ANNUAL BUDGET

WENTZVILLE R-IV SCHOOL DISTRICT
2022-2023 FISCAL YEAR

wentzville.k12.mo.us

MISSOURI SCHOOL DISTRICT: 092-089

Curtis Cain, Ph.D. – Superintendent
Richard F. Angevine, MBA, CPA – Chief Financial Officer
Susan Lauren-Dawson, MBA, CPFO, SFO – Director of Finance & Accounting
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District Administration Center | 280 Interstate Drive | Wentzville, Missouri 63385

WENTZVILLE R-IV SCHOOL DISTRICT

2022-2023 Annual Budget

A Message from the Superintendent

The Wentzville School District continues to lead the way in providing a quality education for students. As a pillar in the community, we pride ourselves on wrapping support services and top-tier learning resources around our students.

In addition to the WSD's ongoing emphasis on academic achievement, the overall health and well-being of our students, staff, and community continue to be a top priority of the District. This year, the District met the needs of our families by establishing a Mental Health Hub on our website. It serves as a one-stop-shop of resources for families ranging from counseling resources and hotline numbers to -suicide prevention information. Also, new this year, the District, in partnership with Mercy Clinic, opened an on-site Medical Clinic at Pearce Hall. The clinic serves WSD students, staff, and staff family members and will operate the same as other Mercy Clinics do, offering a wide variety of care and services.

The District's continued fiscal stewardship was demonstrated again this year with a clean financial audit. The audit was all-inclusive, reviewing everything from whether a purchase order originated following proper procedures, to how a purchase order becomes a check, reviewing bids and contracts, verifying attendance and payroll records, as well as confirming the correct handling of revenues and expenses at local, county, state and federal levels.

To further demonstrate the District's commitment to fiscal responsibility, the last ten major construction projects for the district have been both on time and under budget. Most recently, the District opened its fourth high school this past fall — North Point High School — and looks forward to opening its feeder middle school in the fall of 2022.

Historically, the WSD has maintained the precedent of meeting its annual budget. This year, we proudly present the enclosed balanced budget. We are pleased to present the 2022-2023 school year budget, which reflects the priorities and standards of the District.

Sincerely,
Curtis Cain, Ph.D.
Superintendent

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INTRODUCTION

2022-2023 ANNUAL BUDGET

Board of Education

About the School Board

The District is governed by the Board of Education (the "Board"). The Board is composed of seven members elected at large. Pursuant to state statutes, Board members serve three-year terms. Subsequent to each election the Board elects a president, vice president, secretary, and treasurer. To become a member of the Board of Education individuals must be a U.S. citizen and resident taxpayer of the District, have lived within the District's boundaries for one year, and be at least 24 years of age.

The Board has the responsibility of determining the policy of the District within the legal framework established by the Missouri Revised Statutes. The Board makes all final decisions concerning employment, termination of services, expenditures of funds, contracts, establishment of new programs, student fees, tax levies, and construction of facilities.

The Board of Education typically meets on the third Thursday of the month. The location and times of each meeting are posted on the District website at least 24 hours before the meeting is scheduled to begin. Community members are welcome to comment during a specified time during each meeting. Requests to speak need to be made prior to the beginning of the meeting. Comments are limited to three minutes.

Correspondence to the Board of Education may be directed to the Board Recording Secretary, 280 Interstate Drive, Wentzville, MO 63385.

Board of Education Members

Mr. Daniel Brice	President
Mr. Jason Goodson	Vice President
Mrs. Erin Abbott	Secretary
Mrs. Betsy Bates	Director
Ms. Katie Lyczak	Director
Dr. Julie Scott	Director
Mrs. Shannon Stolle	Director

Executive Administration

2022-2023 Budget Contributors

Curtis Cain, Ph.D	Superintendent
Jennifer Hecktor, Ed.D	Asst. Supt. Human Resources
Jeri LaBrot, Ed.D	Asst. Supt. Student Services
John Schulte, Ed.S	Asst. Supt. Administrative Services
Keri Skeeters, Ed.D	Asst. Supt. Teaching & Learning
Richard Angevine, MBA, CPA	Chief Financial Officer
Brynne Cramer, MA	Chief Communications Officer

Executive Summary

The Wentzville R-IV School District (hereinafter the "District") has completed its budgeting process for fiscal year 2022-2023 (FY23). This Annual Budget represents the financial plan for the District for the coming year. This document is designed to inform the Board of Education and the greater district community on financial matters and to act as a financial guide for the upcoming year. The budget was developed with input from staff, community members, administration, and the Board of Education.

Mission, Vision, Values, and Goals

The District's mission, vision, values, and goal statements were created by a committee consisting of representatives from several of the District's stakeholder groups (administrators, staff members, parents, and community members) and were approved by the Board of Education. The mission, vision, and values provide brief and cohesive statements establishing clear direction on how the District plans to increase student achievement. The Comprehensive School Improvement Plan Goals provide a map to achieve the Mission, Vision, and Values.

Mission Statement

Learning Today, Leading Tomorrow

Vision Statement

Wentzville School District will be a model of excellence that sets the standard and maximizes the potential of every student. We will excel academically, be at the forefront of technology implementation, proactively plan for growth, and be financially responsible.

Values

- Learning – Equipping students, staff, and community to apply skills and knowledge necessary to excel in a changing world.
- Community – Respecting the stakeholders' perspectives with honesty and transparency as we create a world class educational system.
- Excellence – Fostering a culture which supports the highest level of individual success.
- Integrity – Dedicating ourselves to making courageous decisions and providing resources for the continuous improvement of the Wentzville School District.

Comprehensive School Improvement Goals

1. Expand opportunities and experiences to ensure all students are prepared to engage in an ever-changing, connected world.
2. Develop and maintain a safe, caring and inclusive school culture and community with members who value and support the whole child.
3. Provide financial resources to support the ever-changing needs of students, staff and facilities.

FINANCIAL

2022-2023 ANNUAL BUDGET

Major Budget Considerations for Fiscal Year 2022-23 (FY 23)

The budget development process includes input from a wide variety of sources. Some of the key variables used in calculating the FY23 budget include the following:

- 2022-23 is not a reassessment year for District assessed values.
- Preliminary assessed values indicate a 3.98% increase since certification by the County Board of Equalization last August.
- District enrollment is projected to remain flat from 2021-2022
- We are not budgeting an increase in state formula funding or classroom trust funds for the upcoming year.
- We are expecting an increase in "Proposition C" sales taxes based on increases received this year and expected increases in 2022-23.
- Class sizes will remain below the maximum standard established by the Missouri Department of Education.
- We have added staffing primarily due to the planned opening of North Point Middle School and adding a senior class to North Point High School.
- The number of certified staff positions is budgeted to increase by 23 full time equivalents.
- The number of support staff positions is budgeted to increase by 14 staff members.
- Salary increases are included for current staff members.
- Technology will be at a 1:1 level for elementary, middle, and high schools.
- Food service revenues and expenses have been adjusted due to reduced Federal funding dollars to be received in 2022-23.
- Some of the major expense increases which have been factored into this budget include medical insurance rates, out of district placements, liability insurance, cyber security costs, additional high needs bus routes, diesel fuel costs, and utilities.
- $4 million in Federal ESSER funding is included in this budget.
- The District has budgeted 1.5% vacancies as a contra-expense to account for unfilled positions.
- We will be drawing down our capital fund balance as required by law to fund District construction projects.

Financial Summary

The following tables, charts, and graphs summarize the District budget for the coming year. Key facts to recognize are as follows:

Revenue - All Funds	$	276,208,699
Expenditures - All Funds	$	280,771,883
Over/(Under)	$	(4,563,184)

Revenue - Operating Funds*	$	233,777,845
Expenditures - Operating Funds*	$	233,602,923
Over/(Under)	$	174,922

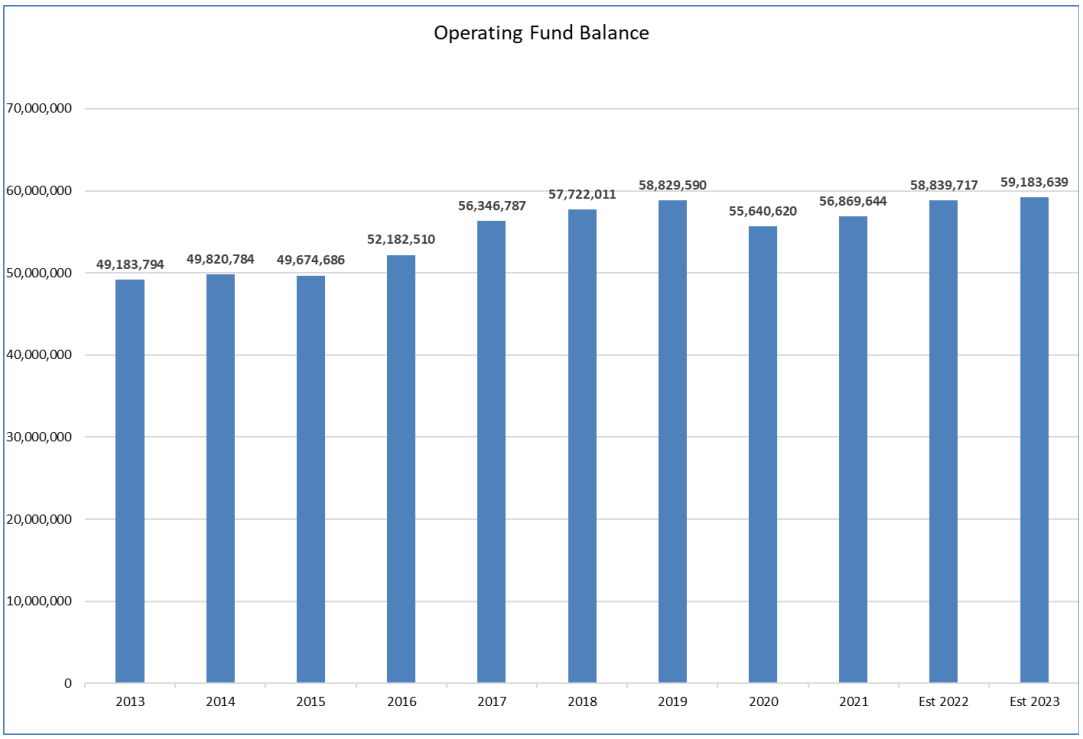
Total balances in all funds are budgeted to decrease by $4.6 million. The decrease is primarily due to the expenditures in the Capital Projects Fund.

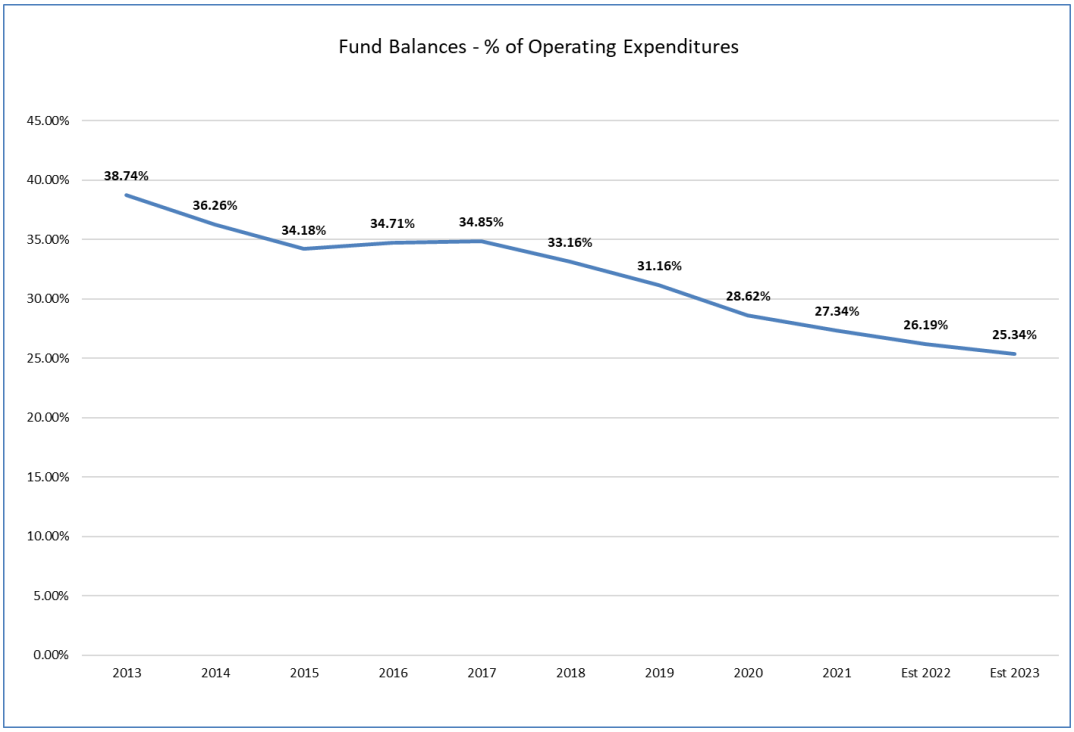
*Operating Funds refers to a combination of the General Fund (Fund 1) and the Teachers' Fund (Fund 2). The Operating Fund balances are budgeted to remain relatively stable by increasing only $174,922. Operating fund balances at the end of Fiscal Year 2022-23 are projected to be at $59,183,639. This represents 25.34% (approximately 3 months) of annual operating expenditures.

