

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.



Students from Park Hill High School and Park Hill South High School attended Society of Women Engineers. SWE Introduce a Girl to Engineering Day at Bartle Hall Convention Center. Students had the opportunity to engage with and get insight from female engineers, participate in hands-on engineering activities and learn about engineering companies' right here in Kansas City.

PARK HILL SCHOOL DISTRICT

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Park Hill School District

Building Successful Futures • Each Student • Every Day

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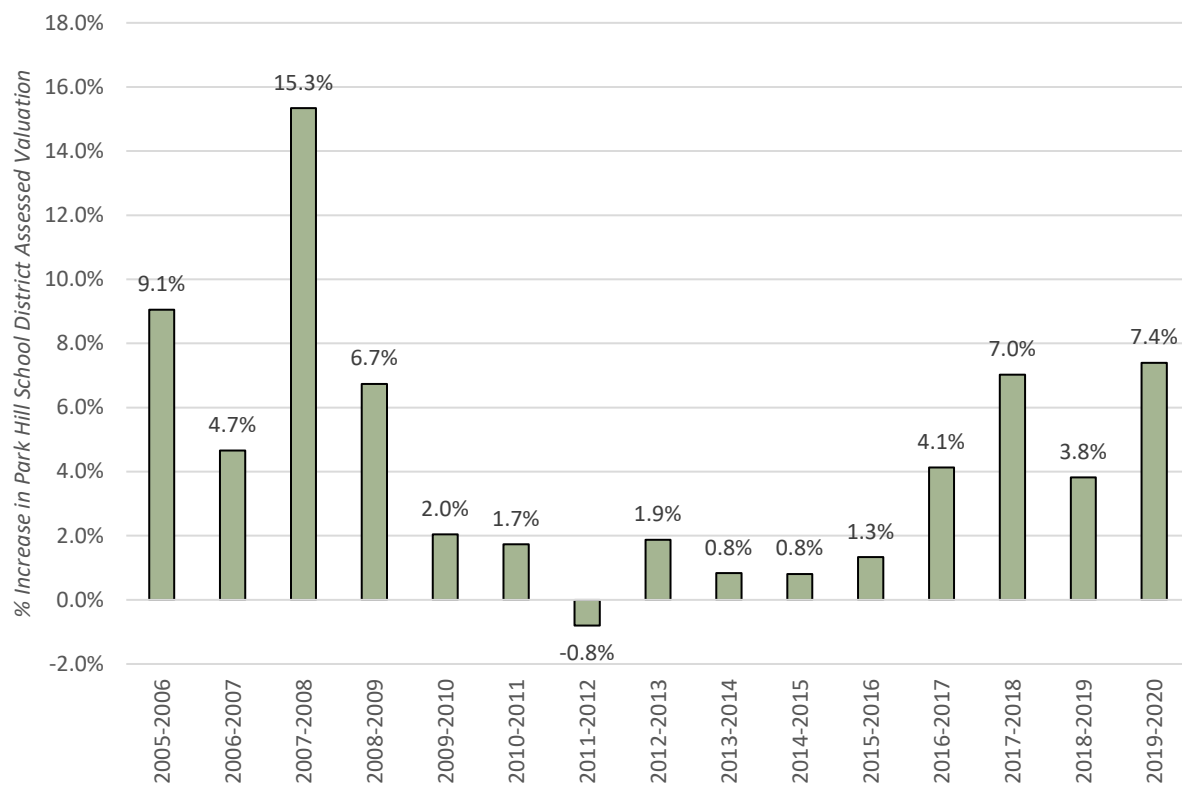
ASSESSED VALUATION AND TAXATION

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 \$1.085 billion in 2005 to over \$1.87 billion in 2019.

The assessed valuation has decreased from the prior year only one time in the last 25 years (2011).

For the purposes of budgeting for 2020-2021, the district's aggregate assessed valuation is estimated to be \$1.92 billion. This reflects an increase of \$46.9 million or 2.5% from the certified assessed valuation from August, 2019. This increase is expected due, in part, to new growth in residential and commercial property which has been characteristic of Platte County over 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 rate in August, 2020.

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 |
|---------------------------|---------------|--------------------|
| 2016-2017 | 4,551,990,275 | 1,684,334,510 |
| 2018-2019 | 4,819,849,150 | 1,748,646,163 |
| 2019-2020 | 4,992,562,199 | 1,877,953,228 |
| Forecast 2020-2021 | 5,208,393,371 | 1,924,902,059 |
| Forecast 2020-2021 | 5,338,603,206 | 1,973,024,610 |
| Forecast 2021-2022 | 5,472,068,286 | 2,022,350,225 |
| Forecast 2022-2023 | 5,608,869,993 | 2,072,908,981 |
| Forecast 2023-2024 | 5,749,091,743 | 2,124,731,706 |

TAX RATE SUMMARY

Operating Rate. The 2019-2020 adjusted operating levy (all funds except the debt service fund levy) of the District was \$4.6827 per \$100 of assessed valuation. The operating tax rate 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 \$4.6827 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 2019-2020 debt service levy was \$0.7128 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 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 \$0.7128 per \$100 of assessed valuation in 2020-2021.

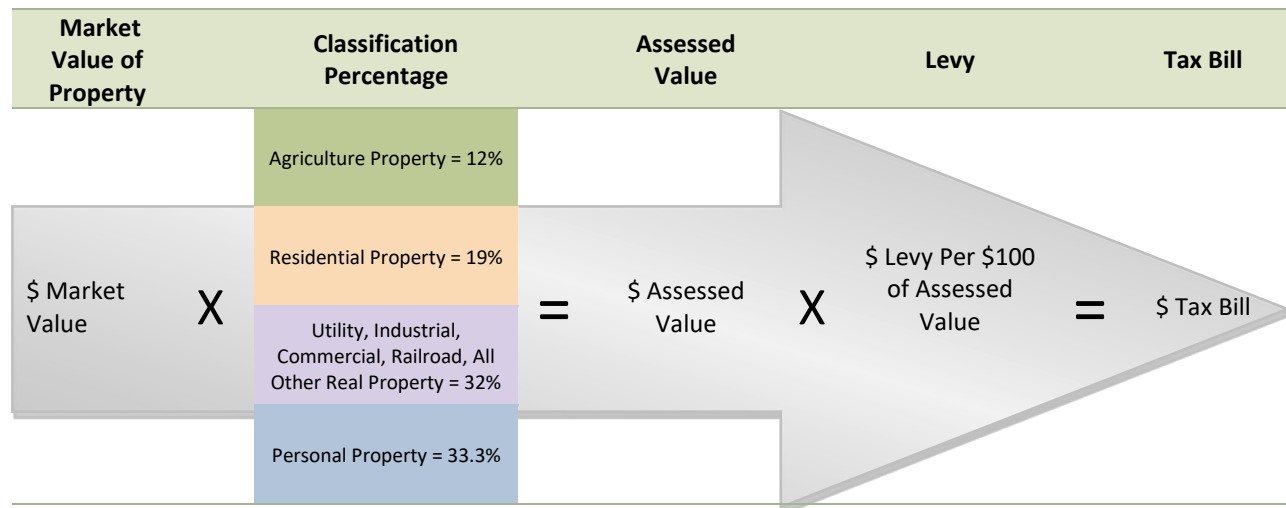
The following table shows a history of the district's tax rate over the last six years and the projected rates for 2020-2021.

| FUND | 2014- 2015 | 2015- 2016 | 2016- 2017 | 2017- 2018 | 2018- 2019 | 2019- 2020 | 2020- 2021* |
|-------------------------------------|---------------|---------------|---------------|---------------|---------------|---------------|----------------|
| Fund 100 -Operation/Incidental | 4.8543 | 4.6543 | 4.6183 | 4.6128 | 4.6048 | 4.5227 | 4.8543 |
| 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 | 0.7128 | 0.6107 |
| Fund 400 - Capital Fund | 0.1000 | 0.3000 | 0.3000 | 0.1800 | 0.1800 | 0.1600 | 0.1000 |
| TOTAL | 5.5650 | 5.5650 | 5.5290 | 5.4035 | 5.3955 | 5.3955 | 5.5650 |

* 2020-2021 tax rates are set in August, 2020

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 2020 median home value in the Park Hill School District is estimated to be \$257,437. 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 | | Tax Rate (Per \$100 of AV) | | Tax Bill |
|-------------|--------------------------|---|----------------------------|---|----------------|---|--|---|----------------|
| 2020 | \$257,437 Home | X | Residential Property = 19% | = | \$48,913 | X | Fund 001 - \$4.5227* Fund 003 - \$0.7128* Fund 004 - \$0.1600* | = | \$2,639 |

* 2020-2021 tax rates are set in August, 2019.

For every \$0.01 added to the tax rate, the sample homeowner above would pay an additional \$4.89 per year (or \$0.41 per month).

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

| Tax Rate Impact | 2014-2015 | 2015-2016 | 2016-2017 | 2017-2018 | 2018-2019 | 2019-2020 | 2020-2021 |
|--|-----------|-----------|-----------|-----------|-----------|-----------|-----------|
| Tax Bill to Average Homeowner (\$257,437 Home) | 2,722 | 2,722 | 2,704 | 2,643 | 2,639 | 2,639 | 2,639 |

* 2020-2021 tax rates are set in August, 2020.

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 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 2019-2020 – 2023-2024.

ASSESSED VALUATION

| | 2016-2017 | 2017-2018 | 2018-2019 | 2019-2020 | 2020-2021 | 2021-2022 | 2022-2023 | 2023-2024 |
|--------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|-------------------------|-------------------------|-------------------------|
| Personal Property | 348,796,838 | 354,293,547 | 373,577,500 | 388,681,978 | 398,399,027 | 408,359,002 | 418,567,977 | 429,032,176 |
| Railroad & Utility | 665,859 | 637,521 | 776,750 | 568,131 | 582,334 | 596,892 | 611,814 | 627,109 |
| Various Use | 348,130,979 | 353,656,026 | 372,800,750 | 388,113,847 | 397,816,693 | 407,762,110 | 417,956,163 | 428,405,067 |
| Real Estate | 1,225,028,589 | 1,330,040,963 | 1,375,068,663 | 1,489,271,250 | 1,526,503,031 | 1,564,665,605.00 | 1,603,782,245.00 | 1,643,876,801.00 |
| Agriculture | 1,095,317 | 1,095,245 | 968,365 | 1,934,027 | 1,982,378 | 2,031,937 | 2,082,735 | 2,134,803 |
| Commercial | 362,420,470 | 387,224,625 | 398,901,085 | 423,346,125 | 433,929,778 | 444,778,022 | 455,897,473 | 467,294,910 |
| Railroad & Utility | 1,175,116 | 570,753 | 539,745 | 1,008,018 | 1,033,218 | 1,059,048 | 1,085,524 | 1,112,662 |
| Residential | 860,337,686 | 941,150,340 | 974,659,468 | 1,062,983,080 | 1,089,557,657 | 1,116,796,598 | 1,144,716,513 | 1,173,334,426 |
| Total | 1,573,825,427 | 1,684,334,510 | 1,748,646,163 | 1,877,953,228 | 1,924,902,058 | 1,973,024,607 | 2,022,350,222 | 2,072,908,977 |
| | | +7.02% | +3.82% | +7.39% | +2.50% | +2.50% | +2.50% | +2.50% |

