment for future years involve the use of “cohort survival.” Cohort survival is a measure of the rate at which students grouped by grade level pass into the next grade level a year later. For example, in 2016-2017 Park Hill School District’s class of 2nd graders was 879. A year later, this class became a third-grade class of 894. Using this example, the rate of cohort survival (0.89% increase) is calculated in the following way:

$$(894-879)/879 = 1.71\%$$

The 1.71% increase is a measure of the likelihood the second grade class will become larger or smaller as the class passes into the third grade the following year.

To minimize the effects of an exceptional year, three and seven-year cohorts are calculated by averaging the cohort survival for three and seven-years respectively.

### HOUSEHOLD PROJECTIONS METHOD

Enrollment projections, based on households, provide an opportunity to determine student enrollment farther in the future. Part of the downfall to this approach is the projection of both households in the district as well as the number of school-age children in each household. The next example provides a description of the number of school-age children living within each household by school year.

School Year	District Enrollment	Households in PHSD	Students Per Household
2010-2011	10,199	29,309	0.348
2011-2012	10,299	29,413	0.350
2012-2013	10,448	29,678	0.352
2013-2014	10,504	29,939	0.351
2014-2015	10,713	30,214	0.355
2015-2016	11,113	30,633	0.363
2016-2017	11,287	31,522	0.358
2017-2018	11,458	32,172	0.356
2018-2019	11,617	32,563	0.357

By multiplying the students per household and the number of households in the district, a determination can be made to establish a projected enrollment. As the district continues to increase households, the number of students per household multiplied by the projected households will provide enrollment projections for future years. This model can be used with the two cohort survival model to establish a range for enrollments in future years.

The table that follows utilizes the enrollment projection tools to estimate the 2019-2020 school enrollments for each grade level in the district. Because the district uses three methods (3-year cohort survival, 5-year cohort survival, and household construction patterns) to predict future enrollment growth, the data below represents the median value of the three projections.

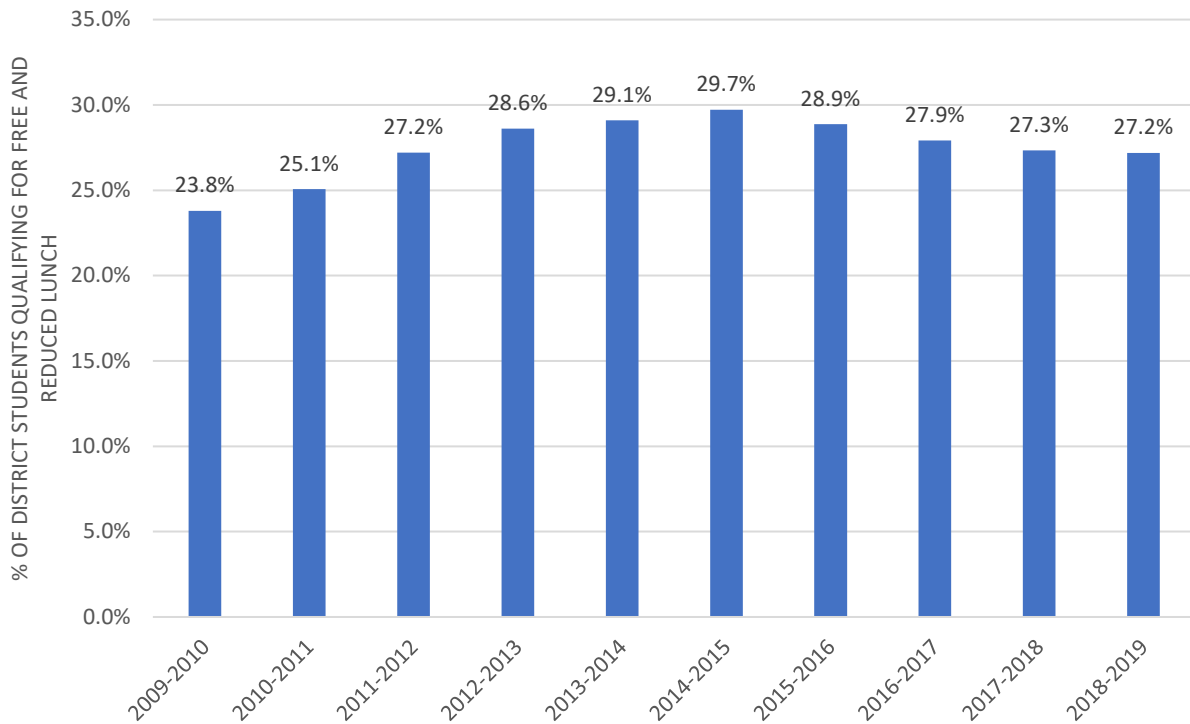
GRADE SPAN	ACTUAL 2017-2018	ACTUAL 2018-2019	PROJECTED 2019-2020
<b>Elementary School</b>	5,244	5,275	5,395
K	831	819	866
1	829	879	860
2	914	828	902
3	894	923	862
4	871	933	942
5	905	893	963
<b>Middle School</b>	2,592	2,673	2,804
6	874	913	927
7	849	910	956
8	869	850	921
<b>High School</b>	3,622	3,669	3,653
9	950	945	911
10	896	949	931
11	927	886	952
12	849	889	859
<b>TOTAL</b>	<b>11,458</b>	<b>11,617</b>	<b>11,852</b>

The enrollment of 11,852 is used in the 2019-2020 budget to estimate revenues directly dependent upon this figure, such as basic formula funds and Proposition C. The projected enrollment is also utilized to calculate school and program allocations for 2019-2020, as well as projected expenditures.

DEMOGRAPHIC CHANGES

The district has undergone significant demographic changes over the last decade – changes including the diversity and the socioeconomic status of the student population. These changes create new challenges and service demands on the district, and play a significant role for budgeting in future years.

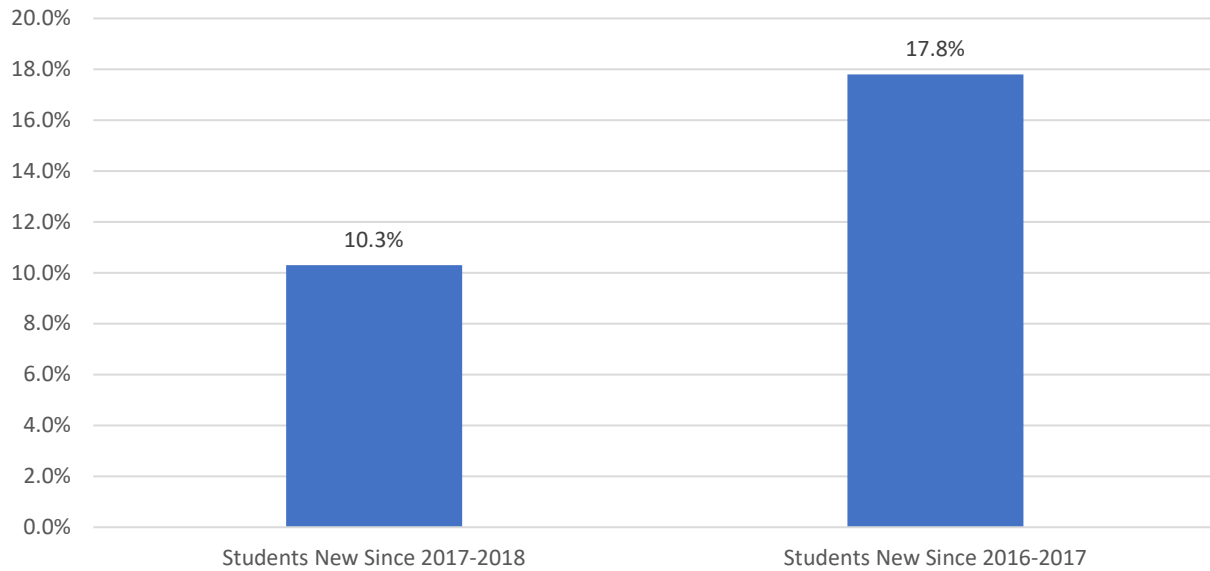
The following graph depicts the changes in the free and reduced lunch population over the last 10 years.



One of the major challenges facing schools is student mobility. A student is considered mobile when they transfer schools. Unfortunately, mobility has been demonstrated to be associated with many negative outcomes, including low achievement, grade retention, and dropping out. Students who are in a school or district for a relatively short time do not have as great of an opportunity to benefit from consistent educational programming.

Park Hill School District, like any district, is forced to deal with issues related to mobility. While the educational programming that students receive may not differ significantly when transferring from one building to the next within the district, the same cannot be assumed for transferring in from other districts. The following charts display student mobility rates for Park Hill School District, as defined by the percentage of students who are new to the district. “One-year mobility” is the percentage of current students who were not in Park Hill last year. More specifically, these students were enrolled in the school district on the 2018-2019 September count day but not on the 2017-2018 September count day. “Two-year mobility” is the percentage of current students who were not in the Park Hill School District two years ago, based on them not being in the district on the past two years’ count days. Kindergarten students are not included in the one-year student mobility rates. Likewise, kindergarten and first grade students are not included in the two-year student mobility calculation.

The following graph shows the number of students new to the district within the past year, and last two years.



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#### STUDENT ENROLLMENT HISTORY AND PROJECTIONS

Annually, the district reports enrollments and projections to the Board of Education. Projection methods include (1) 3-Year Cohort Survival method; (2) 7-Year Cohort Survival method; and (3) Household Projection models. These methodologies are described on page 189 of this budget document.