Operating Fund Balances

The estimated FY23 operating fund balance is the highest in District history yet represents the lowest percentage of operating expenses in the last 10 years. It is the goal of the District to remain at an operating fund balance percentage of 25% or more.

Fiscal Year	Operating Fund Balance	Fund Balance %
2014	49,820,784	36.26%
2015	49,674,686	34.18%
2016	52,182,510	34.71%
2017	56,346,787	34.85%
2018	57,722,011	33.16%
2019	58,829,590	31.16%
2020	55,640,620	28.62%
2021	56,869,644	27.34%
Est 2022	58,839,717	26.19%
Est 2023	59,183,639	25.34%

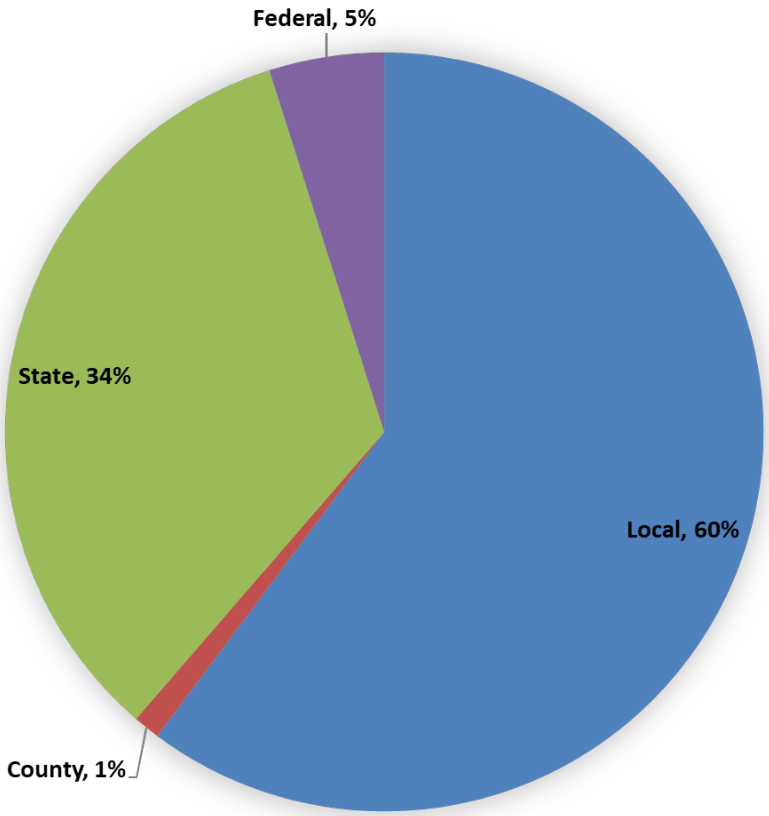

Operating Fund Balance
70,000,000
60,000,000
50,000,000
40,000,000
30,000,000
20,000,000
10,000,000
0
49,183,794
49,820,784
49,674,686
52,182,510
56,346,787
57,722,011
58,829,590
55,640,620
56,869,644
58,839,717
59,183,639
2013
2014
2015
2016
2017
2018
2019
2020
2021
Est 2022
Est 2023


Fund Balances - % of Operating Expenditures
45.00%
40.00%
35.00%
30.00%
25.00%
20.00%
15.00%
10.00%
5.00%
0.00%
38.74%
36.26%
34.18%
34.71%
34.85%
33.16%
31.16%
28.62%
27.34%
26.19%
25.34%
2013
2014
2015
2016
2017
2018
2019
2020
2021
Est 2022
Est 2023

Revenue Budget

Total revenue for FY23 is projected to be $276,208,699. The chart below shows the distribution by source.

Budgeted Revenue by Source FY23



	2018-2019 Actual	2019-2020 Actual	2020-2021 Actual	2021-2022 Budget	2022-2023 Budget	% Change
Revenues:						
Local	142,052,879	136,120,487	154,782,008	153,886,212	166,241,654	8.0%
County	3,014,070	3,109,482	3,432,090	3,146,000	3,146,000	0.0%
State	86,601,453	92,187,004	92,525,648	93,817,698	93,179,033	-0.7%
Federal	6,129,629	5,737,484	10,900,165	14,399,001	13,522,012	-6.1%
Other	157,525,053	337,376	105,374,451	21,295,000	120,000	-99.4%
Total Revenues	**395,323,083**	**237,491,834**	**367,014,361**	**286,543,911**	**276,208,699**	-3.6%

Revenue Overview

The Wentzville School District's revenue consists of five major revenue sources: local, county, state, federal, and other miscellaneous revenues. The following discussion is meant to give the reader a better understanding of each of these revenue sources.

Local Revenue

The District's number one source of revenue is the assessed property tax on real and personal property. The assessed valuation for FY23 is expected to be approximately $2.68 billion. Although this makes the assessed values the highest in District history, the increase for 2023 is the smallest percentage increase (3.98%) since 2015. It is estimated that the tax rate will not need to be reduced due to the limitations of the Hancock Amendment. The District projects that current and delinquent property taxes for all funds will be $134.7 million.

Another significant source of local revenue is the sales tax revenue the District receives from Proposition C. The state's payment to the District is considered a local source but the money is collected at the state level and distributed based on the WADA (Weighted Average Daily Attendance) of each District during the prior year. The WADA is not expected to change but the state distribution rate is budgeted to increase from $1,045 to $1,173 based on current year receipts and FY23 projections obtained from DESE financial updates. The District projects the FY23 Proposition C revenue to be $18,600,784.

The District receives most of its revenues between December 15 and January 31 of the fiscal year because property taxes are due December 31. The District uses these revenues throughout the calendar year. This results in larger fund balances during the first half of each calendar year. These excess funds can be temporarily invested within the restrictions set by the Board of Education and the State of Missouri. An increase in major spending for construction and capital projects has resulted in lower interest revenue for FY23.

County Revenue

There are only two sources of county revenue for the District, fines and state assessed utility taxes. Total county revenues are expected to be generally flat and are budgeted at approximately $3.1 million.

State Revenue

The District's second largest revenue source is the state of Missouri's Basic Foundation Formula fund. This District is the largest recipient of Basic Foundation Formula funding in the state of Missouri. Missouri's Basic Foundation Formula consists of two revenue sources: The Basic Formula and State Gaming monies (Classroom Trust Fund). The State Foundation Formula, passed in FY05, provides revenues for the District based primarily on a State Adequacy Target (SAT) multiplied by student attendance. The District has budgeted the SAT at 6,375. This budgeted SAT is the same as what the state is using in 2022. The FY23 budget projects state basic formula revenue to remain stable from past years at approximately $82 million. This computation is based on formula guidelines which allow the District to calculate non-summer school attendance at the highest level of the previous three years. The District will be budgeting FY23 at the 2020 enrollment level.

Transportation aid is another large source of revenue from the state. The state transportation aid is based on an appropriation of funds utilizing a formula created by the legislature. The budget anticipates receiving $1.96 million for the coming year. This amount is hard to project because funding is allocated based on available revenue through the transportation formula. Increases in expenditures and changes in ridership in other districts impact the revenue Wentzville R-IV receives from the State of Missouri. This categorical funding stream is commonly reduced during the year when state revenues do not meet expectations.

Another major state funding source comes from early childhood special education. The District receives 100% reimbursement of actual expenses in the following fiscal year from state and federal sources. FY23 revenue is based on the budgeted expenses for FY22. The amount of early childhood special education state revenue budgeted for FY23 is $6.1 million.

Federal Revenue

All of the revenue received by the federal government is grant related. The District receives funds from multiple sources but the largest two continuing sources of Federal funding are the Individuals with Disabilities Education Act ($4.4 million) and the School Breakfast and Lunch Programs ($2.7 million). Federal School Breakfast and Lunch Program funding will be significantly reduced in FY 2023 due to the expiration of Federal programs.

The District is budgeting ESSER II and ESSER III funding at $2 million each. The budget also includes $287,794 in GEER funding. These Federal funds are non-recurring revenue sources that have been issued to the District to help cover expenses related to COVID 19. Any use of these funds which result in budgetary relief will need to be replaced by District funding in future years.

Other Revenue

The District is expecting $120,000 in this category for FY23 from tuition and transportation provided to other districts.