TAX RATE

| | 2016-2017 | 2017-2018 | 2018-2019 | 2019-2020 | 2020-2021 | 2021-2022 | 2022-2023 | 2023-2024 |
|--------------------------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|
| Fund 1 - Incidental Levy | 4.6183 | 4.6128 | 4.6048 | 4.5227 | 4.5227 | 4.5227 | 4.5227 | 4.5227 |
| Fund 2 - Teachers Levy | 0.0000 | 0.0000 | 0.0000 | 0.0000 | 0.0000 | 0.0000 | 0.0000 | 0.0000 |
| Fund 3 - Debt Service Levy | 0.6107 | 0.6107 | 0.6107 | 0.7128 | 0.7128 | 0.7128 | 0.7128 | 0.7128 |
| Fund 4 - Capital Projects Levy | 0.3000 | 0.1800 | 0.1800 | 0.1600 | 0.1600 | 0.1600 | 0.1600 | 0.1600 |
| Total Tax Rate | 5.5290 | 5.4035 | 5.3955 | 5.3955 | 5.3955 | 5.3955 | 5.3955 | 5.3955 |

TAX LEVY

| | 2016-2017 | 2017-2018 | 2018-2019 | 2019-2020 | 2020-2021 | 2021-2022 | 2022-2023 | 2023-2024 |
|---|-------------------|-------------------|-------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| Tax Levy (Full Collection) | 87,016,808 | 91,013,015 | 94,348,204 | 101,324,966 | 103,858,091 | 106,454,543 | 109,115,906 | 111,843,804 |
| County Collection Fee Rate | 1.60% | 1.60% | 1.60% | 1.60% | 1.60% | 1.60% | 1.60% | 1.60% |
| County Collection Fee | -1,392,269 | -1,456,208 | -1,509,571 | -1,621,199 | -1,661,729 | -1,703,273 | -1,745,854 | -1,789,501 |
| Tax Levy (Full Collection Less Fees) | 85,624,539 | 89,556,807 | 92,838,632 | 99,703,767 | 102,196,361 | 104,751,270 | 107,370,052 | 110,054,303 |

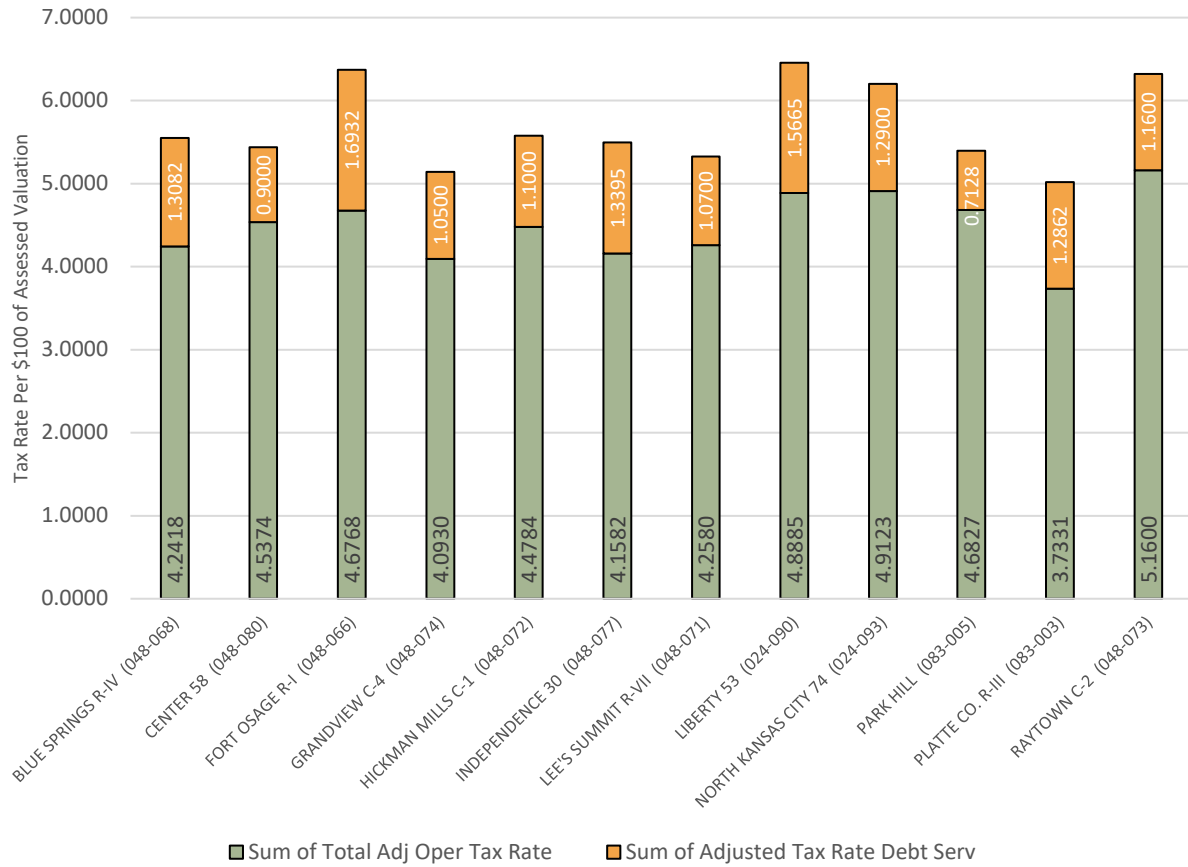
TAX REVENUE

5111 - Taxes, Current Ad Valorem

| | 2016-2017 | 2017-2018 | 2018-2019 | 2019-2020 | 2020-2021 | 2021-2022 | 2022-2023 | 2023-2024 |
|---|------------|------------|------------|------------|------------|-------------|-------------|-------------|
| 001-General (Incidental) Fund | 70,641,574 | 72,709,172 | 78,321,116 | 80,731,831 | 82,929,421 | 85,500,975 | 87,196,256 | 89,503,847 |
| 003-Debt Service Fund | 9,341,275 | 9,626,147 | 10,387,141 | 12,618,062 | 13,070,089 | 13,475,379 | 13,742,563 | 14,106,251 |
| 004-Capital Projects Fund | 4,588,804 | 2,837,247 | 3,061,545 | 2,832,337 | 2,933,802 | 3,024,776 | 3,084,750 | 3,166,386 |
| | 84,571,653 | 85,172,566 | 91,769,802 | 96,182,230 | 98,933,312 | 102,001,131 | 104,023,570 | 106,776,484 |
| Collection Rate | 98.77% | 95.10% | 98.85% | 96.47% | 96.81% | 97.37% | 96.88% | 97.02% |
| Tax Levy Not Received (Future Delinquent) | 1,052,886 | 4,384,241 | 1,068,831 | 3,521,537 | 3,263,049 | 2,750,139 | 3,346,481 | 3,277,819 |

TAX RATE COMPARISONS

Tax rates are often compared to surrounding school districts. The following table shows Park Hill School District's 2019-2020 tax rate compared to other suburban school districts in the greater Kansas City, Missouri area. Currently, of the 12 districts, Park Hill's tax rates ranks third lowest.



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 2017-2018 Park Hill School District’s class of 2nd graders was 914. A year later, this class became a third-grade class of 923. Using this example, the rate of cohort survival (0.98% increase) is calculated in the following way:

$$(923-914)/914 = 0.98\%$$

The 0.98% increase is a measure of the likelihood our 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. The following tables show how three-year and seven-year cohort survival averages are calculated.

HOUSEHOLD PROJECTIONS METHOD

Enrollment projections, based on households, also provides an opportunity to determine student enrollment. By dividing the number of school-age children (currently 11,709) into the number of homes in the school district (33,241), the average number of school-age children per household can be calculated. The 2019-2020 rate is 0.3522 students per household.

As the district continues to increase households, the number of students per household multiplied by the projected households will provide an enrollment projection. To make these projections the following steps are followed:

1. Project the number of households in the Park Hill School District based upon historical growth.
2. Project the number of students per household based upon historical growth.
3. Calculate district enrollment based upon the above two projections.
4. Distribute the enrollment across grade levels based on historical distribution.

For the household projection method, the district is anticipating the new homes in each year and the students per household values as described in the following table. For these projections, a 3-year average of students per household is used (0.3550).

| Year | District Households | Students Per Household | Projected Enrollment |
|------------------|---------------------|------------------------|----------------------|
| 2020-2021 | 33,750 | 0.3550 | 11,983 |
| 2021-2022 | 34,259 | 0.3550 | 12,164 |
| 2022-2023 | 34,768 | 0.3550 | 12,344 |
| 2023-2024 | 35,277 | 0.3550 | 12,525 |
| 2024-2025 | 35,786 | 0.3550 | 12,706 |
| 2025-2026 | 36,295 | 0.3550 | 12,887 |
| 2026-2027 | 36,804 | 0.3550 | 13,067 |
| 2027-2028 | 37,313 | 0.3550 | 13,248 |
| 2028-2029 | 37,822 | 0.3550 | 13,429 |
| 2029-2030 | 38,331 | 0.3550 | 13,609 |

The table that follows utilizes the enrollment projection tools to estimate the 2020-2021 school enrollments for each grade level in the district. Because the district uses three methods (three-year cohort survival, five-year cohort survival, and household construction patterns) to predict future enrollment growth, the data below represents the median value of the three projections.

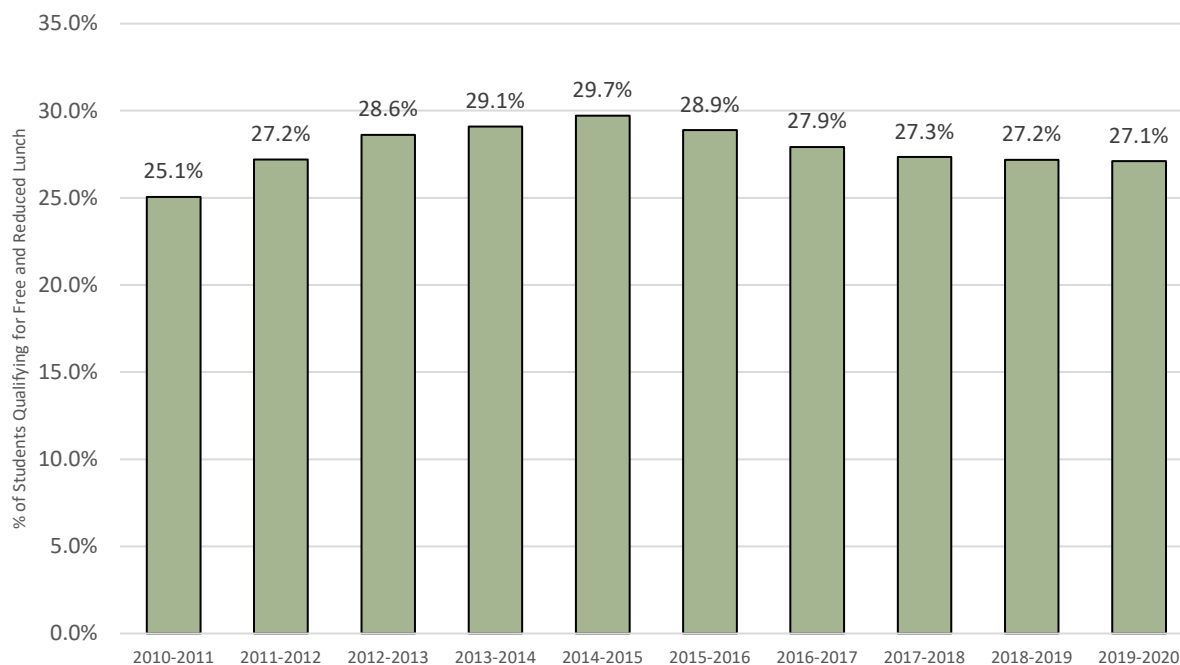
| GRADE SPAN | | ACTUAL 2018-2019 | ACTUAL 2019-2020 | PROJECTED 2020-2021 |
|--------------------------|----|---------------------|---------------------|------------------------|
| Elementary School | | 5,275 | 5,285 | 5,341 |
| | K | 819 | 865 | 891 |
| | 1 | 879 | 826 | 897 |
| | 2 | 828 | 890 | 843 |
| | 3 | 923 | 846 | 906 |
| | 4 | 933 | 925 | 866 |
| | 5 | 893 | 933 | 938 |
| Middle School | | 2,673 | 2,790 | 2,869 |
| | 6 | 913 | 948 | 956 |
| | 7 | 910 | 931 | 982 |
| | 8 | 850 | 911 | 931 |
| High School | | 3,669 | 3,634 | 3,684 |
| | 9 | 945 | 911 | 978 |
| | 10 | 949 | 926 | 894 |
| | 11 | 886 | 925 | 912 |
| | 12 | 889 | 872 | 900 |
| TOTAL | | 11,617 | 11,709 | 11,894 |

The enrollment of 11,894 is used in the 2020-2021 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 2020-2021, as well as projected expenditures.