The following table shows four years of enrollment history by grade span with enrollment forecasts through 2022-2023. These values drive forecasted budgets found throughout the document for revenues and expenditures that are enrollment count specific (i.e. state aid, federal grant revenues, staffing).

<b>GRADE SPAN</b>	<b>ACTUAL 2015-2016</b>	<b>ACTUAL 2016-2017</b>	<b>ACTUAL 2017-2018</b>	<b>ACTUAL 2018-2019</b>	<b>PROJECTED 2019-2020</b>	<b>PROJECTED 2020-2021</b>	<b>PROJECTED 2021-2022</b>	<b>PROJECTED 2022-2023</b>
<b>Elementary School</b>	5,040	5,147	5,244	5,275	5,395	5,431	5,494	5,567
K	852	793	831	819	866	872	882	894
1	865	871	829	879	860	866	876	887
2	836	879	914	828	902	908	919	931
3	869	851	894	923	862	868	878	889
4	826	884	871	933	942	948	959	972
5	792	869	905	893	963	969	980	994
<b>Middle School</b>	2,589	2,574	2,592	2,673	2,804	2,822	2,855	2,893
6	817	809	874	913	927	933	944	956
7	905	870	849	910	956	962	973	986
8	867	895	869	850	921	927	938	950
<b>High School</b>	3,484	3,566	3,622	3,669	3,653	3,677	3,720	3,769
9	952	930	950	945	911	917	928	940
10	862	935	896	949	931	937	948	961
11	835	870	927	886	952	958	969	982
12	835	831	849	889	859	865	875	886
<b>TOTAL</b>	<b>11,113</b>	<b>11,287</b>	<b>11,458</b>	<b>11,617</b>	<b>11,852</b>	<b>11,930</b>	<b>12,069</b>	<b>12,229</b>
Growth From Previous Year		1.57%	1.52%	1.39%	2.02%	0.66%	1.17%	1.33%

The following table shows four years of enrollment history by school and four years of projected enrollment by school.

	ACTUAL 2015-2016	ACTUAL 2016-2017	ACTUAL 2017-2018	ACTUAL 2018-2019	PROJECTED 2019-2020	PROJECTED 2020-2021	PROJECTED 2021-2022	PROJECTED 2022-2023
<b>Elementary School</b>	<b>5,040</b>	<b>5,147</b>	<b>5,244</b>	<b>5,275</b>	<b>5,395</b>	<b>5,431</b>	<b>5,494</b>	<b>5,567</b>
Chinn	515	475	481	474	470	473	479	485
English Landing	538	527	498	542	509	512	518	525
Graden	561	558	561	551	501	504	510	517
Hawthorn	523	546	540	553	496	499	505	512
Hopewell	0	0	0	0	497	500	506	513
Line Creek	499	510	563	559	447	450	455	461
Prairie Point	478	465	473	442	449	452	457	463
Renner	412	441	443	448	453	456	461	467
Southeast	455	471	502	520	502	505	511	518
Tiffany Ridge	581	627	656	626	527	531	537	544
Union Chapel	458	509	527	535	520	523	530	537
Russell Jones	20	18	-	25	24	26	25	25
<b>Middle School</b>	<b>2,589</b>	<b>2,574</b>	<b>2,592</b>	<b>2,673</b>	<b>2,804</b>	<b>2,822</b>	<b>2,855</b>	<b>2,893</b>
Congress	940	963	954	918	694	698	707	716
Lakeview	826	795	764	829	687	691	699	709
Plaza	812	798	874	909	695	699	708	717
Walden	0	0	0	0	714	719	727	737
Russell Jones	11	18	0	17	14	15	14	14
<b>High School</b>	<b>3,484</b>	<b>3,566</b>	<b>3,622</b>	<b>3,669</b>	<b>3,653</b>	<b>3,677</b>	<b>3,720</b>	<b>3,769</b>
Park Hill High School	1,874	1,921	1,883	1,838	1,599	1,525	1,541	1,563
Park Hill South	1,597	1,634	1,597	1,529	1,598	1,524	1,541	1,563
LEAD Innovation Studio	0	0	142	291	441	616	625	630
Russell Jones	13	11	0	11	15	12	13	13
<b>TOTAL</b>	<b>11,113</b>	<b>11,287</b>	<b>11,458</b>	<b>11,617</b>	<b>11,852</b>	<b>11,930</b>	<b>12,069</b>	<b>12,229</b>
Growth From Previous Year		1.57%	1.52%	1.39%	2.02%	0.66%	1.17%	1.33%

## PERSONNEL RESOURCE ALLOCATIONS

The table below lists the actual Full-Time Equivalent (FTE) count for 2015-2016 through 2022-2023 school years (captured on May 1 of each year), and the budgeted FTE counts for the 2019-2020 school year. Forecasted personnel allocations have been made for 2020-2021 through 2022-2023.

Position Title	ACTUAL 2015-2016	ACTUAL 2016-2017	ACTUAL 2017-2018	ACTUAL 2018-2019	BUDGET 2019-2020	FORECAST 2020-2021	FORECAST 2021-2022	FORECAST 2022-2023
<b>Administrator</b>	<b>50.0</b>	<b>51.0</b>	<b>52.0</b>	<b>56.0</b>	<b>63.0</b>	<b>63.0</b>	<b>63.0</b>	<b>63.0</b>
Assistant Principal	16.2	17.0	17.0	20.0	25.0	25.0	25.0	25.0
Assistant Superintendent	3.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0
Director	12.8	12.0	12.0	13.0	13.0	13.0	13.0	13.0
Executive Director		1.0	1.0	1.0	1.0	1.0	1.0	1.0
Principal	17.0	17.0	18.0	18.0	20.0	20.0	20.0	20.0
Superintendent	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
<b>Community Services</b>	<b>69.1</b>	<b>65.3</b>	<b>63.4</b>	<b>62.2</b>	<b>64.2</b>	<b>65.5</b>	<b>67.5</b>	<b>68.5</b>
Aquatic Center	2.4	2.5	2.5	0.5	0.5	0.5	0.5	0.5
Child Care	41.1	38.6	37.2	39.0	41.0	42.0	43.0	44.0
Program Coordinator	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Tuition Pre-School	24.6	23.2	22.7	21.7	21.7	22.0	23.0	23.0
<b>Instructional Support</b>	<b>171.0</b>	<b>171.7</b>	<b>171.9</b>	<b>170.9</b>	<b>187.6</b>	<b>189.1</b>	<b>191.1</b>	<b>193.1</b>
Certified Recess	6.0	6.2	6.2	6.3	6.9	6.9	6.9	6.9
Grade Level Aides	3.5	6.1	5.3	1.3	0.0	0.0	0.0	0.0
Media Assistants	12.5	12.5	12.5	11.9	13.5	13.5	13.5	13.5
Other Instructional Support	4.1	3.3	3.4	3.4	4.4	4.4	4.4	4.4
Parents as Teachers	2.5	2.0	3.0	2.5	2.5	2.5	2.5	2.5
Permanent Substitute		1.0		0.4	0.0	0.0	0.0	0.0
Process Coordinator	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Recovery Room & ISS Specialists	16.0	14.1	14.1	11.4	13.2	13.2	13.2	13.2
Social Workers	9.5	10.5	11.0	13.5	15.9	15.9	15.9	15.9
Teacher Assistants	108.2	106.8	107.1	111.6	122.5	124.0	126.0	128.0
Therapists	6.0	6.5	6.5	6.0	6.0	6.0	6.0	6.0
Virtual Learning Lab Supervisor	1.8	1.8	1.8	1.8	1.8	1.8	1.8	1.8
<b>Office Staff</b>	<b>104.1</b>	<b>108.7</b>	<b>107.8</b>	<b>114.1</b>	<b>113.6</b>	<b>114.0</b>	<b>116.0</b>	<b>117.0</b>
Administrative Assistants	93.4	97.7	96.8	104.1	103.6	104.0	105.0	106.0
General Counsel	0.8	1.0	1.0	1.0	1.0	1.0	1.0	1.0