Revenues By Object

All Funds

Object Code	Title	2018-2019 Actual	2019-2020 Actual	2020-2021 Actual	2021-2022 Budget	2022-2023 Budget	% Change
	Local:						
5111	Current Taxes	96,828,995	101,403,337	118,155,243	123,460,487	130,677,964	5.8%
5112	Delinquent Taxes	3,912,826	3,265,623	6,226,693	3,475,960	4,057,902	16.7%
5113	Prop C Sales Taxes	15,754,866	16,270,624	17,529,806	15,891,288	18,600,784	17.1%
5114	Financial Institution Taxes	63,322	56,640	47,474	45,000	245,000	444.4%
5115	M & M (Surcharge Taxes)	964,712	1,024,172	1,108,382	900,000	900,000	0.0%
5116	In Lieu of Tax	1,762,979	1,579,199	663,880	680,000	680,000	0.0%
5141-5143	Earnings on Investments/Bond Premium	11,178,240	2,922,410	5,387,364	2,471,882	402,370	-83.7%
5151-5161	Food Service - Program	3,051,806	2,435,284	161,512	80,000	3,341,584	4077.0%
5165	Food Service - Non-Program	1,560,272	1,261,074	558,402	1,078,095	1,592,550	47.7%
5171-5179	Student Activities	2,371,800	1,627,996	1,088,662	1,950,000	1,950,000	0.0%
5181	Community Services	2,761,223	2,339,939	1,248,623	2,468,500	2,468,500	0.0%
5191-5198	Other Local	1,841,837	1,934,189	2,605,967	1,385,000	1,325,000	-4.3%
	Total Local	**142,052,879**	**136,120,487**	**154,782,008**	**153,886,212**	**166,241,654**	**8.0%**
	County:						
5211	Fines/Forfeitures/Escheats	185,723	151,104	81,353	100,000	100,000	0.0%
5221	State Assessed Utility Taxes	2,828,347	2,958,379	3,350,737	3,046,000	3,046,000	0.0%
	Total County	**3,014,070**	**3,109,482**	**3,432,090**	**3,146,000**	**3,146,000**	**0.0%**
	State:						
5311	Basic Formula	69,679,298	72,024,184	72,877,135	75,272,584	75,272,584	0.0%
5312	Transportation Aid	1,949,669	1,944,926	2,144,281	1,956,759	1,956,759	0.0%
5314	Early Childhood Special Education	6,057,900	6,382,635	6,082,697	6,000,000	6,123,491	2.1%
5319	Classroom Trust	6,392,376	5,203,307	6,806,170	6,646,318	6,646,318	0.0%
5324	Parents as Teachers	465,468	510,580	638,525	400,000	400,000	0.0%
5332	Career Education	29,010	167,254	280,617	362,037	194,881	-46.2%
5333	Food Service	-	-	43,726	40,000	45,000	12.5%
5366	MO DNR Energy Loan	-	3,073,831	-	-	-	
5359	Career Educ Enhancement Grant	-	-	-	-	-	
5369	Residential Placement/Excess Cost	46,938	41,791	116,449	55,000	55,000	0.0%
5381	High Need Fund–Special Education	1,979,845	2,838,495	3,535,297	3,085,000	2,485,000	-19.4%
5397	Other State	949	-	750	-	-	
	Total State	**86,601,453**	**92,187,004**	**92,525,648**	**93,817,698**	**93,179,033**	**-0.7%**
	Federal:						
5412	Medicaid	218,070	261,649	414,119	200,000	700,000	250.0%
5437, 5438, 5441	Individuals with Disabilities (IDEA)	3,731,167	2,338,009	3,289,191	4,388,861	4,400,427	0.3%
5442	Early Childhood Special Education	405,060	232,839	507,397	334,314	462,761	38.4%
5445	School Lunch Program	18,791	1,130,196	3,214,124	5,135,380	2,231,271	-56.6%
5446	School Breakfast Program	2,112	200,166	536,745	853,940	458,955	-46.3%
5447	Special Milk Program	196,229	2,417	-	-	-	
5448	After School Snack Program	390	11,779	3,964	10,000	10,000	0.0%
5451, 5452	Title I	1,040,786	1,041,880	393,847	566,580	438,312	-22.6%
5423-5425,5428	CARES/ESSER	-	-	2,010,546	2,106,657	4,287,794	103.5%
5427,5455-5499	Other Federal	517,022	518,550	530,232	803,269	532,492	-33.7%
	Total Federal	**6,129,629**	**5,737,484**	**10,900,165**	**14,399,001**	**13,522,012**	**-6.1%**
	Other:						
5631	Net Insurance Recovery	8,922	-	13,913	-	-	
5611, 5692	Sale/Refunding of Bonds	157,290,000	-	105,000,000	21,175,000	-	-100.0%
5641, 5651	Sale of School Buses/Property	115,106	148,147	209,378	-	-	
58xx	Tuition from Other Districts/Contracted Ed.	111,025	189,228	151,160	120,000	120,000	0.0%
	Total Other	**157,525,053**	**337,376**	**105,374,451**	**21,295,000**	**120,000**	**-99.4%**
	Total Revenues	**395,323,083**	**237,491,834**	**367,014,361**	**286,543,911**	**276,208,699**	**-3.6%**

REVENUES BY OBJECT

Operating Funds - (General and Teachers' Funds)

Object Code	Title	2018-2019 Actual	2019-2020 Actual	2020-2021 Actual	2021-2022 Budget	2022-2023 Budget	% Change
	Local:						
5111	Current Taxes	66,171,143	68,399,200	83,289,024	86,030,079	91,131,914	5.9%
5112	Delinquent Taxes	2,673,953	2,202,748	4,389,269	2,422,128	2,829,891	16.8%
5113	Prop C Sales Taxes	15,754,866	16,270,624	17,529,806	15,891,288	18,600,784	17.1%
5114	Financial Institution Taxes	-	-	-	-	245,000	
5115	M & M (Surcharge Taxes)	964,712	1,024,172	1,108,382	900,000	900,000	0.0%
5116	In Lieu of Tax	1,204,787	1,065,211	467,977	473,840	473,840	0.0%
5141-5143	Earnings on Investments	1,331,695	882,786	265,458	311,250	160,737	-48.4%
5151-5161	Food Service - Program	3,051,806	2,435,284	161,512	80,000	3,341,584	4077.0%
5165	Food Service - Non-Program	1,560,272	1,261,074	558,402	1,078,095	1,592,550	47.7%
5171-5179	Student Activities	2,371,800	1,627,996	1,088,662	1,950,000	1,950,000	0.0%
5181	Community Services	2,761,223	2,339,939	1,248,623	2,468,500	2,468,500	0.0%
5191-5198	Other Local	1,839,496	1,933,309	2,556,266	1,385,000	1,325,000	-4.3%
	Total Local	**99,685,754**	**99,442,343**	**112,663,381**	**112,990,180**	**125,019,800**	**10.6%**
	County:						
5211	Fines/Forfeitures/Escheats	185,723	151,104	81,353	100,000	100,000	0.0%
5221	State Assessed Utility Taxes	2,165,941	2,260,884	2,505,923	2,337,000	2,337,000	0.0%
	Total County	**2,351,664**	**2,411,988**	**2,587,276**	**2,437,000**	**2,437,000**	**0.0%**
	State:						
5311	Basic Formula	69,679,298	72,024,184	72,877,135	75,272,584	75,272,584	0.0%
5312	Transportation Aid	1,949,669	1,944,926	2,144,281	1,956,759	1,956,759	0.0%
5314	Early Childhood Special Education	5,286,488	5,882,635	5,582,697	5,500,000	5,623,491	2.2%
5319	Classroom Trust	2,617,376	1,428,307	6,806,170	6,646,318	6,646,318	0.0%
5324	Parents as Teachers	465,468	510,580	638,525	400,000	400,000	0.0%
5332	Career Education	29,010	164,660	280,617	362,037	194,881	-46.2%
5333	Food Service	-	-	43,726	40,000	45,000	12.5%
5366	MO DNR Energy Loan	-	-	-	-	-	
5359	Career Educ Enhancement Grant	-	-	-	-	-	
5369	Residential Placement/Excess Cost	46,938	41,791	116,449	55,000	55,000	0.0%
5381	High Need Fund--Special Education	1,979,845	2,838,495	3,535,297	3,085,000	2,485,000	-19.4%
5397	Other State	949	-	750	-	-	
	Total State	**82,055,040**	**84,835,579**	**92,025,648**	**93,317,698**	**92,679,033**	**-0.7%**
	Federal:						
5412	Medicaid	218,070	261,649	414,119	200,000	700,000	250.0%
5422, 5424	Basic Formula - Federal Stabilization	-	-	-	-	-	
5423	Transportation - ARRA	-	-	-	-	-	
5425, 5426	Classroom Trust - Jobs Bill	-	-	-	-	-	
5428, 5429	Basic Formula - Jobs Bill	-	-	-	-	-	
5437, 5438, 5441	Individuals with Disabilities (IDEA)	3,731,167	2,331,011	3,289,191	4,388,861	4,400,427	0.3%
5442	Early Childhood Special Education	405,060	232,839	507,397	334,314	462,761	38.4%
5445	School Lunch Program	18,791	1,130,196	3,214,124	5,135,380	2,231,271	-56.6%
5446	School Breakfast Program	2,112	200,166	536,745	853,940	458,955	-46.3%
5447	Special Milk Program	196,229	2,417	-	-	-	
5448	After School Snack Program	390	11,779	3,964	10,000	10,000	0.0%
5451, 5452	Title I	1,040,786	1,041,880	393,847	566,580	438,312	-22.6%
5456	Title I - ARRA	-	-	-	-	-	
5493, 5494	IDEA - ARRA	-	-	-	-	-	
5423-5425,5428	CARES	-	-	2,010,546	2,106,657	4,287,794	103.5%
5427,5455-5499	Other Federal	238,077	518,550	514,797	803,269	532,492	-33.7%
	Total Federal	**5,850,683**	**5,730,486**	**10,884,730**	**14,399,001**	**13,522,012**	**-6.1%**
	Other:						
5631	Net Insurance Recovery	8,922	-	13,913	-	-	
5611, 5692	Sale/Refunding of Bonds	-	-	-	-	-	
5641, 5651	Sale of School Buses/Property	319	-	-	-	-	
58xx	Tuition from Other Districts	111,025	189,228	151,160	120,000	120,000	0.0%
	Total Other	**120,266**	**189,228**	**165,073**	**120,000**	**120,000**	**0.0%**
	Total Revenues	**190,063,407**	**192,609,624**	**218,326,108**	**223,263,879**	**233,777,845**	**4.7%**

REVENUES BY OBJECT
General Fund

Object Code	Title	2018-2019 Actual	2019-2020 Actual	2020-2021 Actual	2021-2022 Budget	2022-2023 Budget	% Change
	Local:						
5111	Current Taxes	44,798,662	47,047,091	55,216,854	57,803,951	61,194,384	5.9%
5112	Delinquent Taxes	1,810,298	1,515,119	2,909,887	1,627,437	1,900,250	16.8%
5113	Prop C Sales Taxes	7,877,433	8,135,312	8,764,903	7,945,644	9,300,392	17.1%
5114	Financial Institution Taxes	-	-	-	-	122,500	
5115	M & M (Surcharge Taxes)	-	-	-	-	-	
5116	In Lieu of Tax	815,655	732,685	310,247	318,375	318,375	0.0%
5141-5143	Earnings on Investments	1,080,123	772,338	238,979	278,050	137,145	-50.7%
5151-5161	Food Service - Program	3,051,806	2,435,284	161,512	80,000	3,341,584	4077.0%
5165	Food Service - Non-Program	1,560,272	1,261,074	558,402	1,078,095	1,592,550	47.7%
5171-5179	Student Activities	2,371,800	1,627,996	1,088,662	1,950,000	1,950,000	0.0%
5181	Community Services	2,761,223	2,339,939	1,248,623	2,468,500	2,468,500	0.0%
5191-5198	Other Local	1,839,496	1,931,809	2,519,118	1,385,000	1,325,000	-4.3%
	Total Local	**67,966,770**	**67,798,647**	**73,017,188**	**74,935,052**	**83,650,680**	11.6%
	County:						
5211	Fines/Forfeitures/Escheats	-	-	-	-	-	
5221	State Assessed Utility Taxes	1,466,368	1,555,106	1,661,314	1,530,000	1,530,000	0.0%
	Total County	**1,466,368**	**1,555,106**	**1,661,314**	**1,530,000**	**1,530,000**	0.0%
	State:						
5311	Basic Formula	-	6,000,000	6,000,000	6,000,000	6,000,000	0.0%
5312	Transportation Aid	1,949,669	1,944,926	2,144,281	1,956,759	1,956,759	0.0%
5314	Early Childhood Special Education	2,643,244	2,941,318	2,791,348	2,750,000	2,811,746	2.2%
5319	Classroom Trust	1,308,688	714,153	3,403,085	3,323,159	3,323,159	0.0%
5324	Parents as Teachers	465,468	510,580	638,525	400,000	400,000	0.0%
5332	Career Education	29,010	164,660	280,617	362,037	194,881	-46.2%
5333	Food Service	-	-	43,726	40,000	45,000	12.5%
5366	MO DNR Energy Loan	-	-	-	-	-	
5359	Career Educ Enhancement Grant	-	-	-	-	-	
5369	Residential Placement/Excess Cost	46,938	41,791	116,449	55,000	55,000	0.0%
5381	High Need Fund–Special Education	494,961	709,624	989,883	1,015,500	815,500	-19.7%
5397	Other State	949	-	750	-	-	
	Total State	**6,938,927**	**13,027,052**	**16,408,666**	**15,902,455**	**15,602,045**	-1.9%
	Federal:						
5412	Medicaid	218,070	261,649	414,119	200,000	700,000	250.0%
5437, 5438, 5441	Individuals with Disabilities (IDEA)	155,217	6,550	4,020	-		
5442	Early Childhood Special Education	405,060	-	-	-		
5445	School Lunch Program	18,791	1,130,196	3,214,124	5,135,380	2,231,271	-56.6%
5446	School Breakfast Program	2,112	200,166	536,745	853,940	458,955	-46.3%
5447	Special Milk Program	196,229	2,417	-	-	-	
5448	After School Snack Program	390	11,779	3,964	10,000	10,000	0.0%
5451, 5452	Title I	520,393	225,603	93,683	283,290	219,156	-22.6%
5423-5425,5428	CARES/ESSER	-	-	813,853	532,153	1,287,794	142.0%
5427,5455-5499	Other Federal	138,553	352,194	402,765	569,440	396,374	-30.4%
	Total Federal	**1,654,816**	**2,190,554**	**5,483,273**	**7,584,203**	**5,303,550**	-30.1%
	Other:						
5631	Net Insurance Recovery	8,922	-	13,913	-	-	
5611, 5692	Sale/Refunding of Bonds	-	-	-	-	-	
5641, 5651	Sale of School Buses/Property	319	-	-	-	-	
58xx	Tuition from Other Districts/Contracted Ed	111,025	189,228	151,160	120,000	120,000	0.0%
	Total Other	**120,266**	**189,228**	**165,073**	**120,000**	**120,000**	0.0%
	Total Revenues	**78,147,148**	**84,760,587**	**96,735,514**	**100,071,710**	**106,206,275**	6.1%