DEMOGRAPHIC CHANGES

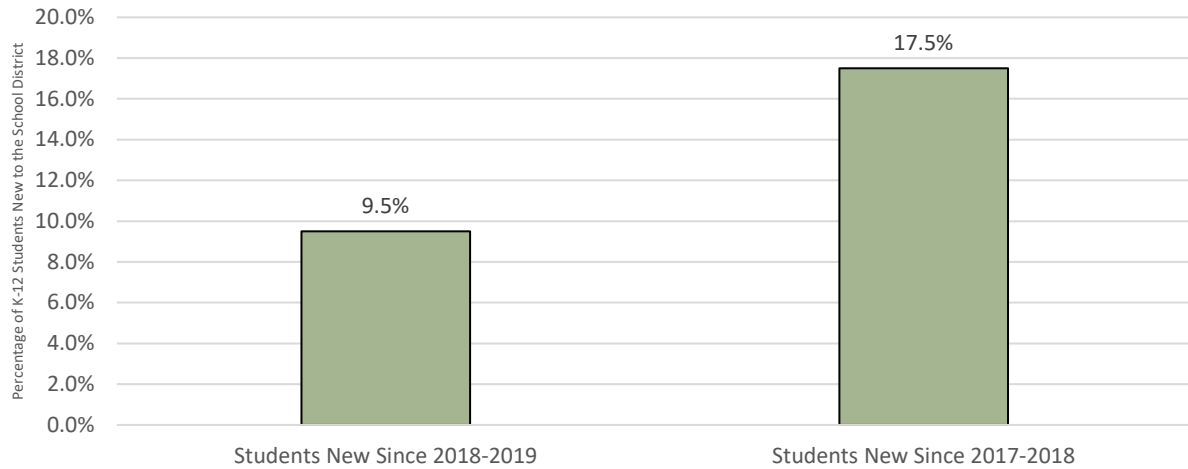
The district has undergone significant demographic changes over the last decade – changes including the diversity and the socioeconomic status of the student population. These changes create new challenges and service demands on the district, and play a significant role for budgeting in future years.

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 here on the 2018-2019 September count day but not here 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.



STUDENT ENROLLMENT HISTORY AND PROJECTIONS

Annually, the district reports enrollments and projections to the Board of Education. Projection methods include (1) three-Year Cohort Survival method; (2) seven-Year Cohort Survival method; and (3) Household Projection models. These methodologies are described on page 203 of this budget document.

The following table shows four years of enrollment history by grade span with enrollment forecasts through 2023-2024. 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).

| GRADE SPAN | | ACTUAL 2016-2017 | ACTUAL 2018-2019 | ACTUAL 2019-2020 | ACTUAL 2020-2021 | PROJECTED 2020-2021 | PROJECTED 2021-2022 | PROJECTED 2022-2023 | PROJECTED 2023-2024 |
|---------------------------|----|---------------------|---------------------|---------------------|---------------------|------------------------|------------------------|------------------------|------------------------|
| Elementary School | | 5,147 | 5,244 | 5,275 | 5,285 | 5,341 | 5,355 | 5,467 | 5,512 |
| | K | 793 | 831 | 819 | 865 | 891 | 897 | 889 | 884 |
| | 1 | 871 | 829 | 879 | 826 | 897 | 879 | 929 | 920 |
| | 2 | 879 | 914 | 828 | 890 | 843 | 914 | 897 | 948 |
| | 3 | 851 | 894 | 923 | 846 | 906 | 859 | 932 | 914 |
| | 4 | 884 | 871 | 933 | 925 | 866 | 927 | 878 | 953 |
| | 5 | 869 | 905 | 893 | 933 | 938 | 879 | 942 | 893 |
| Middle School | | 2,574 | 2,592 | 2,673 | 2,790 | 2,869 | 2,964 | 2,921 | 2,929 |
| | 6 | 809 | 874 | 913 | 948 | 956 | 967 | 904 | 969 |
| | 7 | 870 | 849 | 910 | 931 | 982 | 1,002 | 1011 | 945 |
| | 8 | 895 | 869 | 850 | 911 | 931 | 995 | 1006 | 1,015 |
| High School | | 3,566 | 3,622 | 3,669 | 3,634 | 3,684 | 3,752 | 3,878 | 4,039 |
| | 9 | 930 | 950 | 945 | 911 | 978 | 1,000 | 1065 | 1,076 |
| | 10 | 935 | 896 | 949 | 926 | 894 | 962 | 987 | 1,051 |
| | 11 | 870 | 927 | 886 | 925 | 912 | 887 | 949 | 974 |
| | 12 | 831 | 849 | 889 | 872 | 900 | 903 | 877 | 938 |
| TOTAL | | 11,287 | 11,458 | 11,617 | 11,709 | 11,894 | 12,071 | 12,266 | 12,480 |
| Growth From Previous Year | | | 1.5% | 1.4% | 0.8% | 1.6% | 1.5% | 1.6% | 1.7% |

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

| | ACTUAL 2016-2017 | ACTUAL 2017-2018 | ACTUAL 2018-2019 | ACTUAL 2019-2020 | PROJECTED 2020-2021 | PROJECTED 2021-2022 | PROJECTED 2022-2023 | PROJECTED 2023-2024 |
|---------------------------------------|---------------------|---------------------|---------------------|---------------------|------------------------|------------------------|------------------------|------------------------|
| Elementary School | 5,147 | 5,244 | 5,275 | 5,285 | 5,341 | 5,355 | 5,467 | 5,512 |
| 4020 - THOMAS B. CHINN ELEMENTARY | 475 | 481 | 474 | 450 | 458 | 459 | 469 | 473 |
| 4040 - GRADEN ELEMENTARY | 558 | 561 | 551 | 504 | 509 | 510 | 521 | 525 |
| 4060 - LINE CREEK ELEMENTARY | 510 | 563 | 559 | 393 | 399 | 400 | 408 | 412 |
| 4080 - ALFRED L. RENNER ELEMENTARY | 441 | 443 | 448 | 452 | 457 | 458 | 468 | 472 |
| 5000 - SOUTHEAST ELEMENTARY | 471 | 502 | 520 | 505 | 519 | 520 | 531 | 536 |
| 5020 - UNION CHAPEL ELEMENTARY | 509 | 527 | 535 | 550 | 569 | 570 | 582 | 587 |
| 5040 - ENGLISH LANDING ELEMENTARY | 527 | 498 | 542 | 466 | 458 | 459 | 469 | 473 |
| 5060 - PRAIRIE POINT ELEMENTARY | 465 | 473 | 442 | 431 | 439 | 440 | 449 | 453 |
| 5080 - HAWTHORN ELEMENTARY | 546 | 540 | 553 | 518 | 509 | 510 | 521 | 525 |
| 5090 - TIFFANY RIDGE ELEMENTARY | 627 | 656 | 626 | 511 | 501 | 502 | 513 | 517 |
| 5095 - HOPEWELL ELEMENTARY | 0 | 0 | 0 | 471 | 490 | 491 | 502 | 506 |
| 6000 - RUSSELL JONES EDUCATION CENTER | 18 | 0 | 25 | 34 | 33 | 33 | 34 | 34 |
| Middle School | 2,574 | 2,592 | 2,673 | 2,790 | 2,869 | 2,964 | 2,921 | 2,929 |
| 3000 - LAKEVIEW MIDDLE SCHOOL | 795 | 764 | 829 | 686 | 689 | 712 | 701 | 703 |
| 3030 - CONGRESS MIDDLE SCHOOL | 963 | 954 | 918 | 692 | 727 | 751 | 740 | 742 |
| 3050 - PLAZA MIDDLE SCHOOL | 798 | 874 | 909 | 708 | 714 | 738 | 727 | 729 |
| 3060 - WALDEN MIDDLE SCHOOL | 0 | 0 | 00 | 691 | 730 | 754 | 743 | 745 |
| 6000 - RUSSELL JONES EDUCATION CENTER | 18 | 0 | 17 | 13 | 9 | 9 | 9 | 9 |
| High School | 3,566 | 3,622 | 3,669 | 3,634 | 3,684 | 3,752 | 3,878 | 4,039 |
| 1020 - LEAD INNOVATION STUDIO | 0 | 142 | 291 | 449 | 607 | 618 | 639 | 665 |
| 1050 - PARK HILL HIGH SCHOOL | 1,921 | 1,883 | 1,838 | 1,650 | 1,572 | 1601 | 1655 | 1723 |
| 1080 - PARK HILL SOUTH | 1634 | 1597 | 1529 | 1519 | 1485 | 1512 | 1563 | 1628 |
| 6000 - RUSSELL JONES EDUCATION CENTER | 11 | 0 | 11 | 16 | 20 | 20 | 21 | 22 |
| TOTAL | 11,287 | 11,458 | 11,617 | 11,709 | 11,894 | 12,071 | 12,266 | 12,480 |
| Growth From Previous Year | | 1.5% | 1.4% | 0.8% | 1.6% | 1.5% | 1.6% | 1.7% |

PERSONNEL RESOURCE ALLOCATIONS

The table below lists the actual Full-Time Equivalent (FTE) count for 2016-2017 through 2019-2020 school years (captured on May 1 of each year), and the budgeted FTE counts for the 2020-2021 school year. Forecasted personnel allocations have been made for 2021-2022 through 2023-2024.