Position Title	ACTUAL 2015-2016	ACTUAL 2016-2017	ACTUAL 2017-2018	ACTUAL 2018-2019	BUDGET 2019-2020	FORECAST 2020-2021	FORECAST 2021-2022	FORECAST 2022-2023
Specialized Classified	10.0	10.0	10.0	9.0	9.0	9.0	10.0	10.0
<b>Operations</b>	<b>189.6</b>	<b>195.7</b>	<b>198.1</b>	<b>201.1</b>	<b>224.7</b>	<b>227.8</b>	<b>229.8</b>	<b>231.8</b>
Custodial	115.4	112.9	111.9	112.4	124.6	126.0	126.0	126.0
IT & Data Systems	37.3	47.3	51.3	49.9	59.3	60.0	61.0	62.0
Maintenance	27.0	28.0	28.0	29.0	31.0	32.0	33.0	34.0
Seasonal Staff	10.0	7.6	7.0	9.8	9.8	9.8	9.8	9.8
<b>Other Support</b>	<b>40.3</b>	<b>40.8</b>	<b>42.1</b>	<b>42.6</b>	<b>45.5</b>	<b>45.5</b>	<b>45.5</b>	<b>45.5</b>
Campus Supervisors	11.8	12.4	13.3	14.2	14.2	14.2	14.2	14.2
Employee Wellness	1.8	1.9	1.8	1.6	1.6	1.6	1.6	1.6
Lunchroom/Copier Support	2.3	1.8	1.7	1.4	3.0	3.0	3.0	3.0
Lunchroom/Playground Supervisor	22.4	21.7	22.3	22.4	24.8	24.8	24.8	24.8
Security	2.0	3.0	3.0	3.0	2.0	2.0	2.0	2.0
<b>Student Health</b>	<b>20.5</b>	<b>21.8</b>	<b>24.1</b>	<b>24.7</b>	<b>26.7</b>	<b>26.7</b>	<b>26.7</b>	<b>26.7</b>
Health Room Supervisor	2.6					0.0	0.0	0.0
Health Services Coordinator			1.0	1.1	1.1	1.1	1.1	1.1
Nurses	17.9	21.8	23.1	23.7	25.7	25.7	25.7	25.7
<b>Student Nutrition</b>	<b>70.9</b>	<b>68.8</b>	<b>73.1</b>	<b>68.2</b>	<b>77.8</b>	<b>78.0</b>	<b>78.0</b>	<b>78.0</b>
Nutrition Service	70.9	68.8	73.1	68.2	77.8	78.0	78.0	78.0
<b>Substitute Workers</b>	<b>8.0</b>	<b>1.0</b>	<b>1.0</b>	<b>2.1</b>	<b>1.2</b>	<b>1.2</b>	<b>1.2</b>	<b>1.2</b>
Certified		1.0	1.0	0.9	0.0	0.0	0.0	0.0
Classified	8.0			1.2	1.2	1.2	1.2	1.2
<b>Teacher</b>	<b>797.2</b>	<b>821.2</b>	<b>851.6</b>	<b>881.6</b>	<b>927.3</b>	<b>934.8</b>	<b>944.8</b>	<b>953.8</b>
504 Coordinator	1.0	0.4	1.5	2.0	2.0	2.0	2.0	2.0
A+ Coordinator	1.5	1.5	1.5	2.3	2.0	2.0	2.0	2.0
Administrative Intern	5.3	4.1	4.0	3.5	2.0	0.0	0.0	0.0
Counselor	26.5	26.4	29.0	30.0	33.0	34.0	35.0	36.0
Diagnostic Consultant		2.0	2.0	2.0	2.0	2.0	2.0	2.0
Diagnostician	4.0	5.0	5.0	5.0	5.0	5.0	5.0	5.0
ELL	15.7	15.6	16.8	23.3	24.0	24.0	24.0	24.0
Gifted Education	5.0	5.0	4.4	5.4	6.4	6.4	6.4	6.4
Instructional Coach	7.0	7.0	9.0	8.9	8.9	8.9	8.9	8.9
Instructional Technology Facilitators	4.0	6.0	6.0	6.0	6.0	6.0	6.0	6.0
Media Specialists	16.0	16.0	16.0	16.0	18.0	18.0	18.0	18.0



<b>Position Title</b>	<b>ACTUAL 2015-2016</b>	<b>ACTUAL 2016-2017</b>	<b>ACTUAL 2017-2018</b>	<b>ACTUAL 2018-2019</b>	<b>BUDGET 2019-2020</b>	<b>FORECAST 2020-2021</b>	<b>FORECAST 2021-2022</b>	<b>FORECAST 2022-2023</b>
Regular Education	592.3	607.4	625.3	633.1	665.2	670.0	675.0	680.0
RTI Coordinator		1.0	1.0	1.2	1.0	1.0	1.0	1.0
RTI Facilitator	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5
School Psychologist	4.0	4.0	4.0	4.0	4.0	4.0	4.0	4.0
Special Education	113.5	117.3	123.6	135.5	144.4	148.0	152.0	155.0
Title I	1.0	2.0	2.0	3.0	3.0	3.0	3.0	3.0
<b>Grand Total</b>	<b>1,520.7</b>	<b>1,546.0</b>	<b>1,585.0</b>	<b>1,623.5</b>	<b>1,731.6</b>	<b>1,745.6</b>	<b>1,763.6</b>	<b>1,778.6</b>

FTE changes from 2018-2019 to 2019-2020 have been made as a part of the annual staffing plan.

## BOND AMORTIZATION SCHEDULE

The table below summarizes the total principal and interest payments due by fiscal year. Revenue generated from the debt service levy of \$0.6107 is used in making these annual payments.

Year	Principal	Interest	Total Debt Service (Principal + Interest)
2019-2020	6,370,000	5,838,968	12,208,968
2020-2021	5,195,000	5,693,455	10,888,455
2021-2022	5,520,000	5,555,205	11,075,205
2022-2023	5,875,000	5,366,843	11,241,843
2023-2024	6,275,000	5,163,893	11,438,893
2024-2025	6,725,000	4,895,686	11,620,686
2025-2026	7,165,000	4,604,449	11,769,449
2026-2027	7,615,000	4,353,299	11,968,299
2027-2028	8,060,000	4,049,299	12,109,299
2028-2029	8,500,000	3,810,299	12,310,299
2029-2030	8,980,000	3,514,649	12,494,649
2030-2031	9,500,000	3,218,336	12,718,336
2031-2032	10,035,000	2,832,086	12,867,086
2032-2033	10,545,000	2,517,936	13,062,936
2033-2034	11,090,000	2,187,986	13,277,986
2034-2035	11,665,000	1,815,049	13,480,049
2035-2036	12,275,000	1,417,439	13,692,439
2036-2037	12,910,000	993,356	13,903,356
2037-2038	13,610,000	544,400	14,154,400
<b>Grand Total</b>	<b>167,910,000</b>	<b>68,372,631</b>	<b>236,282,631</b>

**BOND AMORTIZATION SCHEDULE (DETAIL)**

The list of the district’s current debt schedule appears below. The district’s total debt entering the 2019-2020 school year is \$167,910,000 in principal and \$68,372,631 in interest to be paid through 2037-2038. This totals \$236,282,631.

School Year	Series 2010	Series 2011	Series 2012	Series 2013	Series 2015	Series 2016	Series 2017	Series 2018	Total
<b>2019-2020</b>									
Principal	1,715,000		1,070,000	3,585,000				-	<b>6,370,000</b>
Interest	68,600	30,613	1,290,113	84,813	43,594	232,250	3,060,836	1,028,150	<b>5,838,968</b>
<b>2020-2021</b>									
Principal			3,075,000	2,000,000				120,000	<b>5,195,000</b>
Interest		30,613	1,258,013	40,000	43,594	232,250	3,060,836	1,028,150	<b>5,693,455</b>
<b>2021-2022</b>									
Principal		295,000	3,075,000		650,000		1,090,000	410,000	<b>5,520,000</b>
Interest		30,613	1,165,763		43,594	232,250	3,060,836	1,022,150	<b>5,555,205</b>
<b>2022-2023</b>									
Principal		750,000	2,935,000		570,000		1,190,000	430,000	<b>5,875,000</b>
Interest		22,500	1,073,513		30,594	232,250	3,006,336	1,001,650	<b>5,366,843</b>
<b>2023-2024</b>									
Principal			3,160,000		485,000	860,000	1,320,000	450,000	<b>6,275,000</b>
Interest			985,463		19,194	232,250	2,946,836	980,150	<b>5,163,893</b>
<b>2024-2025</b>									
Principal			3,415,000		395,000	995,000	1,440,000	480,000	<b>6,725,000</b>
Interest			859,063		8,888	189,250	2,880,836	957,650	<b>4,895,686</b>
<b>2025-2026</b>									

School Year	Series 2010	Series 2011	Series 2012	Series 2013	Series 2015	Series 2016	Series 2017	Series 2018	Total
Principal			3,660,000			1,130,000	1,870,000	505,000	<b>7,165,000</b>
Interest			722,463			139,500	2,808,836	933,650	<b>4,604,449</b>
<b>2026-2027</b>									
Principal			3,910,000			1,255,000	1,920,000	530,000	<b>7,615,000</b>
Interest			612,663			116,900	2,715,336	908,400	<b>4,353,299</b>
<b>2027-2028</b>									
Principal			4,170,000			1,390,000	1,945,000	555,000	<b>8,060,000</b>
Interest			456,263			91,800	2,619,336	881,900	<b>4,049,299</b>
<b>2028-2029</b>									
Principal			4,440,000			1,525,000	1,960,000	575,000	<b>8,500,000</b>
Interest			331,163			64,000	2,560,986	854,150	<b>3,810,299</b>
<b>2029-2030</b>									
Principal			4,725,000			1,675,000	1,975,000	605,000	<b>8,980,000</b>
Interest			153,563			33,500	2,502,186	825,400	<b>3,514,649</b>
<b>2030-2031</b>									
Principal							8,875,000	625,000	<b>9,500,000</b>
Interest						-	2,423,186	795,150	<b>3,218,336</b>
<b>2031-2032</b>									
Principal							9,380,000	655,000	<b>10,035,000</b>
Interest							2,068,186	763,900	<b>2,832,086</b>
<b>2032-2033</b>									
Principal							9,865,000	680,000	<b>10,545,000</b>
Interest							1,786,786	731,150	<b>2,517,936</b>
<b>2033-2034</b>									
Principal							10,375,000	715,000	<b>11,090,000</b>
Interest							1,490,836	697,150	<b>2,187,986</b>
<b>2034-2035</b>									

School Year	Series 2010	Series 2011	Series 2012	Series 2013	Series 2015	Series 2016	Series 2017	Series 2018	Total
Principal							10,920,000	745,000	<b>11,665,000</b>
Interest							1,153,649	661,400	<b>1,815,049</b>
<b>2035-2036</b>									
Principal							11,495,000	780,000	<b>12,275,000</b>
Interest							793,289	624,150	<b>1,417,439</b>
<b>2036-2037</b>									
Principal							12,095,000	815,000	<b>12,910,000</b>
Interest							408,206	585,150	<b>993,356</b>
<b>2037-2038</b>									
Principal								13,610,000	<b>13,610,000</b>
Interest								544,400	<b>544,400</b>
<b>Grand Total</b>	<b>1,783,600</b>	<b>1,159,338</b>	<b>46,543,038</b>	<b>5,709,813</b>	<b>2,289,456</b>	<b>10,626,200</b>	<b>129,062,338</b>	<b>39,108,850</b>	<b>236,282,631</b>

## PARK HILL SCHOOL DISTRICT PERFORMANCE RESULTS

### PARK HILL SCHOOL DISTRICT PERFORMANCE RESULTS

In 2009, the Park Hill School District received the Missouri Quality Award. Park Hill School District is the first school district in the 18-year history of this award to earn the distinction. The Missouri Quality Award (MQA) recognizes an organization's commitment to meeting its customers' needs and to using the best-available processes for everything it does. This award is aligned with the exacting standards of the Malcolm Baldrige National Quality Award. In the fall 2015, the district received the MQA for the second time- a result of continuous improvement efforts that occurred over the last six years.