REVENUES BY OBJECT
Teachers' Fund

Object Code	Title	2018-2019 Actual	2019-2020 Actual	2020-2021 Actual	2021-2022 Budget	2022-2023 Budget	% Change
	Local:						
5111	Current Taxes	21,372,481	21,352,109	28,072,169	28,226,128	29,937,530	6.1%
5112	Delinquent Taxes	863,654	687,630	1,479,382	794,691	929,641	17.0%
5113	Prop C Sales Taxes	7,877,433	8,135,312	8,764,903	7,945,644	9,300,392	17.1%
5114	Financial Institution Taxes	-	-	-	-	122,500	
5115	M & M (Surcharge Taxes)	964,712	1,024,172	1,108,382	900,000	900,000	0.0%
5116	In Lieu of Tax	389,132	332,526	157,729	155,465	155,465	0.0%
5141-5143	Earnings on Investments	251,572	110,448	26,479	33,200	23,592	-28.9%
5151-5161	Food Service - Program	-	-	-	-	-	
5165	Food Service - Non-Program	-	-	-	-	-	
5171-5179	Student Activities	-	-	-	-	-	
5181	Community Services	-	-	-	-	-	
5191-5198	Other Local	-	1,500	37,148	-	-	
	Total Local	**31,718,983**	**31,643,696**	**39,646,193**	**38,055,128**	**41,369,120**	**8.7%**
	County:						
5211	Fines/Forfeitures/Escheats	185,723	151,104	81,353	100,000	100,000	0.0%
5221	State Assessed Utility Taxes	699,573	705,778	844,609	807,000	807,000	0.0%
	Total County	**885,296**	**856,881**	**925,962**	**907,000**	**907,000**	**0.0%**
	State:						
5311	Basic Formula	69,679,298	66,024,184	66,877,135	69,272,584	69,272,584	0.0%
5312	Transportation Aid	-	-	-	-	-	
5314	Early Childhood Special Education	2,643,244	2,941,318	2,791,348	2,750,000	2,811,745	2.2%
5319	Classroom Trust	1,308,688	714,154	3,403,085	3,323,159	3,323,159	0.0%
5324	Parents as Teachers	-	-	-	-	-	
5332	Career Education	-	-	-	-	-	
5333	Food Service	-	-	-	-	-	
5366	MO DNR Energy Loan	-	-	-	-	-	
5359	Career Educ Enhancement Grant	-	-	-	-	-	
5369	Residential Placement/Excess Cost	-	-	-	-	-	
5381	High Need Fund--Special Education	1,484,884	2,128,872	2,545,414	2,069,500	1,669,500	-19.3%
5397	Other State	-	-	-	-	-	
	Total State	**75,116,113**	**71,808,527**	**75,616,982**	**77,415,243**	**77,076,988**	**-0.4%**
	Federal:						
5412	Medicaid	-	-	-	-	-	
5437, 5438, 5441	Individuals with Disabilities (IDEA)	3,575,950	2,324,461	3,285,171	4,388,861	4,400,427	0.3%
5442	Early Childhood Special Education	-	232,839	507,397	334,314	462,761	38.4%
5445	School Lunch Program	-	-	-	-	-	
5446	School Breakfast Program	-	-	-	-	-	
5447	Special Milk Program	-	-	-	-	-	
5448	After School Snack Program	-	-	-	-	-	
5451, 5452	Title I	520,393	816,277	300,164	283,290	219,156	-22.6%
5422-5425,5428	CARES/ESSER	-	-	1,196,693	1,574,504	3,000,000	90.5%
5427,5455-5499	Other Federal	99,524	166,355	112,032	233,830	136,118	-41.8%
	Total Federal	**4,195,867**	**3,539,932**	**5,401,457**	**6,814,798**	**8,218,462**	**20.6%**
	Other:						
5631	Net Insurance Recovery	-	-	-	-	-	
5611, 5692	Sale/Refunding of Bonds	-	-	-	-	-	
5641, 5651	Sale of School Buses/Property	-	-	-	-	-	
58xx	Tuition from Other Districts	-	-	-	-	-	
	Total Other	-	-	-	-	-	
	Total Revenues	**111,916,260**	**107,849,037**	**121,590,594**	**123,192,169**	**127,571,570**	**3.6%**

REVENUES BY OBJECT
Capital Projects Fund

Object Code	Title	2018-2019 Actual	2019-2020 Actual	2020-2021 Actual	2021-2022 Budget	2022-2023 Budget	% Change
	Local:						
5111	Current Taxes	12,580,619	13,177,788	13,921,275	14,606,151	15,430,139	5.6%
5112	Delinquent Taxes	508,378	424,381	733,641	411,228	479,147	16.5%
5113	Prop C Sales Taxes	-	-	-	-	-	
5114	Financial Institution Taxes	63,322	56,640	47,474	45,000	-	-100.0%
5115	M & M (Surcharge Taxes)	-	-	-	-	-	
5116	In Lieu of Tax	229,057	205,224	78,220	80,448	80,448	0.0%
5141-5143	Earnings on Investments	5,559,236	1,762,503	5,061,107	264,050	213,611	-19.1%
5151-5161	Food Service - Program	-	-	-	-	-	
5165	Food Service - Non-Program	-	-	-	-	-	
5171-5179	Student Activities	-	-	-	-	-	
5181	Community Services	-	-	-	-	-	
5191-5198	Other Local	2,341	880	49,701	-	-	
	Total Local	**18,942,954**	**15,627,416**	**19,891,417**	**15,406,877**	**16,203,345**	5.2%
	County:						
5211	Fines/Forfeitures/Escheats	-	-	-	-	-	
5221	State Assessed Utility Taxes	254,460	261,416	375,700	308,000	308,000	0.0%
	Total County	**254,460**	**261,416**	**375,700**	**308,000**	**308,000**	0.0%
	State:						
5311	Basic Formula	-	-	-	-	-	
5312	Transportation Aid	-	-	-	-	-	
5314	Early Childhood Special Education	771,412	500,000	500,000	500,000	500,000	0.0%
5319	Classroom Trust	-	-	-	-	-	
5324	Parents as Teachers	-	-	-	-	-	
5332	Career Education	-	2,594	-	-	-	
5333	Food Service	-	-	-	-	-	
5366	MO DNR Energy Loan	-	3,073,831	-	-	-	
5359	Career Educ Enhancement Grant	-	-	-	-	-	
5369	Residential Placement/Excess Cost	-	-	-	-	-	
5381	High Need Fund--Special Education	-	-	-	-	-	
5397	Other State	-	-	-	-	-	
	Total State	**771,412**	**3,576,425**	**500,000**	**500,000**	**500,000**	0.0%
	Federal:						
5412	Medicaid	-	-	-	-	-	
5428, 5429	Basic Formula - Jobs Bill	-	-	-	-	-	
5437, 5438, 5441	Individuals with Disabilities (IDEA)	-	6,998	-	-	-	
5442	Early Childhood Special Education	-	-	-	-	-	
5445	School Lunch Program	-	-	-	-	-	
5446	School Breakfast Program	-	-	-	-	-	
5447	Special Milk Program	-	-	-	-	-	
5448	After School Snack Program	-	-	-	-	-	
5451, 5452	Title I	-	-	-	-	-	
5424,5427,5455-5499	Other Federal	-	-	15,434	-	-	
	Total Federal	**-**	**6,998**	**15,434**	**-**	**-**	
	Other:						
5631	Net Insurance Recovery	-	-	-	-	-	
5611, 5692	Sale/Refunding of Bonds	125,000,000	-	105,000,000	-	-	
5641, 5651	Sale of School Buses/Property	114,787	148,147	209,378	-	-	
58xx	Tuition from Other Districts	-	-	-	-	-	
	Total Other	**125,114,787**	**148,147**	**105,209,378**	**-**	**-**	
	Total Revenues	**145,083,613**	**19,620,402**	**125,991,929**	**16,214,877**	**17,011,345**	4.9%