| POSITION | ACTUAL 2016- 2017 | ACTUAL 2017- 2018 | ACTUAL 2018- 2019 | ACTUAL 2019- 2020 | BUDGET 2020- 2021 | FORECAST 2021- 2022 | FORECAST 2022- 2023 | FORECAST 2023- 2024 |
|--|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|---------------------------|---------------------------|---------------------------|
| ADMINISTRATOR | 51.0 | 52.0 | 56.0 | 63.0 | 65.0 | 65.0 | 65.0 | 65.0 |
| SUPERINTENDENT | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 |
| ASSISTANT SUPERINTENDENT | 3.0 | 3.0 | 3.0 | 3.0 | 3.0 | 3.0 | 3.0 | 3.0 |
| EXECUTIVE DIRECTOR | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 |
| DIRECTOR | 12.0 | 12.0 | 13.0 | 12.0 | 12.0 | 12.0 | 12.0 | 12.0 |
| COORDINATORS | | | | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 |
| PRINCIPAL | 17.0 | 18.0 | 18.0 | 20.0 | 20.0 | 20.0 | 20.0 | 20.0 |
| ASSISTANT PRINCIPAL | 17.0 | 17.0 | 20.0 | 25.0 | 27.0 | 27.0 | 27.0 | 27.0 |
| COMMUNITY SERVICES | 65.3 | 63.4 | 63.4 | 62.9 | 62.9 | 64.5 | 66.5 | 68.5 |
| AQUATIC CENTER | 2.5 | 2.5 | 2.5 | 2.5 | 2.5 | 2.5 | 2.5 | 2.5 |
| CHILD CARE | 38.6 | 37.2 | 38.2 | 38.8 | 38.8 | 40.0 | 41.0 | 42.0 |
| PROGRAM COORDINATOR (COMMUNITY SERVICES) | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 |
| TUITION PRE-SCHOOL | 23.2 | 22.7 | 21.7 | 20.7 | 20.7 | 21.0 | 22.0 | 23.0 |
| INSTRUCTIONAL SUPPORT | 171.7 | 171.9 | 174.0 | 201.4 | 205.1 | 207.1 | 210.1 | 213.1 |
| CERTIFIED RECESS | 6.2 | 6.2 | 5.6 | 6.9 | 6.9 | 6.9 | 6.9 | 6.9 |
| GRADE LEVEL AIDES | 6.1 | 5.3 | 1.3 | 1.3 | 1.3 | 1.3 | 1.3 | 1.3 |
| MEDIA ASSISTANTS | 12.5 | 12.5 | 11.9 | 14.1 | 14.1 | 14.1 | 14.1 | 14.1 |
| OTHER INSTRUCTIONAL SUPPORT | 3.3 | 3.4 | 3.4 | 4.1 | 4.1 | 4.1 | 4.1 | 4.1 |
| PARENTS AS TEACHERS | 2.0 | 3.0 | 2.5 | 2.5 | 2.5 | 2.5 | 2.5 | 2.5 |
| PERMANENT SUBSTITUTE | 1.0 | | 0.4 | | | | | |
| PROCESS COORDINATOR | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 |
| RECOVERY ROOM & ISS SPECIALISTS | 14.1 | 14.1 | 11.4 | 15.8 | 15.8 | 15.8 | 15.8 | 15.8 |
| SOCIAL WORKERS | 10.5 | 11.0 | 13.5 | 17.5 | 18.5 | 18.5 | 18.5 | 18.5 |
| TEACHER ASSISTANTS | 106.8 | 107.1 | 114.2 | 130.3 | 132.9 | 135.0 | 138.0 | 141.0 |
| THERAPISTS | 6.5 | 6.5 | 7.0 | 7.0 | 7.0 | 7.0 | 7.0 | 7.0 |
| VIRTUAL LEARNING LAB SUPERVISOR | 1.8 | 1.8 | 1.8 | 0.9 | 0.9 | 0.9 | 0.9 | 0.9 |
| OFFICE STAFF | 108.7 | 107.8 | 114.1 | 114.8 | 114.8 | 114.8 | 114.8 | 114.8 |

| POSITION | ACTUAL 2016- 2017 | ACTUAL 2017- 2018 | ACTUAL 2018- 2019 | ACTUAL 2019- 2020 | BUDGET 2020- 2021 | FORECAST 2021- 2022 | FORECAST 2022- 2023 | FORECAST 2023- 2024 |
|---------------------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|---------------------------|---------------------------|---------------------------|
| ADMINISTRATIVE ASSISTANTS | 97.7 | 96.8 | 103.1 | 102.8 | 103.8 | 103.8 | 103.8 | 103.8 |
| GENERAL COUNSEL | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 |
| SPECIALIZED CLASSIFIED | 10.0 | 10.0 | 10.0 | 11.0 | 10.0 | 10.0 | 10.0 | 10.0 |
| OPERATIONS | 195.7 | 198.1 | 201.1 | 204.0 | 217.3 | 217.3 | 217.3 | 217.3 |
| CUSTODIAL | 112.9 | 111.9 | 111.4 | 115.5 | 122.5 | 122.5 | 122.5 | 122.5 |
| INFORMATION TECHNOLOGY & DATA SYSTEMS | 47.3 | 51.3 | 50.9 | 52.5 | 58.8 | 58.8 | 58.8 | 58.8 |
| MAINTENANCE | 28.0 | 28.0 | 29.0 | 33.0 | 33.0 | 33.0 | 33.0 | 33.0 |
| SEASONAL STAFF | 7.6 | 7.0 | 9.8 | 2.0 | 2.0 | 2.0 | 2.0 | 2.0 |
| STUDENT TRANSPORTATION | | | | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 |
| OTHER SUPPORT | 40.8 | 42.1 | 43.4 | 45.7 | 45.7 | 45.7 | 45.7 | 45.7 |
| BUILDING ASSISTANT | | | | 3.0 | 3.0 | 3.0 | 3.0 | 3.0 |
| CAMPUS SUPERVISORS | 12.4 | 13.3 | 14.2 | 14.3 | 14.3 | 14.3 | 14.3 | 14.3 |
| EMPLOYEE WELLNESS | 1.9 | 1.8 | 1.6 | 2.3 | 2.3 | 2.3 | 2.3 | 2.3 |
| LUNCHROOM/COPIER SUPPORT | 1.8 | 1.7 | 1.4 | | | | | |
| LUNCHROOM/PLAYGROUND SUPERVISOR | 21.7 | 22.3 | 23.3 | 24.1 | 24.1 | 24.1 | 24.1 | 24.1 |
| SECURITY | 3.0 | 3.0 | 3.0 | 2.0 | 2.0 | 2.0 | 2.0 | 2.0 |
| STUDENT HEALTH | 21.8 | 24.1 | 23.5 | 26.6 | 27.6 | 27.6 | 27.6 | 27.6 |
| HEALTH SERVICES COORDINATOR | | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 |
| NURSES | 21.8 | 23.1 | 22.5 | 25.6 | 26.6 | 26.6 | 26.6 | 26.6 |
| STUDENT NUTRITION | 68.8 | 73.1 | 69.6 | 76.7 | 80.2 | 80.2 | 80.2 | 80.2 |
| FOOD SERVICE | 68.8 | 73.1 | 69.6 | 76.7 | 80.2 | 80.2 | 80.2 | 80.2 |
| SUBSTITUTE WORKERS | 1.0 | 1.0 | 2.1 | 2.7 | 1.8 | 1.8 | 1.8 | 1.8 |
| CERTIFIED | 1.0 | 1.0 | 0.9 | 0.9 | | | | |
| CLASSIFIED | | | 1.2 | 1.8 | 1.8 | 1.8 | 1.8 | 1.8 |
| TEACHER | 821.2 | 851.6 | 869.2 | 931.9 | 938.2 | 945.7 | 954.7 | 963.7 |
| 504 COORDINATOR | 0.4 | 1.5 | 2.0 | 2.0 | 2.0 | 2.0 | 2.0 | 2.0 |
| A+ COORDINATOR | 1.5 | 1.5 | 2.3 | 2.0 | 2.0 | 2.0 | 2.0 | 2.0 |
| ADMINISTRATIVE INTERN | 4.1 | 4.0 | 3.5 | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 |
| COUNSELOR | 26.4 | 29.0 | 30.0 | 32.0 | 32.0 | 32.0 | 32.0 | 32.0 |
| DIAGNOSTIC CONSULTANT | 2.0 | 2.0 | 2.0 | 2.0 | 2.0 | 2.0 | 2.0 | 2.0 |
| DIAGNOSTICIAN | 5.0 | 5.0 | 5.0 | 4.0 | 4.0 | 4.0 | 4.0 | 4.0 |
| ELL | 15.6 | 16.8 | 19.3 | 24.5 | 24.5 | 24.5 | 24.5 | 24.5 |

| POSITION | ACTUAL 2016- 2017 | ACTUAL 2017- 2018 | ACTUAL 2018- 2019 | ACTUAL 2019- 2020 | BUDGET 2020- 2021 | FORECAST 2021- 2022 | FORECAST 2022- 2023 | FORECAST 2023- 2024 |
|-----------------------|----------------------------------|----------------------------------|----------------------------------|----------------------------------|----------------------------------|------------------------------------|------------------------------------|------------------------------------|
| GIFTED EDUCATION | 5.0 | 4.4 | 5.4 | 7.0 | 7.0 | 7.0 | 7.0 | 7.0 |
| INSTRUCTIONAL COACH | 7.0 | 9.0 | 9.0 | 8.0 | 8.0 | 8.0 | 8.0 | 8.0 |
| LEARNING FACILITATORS | 6.0 | 6.0 | 6.0 | 5.0 | 5.0 | 5.0 | 5.0 | 5.0 |
| MEDIA SPECIALISTS | 16.0 | 16.0 | 16.0 | 18.0 | 18.0 | 18.0 | 18.0 | 18.0 |
| REGULAR EDUCATION | 607.4 | 625.3 | 628.6 | 675.1 | 678.3 | 683.0 | 688.0 | 693.0 |
| RTI COORDINATOR | 1.5 | 1.5 | 1.7 | 1.2 | 1.2 | 1.2 | 1.2 | 1.2 |
| SCHOOL PSYCHOLOGIST | 4.0 | 4.0 | 4.0 | 6.0 | 6.0 | 6.0 | 6.0 | 6.0 |
| SPECIAL EDUCATION | 117.3 | 123.6 | 131.5 | 141.2 | 143.2 | 146.0 | 150.0 | 154.0 |
| TITLE I | 2.0 | 2.0 | 3.0 | 3.0 | 4.0 | 4.0 | 4.0 | 4.0 |
| Grand Total | 1,546.0 | 1,585.0 | 1,616.4 | 1,729.8 | 1,758.7 | 1,769.7 | 1,783.7 | 1,797.7 |

FTE changes from 2019-2020 to 2020-2021 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 \$0.7128 is used in making these annual payments.

| Year | Principal | Interest | Total Debt Service (Principal + Interest) |
|------------------|--------------------|-------------------|--|
| 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 |
| 2038-2039 | - | - | - |
| Grand Total | 161,540,000 | 62,533,664 | 224,073,664 |

BOND AMORTIZATION SCHEDULE (DETAIL)

The list of the district's current debt schedule appears below. The district's total debt entering the 2020-2021 school year is \$161,540,000 in principal and \$62,533,664 in interest to be paid through 2037-2038. This totals \$224,073,644.