Annually, the Department of Elementary and Secondary Education (DESE) in the state of Missouri produces a "Missouri Public School Accountability Report Card" which summarizes statistics about Missouri's public school districts. The data on the following pages uses the 2017-2018 data from these report cards to benchmark key data figures, including key financial data, with comparable Missouri school districts.

In order to find comparable districts with which to benchmark against, the Park Hill School District follows a process based on the Pugh Method created by Stuart Pugh at the University of Strathclyde in Glasgow, Scotland. This takes a list of criteria that help describe the Park Hill School District and creates an index score to be attributed to other districts. Those districts that scored closest to the Park Hill School District were selected to be part of the comparison list.

A committee selected the following items as criteria for comparison: socioeconomic status (percent of students eligible for free and reduced lunch), diversity (percent of minority students), urbanicity, size (number of students), and proximity to the Park Hill School District. The committee then attributed weights to the scores, based on priority, to give each criteria an index score. The following districts were selected as comparison districts: Blue Springs, Fox, Lee's Summit, Liberty, Mehlville, Platte County, Raymore-Peculiar, Wentzville.

**Accreditation Status.** School districts are accredited according to standards set by the State Board of Education. The three levels of accreditation are: Accredited, Provisionally Accredited, and Unaccredited.

District	Accreditation Status
Blue Springs	Accredited
Fox	Accredited
Lee's Summit	Accredited
Liberty	Accredited
Mehlville	Accredited
Park Hill School District	Accredited
Platte County	Accredited
Raymore-Peculiar	Accredited
Wentzville	Accredited

**Preschool enrollment.** All children enrolled in any district-sponsored pre-kindergarten, activity, including early childhood special education.

District	Preschool Enrollment
Blue Springs	198
Fox	197
Lee's Summit	359
Liberty	265
Mehlville	311
Park Hill School District	441
Platte County	85
Raymore-Peculiar	169
Wentzville	415

**K-12 Enrollment.** Head count taken the last Wednesday of September of all resident and non-resident students in grades K through 12 enrolled in the attendance center. Each student (part-time, full-time or kindergarten) should be counted as one. Desegregation transfer students are reported as residents of the district in which they attend school. Enrollment for students attending alternative schools and area vocational schools should be reported at the students' regular school in their home district.

District	K-12 Enrollment
Blue Springs	14,380
Fox	11,286
Lee's Summit	17,937
Liberty	12,364
Mehlville	10,138
Park Hill School District	11,458
Platte County	4,083
Raymore-Peculiar	6,085
Wentzville	16,373

**Proportional Attendance Rate.** Attendance targets use the individual student's attendance rate and set the expectation that 90% of the students are in attendance 90% of the time.

District	Proportional Attendance Rate
Blue Springs	91.1%
Fox	88.6%
Lee's Summit	91.8%
Liberty	90.7%
Mehlville	90.9%
Park Hill School District	87.8%
Platte County	88.3%
Raymore-Peculiar	89.7%
Wentzville	88.7%

**Students Eligible for Free and Reduced-Price Lunch.**

The percentage of resident pupils who are reported by the district as eligible for free and reduced-price meals on the last Wednesday in January.

District	% Students Eligible for Free and Reduced-Price Lunch
Blue Springs	28.9%
Fox	30.8%
Lee's Summit	20.2%
Liberty	18.4%
Mehlville	28.1%
Park Hill School District	27.4%
Platte County	24.2%
Raymore-Peculiar	25.5%
Wentzville	18.4%

**Four-Year Graduation Rate.** The four-year adjusted cohort graduation rate is the number of students who graduate in four (4) years with a regular high school diploma divided by the number of students who form the adjusted cohort for the graduating class rounded to the tenth. From the beginning of ninth grade, students who are entering that grade for the first time form a cohort that is subsequently "adjusted" by adding any students who transfer into the cohort later during the ninth grade and the next three (3) years and subtracting any students who transfer out.

District	Four-Year Graduation Rate
Blue Springs	95.0%
Fox	92.7%
Lee's Summit	94.5%
Liberty	95.1%
Mehlville	93.1%
Park Hill School District	92.4%
Platte County	95.0%
Raymore-Peculiar	92.0%
Wentzville	95.3%

**Dropout Rate.** For grades 9-12 the number of dropouts divided by the total of September enrollment, plus transfers in, minus transfers out, minus dropouts, added to September enrollment, then divided by two.

District	Dropout Rate
Blue Springs	0.6%
Fox	2.1%
Lee's Summit	0.8%
Liberty	0.8%
Mehlville	0.7%
Park Hill School District	1.6%
Platte County	1.1%
Raymore-Peculiar	1.8%
Wentzville	0.8%

**Where Our Graduates Go.** The percentage of the previous year's graduates who are reported as attending a community college, a four-year institution, or a technical school 180 days after graduation.

District	% of Graduates Reporting attendance at college or technical school
Blue Springs	73.7%
Fox	71.1%
Lee's Summit	80.5%
Liberty	74.1%
Mehlville	78.6%
Park Hill School District	81.1%
Platte County	76.0%
Raymore-Peculiar	72.5%
Wentzville	73.3%



**Placement Rates for Career-Technical Education Students.** The percentage of graduates who complete a career-technical education program and are placed in a related occupation or training program 180 days after graduation.

District	Placement Rates
Blue Springs	91.7%
Fox	91.6%
Lee's Summit	101.0%
Liberty	70.7%
Mehlville	86.4%
Park Hill School District	72.4%
Platte County	59.8%
Raymore-Peculiar	67.0%
Wentzville	87.0%

**Staffing Ratios.** The September enrollment divided by the number of teachers or administrators:

*Students to Classroom Teachers.* The ratio of students in grades K-12 to regular classroom teachers (Core Data position code 60), excluding special education, remedial reading, Title I and vocational teachers.

District	Students to Classroom Teachers
Blue Springs	21.0
Fox	20.0
Lee's Summit	18.0
Liberty	19.0
Mehlville	17.0
Park Hill School District	18.0
Platte County	17.0
Raymore-Peculiar	20.0
Wentzville	20.0

*Students to Administrators.* The ratio of students in grades K-12 to district and building-level administrators (Core Data position codes 10 and 20).

District	Students to Administrators
Blue Springs	240.0
Fox	219.0
Lee's Summit	242.0
Liberty	230.0
Mehlville	253.0
Park Hill School District	240.0
Platte County	186.0
Raymore-Peculiar	222.0
Wentzville	289.0

**Years of Experience of Professional Staff.** The average years of public school experience for all members of the district's professional staff (Core Data position codes 10-60).

District	Years of Experience of Professional Staff
Blue Springs	13.4
Fox	14.5
Lee's Summit	15.7
Liberty	13.9
Mehlville	13.2
Park Hill School District	10.9
Platte County	13.6
Raymore-Peculiar	12.4
Wentzville	11.8

**Professional Staff with Advanced Degrees.** The percentage of the professional staff (Core Data position codes 10-60) whose highest degree is above a bachelor’s degree.

District	Professional Staff with Advanced Degrees
Blue Springs	83.8%
Fox	71.9%
Lee's Summit	80.5%
Liberty	75.6%
Mehlville	76.6%
Park Hill School District	84.3%
Platte County	75.1%
Raymore-Peculiar	68.0%
Wentzville	78.1%

**Average Teacher Salaries.** The average regular term (base) salary of teachers (Core Data position code 60) and the average “total” salary (includes extended-contract salary, Career Ladder supplement and extra-duty pay) for teachers in the district. Fringe benefits are not included.

District	Average Teacher Salary
Blue Springs	\$60,380
Fox	\$60,037
Lee's Summit	\$61,380
Liberty	\$56,560
Mehlville	\$56,922
Park Hill School District	\$60,688
Platte County	\$55,692
Raymore-Peculiar	\$49,549
Wentzville	\$57,992

**Average Administrator Salaries.** The average administrator salary (Core Data position codes 10 and 20). Fringe benefits are not included.

District	Average Administrator Salaries
Blue Springs	\$106,673
Fox	\$112,223
Lee's Summit	\$109,279
Liberty	\$102,058
Mehlville	\$103,096
Park Hill School District	\$111,971
Platte County	\$100,426
Raymore-Peculiar	\$100,179
Wentzville	\$107,537

**Average Current Expenditures per ADA.** The average current expenditure per pupil, in average daily attendance (ADA), for the district.