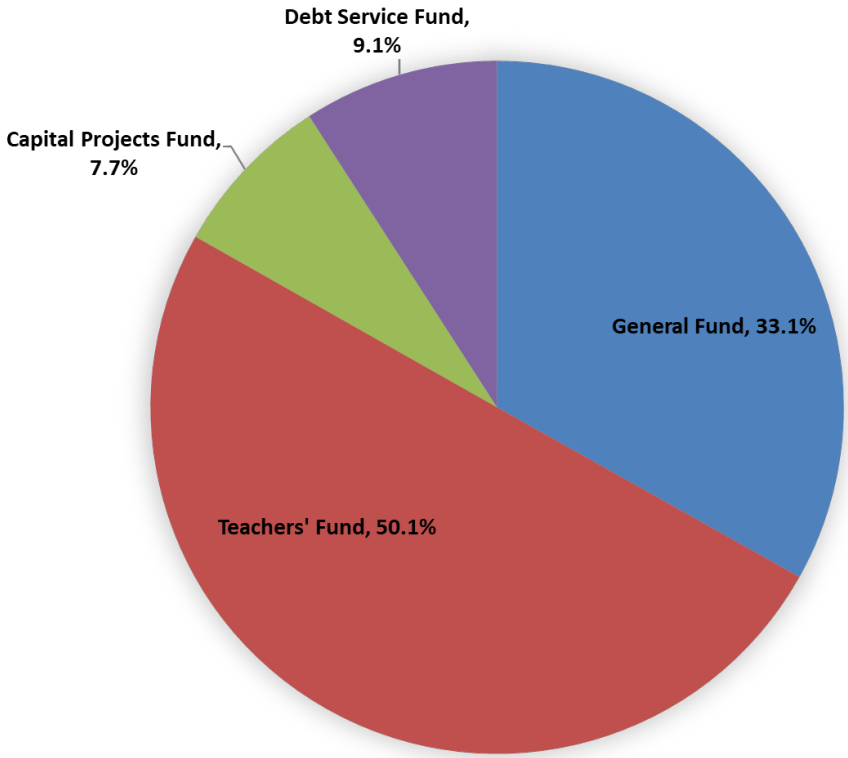
REVENUES BY OBJECT
Debt Service Fund

Object Code	Title	2018-2019 Actual	2019-2020 Actual	2020-2021 Actual	2021-2022 Budget	2022-2023 Budget	% Change
	Local:						
5111	Current Taxes	18,077,233	19,826,349	20,944,945	22,824,257	24,115,911	5.7%
5112	Delinquent Taxes	730,495	638,494	1,103,783	642,604	748,864	16.5%
5113	Prop C Sales Taxes	-	-	-	-	-	
5114	Financial Institution Taxes	-	-	-	-	-	
5115	M & M (Surcharge Taxes)	-	-	-	-	-	
5116	In Lieu of Tax	329,135	308,765	117,684	125,712	125,712	0.0%
5141-5143	Earnings on Investments	4,287,310	277,122	60,799	1,896,582	28,022	-98.5%
5151-5161	Food Service - Program	-	-	-	-	-	
5165	Food Service - Non-Program	-	-	-	-	-	
5171-5179	Student Activities	-	-	-	-	-	
5181	Community Services	-	-	-	-	-	
5191-5198	Other Local	-	-	-	-	-	
	Total Local	**23,424,171**	**21,050,729**	**22,227,210**	**25,489,155**	**25,018,509**	-1.8%
	County:						
5211	Fines/Forfeitures/Escheats	-	-	-	-	-	
5221	State Assessed Utility Taxes	407,946	436,079	469,114	401,000	401,000	0.0%
	Total County	**407,946**	**436,079**	**469,114**	**401,000**	**401,000**	0.0%
	State:						
5311	Basic Formula	-	-	-	-	-	
5312	Transportation Aid	-	-	-	-	-	
5314	Early Childhood Special Education	-	-	-	-	-	
5319	Classroom Trust	3,775,000	3,775,000	-	-	-	
5324	Parents as Teachers	-	-	-	-	-	
5332	Career Education	-	-	-	-	-	
5333	Food Service	-	-	-	-	-	
5359	Career Educ Enhancement Grant	-	-	-	-	-	
5369	Residential Placement/Excess Cost	-	-	-	-	-	
5381	High Need Fund--Special Education	-	-	-	-	-	
5397	Other State	-	-	-	-	-	
	Total State	**3,775,000**	**3,775,000**	**-**	**-**	**-**	
	Federal:						
5412	Medicaid	-	-	-	-	-	
5428, 5429	Basic Formula - Jobs Bill	-	-	-	-	-	
5437, 5438, 5441	Individuals with Disabilities (IDEA)	-	-	-	-	-	
5442	Early Childhood Special Education	-	-	-	-	-	
5445	School Lunch Program	-	-	-	-	-	
5446	School Breakfast Program	-	-	-	-	-	
5447	Special Milk Program	-	-	-	-	-	
5448	After School Snack Program	-	-	-	-	-	
5451, 5452	Title I	-	-	-	-	-	
5424,5427,5455-5499	Other Federal	278,946	-	-	-	-	
	Total Federal	**278,946**	**-**	**-**	**-**	**-**	
	Other:						
5631	Net Insurance Recovery	-	-	-	-	-	
5611, 5692	Sale/Refunding of Bonds	32,290,000	-	-	21,175,000	-	-100.0%
5641, 5651	Sale of School Buses/Property	-	-	-	-	-	
58xx	Tuition from Other Districts	-	-	-	-	-	
	Total Other	**32,290,000**	**-**	**-**	**21,175,000**	**-**	-100.0%
	Total Revenues	**60,176,063**	**25,261,807**	**22,696,324**	**47,065,155**	**25,419,509**	-46.0%

Expenditure Budget

Total budgeted expenditures for FY23 are projected to be $280,771,883. The following chart identifies the distribution of expenditures by fund.

Budgeted Expenditures by Fund FY23



	2018-2019 Actual	2019-2020 Actual	2020-2021 Actual	2021-2022 Budget	2022-2023 Budget	% Change
Expenditures:						
General Fund	76,269,184	75,330,536	77,418,558	91,272,740	93,051,412	1.9%
Teachers' Fund	112,537,740	119,090,519	130,603,205	133,352,066	140,551,511	5.4%
Capital Projects	34,180,999	96,325,308	89,756,706	85,943,584	21,570,301	-74.9%
Debt Service	75,447,922	21,656,891	21,737,163	48,102,490	25,598,659	-46.8%
Total Expenditures	**298,435,845**	**312,403,254**	**319,515,631**	**358,670,880**	**280,771,883**	-21.7%

Expenditure Overview

The following overview is meant to give the reader a better understanding of the District's expenditure program.

Operating Funds (General and Teachers' Funds)

Approximately 84% of the Operating Fund budget consists of salary and benefits for staff. This staffing increase includes 23 certified positions and 14 support staff positions. The budget for benefits was increased to reflect a 6.7% increase which includes a 3.0% increase in the medical insurance benefits rate.

Supplies and purchased services make up 16% of the Operating Fund budget. Supplies include utilities, technology supplies, student food purchases, furniture and fixtures, small equipment, band instruments, music supplies, sports equipment and supplies, uniforms, classroom and instructional supplies, camp supplies, student activity supplies, health services supplies, evaluation and test materials, departmental supplies, chemicals, waxes, and paper products. Purchased services include tuition and transportation to third parties, property services, professional services, legal and audit services, Information Technology services and insurance. Building budget expenses were cut by 15% in FY 21 and were applied to supply budgets. These cuts were extended into FY 22 and FY 23.

Capital Projects

The Capital Projects budget funds facility improvements, large equipment purchases, and lease-purchase payments on buses and facilities. The total Capital Projects expenditure budget for FY23 is $21,570,301. Costs primarily include payments on COPs lease payments, maintenance projects throughout the District, construction costs for Prop E and Prop C projects, architectural fees, and instructional and support equipment purchases.

Debt Service

The Debt Service expenditure budget funds payments on general obligation debt and related interest. The total Debt Service expenditure budget for FY23 is $25,598,659. Of this total, $15,140,000 is budgeted for principal payments with the remainder to cover interest payments and fees. The projected year-end balance for this fund is $26,289,954.

Budgeted Expenditures by Fund and Function FY23

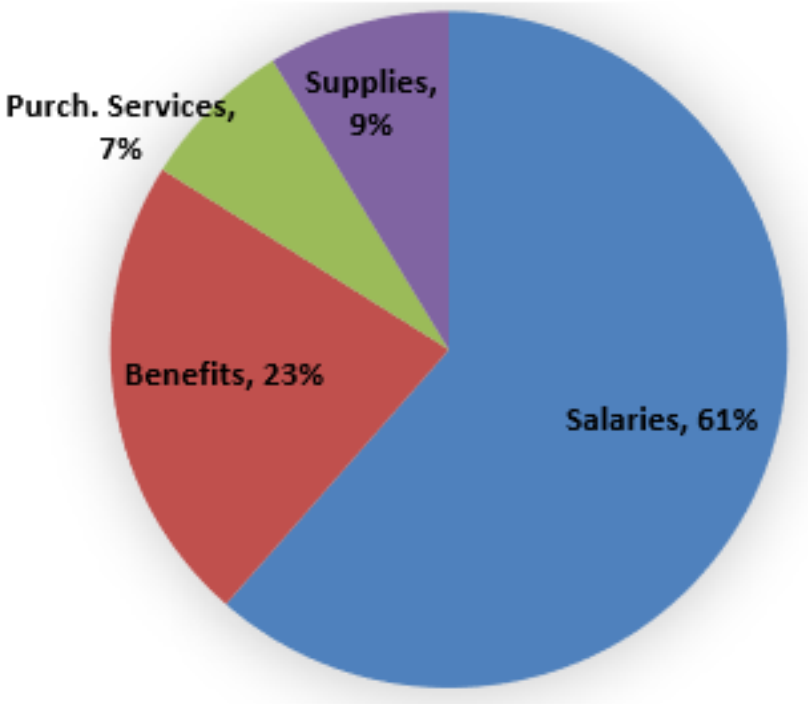
	General Fund	Teachers' Fund	Capital Projects Fund	Subtotal	Debt Service Fund	Total All Funds
Instructional Expenditures:						
Elementary	2,720,232	37,110,545	3,600	39,834,377	-	39,834,377
Middle	2,826,394	20,065,435	43,260	22,935,089	-	22,935,089
Senior High	1,696,486	24,492,614	55,772	26,244,872	-	26,244,872
Summer School	1,016,968	794,600	-	1,811,568	-	1,811,568
Special Instruction	9,595,425	17,066,390	20,000	26,681,815	-	26,681,815
Supplemental Instruction	22,278	3,222,733	-	3,245,011	-	3,245,011
Early Childhood Special Education	1,339,980	2,090,451	4,000	3,434,431	-	3,434,431
Career Education	263,728	-	-	263,728	-	263,728
Student Activities	2,753,966	1,907,145	-	4,661,111	-	4,661,111
Tuition & Contracted Education	-	3,556,373	-	3,556,373	-	3,556,373
Total Instructional Expenditures	**22,235,457**	**110,306,286**	**126,632**	**132,668,375**	**-**	**132,668,375**
Support Services Expenditures:						
Attendance	2,663,801	1,139,375	-	3,803,176	-	3,803,176
Guidance	132,581	4,953,521	-	5,086,102	-	5,086,102
Health, Psych, Speech & Audio	5,832,954	7,881,563	7,500	13,722,017	-	13,722,017
Improvement of Instruction	647,890	1,312,221	-	1,960,111	-	1,960,111
Professional Development	509,564	235,711	-	745,275	-	745,275
Media Services	1,417,885	2,188,653	-	3,606,538	-	3,606,538
Board of Education Services	1,237,653	-	-	1,237,653	-	1,237,653
Executive Administration	1,320,513	3,222,135	350,000	4,892,648	-	4,892,648
Building Level Administration	4,368,403	8,325,830	304,000	12,998,233	-	12,998,233
Business/Central Services	2,137,034	-	9,250	2,146,284	-	2,146,284
Operation of Plant	20,997,284	-	4,597,314	25,594,598	-	25,594,598
Pupil Transportation	12,392,961	-	1,289,662	13,682,623	-	13,682,623
Food Services	7,599,360	-	80,000	7,679,360	-	7,679,360
Central Office Support Services	4,610,055	654,826	141,000	5,405,881	-	5,405,881
Total Support Services Expenditures	**65,867,938**	**29,913,835**	**6,778,726**	**102,560,499**	**-**	**102,560,499**
Total Instruction & Support Expenditures	**88,103,395**	**140,220,121**	**6,905,358**	**235,228,874**	**-**	**235,228,874**
Community Services Expenditures	**4,948,017**	**331,390**	**5,000**	**5,284,407**	**-**	**5,284,407**
Facilities Acquisition & Construction Exp.	**-**		**10,815,686**	**10,815,686**	**-**	**10,815,686**
Principal & Interest Expenditures	**-**		**3,844,257**	**3,844,257**	**25,598,659**	**29,442,916**
Total Expenditures	**93,051,412**	**140,551,511**	**21,570,301**	**255,173,224**	**25,598,659**	**280,771,883**

Operating Expenditures by Object

General & Teachers' Funds Summary

Operating (General and Teachers' Funds) Expenditures by Object

	Expenses	% of Oper. Exp.	% of Oper. Rev.
Salaries	$143,390,849	61.4%	61.3%
Benefits	$52,485,859	22.5%	22.5%
Purch. Services	$17,408,688	7.4%	7.4%
Supplies	$20,317,527	8.7%	8.7%
Total Expenses	$233,602,923	100.0%	99.9%
Total Revenues	$233,777,845		