| School Year | Series 2011 | Series 2012 | Series 2013 | Series 2015 | Series 2016 | Series 2017 | Series 2018 | Total |
|------------------|----------------|------------------|------------------|----------------|------------------|------------------|------------------|-------------------|
| 2020-2021 | 30,613 | 4,333,013 | 2,040,000 | 43,594 | 232,250 | 3,060,836 | 1,148,150 | 10,888,455 |
| Principal | | 3,075,000 | 2,000,000 | | | | 120,000 | 5,195,000 |
| Interest | 30,613 | 1,258,013 | 40,000 | 43,594 | 232,250 | 3,060,836 | 1,028,150 | 5,693,455 |
| 2021-2022 | 325,613 | 4,240,763 | | 693,594 | 232,250 | 4,150,836 | 1,432,150 | 11,075,205 |
| Principal | 295,000 | 3,075,000 | | 650,000 | | 1,090,000 | 410,000 | 5,520,000 |
| Interest | 30,613 | 1,165,763 | | 43,594 | 232,250 | 3,060,836 | 1,022,150 | 5,555,205 |
| 2022-2023 | 772,500 | 4,008,513 | | 600,594 | 232,250 | 4,196,336 | 1,431,650 | 11,241,843 |
| Principal | 750,000 | 2,935,000 | | 570,000 | | 1,190,000 | 430,000 | 5,875,000 |
| Interest | 22,500 | 1,073,513 | | 30,594 | 232,250 | 3,006,336 | 1,001,650 | 5,366,843 |
| 2023-2024 | | 4,145,463 | | 504,194 | 1,092,250 | 4,266,836 | 1,430,150 | 11,438,893 |
| Principal | | 3,160,000 | | 485,000 | 860,000 | 1,320,000 | 450,000 | 6,275,000 |
| Interest | | 985,463 | | 19,194 | 232,250 | 2,946,836 | 980,150 | 5,163,893 |
| 2024-2025 | | 4,274,063 | | 403,888 | 1,184,250 | 4,320,836 | 1,437,650 | 11,620,686 |
| Principal | | 3,415,000 | | 395,000 | 995,000 | 1,440,000 | 480,000 | 6,725,000 |
| Interest | | 859,063 | | 8,888 | 189,250 | 2,880,836 | 957,650 | 4,895,686 |
| 2025-2026 | | 4,382,463 | | | 1,269,500 | 4,678,836 | 1,438,650 | 11,769,449 |
| Principal | | 3,660,000 | | | 1,130,000 | 1,870,000 | 505,000 | 7,165,000 |
| Interest | | 722,463 | | | 139,500 | 2,808,836 | 933,650 | 4,604,449 |
| 2026-2027 | | 4,522,663 | | | 1,371,900 | 4,635,336 | 1,438,400 | 11,968,299 |
| Principal | | 3,910,000 | | | 1,255,000 | 1,920,000 | 530,000 | 7,615,000 |
| Interest | | 612,663 | | | 116,900 | 2,715,336 | 908,400 | 4,353,299 |
| 2027-2028 | | 4,626,263 | | | 1,481,800 | 4,564,336 | 1,436,900 | 12,109,299 |

| School Year | Series 2011 | Series 2012 | Series 2013 | Series 2015 | Series 2016 | Series 2017 | Series 2018 | Total |
|------------------|-------------|------------------|-------------|-------------|------------------|-------------------|------------------|-------------------|
| Principal | | 4,170,000 | | | 1,390,000 | 1,945,000 | 555,000 | 8,060,000 |
| Interest | | 456,263 | | | 91,800 | 2,619,336 | 881,900 | 4,049,299 |
| 2028-2029 | | 4,771,163 | | | 1,589,000 | 4,520,986 | 1,429,150 | 12,310,299 |
| Principal | | 4,440,000 | | | 1,525,000 | 1,960,000 | 575,000 | 8,500,000 |
| Interest | | 331,163 | | | 64,000 | 2,560,986 | 854,150 | 3,810,299 |
| 2029-2030 | | 4,878,563 | | | 1,708,500 | 4,477,186 | 1,430,400 | 12,494,649 |
| Principal | | 4,725,000 | | | 1,675,000 | 1,975,000 | 605,000 | 8,980,000 |
| Interest | | 153,563 | | | 33,500 | 2,502,186 | 825,400 | 3,514,649 |
| 2030-2031 | | | | | | 11,298,186 | 1,420,150 | 12,718,336 |
| Principal | | | | | | 8,875,000 | 625,000 | 9,500,000 |
| Interest | | | | | | 2,423,186 | 795,150 | 3,218,336 |
| 2031-2032 | | | | | | 11,448,186 | 1,418,900 | 12,867,086 |
| Principal | | | | | | 9,380,000 | 655,000 | 10,035,000 |
| Interest | | | | | | 2,068,186 | 763,900 | 2,832,086 |
| 2032-2033 | | | | | | 11,651,786 | 1,411,150 | 13,062,936 |
| Principal | | | | | | 9,865,000 | 680,000 | 10,545,000 |
| Interest | | | | | | 1,786,786 | 731,150 | 2,517,936 |
| 2033-2034 | | | | | | 11,865,836 | 1,412,150 | 13,277,986 |
| Principal | | | | | | 10,375,000 | 715,000 | 11,090,000 |
| Interest | | | | | | 1,490,836 | 697,150 | 2,187,986 |
| 2034-2035 | | | | | | 12,073,649 | 1,406,400 | 13,480,049 |
| Principal | | | | | | 10,920,000 | 745,000 | 11,665,000 |
| Interest | | | | | | 1,153,649 | 661,400 | 1,815,049 |
| 2035-2036 | | | | | | 12,288,289 | 1,404,150 | 13,692,439 |
| Principal | | | | | | 11,495,000 | 780,000 | 12,275,000 |
| Interest | | | | | | 793,289 | 624,150 | 1,417,439 |
| 2036-2037 | | | | | | 12,503,206 | 1,400,150 | 13,903,356 |

| School Year | Series 2011 | Series 2012 | Series 2013 | Series 2015 | Series 2016 | Series 2017 | Series 2018 | Total |
|--------------------|------------------|-------------------|------------------|------------------|-------------------|--------------------|-------------------|--------------------|
| Principal | | | | | | 12,095,000 | 815,000 | 12,910,000 |
| Interest | | | | | | 408,206 | 585,150 | 993,356 |
| 2037-2038 | | | | | | | 14,154,400 | 14,154,400 |
| Principal | | | | | | | 13,610,000 | 13,610,000 |
| Interest | | | | | | | 544,400 | 544,400 |
| Grand Total | 1,128,725 | 44,182,925 | 2,040,000 | 2,245,863 | 10,393,950 | 126,001,501 | 38,080,700 | 224,073,664 |

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 2018-2019 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:

- | | |
|------------------------|-------------------------|
| • Belton 124 | • Orchard Farm R-V |
| • Blue Springs R-IV | • Parkway C-2 |
| • Fox C-6 | • Platte Co. R-III |
| • Lee's Summit R-VII | • Raymore-Peculiar R-II |
| • Liberty 53 | • St. Charles R-VI |
| • Mehlville R-IX | • St. Joseph |
| • Nixa Public Schools | • Washington |
| • North Kansas City 74 | • Wentzville R-IV |

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 | 2017 | 2018 | 2019 |
|-----------------------|------------|------------|------------|
| BELTON 124 | Accredited | Accredited | Accredited |
| BLUE SPRINGS R-IV | Accredited | Accredited | Accredited |
| FOX C-6 | Accredited | Accredited | Accredited |
| LEE'S SUMMIT R-VII | Accredited | Accredited | Accredited |
| LIBERTY 53 | Accredited | Accredited | Accredited |
| MEHLVILLE R-IX | Accredited | Accredited | Accredited |
| NIXA PUBLIC SCHOOLS | Accredited | Accredited | Accredited |
| NORTH KANSAS CITY 74 | Accredited | Accredited | Accredited |
| ORCHARD FARM R-V | Accredited | Accredited | Accredited |
| PARK HILL | Accredited | Accredited | Accredited |
| PARKWAY C-2 | Accredited | Accredited | Accredited |
| PLATTE CO. R-III | Accredited | Accredited | Accredited |
| RAYMORE-PECULIAR R-II | Accredited | Accredited | Accredited |
| ST. CHARLES R-VI | Accredited | Accredited | Accredited |
| ST. JOSEPH | Accredited | Accredited | Accredited |
| WASHINGTON | Accredited | Accredited | Accredited |
| WENTZVILLE R-IV | Accredited | Accredited | Accredited |

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

| District | 2017 | 2018 | 2019 |
|-----------------------|------|------|------|
| BELTON 124 | 335 | 306 | 298 |
| BLUE SPRINGS R-IV | 191 | 198 | 219 |
| FOX C-6 | 278 | 197 | 184 |
| LEE'S SUMMIT R-VII | 346 | 359 | 338 |
| LIBERTY 53 | 275 | 265 | 250 |
| MEHLVILLE R-IX | 281 | 311 | 327 |
| NIXA PUBLIC SCHOOLS | 262 | 276 | 269 |
| NORTH KANSAS CITY 74 | 598 | 628 | 711 |
| ORCHARD FARM R-V | 138 | 165 | 172 |
| PARK HILL | 385 | 441 | 441 |
| PARKWAY C-2 | 369 | 350 | 378 |
| PLATTE CO. R-III | 78 | 85 | 68 |
| RAYMORE-PECULIAR R-II | 176 | 169 | 163 |
| ST. CHARLES R-VI | 145 | 184 | 227 |
| ST. JOSEPH | 428 | 411 | 272 |
| WASHINGTON | 124 | 151 | 150 |
| WENTZVILLE R-IV | 396 | 415 | 456 |

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 | 2017 | 2018 | 2019 |
|-----------------------|--------|--------|--------|
| BELTON 124 | 4,641 | 4,568 | 4,425 |
| BLUE SPRINGS R-IV | 14,430 | 14,380 | 14,386 |
| FOX C-6 | 11,341 | 11,286 | 11,205 |
| LEE'S SUMMIT R-VII | 17,915 | 17,937 | 18,075 |
| LIBERTY 53 | 12,177 | 12,364 | 12,504 |
| MEHLVILLE R-IX | 10,221 | 10,138 | 10,010 |
| NIXA PUBLIC SCHOOLS | 5,919 | 5,947 | 6,120 |
| NORTH KANSAS CITY 74 | 19,604 | 19,712 | 20,096 |
| ORCHARD FARM R-V | 1,867 | 1,890 | 1,921 |
| PARK HILL | 11,282 | 11,458 | 11,611 |
| PARKWAY C-2 | 17,434 | 17,599 | 17,613 |
| PLATTE CO. R-III | 4,004 | 4,083 | 4,178 |
| RAYMORE-PECULIAR R-II | 6,037 | 6,085 | 6,244 |
| ST. CHARLES R-VI | 4,834 | 4,806 | 4,754 |
| ST. JOSEPH | 11,329 | 11,256 | 10,922 |
| WASHINGTON | 3,942 | 3,970 | 3,903 |
| WENTZVILLE R-IV | 15,979 | 16,373 | 16,789 |