District	Average Current Expenditures per ADA
Blue Springs	\$9,901
Fox	\$9,719
Lee's Summit	\$11,320
Liberty	\$10,115
Mehlville	\$9,817
Park Hill School District	\$11,971
Platte County	\$10,156
Raymore-Peculiar	\$9,679
Wentzville	\$10,580

**Adjusted Tax Rate of the District.** Actual tax rates (after rollbacks) levied by the district, for each fund (incidental, teachers, debt service and capital projects), and filed with the County Clerk by September 1.

District	Adjusted Tax Rate of the District
Blue Springs	\$5.7286
Fox	\$4.5589
Lee's Summit	\$5.8777
Liberty	\$6.4550
Mehlville	\$4.1430
Park Hill School District	\$5.4035
Platte County	\$5.0439
Raymore-Peculiar	\$4.9122
Wentzville	\$4.9801

**Assessed Valuation of the District.** The total assessed property value of the school district minus tax-increment-financed valuation, as of December 31 of the previous calendar year.

District	Assessed Valuation
Blue Springs	\$1,405,788,376
Fox	\$945,704,556
Lee's Summit	\$1,947,603,112
Liberty	\$918,753,541
Mehlville	\$1,816,398,460
Park Hill School District	\$1,698,107,954
Platte County	\$533,631,962
Raymore-Peculiar	\$542,903,864
Wentzville	\$1,946,271,226

**Sources of Revenue.** The percentage of the district's total operating budget received from each of these sources:

*Local.* All local and county revenues (including "Proposition C" money), received in the General, Special Revenue and Capital Projects funds, divided by total revenues received in these funds.

District	% Local Revenues
Blue Springs	57.5%
Fox	49.9%
Lee's Summit	62.7%
Liberty	54.6%
Mehlville	80.5%
Park Hill School District	71.4%
Platte County	61.8%
Raymore-Peculiar	51.0%
Wentzville	58.3%

*State.* All state revenues received in the General, Special Revenue and Capital Projects funds, divided by total revenues received in these funds.

District	% State Revenues
Blue Springs	36.8%
Fox	44.8%
Lee's Summit	33.4%
Liberty	42.5%
Mehlville	16.3%
Park Hill School District	25.4%
Platte County	34.1%
Raymore-Peculiar	44.2%
Wentzville	39.1%

**Missouri Assessment Program (MAP) Results.**

Summary and detailed results from MAP exams are provided for each school and district. Disaggregated results for various subgroups of students also are provided, as required by federal law.

*8th Grade English Language Arts (ELA) - % Student Proficient or Advanced*

District	8th Grade ELA- % Student Proficient or Advanced
Blue Springs	63.9%
Fox	59.3%
Lee's Summit	59.6%
Liberty	60.6%
Mehlville	60.3%
Park Hill School District	55.5%
Platte County	57.4%
Raymore-Peculiar	60.0%
Wentzville	57.6%

*8th Grade Mathematics - % Student Proficient or Advanced*

District	8th Grade Math - % Student Proficient or Advanced
Blue Springs	45.5%
Fox	30.0%
Lee's Summit	42.7%
Liberty	41.8%
Mehlville	22.8%
Park Hill School District	30.6%
Platte County	21.5%
Raymore-Peculiar	22.1%
Wentzville	40.4%

**ACT Results.** The percentage of graduates taking the ACT, along with the average composite ACT score. These statistics are provided to DESE by ACT.

District	ACT Composite Score
Blue Springs	21.4
Fox	20.6
Lee's Summit	21.8
Liberty	21.5
Mehlville	21.2
Park Hill School District	22.1
Platte County	20.8
Raymore-Peculiar	20.8
Wentzville	21.3

**Disciplinary Actions.** The number of students who are suspended for 10 or more consecutive days and the number of students who are expelled for disciplinary reasons. DESE calculates the rate of these actions, based on the district's enrollment.

*Incidents*

District	Disciplinary Actions
Blue Springs	181
Fox	119
Lee's Summit	107
Liberty	55
Mehlville	36
Park Hill School District	128
Platte County	12
Raymore-Peculiar	51
Wentzville	73

*Rate of Incidents*

District	Rate of Incidents
Blue Springs	1.3
Fox	1.1
Lee's Summit	0.6
Liberty	0.4
Mehlville	0.4
Park Hill School District	1.1
Platte County	0.3
Raymore-Peculiar	0.8
Wentzville	0.4

**Students in Gifted Education Programs.** Percent of students currently being served in the district's state-approved gifted education program.

District	% Students in Gifted Education Programs
Blue Springs	1.6%
Fox	NO DATA
Lee's Summit	NO DATA
Liberty	5.3%
Mehlville	3.5%
Park Hill School District	2.5%
Platte County	NO DATA
Raymore-Peculiar	NO DATA
Wentzville	3.5%



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# Park Hill School District

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**GLOSSARY**

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

**ACCOUNTING PERIOD** – A period at the end of which and for which financial statements are prepared; for example, July 1 through June 30.

**ACCOUNTS RECEIVABLE** – Amounts owed on an open account from private persons, firms, or corporations for goods and services rendered by the LEA (but not including amounts due from other funds of the same governmental unit). Although taxes receivable is covered by this term, they should be recorded and reported separately in the Taxes Receivable account.

**ADA** – See Average Daily Attendance.

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

**ADULT LEARNING FRAMEWORK** - Adult Learning Framework specifies the expectations for implementation of continuous improvement processes from the classroom to the district office.

**ADVANCEMENT VIA INDIVIDUAL DETERMINATION (AVID)** – AVID is a high school level four-year elective course that prepares students who are academically “in the middle” for success in applying for and completing four-year post-secondary education.

**AED** – See Automated External Defibrillator.

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

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

**AMORTIZATION** – The gradual payment of an amount owed according to a specified schedule of times and amounts.

**ANNUAL SECRETARY OF THE BOARD REPORT (ASBR)** – A required report by the Department of Elementary and Secondary Education on or before August 15 of each year. The report contains information, such as revenues, expenditures, fund balances, debt, and transportation data that are used for various data comparisons, calculations, and data requests. Examples include payments, the Local Effort Calculation, the Current Expenditure Calculation, report card information, and federal reporting information.

**ASBO** – See Association of School Business Officials International.

**ASBR** – See Annual Secretary of the Board Report.

**ASSESSED VALUATION** – The value for tax purposes: the value of a property that serves as the basis for tax calculation

**ASSETS** – Probable future economic benefits obtained or controlled by a particular entity as a result of past transactions or events.

**ASSOCIATION OF SCHOOL BUSINESS OFFICIALS INTERNATIONAL (ASBO)** - The Association of School Business Officials International is a professional association that provides programs and services to promote the

highest standards of school business management practices, professional growth, and the effective use of educational resources.

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

**AUTOMATED EXTERNAL DEFIBRILLATOR (AED)**– A portable device that checks the heart rhythm and can send an electric shock to the heart to try to restore a normal rhythm. An AED is used to treat sudden cardiac arrest.

**AVERAGE DAILY ATTENDANCE (ADA)** – The total hours attended in a term by resident pupils between the ages of five and twenty-one divided by the actual number of hours' school was in session (actual calendar) plus the summer school average daily attendance (ADA) (hours attended divided by 1044 hours). Summer school ADA is a part of the immediate preceding school year's total ADA.

**AVID** – See Advancement Via Individual Determination.

**BOARD OF EDUCATION** – The Board of Education Services are the activities of the elected or appointed body which has been created according to state law and vested with responsibilities for educational activities in a given geographical area. These bodies are sometimes called school boards, governing boards, boards of directors, school committees, school trustees, etc. This Service Area relates to the general term and covers state boards, intermediate administrative unit boards, and local basic administrative unit boards.

**BOARD SECRETARY** – The secretary of the Board of Education.

**BOARD TREASURER** – The treasurer of the Board of Education.

**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 Refunding Bonds and Surety Bonds.

**BONDED INDEBTEDNESS** – This is the part of the LEA debt that is covered by outstanding bonds of the LEA.

**BOND PROCEEDS, AMOUNT REMAINING** – The amount remaining in bond proceeds (in the Bond Proceeds Sub Fund of the Capital Projects Fund) after the completion of a project for which bonds were issued. This amount remaining shall be transferred from the Capital Projects Fund to the Debt Service Fund.

**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 consists of schedules supporting the summary. The 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. The third part is composed of drafts of the appropriation, revenue, and borrowing measures necessary to put the budget into effect. Section 67.010, RSMo, is the statutory reference governing budgets.

**BUDGET DOCUMENT** – The instrument used by the budget-making authority to present a comprehensive financial program to the appropriating body. The budget document 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 consists of schedules supporting the summary. These schedules show in detail the information as to past years' actual revenues, expenditures, and other



data used in making the estimates. The third part is composed of drafts of the appropriation, revenue, and borrowing measures necessary to put the budget into effect. (See Section 67.010, RSMo)

**BUDGETING** – Pertains to budget planning, formulations, administration analysis, and evaluation.

**CAPITAL OUTLAY** – An expenditure which results in the acquisition of fixed assets or additions to fixed assets which are presumed to have benefits for more than one year. It is an expenditure for land or existing buildings, improvements of grounds, construction of buildings, additions to buildings, remodeling of buildings, or initial, additional, and replacement of equipment.

**CAPS** – See Center for Advanced Professional Studies.

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

**CASH BASIS** – The basis of accounting under which revenues are recorded only when actually received, and only cash disbursements are recorded as expenditures.