Operating Expenditures by Object

General and Teachers' Funds

Object Code	Title	2018-2019 Actual	2019-2020 Actual	2020-2021 Actual	2021-2022 Budget	2022-2023 Budget	% Change
	Certified Salaries:						
6111, 6112	Regular Salaries	81,155,534	86,008,321	93,555,349	93,358,052	99,256,182	6.3%
6121	Substitute Salaries	1,733,897	1,262,328	1,278,647	2,658,691	2,118,952	-20.3%
6131	Extra Duty Pay	2,469,329	2,357,041	2,107,122	3,210,880	2,990,024	-6.9%
6141	Sick Leave Salaries	214,701	167,735	654,052	113,000	125,000	10.6%
	Total Certified Salaries	**85,573,462**	**89,795,425**	**97,595,170**	**99,340,623**	**104,490,158**	5.2%
	Non-Certified Salaries:						
6151-6159	Regular Salaries	30,810,283	31,360,914	32,342,348	36,723,780	37,318,387	1.6%
6161	Substitute Salaries	977,227	840,314	613,261	1,382,256	1,369,429	-0.9%
6162	Extra Duty Pay	-	-	-	-	-	
6171	Sick Leave Salaries	282,553	318,979	737,096	213,199	212,875	-0.2%
6181	Referral Bonus	-	-	-	-	-	
	Total Non-Certified Salaries	**32,070,063**	**32,520,207**	**33,692,705**	**38,319,235**	**38,900,691**	1.5%
	Benefits:						
6211	Certified Retirement	13,706,835	14,561,015	15,796,042	15,917,203	17,100,115	7.4%
6221	Non-Certified Retirement	2,474,814	2,583,150	2,662,604	3,114,354	3,263,661	4.8%
6231	OASDI	2,077,857	2,068,991	2,170,750	2,599,516	2,681,785	3.2%
6232	Medicare	1,649,307	1,710,923	1,834,933	1,986,561	2,107,521	6.1%
6241-6291	Employee Insurance	20,020,706	22,185,875	23,774,168	25,586,754	27,332,777	6.8%
	Total Benefits	**39,929,520**	**43,109,955**	**46,238,496**	**49,204,388**	**52,485,859**	6.7%
	Purchased Services:						
6311	Tuition	2,729,353	2,895,651	3,499,097	4,890,957	4,452,073	-9.0%
6312-6314	Professional Services	2,384,861	1,952,422	2,489,212	3,012,015	2,773,127	-7.9%
6315	Audit Services	11,000	16,000	16,000	17,000	16,000	-5.9%
6316,18,19	Technical Services	1,623,782	1,554,044	1,680,333	2,337,753	2,766,567	18.3%
6317	Legal Services	125,001	111,550	129,726	148,500	150,000	1.0%
6330-6339	Property Services	1,985,749	2,060,516	2,522,684	3,043,395	3,168,757	4.1%
6341	Contracted Transportation	216,834	164,394	193,947	396,300	360,068	-9.1%
6342	Other Non-Route Transportation						
6343-6349	Travel	704,381	297,382	34,253	433,999	409,090	-5.7%
6351	Property Insurance	677,744	722,815	779,325	877,702	947,917	8.0%
6352	Liability Insurance	706,533	811,435	806,338	917,607	988,857	7.8%
6353	Fidelity Premium	1,378	1,141	1,142	1,082	1,500	38.6%
6359	Judgments Against LEA	-	-	150,000	-	-	
6360-6398	Other Purchased Services	985,606	1,224,443	1,117,718	1,404,020	1,374,732	-2.1%
	Total Purchased Services	**12,152,222**	**11,811,792**	**13,419,776**	**17,480,331**	**17,408,688**	-0.4%
	Materials and Supplies:						
641x	General Supplies	9,580,917	10,948,544	10,827,233	11,599,651	10,221,471	-11.9%
643x	Regular Textbooks	2,344,589	594,754	691,629	303,790	1,423,420	368.6%
644x	Library Books	317,859	287,516	527,327	266,698	265,661	-0.4%
645x	Periodicals	37,074	11,554	6,204	5,905	16,563	180.5%
6471	Food Service - Food Only	2,828,384	2,069,233	1,618,481	3,079,415	3,073,072	-0.2%
648x	Energy Supplies/Service	3,909,488	3,270,327	3,366,858	4,993,470	5,282,340	5.8%
649x	Other Supplies	63,347	1,747	37,883	31,300	35,000	11.8%
	Total Materials and Supplies	**19,081,658**	**17,183,676**	**17,075,615**	**20,280,229**	**20,317,527**	0.2%
	Total Expenditures	**188,806,924**	**194,421,055**	**208,021,762**	**224,624,806**	**233,602,923**	4.0%

Revenues by Source - Expenditures by Fund All Funds

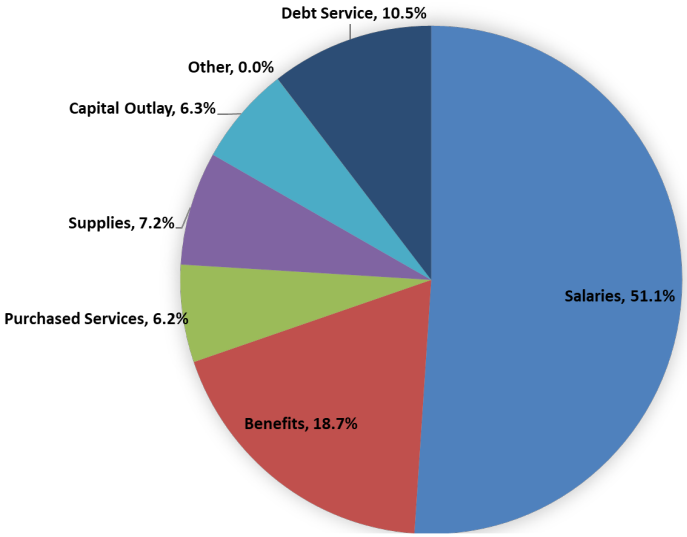
	2018-2019 Actual	2019-2020 Actual	2020-2021 Actual	2021-2022 Budget	2022-2023 Budget	% Change
Revenues:						
Local	142,052,879	136,120,487	154,782,008	153,886,212	166,241,654	8.0%
County	3,014,070	3,109,482	3,432,090	3,146,000	3,146,000	0.0%
State	86,601,453	92,187,004	92,525,648	93,817,698	93,179,033	-0.7%
Federal	6,129,629	5,737,484	10,900,165	14,399,001	13,522,012	-6.1%
Other	157,525,053	337,376	105,374,451	21,295,000	120,000	-99.4%
Total Revenues	**395,323,083**	**237,491,834**	**367,014,361**	**286,543,911**	**276,208,699**	-3.6%
Expenditures:						
General Fund	76,269,184	75,330,536	77,418,558	91,272,740	93,051,412	1.9%
Teachers' Fund	112,537,740	119,090,519	130,603,205	133,352,066	140,551,511	5.4%
Capital Projects	34,180,999	96,325,308	89,756,706	85,943,584	21,570,301	-74.9%
Debt Service	75,447,922	21,656,891	21,737,163	48,102,490	25,598,659	-46.8%
Total Expenditures	**298,435,845**	**312,403,254**	**319,515,631**	**358,670,880**	**280,771,883**	-21.7%
Yearly Increase (Decrease)	**96,887,238**	**(74,911,420)**	**47,498,730**	**(72,126,969)**	**(4,563,184)**	-93.7%
Fund Balance - July 1	**117,199,037**	**214,086,275**	**139,174,855**	**186,673,585**	**150,099,963**	-19.6%
Variance from 2021-22 Budget				35,553,347		-100.0%
Fund Balance - June 30	**214,086,275**	**139,174,855**	**186,673,585**	**150,099,963**	**145,536,779**	-3.0%

Revenues by Source - Expenditures by Object

All Funds

	2018-2019 Actual	2019-2020 Actual	2020-2021 Actual	2021-2022 Budget	2022-2023 Budget	% Change
Revenues:						
Local	142,052,879	136,120,487	154,782,008	153,886,212	166,241,654	8.0%
County	3,014,070	3,109,482	3,432,090	3,146,000	3,146,000	0.0%
State	86,601,453	92,187,004	92,525,648	93,817,698	93,179,033	-0.7%
Federal	6,129,629	5,737,484	10,900,165	14,399,001	13,522,012	-6.1%
Other	157,525,053	337,376	105,374,451	21,295,000	120,000	-99.4%
Total Revenues	**395,323,083**	**237,491,834**	**367,014,361**	**286,543,911**	**276,208,699**	-3.6%
Expenditures:						
Salaries	117,643,525	122,315,632	131,287,875	137,659,858	143,390,849	4.2%
Benefits	39,929,519	43,109,954	46,238,496	49,204,388	52,485,859	6.7%
Purchased Services	12,152,222	11,811,792	13,419,776	17,480,331	17,408,688	-0.4%
Supplies	19,081,658	17,183,676	17,075,615	20,280,229	20,317,527	0.2%
Capital Outlay	29,396,610	92,266,712	85,133,059	81,832,116	17,726,044	-78.3%
Other	455,208	15,080	355,847	163,525	22,800	-86.1%
Debt Service 10.5%	79,777,103	25,700,407	26,004,964	52,050,434	29,420,116	-43.5%
Total Expenditures	**298,435,845**	**312,403,254**	**319,515,631**	**358,670,880**	**280,771,883**	-21.7%
Yearly Increase (Decrease)	**96,887,238**	**(74,911,420)**	**47,498,730**	**(72,126,969)**	**(4,563,184)**	-93.7%
Fund Balance - July 1	**117,199,037**	**214,086,275**	**139,174,855**	**186,673,585**	**150,099,963**	-19.6%
Variance from 2021-22 Budget				35,553,347		
Fund Balance - June 30	**214,086,275**	**139,174,855**	**186,673,585**	**150,099,963**	**145,536,779**	-3.0%

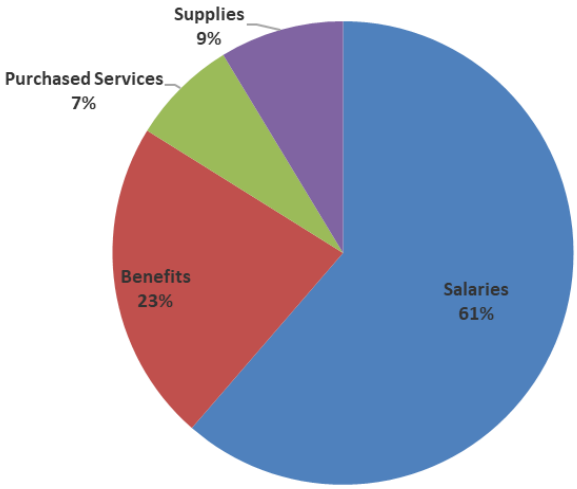
Budgeted Expenditures by Object - All Funds FY23



REVENUES BY SOURCE
EXPENDITURES BY OBJECT
Operating Fund (General and Teachers' Funds)

	2018-2019 Actual	2019-2020 Actual	2020-2021 Actual	2021-2022 Budget	2022-2023 Budget	% Change
Revenues:						
Local	99,685,754	99,442,343	112,663,381	112,990,180	125,019,800	10.6%
County	2,351,664	2,411,988	2,587,276	2,437,000	2,437,000	0.0%
State	82,055,040	84,835,579	92,025,648	93,317,698	92,679,033	-0.7%
Federal	5,850,683	5,730,486	10,884,730	14,399,001	13,522,012	-6.1%
Other	120,266	189,228	165,073	120,000	120,000	0.0%
Total Revenues	**190,063,407**	**192,609,624**	**218,326,108**	**223,263,879**	**233,777,845**	4.7%
Expenditures:						
Salaries	117,643,525	122,315,632	131,287,875	137,659,858	143,390,849	4.2%
Benefits	39,929,519	43,109,954	46,238,496	49,204,388	52,485,859	6.7%
Purchased Services	12,152,222	11,811,792	13,419,776	17,480,331	17,408,688	-0.4%
Supplies	19,081,658	17,183,676	17,075,615	20,280,229	20,317,527	0.2%
Capital Outlay	-	-	-	-	-	
Other	-	-	-	-	-	
Debt Service	-	-	-	-	-	
Total Expenditures	**188,806,924**	**194,421,055**	**208,021,762**	**224,624,806**	**233,602,923**	4.0%
Yearly Increase (Decrease)	**1,256,483**	**(1,811,431)**	**10,304,346**	**(1,360,927)**	**174,922**	-112.9%
Fund Balance - July 1	**57,722,010.65**	**58,829,590**	**55,640,620**	**56,869,644**	**59,008,717**	3.8%
Transfers	**(148,904.37)**	**(1,377,539)**	**(9,075,322)**	**(2,000,000)**	**-**	-100.0%
Variance from 2021-22 Budget				**5,500,000**		-100.0%
Fund Balance - June 30	**58,829,589.64**	**55,640,620.07**	**56,869,644**	**59,008,717**	**59,183,639**	0.3%