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 | 2017 | 2018 | 2019 |
|----------------------|-------|-------|-------|
| BELTON 124 | 89.0% | 88.1% | 88.1% |
| BLUE SPRINGS R-IV | 91.5% | 91.1% | 90.3% |
| FOX C-6 | 90.5% | 88.6% | 87.7% |
| LEE'S SUMMIT R-VII | 92.2% | 91.8% | 92.1% |
| LIBERTY 53 | 90.9% | 90.7% | 90.2% |
| MEHLVILLE R-IX | 91.2% | 90.9% | 91.1% |
| NIXA PUBLIC SCHOOLS | 92.6% | 91.2% | 90.6% |
| NORTH KANSAS CITY 74 | 88.9% | 90.4% | 89.8% |
| ORCHARD FARM R-V | 91.5% | 91.8% | 90.4% |
| PARK HILL | 89.5% | 87.8% | 87.8% |
| PARKWAY C-2 | 93.1% | 91.5% | 91.1% |
| PLATTE CO. R-III | 89.6% | 88.3% | 89.0% |
| ST. CHARLES R-VI | 90.8% | 90.0% | 88.1% |
| ST. JOSEPH | 84.0% | 87.6% | 86.5% |
| WASHINGTON | 89.3% | 89.0% | 89.4% |
| WENTZVILLE R-IV | 88.8% | 88.7% | 88.1% |

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 | 2017 | 2018 | 2019 |
|-----------------------|-------|-------|-------|
| BELTON 124 | 53.0% | 51.8% | 52.3% |
| BLUE SPRINGS R-IV | 29.8% | 28.9% | 30.7% |
| FOX C-6 | 31.0% | 30.8% | 30.4% |
| LEE'S SUMMIT R-VII | 19.8% | 20.2% | 19.9% |
| LIBERTY 53 | 18.9% | 18.4% | 19.0% |
| MEHLVILLE R-IX | 28.7% | 28.1% | 25.6% |
| NIXA PUBLIC SCHOOLS | 32.7% | 31.8% | 31.9% |
| NORTH KANSAS CITY 74 | 47.4% | 47.7% | 47.3% |
| ORCHARD FARM R-V | 28.8% | 28.7% | 28.8% |
| PARK HILL | 27.9% | 27.4% | 27.1% |
| PARKWAY C-2 | 19.9% | 18.9% | 19.6% |
| PLATTE CO. R-III | 23.5% | 24.2% | 23.0% |
| RAYMORE-PECULIAR R-II | 25.0% | 25.5% | 26.3% |
| ST. CHARLES R-VI | 41.5% | 40.6% | 40.4% |
| ST. JOSEPH | 71.5% | 71.4% | 71.8% |
| WASHINGTON | 30.5% | 30.9% | 29.1% |
| WENTZVILLE R-IV | 19.9% | 18.4% | 14.1% |

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 | 2017 | 2018 | 2019 |
|-----------------------|-------|-------|-------|
| BELTON 124 | 85.0% | 89.3% | 89.5% |
| BLUE SPRINGS R-IV | 93.8% | 95.0% | 94.8% |
| FOX C-6 | 90.2% | 92.7% | 91.0% |
| LEE'S SUMMIT R-VII | 95.0% | 94.5% | 96.8% |
| LIBERTY 53 | 94.3% | 95.1% | 95.3% |
| MEHLVILLE R-IX | 93.4% | 93.1% | 94.2% |
| NIXA PUBLIC SCHOOLS | 94.3% | 91.2% | 94.0% |
| NORTH KANSAS CITY 74 | 96.7% | 95.5% | 96.8% |
| ORCHARD FARM R-V | 92.6% | 86.4% | 96.8% |
| PARK HILL | 94.1% | 92.4% | 93.5% |
| PARKWAY C-2 | 95.1% | 95.0% | 95.7% |
| PLATTE CO. R-III | 95.0% | 95.0% | 91.4% |
| RAYMORE-PECULIAR R-II | 90.1% | 92.0% | 91.5% |
| ST. CHARLES R-VI | 86.5% | 84.8% | 86.7% |
| ST. JOSEPH | 86.5% | 81.3% | 83.0% |
| WASHINGTON | 90.6% | 90.8% | 90.3% |
| WENTZVILLE R-IV | 93.9% | 95.3% | 95.6% |

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 | 2017 | 2018 | 2019 |
|-----------------------|------|------|------|
| BELTON 124 | 3.2% | 0.8% | 2.0% |
| BLUE SPRINGS R-IV | 0.6% | 0.6% | 0.5% |
| FOX C-6 | 1.4% | 2.1% | 1.7% |
| LEE'S SUMMIT R-VII | 0.9% | 0.8% | 0.5% |
| LIBERTY 53 | 0.8% | 0.8% | 0.5% |
| MEHLVILLE R-IX | 1.2% | 0.7% | 1.1% |
| NIXA PUBLIC SCHOOLS | 1.5% | 1.4% | 1.3% |
| NORTH KANSAS CITY 74 | 0.7% | 0.4% | 0.5% |
| ORCHARD FARM R-V | 3.5% | 2.1% | 1.4% |
| PARK HILL | 1.2% | 1.5% | 0.9% |
| PARKWAY C-2 | 0.8% | 1.0% | 0.5% |
| PLATTE CO. R-III | 0.8% | 1.1% | 2.2% |
| RAYMORE-PECULIAR R-II | 2.1% | 2.3% | 1.8% |
| ST. CHARLES R-VI | 3.4% | 3.2% | 2.2% |
| ST. JOSEPH | 3.4% | 4.6% | 5.4% |
| WASHINGTON | 2.7% | 2.0% | 1.6% |
| WENTZVILLE R-IV | 0.9% | 1.0% | 0.5% |

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 | 2017 | 2018 | 2019 |
|-----------------------|-------|-------|-------|
| BELTON 124 | 60.5% | 60.0% | 57.8% |
| BLUE SPRINGS R-IV | 72.1% | 72.9% | 72.3% |
| FOX C-6 | 68.4% | 70.3% | 71.7% |
| LEE'S SUMMIT R-VII | 83.1% | 78.7% | 78.7% |
| LIBERTY 53 | 73.1% | 72.4% | 71.0% |
| MEHLVILLE R-IX | 64.8% | 64.6% | 64.1% |
| NIXA PUBLIC SCHOOLS | 74.3% | 73.9% | 72.6% |
| NORTH KANSAS CITY 74 | 61.0% | 64.0% | 64.1% |
| ORCHARD FARM R-V | 66.6% | 69.8% | 67.8% |
| PARK HILL | 64.8% | 64.6% | 64.1% |
| PARKWAY C-2 | 89.3% | 88.8% | 90.4% |
| PLATTE CO. R-III | 64.8% | 64.6% | 64.1% |
| RAYMORE-PECULIAR R-II | 73.6% | 71.6% | 72.5% |
| ST. CHARLES R-VI | 66.0% | 63.5% | 71.2% |
| ST. JOSEPH | 54.0% | 58.8% | 58.5% |
| WASHINGTON | 73.8% | 64.6% | 66.3% |
| WENTZVILLE R-IV | 69.1% | 64.6% | 64.1% |

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 | 2017 | 2018 | 2019 |
|-----------------------|-------|--------|--------|
| BELTON 124 | 78.5% | 73.4% | 80.9% |
| BLUE SPRINGS R-IV | 82.3% | 91.7% | 91.2% |
| FOX C-6 | 69.6% | 91.6% | 88.4% |
| LEE'S SUMMIT R-VII | 94.6% | 101.0% | 100.4% |
| LIBERTY 53 | 70.7% | 70.7% | 77.3% |
| MEHLVILLE R-IX | 80.7% | 86.4% | 86.5% |
| NIXA PUBLIC SCHOOLS | 71.1% | 88.1% | 90.6% |
| NORTH KANSAS CITY 74 | 92.4% | 80.8% | 92.8% |
| ORCHARD FARM R-V | 73.1% | 73.5% | 74.8% |
| PARK HILL | 72.1% | 72.4% | 85.3% |
| PARKWAY C-2 | 81.2% | 93.1% | 94.3% |
| PLATTE CO. R-III | 75.4% | 59.8% | 32.4% |
| RAYMORE-PECULIAR R-II | 47.0% | 67.0% | 67.5% |
| ST. CHARLES R-VI | 40.8% | 95.4% | 97.4% |
| ST. JOSEPH | 71.9% | 87.8% | 90.2% |
| WASHINGTON | 72.9% | 82.1% | 75.9% |
| WENTZVILLE R-IV | 73.6% | 87.0% | 88.5% |

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 | 2017 | 2018 | 2019 |
|-----------------------|------|------|------|
| BELTON 124 | 20 | 20 | 20 |
| BLUE SPRINGS R-IV | 21 | 21 | 20 |
| FOX C-6 | 20 | 20 | 20 |
| LEE'S SUMMIT R-VII | 18 | 18 | 18 |
| LIBERTY 53 | 19 | 19 | 19 |
| MEHLVILLE R-IX | 17 | 17 | 16 |
| NIXA PUBLIC SCHOOLS | 18 | 18 | 19 |
| NORTH KANSAS CITY 74 | 18 | 18 | 18 |
| ORCHARD FARM R-V | 20 | 19 | 18 |
| PARK HILL | 18 | 18 | 18 |
| PARKWAY C-2 | 16 | 16 | 16 |
| PLATTE CO. R-III | 17 | 17 | 17 |
| RAYMORE-PECULIAR R-II | 19 | 20 | 19 |
| ST. CHARLES R-VI | 15 | 14 | 14 |
| ST. JOSEPH | 18 | 17 | 19 |
| WASHINGTON | 19 | 18 | 18 |
| WENTZVILLE R-IV | 21 | 20 | 19 |

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 | 2017 | 2018 | 2019 |
|-----------------------|------|------|------|
| BELTON 124 | 193 | 190 | 164 |
| BLUE SPRINGS R-IV | 229 | 240 | 252 |
| FOX C-6 | 218 | 219 | 215 |
| LEE'S SUMMIT R-VII | 245 | 242 | 229 |
| LIBERTY 53 | 233 | 230 | 225 |
| MEHLVILLE R-IX | 284 | 253 | 257 |
| NIXA PUBLIC SCHOOLS | 197 | 198 | 203 |
| NORTH KANSAS CITY 74 | 231 | 221 | 224 |
| ORCHARD FARM R-V | 178 | 140 | 142 |
| PARK HILL | 240 | 240 | 229 |
| PARKWAY C-2 | 221 | 202 | 204 |
| PLATTE CO. R-III | 182 | 186 | 190 |
| RAYMORE-PECULIAR R-II | 224 | 222 | 229 |
| ST. CHARLES R-VI | 186 | 185 | 183 |
| ST. JOSEPH | 210 | 212 | 207 |
| WASHINGTON | 193 | 196 | 188 |
| WENTZVILLE R-IV | 299 | 289 | 257 |

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 | 2017 | 2018 | 2019 |
|-----------------------|------|------|------|
| BELTON 124 | 12.0 | 12.1 | 12.9 |
| BLUE SPRINGS R-IV | 13.4 | 13.4 | 13.3 |
| FOX C-6 | 14.0 | 14.5 | 14.7 |
| LEE'S SUMMIT R-VII | 15.4 | 15.7 | 15.9 |
| LIBERTY 53 | 13.7 | 13.9 | 14.1 |
| MEHLVILLE R-IX | 13.2 | 13.3 | 13.6 |
| NIXA PUBLIC SCHOOLS | 13.5 | 13.4 | 13.5 |
| NORTH KANSAS CITY 74 | 12.5 | 12.7 | 12.5 |
| ORCHARD FARM R-V | 10.5 | 10.5 | 10.8 |
| PARK HILL | 11.3 | 10.9 | 11.4 |
| PARKWAY C-2 | 13.9 | 14.0 | 14.3 |
| PLATTE CO. R-III | 12.9 | 13.6 | 14.0 |
| RAYMORE-PECULIAR R-II | 12.5 | 12.4 | 12.7 |
| ST. CHARLES R-VI | 11.8 | 12.4 | 12.5 |
| ST. JOSEPH | 12.1 | 12.1 | 12.5 |
| WASHINGTON | 13.0 | 13.0 | 13.4 |
| WENTZVILLE R-IV | 11.6 | 11.8 | 12.1 |