**CENTER FOR ADVANCED PROFESSIONAL STUDIES (CAPS)** – An area Northland center where students are immersed in professional environments engaging in curriculum developed by industry professionals and program instructors, ensuring that what is taught in the classroom is relevant to the workforce.

**CHECK** – A bill of exchange drawn on a bank payable on demand; a written order on a bank to pay on demand a specified sum of money to a named person, to the named person's order, or to bearer out of money on deposit to the credit of the maker. A check differs from a warrant in that the latter is not necessarily payable on demand and may not be negotiable; and it differs from a voucher in that the latter is not an order to pay. A voucher-check combines the distinguishing marks of a voucher and a check; it shows the propriety of a payment and is an order to pay.

**CI CLASSROOM** – See Continuous Improvement Classroom. The CI classroom (Continuous Improvement Classroom) development team is going through a process to update, integrate, and improve the Adult Learning Framework into a more comprehensive Quality Classroom Framework.

**CO-CURRICULAR ACTIVITIES** – Co-curricular activities (experiences) are comprised of the group of school sponsored activities, under the guidance or supervision of qualified adults, designed to provide opportunities for pupils to participate in such experiences on an individual basis, in small groups or in large groups, at school events, public events, or a combination of these for such purposes as motivation, enjoyment, and improvement of skills. In practice, participation usually is not required and credit usually is not given. When participation is required or credit is given, the activity generally is considered to be a course.

**COBRA** – see Consolidated Omnibus Budget Reconciliation Act.

**COHORT SURVIVAL** - Cohort survival is a measure of the rate at which students grouped by grade level pass into the next grade level a year later.

**COLLEGE AND CAREER READINESS GAP** – The gap between high school graduates that are and are not prepared to be college – and career-ready.

**COMMUNITY EDUCATION** – Services, other than public school and adult education functions, provided by the school or LEA for purposes relating to the community as a whole or some segment of the community. These include such services as community recreation programs, civic activities, public libraries, programs of custody and care of children, Parents-As-Teachers, community welfare activities, and services for nonpublic school pupils provided by the public schools on a continuing basis.

**COMPREHENSIVE SCHOOL IMPROVEMENT PLAN (CSIP)** - A strategic plan in support of the organizational vision, mission and values, written by a strategic planning committee made up of parents, community members, business and civic leaders, district staff members, students, and the Board of Education.

**CONSOLIDATED OMNIBUS BUDGET RECONCILIATION ACT (COBRA)** – Gives workers and their families a temporary extension of health coverage (called continuation coverage) in certain instances where coverage under the plan would otherwise end.

**CONSUMER PRICE INDEX (CPI)** – Consumer Price Index measures changes in the price level of market basket of consumer goods and services purchased by households

**CONTINUOUS IMPROVEMENT CLASSROOM (CI Classroom)** – The CI classroom development team updates, integrates, and improves the Adult Learning Framework into a more comprehensive Quality Classroom Framework.

**CORE DATA COLLECTION SYSTEM** - School districts report data items to DESE six times during the year: beginning-of-the-year items in the August and October cycles, midyear items in the December, February, and April cycles, and end-of-the-year items in the June cycle. Information reported is based upon the most current data available.

**CPI** – See Consumer Price Index.

**CSIP** – see Comprehensive School Improvement Plan.

**DEBT SERVICE** – Expenditures for the retirement of debt and expenditures for interest on debt, except principal and interest of current loans. Per Section 165.011 RSMo, if a balance remains in the Debt Service Fund after total outstanding indebtedness for which the fund was levied is paid, the Board of Education may transfer the unexpended amount to the Capital Projects Fund. The Debt Service Fund must be maintained as a separate bank account.

**DEFICIT** – The excess of the obligations of a fund over the fund’s resources.

**DELINQUENT TAXES** – Taxes remaining unpaid on and after the date on which they become delinquent by statute.

**DEMOGRAPHICS** - The characteristics of human populations and population segments, especially when used to identify consumer markets.

**DEPOSITS** – Use of this account is normally restricted to long-term investments deposited by the LEA as a prerequisite to receiving services and/or goods.

**DEPARTMENT OF ELEMENTARY AND SECONDARY EDUCATION (DESE)** - Coordinates and regulates K-12 education in Missouri.

**DESE** – See Department of Elementary and Secondary Education.

**DETF** – See District Efficiency Task Force.

**DEPARTMENT OF EDUCATION (DOE)** – A department of the federal executive branch responsible for providing federal aid to educational institutions and financial aid to students, keeping national educational records, and conducting some education research.

**DFS** – See District Financial Scorecard.

**DISBURSEMENTS** – Payments in cash. See also Cash.

**DISTRICT EFFICIENCY TASK FORCE (DETF)** - Identifies, prioritizes and recommends innovative strategies that will result in measurable cost reductions, future cost avoidances or generate alternative revenue sources without impacting the strategic goals of the district.

**DISTRICT FINANCIAL SCORECARD (DFS)** – A scorecard developed by the Financial Focus Area Collaborative Team (FACT) to track twelve key financial measures outlined in the CSIP on a bi-annual basis.

**DOE** – See Department of Education.

**DOLLAR VALUE MODIFIER (DVM)** - One of four basic pieces of the Missouri Foundation Formula, (1) Dollar Value Modifier, (2) Local Effort, (3) State Adequacy Target and (4) Weighted Average Daily Attendance. The Missouri Foundation Formula was passed in 2005 to help ensure that all of Missouri's elementary and secondary education students have access to adequate educational resources. The formula is used to establish a concrete spending target — the amount of money that should be spent (at minimum) in order to educate the average K-12 student in Missouri per academic year.

**DVM** – See Dollar Value Modifier.

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

**ENCUMBRANCES** – Purchase orders, contracts, and salary or other commitments that are chargeable to an appropriation and for which a part of the appropriation is reserved. They cease to be encumbrances when paid or when actual liability is incurred.

**ENROLLMENT** – Head count taken the last Wednesday of September and January of all resident and nonresident students K – 12 in the enrollment center. All students counted as one (no part time). Not reported for pre-kindergarten students.

**ENTRY** – The act of recording a transaction and the actual record of a financial transaction in an account.

**EQUIPMENT** – Items that are electrical or mechanical in nature or furniture and, 1) have a useful life of at least one year; 2) would be repaired rather than replaced; 3) the cost of tagging and inventorying is a small percent of the item's cost; and, 4) costs more than \$500 per unit.

**EQUITY** – Equity is the mathematical excess of assets over liabilities. Generally, this excess is called Fund Balance.

**ESCHEATS** – Revenue collected by the county for property for which there is no owner and distributed to the school district.

**ESSA** – See Every Student Succeeds Act.

**ESTIMATED REVENUE** – If the accounts are kept on an accrual basis, this term designates the amount of revenue estimated to accrue during a given period regardless of whether or not it is all to be collected during the period. If the accounts are kept on a cash basis, the term designates the amount of revenues estimated to be collected during a given period.

**EVALUATION** – The process of ascertaining or judging the value or amount of an action or an outcome by careful appraisal of previously specified data in light of the particular situation and the goals and objectives previously established.

**EVERY STUDENT SUCCEEDS ACT (ESSA)** – A US law passed in December 2015 that governs the K-12 public education policy that replaced its predecessor, the No Child Left Behind Act (NCLB).

**EXPENDITURES** – Charges incurred, whether paid or unpaid which are presumed to benefit the current fiscal year.

**FACILITIES ACQUISITION AND CONSTRUCTION** – Activities involved with the acquisition of land and buildings; remodeling buildings; the construction of buildings and additions to buildings; initial installation or extension of service systems and other built-in equipment; and improvements to sites.

**FACT** – See Financial Area Collaborative Team.

**FEDERAL REVENUE** – Revenue provided by the federal government. Expenditures made with this revenue should be identifiable as federally supported expenditures.

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

**FINANCIAL AREA COLLABORATIVE TEAM** - A team made up of district staff and key stakeholders that assists the district in determining annual and ongoing capital projects, and oversees that the district maintains a capital fund balance.

**FINANCIAL INSTITUTION TAX** - Other local revenue, other tax payment.

**FIXED ASSETS** – Land, buildings, machinery, furniture, and other equipment that the LEA intends to hold or continue in use over a long period of time. “Fixed” denotes probability or intent to continue use or possession, and does not indicate immobility of an asset.

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

**FOUNDATION FORMULA** - The Missouri state foundation formula, the primary source of state revenue for Missouri public school districts.

**FREE AND REDUCED LUNCH**– The number of pupils enrolled in the district and eligible for free and reduced lunch on the last Wednesday in January. The number used on Line 14 of the basic formula calculation in the current year is always the previous year’s January count. This number bears no relationship to the number of children actually eating in the school cafeteria (School Nutrition Services count). This number by definition is a different count from that used for the federal programs or School Nutrition Services. Corrections to this data after it has been submitted should be sent to the School Finance Section.

**FRL** – See Free and Reduced Lunch.

**FTE** – See Full Time Equivalent.

**FULL TIME EQUIVALENT (FTE)** – The ratio of total number of paid hours during a period (part time, full time, contracted) by the number of working hours in that period Mondays through Fridays. The ratio units are FTE units or equivalent employees working full-time, meaning one FTE is equivalent to one employee working full-time.

**FUNCTION** – An action that contributes to a larger action of a person, living thing, or created thing.

**FUND** – An independent accounting entity with its own assets, liabilities, and fund balances. Generally, funds are established to account for financing of specific activities of an agency’s operations.