Budgeted Expenditures by Object - General and Teachers' Funds FY23



REVENUES BY SOURCE
EXPENDITURES BY OBJECT
General Fund

	2018-2019 Actual	2019-2020 Actual	2020-2021 Actual	2021-2022 Budget	2022-2023 Budget	% Change
Revenues:						
Local	67,966,770	67,798,647	73,017,188	74,935,052	83,650,680	11.6%
County	1,466,368	1,555,106	1,661,314	1,530,000	1,530,000	0.0%
State	6,938,927	13,027,052	16,408,666	15,902,455	15,602,045	-1.9%
Federal	1,654,816	2,190,554	5,483,273	7,584,203	5,303,550	-30.1%
Other	120,266	189,228	165,073	120,000	120,000	0.0%
Total Revenues	**78,147,148**	**84,760,587**	**96,735,514**	**100,071,710**	**106,206,275**	6.1%
Expenditures:						
Salaries	32,139,348	32,589,842	33,768,056	38,488,506	39,073,976	1.5%
Benefits	14,818,512	15,785,953	16,552,608	19,018,931	19,807,594	4.1%
Purchased Services	10,229,666	9,771,066	10,022,279	13,485,074	13,852,315	2.7%
Supplies	19,081,658	17,183,676	17,075,615	20,280,229	20,317,527	0.2%
Capital Outlay	-	-	-	-	-	
Other	-	-	-	-	-	
Debt Service	-	-	-	-	-	
Total Expenditures	**76,269,184**	**75,330,536**	**77,418,558**	**91,272,740**	**93,051,412**	1.9%
Yearly Increase (Decrease)	**1,877,963**	**9,430,052**	**19,316,956**	**8,798,969**	**13,154,863**	49.5%
Fund Balance - July 1	**55,355,174**	**57,084,233**	**55,640,620**	**56,869,644**	**59,008,717**	3.8%
Transfers	**(148,904)**	**(10,873,665)**	**(18,087,932)**	**(12,159,897)**	**(12,979,941)**	6.7%
Variance from 2021-22 Budget				5,500,000		-100.0%
Fund Balance - June 30	**57,084,233**	**55,640,620**	**56,869,644**	**59,008,717**	**59,183,639**	0.3%

REVENUES BY SOURCE
EXPENDITURES BY OBJECT
Teachers' Fund

	2018-2019 Actual	2019-2020 Actual	2020-2021 Actual	2021-2022 Budget	2022-2023 Budget	% Change
Revenues:						
Local	31,718,983	31,643,696	39,646,193	38,055,128	41,369,120	8.7%
County	885,296	856,881	925,962	907,000	907,000	0.0%
State	75,116,113	71,808,527	75,616,982	77,415,243	77,076,988	-0.4%
Federal	4,195,867	3,539,932	5,401,457	6,814,798	8,218,462	20.6%
Other	-	-	-	-	-	
Total Revenues	**111,916,260**	**107,849,037**	**121,590,594**	**123,192,169**	**127,571,570**	3.6%
Expenditures:						
Salaries	85,504,177	89,725,790	97,519,819	99,171,352	104,316,873	5.2%
Benefits	25,111,007	27,324,001	29,685,888	30,185,457	32,678,265	8.3%
Purchased Services	1,922,556	2,040,727	3,397,497	3,995,257	3,556,373	-11.0%
Supplies	-	-	-	-	-	
Capital Outlay	-	-	-	-	-	
Other	-	-	-	-	-	
Debt Service	-	-	-	-	-	
Total Expenditures	**112,537,740**	**119,090,519**	**130,603,205**	**133,352,066**	**140,551,511**	5.4%
Yearly Increase (Decrease)	**(621,480)**	**(11,241,482)**	**(9,012,610)**	**(10,159,897)**	**(12,979,941)**	27.8%
Fund Balance - July 1	**2,366,837**	**1,745,357**	**0**	**0**	**0**	0.0%
Transfers	**-**	**9,496,126**	**9,012,610**	**10,159,897**	**12,979,941**	27.8%
Fund Balance - June 30	**1,745,357**	**0**	**0**	**0**	**0**	0.0%

REVENUES BY SOURCE
EXPENDITURES BY OBJECT
Capital Projects Fund

	2018-2019 Actual	2019-2020 Actual	2020-2021 Actual	2021-2022 Budget	2022-2023 Budget	% Change
Revenues:						
Local	18,942,954	15,627,416	19,891,417	15,406,877	16,203,345	5.2%
County	254,460	261,416	375,700	308,000	308,000	0.0%
State	771,412	3,576,425	500,000	500,000	500,000	0.0%
Federal	-	6,998	15,434	-	-	
Other	125,114,787	148,147	105,209,378	-	-	
Total Revenues	**145,083,613**	**19,620,402**	**125,991,929**	**16,214,877**	**17,011,345**	4.9%
Expenditures:						
Salaries	-	-	-	-	-	
Benefits	-	-	-	-	-	
Purchased Services	-	-	-	-	-	
Supplies	-	-	-	-	-	
Capital Outlay	29,396,610	92,266,712	85,133,059	81,832,116	17,726,044	-78.3%
Other	432,482	11,554	353,112	15,000	7,800	-48.0%
Debt Service	4,351,907	4,047,042	4,270,535	4,096,468	3,836,457	-6.3%
Total Expenditures	**34,180,999**	**96,325,308**	**89,756,706**	**85,943,584**	**21,570,301**	-74.9%
Yearly Increase (Decrease)	**110,902,614**	**(76,704,906)**	**36,235,223**	**(69,728,707)**	**(4,558,956)**	-93.5%
Fund Balance - July 1	**21,262,807**	**132,314,325**	**56,986,958**	**102,297,502**	**64,622,142**	-36.8%
Transfers	**148,904**	**1,377,539**	**9,075,322**	**2,000,000**	**-**	-100.0%
Variance from 2021-22 Budget				30,053,347		-100.0%
Fund Balance - June 30	**132,314,325**	**56,986,958**	**102,297,502**	**64,622,142**	**60,063,186**	-7.1%

REVENUES BY SOURCE
EXPENDITURES BY OBJECT
Debt Service Fund

	2018-2019 Actual	2019-2020 Actual	2020-2021 Actual	2021-2022 Budget	2022-2023 Budget	% Change
Revenues:						
Local	23,424,171	21,050,729	22,227,210	25,489,155	25,018,509	-1.8%
County	407,946	436,079	469,114	401,000	401,000	0.0%
State	3,775,000	3,775,000	-	-	-	
Federal	278,946	-	-	-	-	
Other	32,290,000	-	-	21,175,000	-	-100.0%
Total Revenues	**60,176,063**	**25,261,807**	**22,696,324**	**47,065,155**	**25,419,509**	-46.0%
Expenditures:						
Principal	66,240,573	10,871,508	11,218,131	36,735,000	15,140,000	-58.8%
Interest	9,184,623	10,781,856	10,516,297	11,218,966	10,443,659	-6.9%
Other	22,726	3,526	2,735	148,525	15,000	-89.9%
Total Expenditures	**75,447,922**	**21,656,891**	**21,737,163**	**48,102,490**	**25,598,659**	-46.8%
Yearly Increase (Decrease)	**(15,271,859)**	**3,604,917**	**959,161**	**(1,037,335)**	**(179,150)**	-82.7%
Fund Balance - July 1	**38,214,220**	**22,942,361**	**26,547,277**	**27,506,439**	**26,469,104**	-3.8%
Fund Balance - June 30	**22,942,361**	**26,547,277**	**27,506,439**	**26,469,104**	**26,289,954**	-0.7%

Revenues by Source - Expenditures by Function
All Funds

	2018-2019 Actual	2019-2020 Actual	2020-2021 Actual	2021-2022 Budget	2022-2023 Budget	% Change
Revenues:						
Local	142,052,879	136,120,487	154,782,008	153,886,212	166,241,654	8.0%
County	3,014,070	3,109,482	3,432,090	3,146,000	3,146,000	0.0%
State	86,601,453	92,187,004	92,525,648	93,817,698	93,179,033	-0.7%
Federal	6,129,629	5,737,484	10,900,165	14,399,001	13,522,012	-6.1%
Other	157,525,053	337,376	105,374,451	21,295,000	120,000	-99.4%
Total Revenues	**395,323,083**	**237,491,834**	**367,014,361**	**286,543,911**	**276,208,699**	-3.6%
Instructional Expenditures:						
Elementary	42,650,718	45,215,890	40,856,434	42,397,413	39,834,377	-6.0%
Middle	12,296,699	12,852,615	13,943,412	14,371,820	22,935,089	59.6%
Senior High	21,810,915	22,907,477	24,613,658	27,070,982	26,244,872	-3.1%
Summer School	1,772,637	1,400,148	423,111	1,837,372	1,811,568	-1.4%
Special Instruction	21,251,390	22,428,951	30,034,251	26,006,208	26,681,815	2.6%
Supplemental Instruction	1,832,580	1,355,291	3,168,861	3,493,293	3,245,011	-7.1%
Early Childhood Special Education	2,479,716	2,492,534	2,741,893	3,212,132	3,434,431	6.9%
Career Education	13,140	214,176	467,880	587,098	263,728	-55.1%
Student Activities	4,272,054	3,578,352	3,212,052	4,734,998	4,661,111	-1.6%
Tuition & Contracted Education	1,931,189	2,039,112	3,397,497	3,995,257	3,556,373	-11.0%
Total Instructional Expenditures	**110,311,040**	**114,484,546**	**122,859,049**	**127,706,571**	**132,668,375**	3.9%
Support Services Expenditures:						
Attendance	2,035,739	3,050,788	3,519,171	3,566,280	3,803,176	6.6%
Guidance	3,894,098	3,872,468	4,198,552	4,327,533	5,086,102	17.5%
Health, Psych, Speech & Audio	11,226,576	11,702,063	12,615,862	13,358,201	13,722,017	2.7%
Improvement of Instruction	1,509,123	1,638,017	1,790,987	1,912,842	1,960,111	2.5%
Professional Development	809,123	626,787	428,871	740,778	745,275	0.6%
Media Services	2,963,014	3,112,339	3,623,313	3,486,235	3,606,538	3.5%
Board of Education Services	1,101,361	1,240,227	1,405,324	1,226,109	1,237,653	0.9%
Executive Administration	4,047,752	5,226,363	4,866,191	5,365,003	4,892,648	-8.8%
Building Level Administration	10,404,252	10,579,970	10,875,542	15,800,614	12,998,233	-17.7%
Business/Central Services	1,718,490	1,780,114	1,860,866	2,014,754	2,146,284	6.5%
Operation of Plant	18,199,381	19,446,852	21,532,249	27,331,803	25,594,598	-6.4%
Pupil Transportation	12,456,116	10,981,957	11,192,528	13,813,242	13,682,623	-0.9%
Food Services	6,668,493	5,528,606	5,022,603	7,313,982	7,679,360	5.0%
Central Office Support Services	3,383,702	3,781,868	4,722,154	4,983,096	5,405,881	8.5%
Total Support Services Expenditures	**80,417,219**	**82,568,421**	**87,654,213**	**105,240,471**	**102,560,499**	-2.5%
Total Instruction & Support Expenditures	**190,728,259**	**197,052,967**	**210,513,262**	**232,947,042**	**235,228,874**	1.0%
Community Services Expenditures	**3,726,512**	**3,663,123**	**4,037,339**	**5,268,819**	**5,284,407**	0.3%
Facilities Acquisition & Construction Exp.	**23,748,763**	**85,971,677**	**78,604,221**	**68,241,061**	**10,815,686**	-84.2%
Principal & Interest Expenditures	**80,232,311**	**25,715,487**	**26,360,810**	**52,213,958**	**29,442,916**	-43.6%
Total Expenditures	**298,435,845**	**312,403,254**	**319,515,631**	**358,670,880**	**280,771,883**	-21.7%
Yearly Increase (Decrease)	**96,887,238**	**(74,911,420)**	**47,498,730**	**(72,126,969)**	**(4,563,184)**	-93.7%
Fund Balance - July 1	**117,199,037**	**214,086,275**	**139,174,855**	**186,673,585**	**150,099,963**	-19.6%
Variance from 2021-22 Budget				**35,553,347**	**-**	
Fund Balance - June 30	**214,086,275**	**139,174,855**	**186,673,585**	**150,099,963**	**145,536,779**	-3.0%