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 | 2017 | 2018 | 2019 |
|-----------------------|-------|-------|-------|
| BELTON 124 | 62.6% | 73.3% | 69.0% |
| BLUE SPRINGS R-IV | 83.1% | 83.8% | 81.8% |
| FOX C-6 | 73.6% | 71.9% | 69.0% |
| LEE'S SUMMIT R-VII | 80.2% | 80.5% | 80.7% |
| LIBERTY 53 | 76.9% | 75.6% | 76.3% |
| MEHLVILLE R-IX | 79.8% | 76.6% | 75.5% |
| NIXA PUBLIC SCHOOLS | 65.0% | 65.7% | 64.6% |
| NORTH KANSAS CITY 74 | 69.5% | 62.6% | 62.1% |
| ORCHARD FARM R-V | 74.5% | 72.0% | 73.0% |
| PARK HILL | 84.8% | 84.3% | 83.8% |
| PARKWAY C-2 | 82.3% | 81.8% | 82.8% |
| PLATTE CO. R-III | 73.4% | 75.1% | 71.5% |
| RAYMORE-PECULIAR R-II | 68.8% | 68.0% | 66.1% |
| ST. CHARLES R-VI | 70.1% | 72.6% | 74.0% |
| ST. JOSEPH | 51.4% | 51.6% | 54.0% |
| WASHINGTON | 55.6% | 55.8% | 55.1% |
| WENTZVILLE R-IV | 78.7% | 78.1% | 79.7% |

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 | 2017 | 2018 | 2019 |
|-----------------------|--------|--------|--------|
| BELTON 124 | 50,906 | 52,107 | 52,922 |
| BLUE SPRINGS R-IV | 60,294 | 60,380 | 60,503 |
| FOX C-6 | 59,593 | 60,037 | 59,848 |
| LEE'S SUMMIT R-VII | 59,784 | 61,380 | 62,314 |
| LIBERTY 53 | 55,436 | 56,560 | 58,083 |
| MEHLVILLE R-IX | 56,617 | 56,922 | 58,729 |
| NIXA PUBLIC SCHOOLS | 48,568 | 48,608 | 49,397 |
| NORTH KANSAS CITY 74 | 55,826 | 57,225 | 57,442 |
| ORCHARD FARM R-V | 57,820 | 58,131 | 59,874 |
| PARK HILL | 60,986 | 60,688 | 61,744 |
| PARKWAY C-2 | 68,307 | 68,775 | 69,856 |
| PLATTE CO. R-III | 54,907 | 55,692 | 56,213 |
| RAYMORE-PECULIAR R-II | 48,922 | 49,549 | 51,328 |
| ST. CHARLES R-VI | 54,617 | 56,334 | 55,822 |
| ST. JOSEPH | 48,336 | 48,638 | 48,991 |
| WASHINGTON | 48,949 | 50,044 | 50,953 |
| WENTZVILLE R-IV | 57,378 | 57,992 | 59,705 |

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

| District | 2017 | 2018 | 2019 |
|-----------------------|---------|---------|---------|
| BELTON 124 | 109,178 | 110,139 | 109,721 |
| BLUE SPRINGS R-IV | 105,796 | 106,673 | 107,253 |
| FOX C-6 | 110,742 | 112,223 | 114,259 |
| LEE'S SUMMIT R-VII | 107,250 | 109,279 | 108,682 |
| LIBERTY 53 | 100,930 | 102,058 | 101,121 |
| MEHLVILLE R-IX | 104,482 | 103,096 | 107,161 |
| NIXA PUBLIC SCHOOLS | 88,307 | 89,412 | 93,073 |
| NORTH KANSAS CITY 74 | 110,324 | 110,805 | 108,443 |
| ORCHARD FARM R-V | 116,142 | 112,160 | 117,988 |
| PARK HILL | 111,017 | 111,402 | 111,666 |
| PARKWAY C-2 | 118,369 | 114,867 | 118,186 |
| PLATTE CO. R-III | 95,483 | 100,426 | 107,564 |
| RAYMORE-PECULIAR R-II | 98,508 | 100,179 | 103,287 |
| ST. CHARLES R-VI | 118,290 | 121,125 | 120,388 |
| ST. JOSEPH | 92,715 | 92,556 | 92,751 |
| WASHINGTON | 94,401 | 97,435 | 101,648 |
| WENTZVILLE R-IV | 104,862 | 107,537 | 107,238 |

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

| District | 2017 | 2018 | 2019 |
|-----------------------|--------|--------|--------|
| BELTON 124 | 9,857 | 10,378 | 10,495 |
| BLUE SPRINGS R-IV | 9,641 | 9,901 | 10,321 |
| FOX C-6 | 9,366 | 9,719 | 9,362 |
| LEE'S SUMMIT R-VII | 11,893 | 11,320 | 10,882 |
| LIBERTY 53 | 9,953 | 10,115 | 10,259 |
| MEHLVILLE R-IX | 9,408 | 9,817 | 9,500 |
| NIXA PUBLIC SCHOOLS | 8,752 | 9,005 | 8,731 |
| NORTH KANSAS CITY 74 | 10,665 | 10,977 | 11,207 |
| ORCHARD FARM R-V | 12,092 | 13,427 | 12,532 |
| PARK HILL | 11,267 | 11,971 | 11,942 |
| PARKWAY C-2 | 12,504 | 12,747 | 12,442 |
| PLATTE CO. R-III | 10,278 | 10,156 | 9,688 |
| RAYMORE-PECULIAR R-II | 9,500 | 9,679 | 9,432 |
| ST. CHARLES R-VI | 13,993 | 14,732 | 14,329 |
| ST. JOSEPH | 10,132 | 10,297 | 9,504 |
| WASHINGTON | 10,893 | 11,503 | 11,309 |
| WENTZVILLE R-IV | 9,956 | 10,580 | 10,368 |

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 | 2017 | 2018 | 2019 |
|-----------------------|--------|---------|--------|
| BELTON 124 | 5.4320 | 5.4320 | 5.4320 |
| BLUE SPRINGS R-IV | 5.7286 | 5.7286 | 5.7286 |
| FOX C-6 | 4.6499 | 4.5589 | 4.5272 |
| LEE'S SUMMIT R-VII | 5.9957 | 5.8777 | 5.8811 |
| LIBERTY 53 | 6.0950 | 60.9500 | 6.0950 |
| MEHLVILLE R-IX | 4.2742 | 4.1430 | 4.1480 |
| NIXA PUBLIC SCHOOLS | 4.2875 | 4.2876 | 4.2896 |
| NORTH KANSAS CITY 74 | 6.4284 | 6.4280 | 6.4235 |
| ORCHARD FARM R-V | 4.6461 | 4.5641 | 4.5695 |
| PARK HILL | 5.5290 | 5.4035 | 5.3955 |
| PARKWAY C-2 | 4.3504 | 4.2549 | 4.3872 |
| PLATTE CO. R-III | 5.0439 | 5.0439 | 5.0193 |
| RAYMORE-PECULIAR R-II | 5.0397 | 4.9122 | 5.3622 |
| ST. CHARLES R-VI | 5.5201 | 5.3360 | 5.3412 |
| ST. JOSEPH | 3.5712 | 3.5712 | 3.6304 |
| WASHINGTON | 4.0738 | 4.1779 | 4.1862 |
| WENTZVILLE R-IV | 5.2117 | 4.9801 | 4.9836 |

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 | 2017 | 2018 | 2019 |
|-----------------------|---------------|---------------|---------------|
| BELTON 124 | 317,491,915 | 340,404,574 | 355,951,628 |
| BLUE SPRINGS R-IV | 1,326,627,780 | 1,405,788,376 | 1,449,206,738 |
| FOX C-6 | 885,386,957 | 945,704,556 | 971,654,129 |
| LEE'S SUMMIT R-VII | 1,828,705,105 | 1,947,603,112 | 2,010,328,801 |
| LIBERTY 53 | 863,808,056 | 918,753,541 | 956,666,688 |
| MEHLVILLE R-IX | 1,712,065,600 | 1,816,398,460 | 1,820,805,200 |
| NIXA PUBLIC SCHOOLS | 435,509,480 | 460,247,156 | 481,440,828 |
| NORTH KANSAS CITY 74 | 2,083,053,528 | 2,156,754,758 | 2,236,992,620 |
| ORCHARD FARM R-V | 301,727,890 | 318,755,165 | 316,734,792 |
| PARK HILL | 1,589,710,997 | 1,698,107,954 | 1,754,560,476 |
| PARKWAY C-2 | 4,370,660,330 | 4,705,282,070 | 4,684,978,070 |
| PLATTE CO. R-III | 480,208,668 | 533,631,962 | 554,855,093 |
| RAYMORE-PECULIAR R-II | 496,162,093 | 542,903,864 | 570,922,412 |
| ST. CHARLES R-VI | 924,341,460 | 994,817,379 | 1,018,756,648 |
| ST. JOSEPH | 1,048,781,878 | 1,056,548,825 | 1,090,176,770 |
| WASHINGTON | 749,986,943 | 768,224,520 | 792,093,867 |
| WENTZVILLE R-IV | 1,727,114,927 | 1,946,271,226 | 2,017,502,720 |

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 | 2017 | 2018 | 2019 |
|-----------------------|-------|--------|-------|
| BELTON 124 | 46.1% | 50.8% | 45.1% |
| BLUE SPRINGS R-IV | 57.5% | 57.5% | 65.1% |
| FOX C-6 | 50.4% | 49.90% | 50.1% |
| LEE'S SUMMIT R-VII | 64.1% | 62.7% | 62.7% |
| LIBERTY 53 | 53.2% | 54.6% | 54.6% |
| MEHLVILLE R-IX | 80.5% | 80.5% | 79.5% |
| NIXA PUBLIC SCHOOLS | 42.5% | 43.0% | 43.7% |
| NORTH KANSAS CITY 74 | 65.5% | 64.7% | 63.4% |
| ORCHARD FARM R-V | 68.6% | 69.5% | 68.0% |
| PARK HILL | 69.7% | 71.4% | 71.6% |
| PARKWAY C-2 | 92.5% | 92.6% | 93.4% |
| PLATTE CO. R-III | 61.3% | 61.8% | 62.1% |
| RAYMORE-PECULIAR R-II | 50.7% | 51.0% | 54.2% |
| ST. CHARLES R-VI | 76.8% | 78.3% | 77.4% |
| ST. JOSEPH | 46.4% | 46.6% | 47.2% |
| WASHINGTON | 76.8% | 76.3% | 77.2% |
| WENTZVILLE R-IV | 55.9% | 58.3% | 57.8% |