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

**GAAP** – See Generally Accepted Accounting Principles.

**GASB** – See Governmental Accounting Standards Board.

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

**GENERAL OBLIGATION BOND** - Under Missouri law the only way a school district can legally borrow money for school facility improvements or construction on a full faith and credit basis is to seek voter approval of a general obligation bond issue. A “general obligation” means that the school district can and must levy sufficient taxes (via a debt service levy) to repay the principal and interest associated with the bonds.

**GENERALLY ACCEPTED ACCOUNTING PRINCIPLES (GAAP)** - In determining the number of funds appropriate for public school operations, the purposes and legal requirements of the various activities must be considered. Generally Accepted Accounting Principles (GAAP) recommends the minimum number of funds be consistent with legal requirements. This is due to the necessity of identifying expenditures with revenues for the various activities.

**GOVERNMENTAL ACCOUNTING STANDARDS BOARD (GASB)** – An independent organization that establishes and improves standards of accounting and financial reporting for U.S. state and local governments.

**HANCOCK AMENDMENT (Senate Bill 711)** – In 2008, the Missouri legislature passed Senate Bill 711 (Hancock Amendment) that requires taxing districts, such as schools, to roll back their tax rate in reassessment years (odd numbered years) regardless of whether or not they are at their tax rate ceiling.

**HVAC** – HVAC stands for heating, ventilation, and air conditioning. HVAC is the technology of indoor environmental comfort. Its goal is to provide thermal comfort and acceptable indoor air quality.

**IDEA** – See Individuals with Disabilities Education Act.

**IEP** – See Individualized Education Program.

**INDIVIDUALIZED EDUCATION PROGRAM (IEP)** - A document that is developed for each public school child who needs special education by defining the individualized objectives for the child.

**INDIVIDUALS WITH DISABILITIES EDUCATION ACT (IDEA)** – A law that ensures services to children with disabilities throughout the United States. Individuals with Disabilities Education Act (IDEA) governs how states and public agencies provide early intervention, special education and related services to eligible infants, toddlers, children and youth with disabilities.

**INTEREST** – A fee charged to a borrower for the use of money. See also Debt Service.

**INVENTORY** – A detailed list or record showing quantities, descriptions, values, and frequently, units of measure and unit prices of property on hand at a given time. Also, the cost of supplies and equipment on hand not yet distributed to requisitioning units.

**INVESTMENTS** – Securities and real estate held for the production of income in the form of interest, dividends, rentals, or lease payments. The account does not include fixed assets used in LEA operations.

**JOBS BILL** – Funds distributed to states and local school districts from the Education Jobs Bill of 2010. These funds were one time funds and were used in Missouri to support the basic foundation formula.

**LEA** – see Local Education Agency.

**LEAD INNOVATION STUDIO** - Beginning in 2017-2018, the district will begin the use of a leased office building to support the LEAD Innovation Studio, a professional studies program to supplement high school programming.

**LEADERSHIP IN ENERGY AND ENVIRONMENTAL DESIGN (LEED)**- An internationally recognized green building certification system, providing third-party verification that a building or community was designed and built using strategies aimed at improving performance across all the metrics that matter most: energy savings, water efficiency, CO2 emissions reduction, improved indoor environmental quality, and stewardship of resources and sensitivity to their impacts.

**LEASE PURCHASE** – A contract granting the specified use of equipment which a public school district, institution or agency cannot readily purchase outright during a specific period of time for a specified amount of funds. This contract could be expanded to purchase equipment only if the contract with option to purchase is annually renewable and creates an obligation to the district for only one fiscal year. Section 177.088, RSMo, specifies that a true lease purchase must run through a third party, not-for-profit corporation. If there is intent to take title, lease purchase expenditures must be paid for from the Capital Projects Fund. If there is no intent to take title, this transaction would most likely be classified as a lease or rental and would be paid for from the General (Incidental) Fund. Section 177.088 RSMo, requires DESE to deduct from basic formula payments in the following year an amount equal to those amounts expended from the General (Incidental) Fund (for rentals) for real property for which a title is transferred to the district.

**LED** – See Light-emitting Diode.

**LEDGER** – Contains all the accounts of a particular fund as in the General Ledger or all these detail accounts that support particular Subsidiary Ledger accounts.

**LEED** – See Leadership in Energy and Environmental Design.

**LEP** – See Limited English Language Proficiency.

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

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

**LIGHT-EMITTING DIODE (LED)**– An energy efficient lighting system. The advantages of using LED lighting has many advantages over incandescent light sources including lower energy consumption, longer lifetime, smaller size, and faster switching.

**LIMITED ENGLISH LANGUAGE PROFICIENCY (LEP)** – LEP persons are individuals who do not speak English as their primary language and who have a limited ability to read, speak, write, or understand English.

**LOCAL EDUCATION AGENCY (LEA)** – An educational agency at the local level that exists primarily to operate school or to contract for educational services. Normally, taxes may be levied by such publicly operated agencies for school purposes. These agencies may or may not be coterminous with county, city, or town boundaries.

This term is used synonymously with the terms “school district,” “school system,” and “local basic administrative unit”.

**LOCAL EFFORT** - One of four basic pieces of the Missouri Foundation Formula, (1) Dollar Value Modifier, (2) Local Effort, (3) State Adequacy Target and (4) Weighted Average Daily Attendance. The Missouri Foundation Formula was passed in 2005 to help ensure that all of Missouri’s elementary and secondary education students have access to adequate educational resources. The formula is used to establish a concrete spending target — the amount of money that should be spent (at minimum) in order to educate the average K-12 student in Missouri per academic year.

**LONG-RANGE CAPITAL PLANNING COMMITTEE** – A committee of community members, students, staff and administrators that meet to plan for future capital needs.

**LONG-TERM LOAN** – A loan which extends for more than five years from the date the loan was obtained and is not secured by serial or term bonds.

**M AND M SURTAX** - Other local revenue, other tax payment.

**MALCOLM BALDRIDGE NATIONAL QUALITY AWARD PROGRAM** - An annual award that recognizes U.S. organizations in the business, health care, education, and nonprofit sectors for performance excellence. Award recipients must have a role-model organizational management system that ensures continuous improvement in the delivery of products and/or services, demonstrates efficient and effective operations, and provides a way of engaging and responding to customers and other stakeholders.

**MAP** – See Missouri Assessment Program.

**MBA** – See Meritorious Budget Award Program.

**MBNQA** – See Malcolm Baldrige National Quality Award Program.

**MEMBERSHIP** – A pupil is a member of a class or school from the date the pupil presents him/her at school and is placed on the current roll until the pupil permanently leaves the class or school for one of the causes recognized as sufficient by the State. The date of permanent withdrawal should be the date on which it is officially known that the pupil has left school, and not necessarily the first day after the date of last attendance. Membership is obtained by adding the total original entries and the total re-entry’s and subtracting the total withdrawals. It may also be obtained by adding the total number present and the total number absent. This term is also known as the number belonging. Membership for state aid purposes shall be the count of students taken the last Wednesday in September and January who were enrolled on the count day AND in attendance at least one of the previous ten school days. Part-time students are reported on a full-time equivalent (FTE) basis. Membership for Title I and extended day kindergarten should NOT be reported.

**MERITORIOUS BUDGET AWARD PROGRAM (MBA)** – Program sponsored by the Association of School Business Officials to promote and recognize excellence in school budget presentation and enhances the school business officials’ skills in developing, analyzing and presenting a school system budget.

**MISSOURI ASSESSMENT PROGRAM (MAP)** - MAP is a series of assessments for English language arts, mathematics and science at grades 3-8; and English language arts, mathematics, science and social studies in high school. These assessments are designed to check student learning to find out if Missouri students are reaching the Show-Me Standards.

**MISSOURI FINANCIAL ACCOUNTING MANUAL** – The Park Hill School District's accounting system conforms to requirements established by state statutes and regulations of the Missouri Department of Elementary and Secondary Education (DESE), based on the current version of the Missouri Financial Accounting Manual.

**MISSOURI FOUNDATION FORMULA** – The Missouri Foundation Formula was passed in 2005 to help ensure that all of Missouri’s elementary and secondary education students have access to adequate educational resources. The formula is used to establish a concrete spending target — the amount of money that should be spent (at minimum) in order to educate the average K-12 student in Missouri per academic year.

**MISSOURI QUALITY AWARD (MQA)** – The Missouri Quality Award is the official state recognition for excellence in quality leadership.

**MISSOURI SCHOOL IMPROVEMENT PROGRAM (MSIP)** – This program works to prepare every child for success in school and life. Missouri School Improvement Program (MSIP) has the responsibility of reviewing and accrediting all school districts in the state of Missouri.

**MISSOURI UNITED SCHOOL INSURANCE COUNCIL (MUSIC)** – MUSIC is a non-profit, member-owned, self-insurance pooling program - provides a comprehensive property and casualty coverage package for Missouri public schools and community colleges.

**MQA** – See Missouri Quality Award.

**MSIP** – See Missouri School Improvement Program.

**MUSIC** – See Missouri United School Insurance Council.

**NEE** – See Network for Educator Effectiveness.

**NETWORK FOR EDUCATOR EFFECTIVENESS (NEE)** – The NEE is a comprehensive system for enhancing the effectiveness of K-12 educators.

**NONPUBLIC SCHOOL** – A school established by an individual, institution, or agency other than the state, subdivisions of the state, or the federal government, that usually is supported primarily by monies other than public funds, and the operation of whose program rests with other than publicly elected or appointed officials.

**NONRESIDENT STUDENT** – Generally a student whose legal residence is outside the geographic area served by a specified school, LEA, or institution. (Missouri Statutes modify the definition of a nonresident student.)

**OBJECT** – The commodity or service obtained from a specific expenditure.

**OBLIGATIONS** – The amounts of orders placed and sub-grants awarded, services received, and similar transactions during a given period, which will require payment during the same or a future period. Obligations are considered to be incurred as follows: for personal property, when the LEA makes a binding commitment to acquire the property, usually by issuing a purchase order; for personal services and contracted services, when the services are performed (includes LEA employees); and, for travel, utilities, and rent, when the travel is taken, the utilities used, or rented facilities occupied.

**ONE-TO-ONE INITIATIVE** - Students enrolled in fifth through twelfth grade have the opportunity to take part in Park Hill’s One-to-One learning environment. As a part of One-to-One, students will receive a laptop for use at school and home.

**OPERATING FUNDS** – Revenue utilized for daily operation of the school district.

**OPERATING LEVY FOR SCHOOL PURPOSES** – The sum of the adjusted tax rates levied in the General (Incidental) Fund and Special Revenue (Teachers) Funds.

**OTHER LOCAL REVENUES** - Other local revenues include other tax payments (i.e. M and M Surtax, Financial Institution Tax, etc.).



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

**PAYROLL DEDUCTIONS AND WITHHOLDING** – Amounts deducted from employees' salaries for taxes required to be withheld and for other withholding purposes. Separate liability accounts may be used for each type of deduction.

**PEERS** – See Public School and Education Employee's Retirement System.

**PLANNING** – The selection or identification of the overall, long-range goals, priorities, and objectives of the organization, and the formulation of various courses of action to be followed in working toward achieving those goals, priorities, and objectives.

**PROPERTY INSURANCE** – Expenditures of all forms of insurance covering the loss of, or damage to, property of the LEA from fire, theft, storm, or any other cause. Also recorded here are costs for appraisals of property for insurance purposes.

**PROPOSITION C** – Proposition C is a sales tax generated in the early 1980's.

**PROPRIETARY ACCOUNTS** – Those accounts that show actual financial conditions and operations such as actual assets, liabilities, reserves, surplus, revenues, and expenditures, as distinguished from budgetary accounts. See also Budgetary Accounts.

**PSRS** – See Public School and Education Employee's Retirement System.

**PUBLIC SCHOOL AND EDUCATION EMPLOYEE'S RETIREMENT SYSTEM (PSRS/PEERS)** - Provides service retirement, disability, and survivor benefits for retired Missouri public school teachers, school employees, and their families.

**PUGH METHOD** - The decision-matrix method, also Pugh method or Pugh Concept Selection, invented by Stuart Pugh, is a qualitative technique used to rank the multi-dimensional options of an option set. A basic decision matrix consists of establishing a set of criteria options which are scored and summed to gain a total score which can then be ranked.

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

**PURCHASED SERVICES** – Personal services rendered by personnel who are not on the payroll of the LEA and other services that may be purchased by the LEA.

**PURCHASING** – Acquiring supplies, equipment, and materials used in the LEA operation.

**REAL ESTATE** – Land, improvements to site, and buildings; real property.

**RECEIPTS** – This term means cash received. See Revenues.

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

**REFUNDING BONDS** – Bonds issued to pay off outstanding bonds.

**REIMBURSEMENT** – The return of an overpayment or over collection in cash.

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

**RESERVE** – An amount set-aside for some specified purpose.

**RESIDENT STUDENT** – Generally a student whose legal residence is within the geographic area served (district boundary) by a specified school, LEA, or institution. It includes all children between the ages of five and twenty-one who are attending kindergarten through grade twelve. If a child is attending in a district other than the domicile (district of residence) district AND the child's parent is teaching in the district the child is attending, then that child shall be considered a resident pupil of that district for the period of time when that district of residence is not otherwise liable for tuition. (Sending elementary districts are not liable for tuition below grade nine so the receiving district would claim this child for state aid until the child enters high school/grade nine.) (Missouri Statutes modify the definition of a resident student.)

**RESPONSE TO INTERVENTION** – A multi-tier approach to the early identification and support of students with learning and behavior needs.

**REVENUES** – Inflows or other enhancements of assets of an entity or settlement of its liabilities (or a combination of both) during a period from delivering or producing goods, rendering services, or other activities that constitute the entity's ongoing major or central operations.

**Rti** – See Response to Intervention.

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

**SAT** – The SAT is a standardized test widely used for college admissions in the United States.

**SAT** – See State Adequacy Target.

**SCHOOLGY** - Schoology is a learning management system for K-12 schools, higher education institutions, and corporations that allows users to create, manage, and share content and resources.

**SECURITIES** – Bonds, notes, mortgages, or other forms of negotiable or non-negotiable instruments.

**SENATE BILL 711** – See Hancock Amendment.

**SIGNS OF SUICIDE (SOS)** – The SOS curriculum includes lessons on raising awareness of depression and suicide, helping students identify the warning signs of depression in themselves and others, identifying

**SOS**– See Signs of Suicide.

**SPECIAL EDUCATION** – Consists of direct instructional activities designed primarily to deal with the following pupil exceptionalities: 1) physically handicapped; 2) emotionally disturbed; 3) culturally different including compensatory education; 4) mentally retarded; and 5) mentally gifted and talented.

**STATE ADEQUACY TARGET (SAT)** - One of four basic pieces of the Missouri Foundation Formula, (1) Dollar Value Modifier, (2) Local Effort, (3) State Adequacy Target and (4) Weighted Average Daily Attendance. The Missouri Foundation Formula was passed in 2005 to help ensure that all of Missouri's elementary and secondary education students have access to adequate educational resources. The formula is used to

establish a concrete spending target — the amount of money that should be spent (at minimum) in order to educate the average K-12 student in Missouri per academic year.

**SUPPLEMENT** – To add to that which the district is already providing due to a specific requirement or as a matter of previous practice. The LEA must be able to document that federal/state funds were used to increase the level of funding for an existing service or to begin a new service.

**SUPPLIES** – Items that are not electrical or mechanical in nature or furniture or which cost less than \$500.00 per unit or items that have a useful life of less than one year. Usually a material item which is expended and consumed or worn out or deteriorated in use or has lost its identity through fabrication or incorporation into a more complex unit or substance.

**SURETY BONDS** – A written promise to pay damages or to identify against losses caused by the part of parties named in the document, through nonperformance or through misappropriation of monies; for example, a surety bond given by a contractor or by an official handling cash or securities.

**TAXES** – Compulsory charges levied by a governmental unit for the purpose of financing services performed for the common benefit. The term includes licenses and permits.

**TEXTBOOK FUND**– The required transfer of unexpended Free Textbook Fund revenue at the end of any year from the General (Incidental) Fund to the Special Revenue (Teachers) Fund. (See Section 165.011, RSMo)

**TUITION** – Money charged by the LEA or education institution for a period of time, not including special charges as for books and laboratory fees.

**UNENCUMBERED BALANCE**– That portion of an appropriation or allotment not yet expended or encumbered; the balance remaining after deducting from the appropriation or allotment the accumulated expenditures and outstanding encumbrances.

**VISION, MISSION AND VALUES** - The districts focus upon identified strategic focus areas and articulated goals within a five-year strategic plan that are aligned with student and stakeholder requirements/expectations.

**WEIGHTED AVERAGE DAILY ATTENDANCE** - One of four basic pieces of the Missouri Foundation Formula, (1) Dollar Value Modifier, (2) Local Effort, (3) State Adequacy Target and (4) Weighted Average Daily Attendance. The Missouri Foundation Formula was passed in 2005 to help ensure that all of Missouri’s elementary and secondary education students have access to adequate educational resources. The formula is used to establish a concrete spending target — the amount of money that should be spent (at minimum) in order to educate the average K-12 student in Missouri per academic year.

**“ZERO TEACHERS FUND BALANCE TRANSFER”** – The monthly transfer from the General (Incidental) Fund to the Special Revenue (Teachers) Fund of those amounts required to bring the ending fund balance in the Special Revenue (Teachers) Fund to zero.

**ACCOUNT CODE DESCRIPTIONS**

Revenues and expenditures are classified by account codes. Account code structures are defined by the state in the annual *Missouri Financial Accounting Manual*. The budgetary system is organized by fund, function, object, operational unit, project, and program. Definitions are as follows:

<b>Subfund</b>	An independent accounting entity with its own assets, liabilities, and fund balance.
<b>Function</b>	An activity or purpose carried out by the school district such as teaching, counseling, media, transportation, etc.

<b>Object</b>	A brief description of the item being purchased such as supplies, books, equipment repair, etc.
<b>Location</b>	The school or office that the expenditure serves.
<b>Source</b>	The source of funds used for this expenditure as identified by Local, State, Federal.
<b>Project</b>	This is used to designate the administrative unit for the expenditure.
<b>Activity</b>	Relates to the program the expenditure serves.

A typical budget code number reflecting the above would be:

**20-101-1136-6411-3050-1-03050-000000**

20	-----	Indicates the budget year – fiscal year 2020 or 2019-2020 school year
101	-----	Indicates the item is to be charged to subfund 101-Operating
1136	-----	A function code indicating Middle School Instruction.
6411	-----	An object code indicating a general supply.
3050	-----	A location code indicating Plaza Middle School.
1	-----	The source code denoting a local source.
03050	-----	A project code indicating that this expenditure is budgeted by an administrative unit (project) at Plaza Middle School.
000000	-----	A general activity code.

The specific codes used by the school district in the 2019-2020 budget are generally defined within the financial section of the document, as the codes are used.