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

| District | 2017 | 2018 | 2019 |
|-----------------------|-------|-------|-------|
| BELTON 124 | 47.1% | 41.4% | 45.7% |
| BLUE SPRINGS R-IV | 36.2% | 36.8% | 30.2% |
| FOX C-6 | 44.0% | 44.8% | 44.6% |
| LEE'S SUMMIT R-VII | 32.2% | 33.4% | 33.1% |
| LIBERTY 53 | 43.3% | 42.5% | 42.3% |
| MEHLVILLE R-IX | 16.3% | 16.3% | 17.8% |
| NIXA PUBLIC SCHOOLS | 51.0% | 50.8% | 50.5% |
| NORTH KANSAS CITY 74 | 28.7% | 29.0% | 30.6% |
| ORCHARD FARM R-V | 25.4% | 26.5% | 28.6% |
| PARK HILL | 26.3% | 25.4% | 24.4% |
| PARKWAY C-2 | 4.9% | 5.1% | 4.7% |
| PLATTE CO. R-III | 34.3% | 34.1% | 34.2% |
| RAYMORE-PECULIAR R-II | 45.2% | 44.2% | 41.6% |
| ST. CHARLES R-VI | 16.8% | 17.0% | 16.1% |
| ST. JOSEPH | 40.7% | 41.7% | 42.0% |
| WASHINGTON | 16.3% | 17.1% | 16.3% |
| WENTZVILLE R-IV | 40.9% | 39.1% | 39.5% |

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 | 2017 | 2018 | 2019 |
|-----------------------|-------|-------|-------|
| BELTON 124 | 60.1% | 41.1% | 46.5% |
| BLUE SPRINGS R-IV | 74.0% | 63.9% | 64.7% |
| FOX C-6 | 72.6% | 59.3% | 57.1% |
| LEE'S SUMMIT R-VII | 65.5% | 59.6% | 61.8% |
| LIBERTY 53 | 73.3% | 60.6% | 58.3% |
| MEHLVILLE R-IX | 66.0% | 60.3% | 54.1% |
| NIXA PUBLIC SCHOOLS | 71.7% | 53.9% | 56.6% |
| NORTH KANSAS CITY 74 | 62.5% | 51.5% | 48.2% |
| ORCHARD FARM R-V | 68.4% | 50.0% | 59.3% |
| PARK HILL | 72.1% | 55.5% | 52.3% |
| PARKWAY C-2 | 76.3% | 64.8% | 62.1% |
| PLATTE CO. R-III | 73.6% | 57.4% | 61.0% |
| RAYMORE-PECULIAR R-II | 72.0% | 63.0% | 53.0% |
| ST. CHARLES R-VI | 56.9% | 55.1% | 46.2% |
| ST. JOSEPH | 54.4% | 43.3% | 37.4% |
| WASHINGTON | 73.6% | 56.8% | 56.2% |
| WENTZVILLE R-IV | 69.5% | 57.6% | 55.5% |

8th Grade Mathematics - % Student Proficient or Advanced

| District | 2017 | 2018 | 2019 |
|-----------------------|-------|-------|-------|
| BELTON 124 | 24.9% | 16.1% | 22.4% |
| BLUE SPRINGS R-IV | 47.7% | 45.5% | 43.1% |
| FOX C-6 | 42.2% | 30.0% | 30.0% |
| LEE'S SUMMIT R-VII | 38.2% | 42.7% | 45.5% |
| LIBERTY 53 | 48.2% | 41.8% | 33.0% |
| MEHLVILLE R-IX | 30.9% | 22.8% | 26.7% |
| NIXA PUBLIC SCHOOLS | 50.8% | 56.8% | 52.4% |
| NORTH KANSAS CITY 74 | 39.8% | 39.8% | 34.5% |
| ORCHARD FARM R-V | 32.6% | 29.2% | |
| PARK HILL | 38.4% | 30.6% | 23.0% |
| PARKWAY C-2 | 49.3% | 31.4% | 34.8% |
| PLATTE CO. R-III | 15.6% | 21.5% | 31.3% |
| RAYMORE-PECULIAR R-II | 28.2% | 22.1% | 24.0% |
| ST. CHARLES R-VI | 23.5% | 39.5% | 46.1% |
| ST. JOSEPH | 20.2% | 16.1% | 14.8% |
| WASHINGTON | 10.7% | 8.1% | 17.7% |
| WENTZVILLE R-IV | 44.3% | 40.4% | 41.8% |

8th Grade Science - % Student Proficient or Advanced

| District | 2017 | 2018 | 2019 |
|-----------------------|-------|------|-------|
| BELTON 124 | 37.2% | | 31.0% |
| BLUE SPRINGS R-IV | 63.8% | | 62.6% |
| FOX C-6 | 68.0% | | 51.9% |
| LEE'S SUMMIT R-VII | 60.3% | | 53.3% |
| LIBERTY 53 | 63.5% | | 55.7% |
| MEHLVILLE R-IX | 49.1% | | 54.7% |
| NIXA PUBLIC SCHOOLS | 69.7% | | 63.4% |
| NORTH KANSAS CITY 74 | 60.7% | | 47.9% |
| ORCHARD FARM R-V | 66.7% | | 55.3% |
| PARK HILL | 61.2% | | 51.8% |
| PARKWAY C-2 | 69.1% | | 60.0% |
| PLATTE CO. R-III | 53.3% | | 55.6% |
| RAYMORE-PECULIAR R-II | 71.1% | | 50.9% |
| ST. CHARLES R-VI | 48.6% | | 43.5% |
| ST. JOSEPH | 41.8% | | 28.0% |
| WASHINGTON | 59.9% | | 57.6% |
| WENTZVILLE R-IV | 64.3% | | 55.2% |

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 | 2017 | 2018 | 2019 |
|-----------------------|------|------|------|
| BELTON 124 | 19.7 | 18.8 | 20.8 |
| BLUE SPRINGS R-IV | 21.8 | 21.4 | 21.9 |
| FOX C-6 | 20.7 | 20.6 | 20.4 |
| LEE'S SUMMIT R-VII | 22.2 | 21.8 | 21.7 |
| LIBERTY 53 | 21.3 | 21.5 | 21.6 |
| MEHLVILLE R-IX | 20.9 | 21.2 | 21.2 |
| NIXA PUBLIC SCHOOLS | 22.0 | 21.5 | 23.0 |
| NORTH KANSAS CITY 74 | 20.1 | 19.6 | 19.6 |
| ORCHARD FARM R-V | 20.2 | 20.2 | 21.9 |
| PARK HILL | 22.6 | 22.1 | 22.2 |
| PARKWAY C-2 | 23.5 | 23.3 | 23.7 |
| PLATTE CO. R-III | 21.4 | 20.8 | 22.1 |
| RAYMORE-PECULIAR R-II | 21.2 | 20.8 | 21.4 |
| ST. CHARLES R-VI | 20.7 | 20.1 | 20.9 |
| ST. JOSEPH | 20.0 | 19.2 | 20.3 |
| WASHINGTON | 21.8 | 21.3 | 20.6 |
| WENTZVILLE R-IV | 21.4 | 21.3 | 22.5 |

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 | 2017 | 2018 | 2019 |
|-----------------------|------|------|------|
| BELTON 124 | 31 | 49 | 61 |
| BLUE SPRINGS R-IV | 151 | 181 | 281 |
| FOX C-6 | 95 | 119 | 75 |
| LEE'S SUMMIT R-VII | 96 | 107 | 126 |
| LIBERTY 53 | 74 | 55 | 180 |
| MEHLVILLE R-IX | 39 | 36 | 57 |
| NIXA PUBLIC SCHOOLS | 14 | 34 | 32 |
| NORTH KANSAS CITY 74 | 90 | 83 | 135 |
| ORCHARD FARM R-V | 15 | 9 | 13 |
| PARK HILL | 100 | 128 | 143 |
| PARKWAY C-2 | 187 | 251 | 187 |
| PLATTE CO. R-III | 22 | 12 | 18 |
| RAYMORE-PECULIAR R-II | 43 | 51 | 58 |
| ST. CHARLES R-VI | 45 | 57 | 65 |
| ST. JOSEPH | 137 | 92 | 166 |
| WASHINGTON | 18 | 16 | 29 |
| WENTZVILLE R-IV | 64 | 73 | 72 |

Rate of Incidents

| District | 2017 | 2018 | 2019 |
|-----------------------|------|------|------|
| BELTON 124 | 0.7 | 1.1 | 1.4 |
| BLUE SPRINGS R-IV | 1 | 1.3 | 2 |
| FOX C-6 | 0.8 | 1.1 | 0.7 |
| LEE'S SUMMIT R-VII | 0.5 | 0.6 | 0.7 |
| LIBERTY 53 | 0.6 | 0.4 | 1.4 |
| MEHLVILLE R-IX | 0.4 | 0.4 | 0.6 |
| NIXA PUBLIC SCHOOLS | 0.2 | 0.6 | 0.5 |
| NORTH KANSAS CITY 74 | 0.5 | 0.4 | 0.7 |
| ORCHARD FARM R-V | 0.8 | 0.5 | 0.7 |
| PARK HILL | 0.9 | 1.1 | 1.2 |
| PARKWAY C-2 | 1.1 | 1.4 | 1.1 |
| PLATTE CO. R-III | 0.5 | 0.3 | 0.4 |
| RAYMORE-PECULIAR R-II | 0.7 | 0.8 | 0.9 |
| ST. CHARLES R-VI | 0.9 | 1.2 | 1.4 |
| ST. JOSEPH | 1.2 | 0.8 | 1.5 |
| WASHINGTON | 0.5 | 0.4 | 0.7 |
| WENTZVILLE R-IV | 0.4 | 0.4 | 0.4 |

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

| District | 2017 | 2018 | 2019 |
|-----------------------|------|------|------|
| BELTON 124 | 2.0% | 1.9% | 1.8% |
| BLUE SPRINGS R-IV | 1.3% | 1.7% | 1.8% |
| FOX C-6 | 6.0% | 6.3% | 6.4% |
| LEE'S SUMMIT R-VII | 1.1% | 1.1% | 1.4% |
| LIBERTY 53 | 5.8% | 6.0% | 6.1% |
| MEHLVILLE R-IX | 3.6% | 3.9% | 4.8% |
| NIXA PUBLIC SCHOOLS | 4.1% | 4.1% | 3.9% |
| NORTH KANSAS CITY 74 | 7.8% | 7.6% | 7.7% |
| ORCHARD FARM R-V | 4.3% | 3.7% | 4.0% |
| PARK HILL | 4.9% | 4.7% | 4.8% |
| PARKWAY C-2 | 9.8% | 9.2% | 9.5% |
| PLATTE CO. R-III | 3.6% | 4.1% | 3.9% |
| RAYMORE-PECULIAR R-II | 3.5% | 4.3% | 4.3% |
| ST. CHARLES R-VI | 6.2% | 6.5% | 6.9% |
| ST. JOSEPH | 3.5% | 3.0% | 2.3% |
| WASHINGTON | 6.1% | 5.6% | 5.6% |
| WENTZVILLE R-IV | 3.6% | 3.7% | 3.7% |



Park Hill School District

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GLOSSARY OF TERMS & ACRONYMS

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.

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.

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.

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.

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.

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.

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.

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.

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.

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

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.

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 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.

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.

LEA – see Local Education Agency.

LEAD INNOVATION STUDIO - Beginning in 2018-2019, 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.

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.

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.

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.

MAP – See Missouri Assessment Program.

MBA – See Meritorious Budget 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.

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.

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., 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 – See State Adequacy Target.

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

SENATE BILL 711 – See Hancock Amendment.

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.

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.