REVENUES BY SOURCE
EXPENDITURES BY FUNCTION
Operating Fund (General and Teachers' Funds)

	2018-2019 Actual	2019-2020 Actual	2020-2021 Actual	2021-2022 Budget	2022-2023 Budget	% Change
Revenues:						
Local	99,685,754	99,442,343	112,663,381	112,990,180	125,019,800	10.6%
County	2,351,664	2,411,988	2,587,276	2,437,000	2,437,000	0.0%
State	82,055,040	84,835,579	92,025,648	93,317,698	92,679,033	-0.7%
Federal	5,850,683	5,730,486	10,884,730	14,399,001	13,522,012	-6.1%
Other	120,266	189,228	165,073	120,000	120,000	0.0%
Total Revenues	**190,063,407**	**192,609,624**	**218,326,108**	**223,263,879**	**233,777,845**	**4.7%**
Instructional Expenditures:						
Elementary	42,610,603	45,165,781	40,501,776	42,382,613	39,830,777	-6.0%
Middle	12,231,543	12,758,026	13,928,271	14,331,828	22,891,829	59.7%
Senior High	21,652,471	22,821,523	24,081,476	26,951,695	26,189,100	-2.8%
Summer School	1,772,637	1,400,148	423,111	1,837,372	1,811,568	-1.4%
Special Instruction	21,246,545	22,411,778	30,025,184	25,959,008	26,661,815	2.7%
Supplemental Instruction	1,832,526	1,355,291	3,168,861	3,493,293	3,245,011	-7.1%
Early Childhood Special Education	2,478,503	2,492,534	2,736,602	3,208,612	3,430,431	6.9%
Career Education	13,140	180,070	331,954	300,981	263,728	-12.4%
Student Activities	4,272,054	3,571,130	3,212,052	4,730,898	4,661,111	-1.5%
Tuition & Contracted Education	1,931,189	2,039,112	3,397,497	3,995,257	3,556,373	-11.0%
Total Instructional Expenditures	**110,041,212**	**114,195,391**	**121,806,784**	**127,191,556**	**132,541,743**	**4.2%**
Support Services Expenditures:						
Attendance	2,035,739	3,050,788	3,519,171	3,534,127	3,803,176	7.6%
Guidance	3,894,098	3,872,468	4,198,552	4,327,533	5,086,102	17.5%
Health, Psych, Speech & Audio	11,224,944	11,689,627	12,581,108	13,344,101	13,714,517	2.8%
Improvement of Instruction	1,509,123	1,638,017	1,790,987	1,912,842	1,960,111	2.5%
Professional Development	809,123	626,787	428,871	740,778	745,275	0.6%
Media Services	2,961,814	3,112,339	3,623,313	3,486,235	3,606,538	3.5%
Board of Education Services	1,101,361	1,240,227	1,405,324	1,226,109	1,237,653	0.9%
Executive Administration	3,995,434	4,270,435	4,659,097	4,372,940	4,542,648	3.9%
Building Level Administration	10,155,391	10,444,747	10,862,398	11,577,116	12,694,233	9.6%
Business/Central Services	1,714,842	1,780,114	1,844,916	2,004,229	2,137,034	6.6%
Operation of Plant	15,968,651	15,805,726	17,654,501	20,834,109	20,997,284	0.8%
Pupil Transportation	9,849,350	9,845,507	9,958,137	12,650,186	12,392,961	-2.0%
Food Services	6,519,527	5,528,606	5,005,264	7,298,032	7,599,360	4.1%
Central Office Support Services	3,299,806	3,660,345	4,646,002	4,861,096	5,264,881	8.3%
Total Support Services Expenditures	**75,039,200**	**76,565,733**	**82,177,639**	**92,169,432**	**95,781,773**	**3.9%**
Total Instruction & Support Expenditures	**185,080,412**	**190,761,123**	**203,984,423**	**219,360,987**	**228,323,516**	**4.1%**
Community Services Expenditures	**3,726,512**	**3,659,931**	**4,037,339**	**5,263,819**	**5,279,407**	**0.3%**
Facilities Acquisition & Construction Exp.	-	-	-	-	-	
Principal & Interest Expenditures	-	-	-	-	-	
Total Expenditures	**188,806,924**	**194,421,055**	**208,021,762**	**224,624,806**	**233,602,923**	**4.0%**
Yearly Increase (Decrease)	**1,256,483**	**(1,811,431)**	**10,304,346**	**(1,360,927)**	**174,922**	**-112.9%**
Fund Balance - July 1	**57,722,011**	**58,829,590**	**55,640,620**	**56,869,644**	**59,008,717**	**3.8%**
Transfers	**(148,904)**	**(1,377,539)**	**(9,075,322)**	**(2,000,000)**	**-**	**-100.0%**
Variance from 2021-22 Budget				**5,500,000**		**-100.0%**
Fund Balance - June 30	**58,829,590**	**55,640,620**	**56,869,644**	**59,008,717**	**59,183,639**	**0.3%**

REVENUES BY SOURCE
EXPENDITURES BY FUNCTION
General Fund

	2018-2019 Actual	2019-2020 Actual	2020-2021 Actual	2021-2022 Budget	2022-2023 Budget	% Change
Revenues:						
Local	67,966,770	67,798,647	73,017,188	74,935,052	83,650,680	11.6%
County	1,466,368	1,555,106	1,661,314	1,530,000	1,530,000	0.0%
State	6,938,927	13,027,052	16,408,666	15,902,455	15,602,045	-1.9%
Federal	1,654,816	2,190,554	5,483,273	7,584,203	5,303,550	-30.1%
Other	120,266	189,228	165,073	120,000	120,000	0.0%
Total Revenues	**78,147,148**	**84,760,587**	**96,735,514**	**100,071,710**	**106,206,275**	6.1%
Instructional Expenditures:						
Elementary	4,861,121	5,351,053	3,880,748	3,886,588	2,720,232	-30.0%
Middle	1,470,870	1,384,654	1,677,506	1,380,000	2,826,394	104.8%
Senior High	1,915,848	1,677,719	1,653,325	1,844,603	1,696,486	-8.0%
Summer School	955,823	940,764	141,042	1,012,392	1,016,968	0.5%
Special Instruction	7,881,789	7,899,514	7,917,465	9,688,842	9,595,425	-1.0%
Supplemental Instruction	42,552	27,603	92,555	22,278	22,278	0.0%
Early Childhood Special Education	1,033,260	1,031,249	988,756	1,265,361	1,339,980	5.9%
Career Education	13,140	180,070	331,954	300,981	263,728	-12.4%
Student Activities	2,862,704	2,130,691	1,736,416	2,857,664	2,753,966	-3.6%
Tuition & Contracted Education	8,633	-	-	-	-	
Total Instructional Expenditures	**21,045,741**	**20,623,318**	**18,419,768**	**22,258,709**	**22,235,457**	-0.1%
Support Services Expenditures:						
Attendance	2,035,739	2,097,392	2,411,582	2,446,498	2,663,801	8.9%
Guidance	135,231	118,853	111,697	125,310	132,581	5.8%
Health, Psych, Speech & Audio	4,292,988	4,346,177	4,896,852	5,554,822	5,832,954	5.0%
Improvement of Instruction	777,233	742,940	1,008,773	843,316	647,890	-23.2%
Professional Development	583,185	452,651	313,424	506,859	509,564	0.5%
Media Services	1,227,659	1,364,462	1,663,163	1,384,596	1,417,885	2.4%
Board of Education Services	1,101,361	1,240,227	1,405,324	1,226,109	1,237,653	0.9%
Executive Administration	1,358,387	1,466,054	1,475,351	1,156,791	1,320,513	14.2%
Building Level Administration	3,338,817	3,306,074	3,316,281	3,860,104	4,368,403	13.2%
Business/Central Services	1,714,842	1,780,114	1,844,916	2,004,229	2,137,034	6.6%
Operation of Plant	15,968,651	15,805,726	17,654,501	20,834,109	20,997,284	0.8%
Pupil Transportation	9,849,350	9,845,507	9,958,137	12,650,186	12,392,961	-2.0%
Food Services	6,519,527	5,528,606	5,005,264	7,298,032	7,599,360	4.1%
Central Office Support Services	2,702,741	3,059,423	4,003,932	4,191,026	4,610,055	10.0%
Total Support Services Expenditures	**51,605,709**	**51,154,206**	**55,069,196**	**64,081,986**	**65,867,938**	2.8%
Total Instruction & Support Expenditures	**72,651,450**	**71,777,524**	**73,488,963**	**86,340,695**	**88,103,395**	2.0%
Community Services Expenditures	**3,617,734**	**3,553,012**	**3,929,594**	**4,932,046**	**4,948,017**	0.3%
Facilities Acquisition & Construction Exp.	-	-	-	-	-	
Principal & Interest Expenditures	-	-	-	-	-	
Total Expenditures	**76,269,184**	**75,330,536**	**77,418,558**	**91,272,740**	**93,051,412**	1.9%
Yearly Increase (Decrease)	**1,877,963**	**9,430,052**	**19,316,956**	**8,798,969**	**13,154,863**	49.5%
Fund Balance - July 1	**55,355,174**	**57,084,233**	**55,640,620**	**56,869,644**	**59,008,717**	3.8%
Transfer	**(148,904)**	**(10,873,665)**	**(18,087,932)**	**(12,159,897)**	**(12,979,941)**	6.7%
Variance from 2021-22 Budget				**5,500,000**		-100.0%
Fund Balance - June 30	**57,084,233**	**55,640,620**	**56,869,644**	**59,008,717**	**59,183,639**	0.3%

REVENUES BY SOURCE
EXPENDITURES BY FUNCTION
Teachers' Fund

	2018-2019 Actual	2019-2020 Actual	2020-2021 Actual	2021-2022 Budget	2022-2023 Budget	% Change
Revenues:						
Local	31,718,983	31,643,696	39,646,193	38,055,128	41,369,120	8.7%
County	885,296	856,881	925,962	907,000	907,000	0.0%
State	75,116,113	71,808,527	75,616,982	77,415,243	77,076,988	-0.4%
Federal	4,195,867	3,539,932	5,401,457	6,814,798	8,218,462	20.6%
Other	-	-	-	-	-	
Total Revenues	**111,916,260**	**107,849,037**	**121,590,594**	**123,192,169**	**127,571,570**	3.6%
Instructional Expenditures:						
Elementary	37,749,481	39,814,728	36,621,028	38,496,025	37,110,545	-3.6%
Middle	10,760,673	11,373,371	12,250,766	12,951,828	20,065,435	54.9%
Senior High	19,736,623	21,143,803	22,428,151	25,107,092	24,492,614	-2.4%
Summer School	816,814	459,384	282,069	824,980	794,600	-3.7%
Special Instruction	13,364,756	14,512,263	22,107,719	16,270,166	17,066,390	4.9%
Supplemental Instruction	1,789,975	1,327,688	3,076,305	3,471,014	3,222,733	-7.2%
Early Childhood Special Education	1,445,243	1,461,285	1,747,846	1,943,251	2,090,451	7.6%
Career Education	-	-	-	-	-	
Student Activities	1,409,350	1,440,438	1,475,636	1,873,234	1,907,145	1.8%
Tuition & Contracted Education	1,922,556	2,039,112	3,397,497	3,995,257	3,556,373	-11.0%
Total Instructional Expenditures	**88,995,470**	**93,572,073**	**103,387,017**	**104,932,847**	**110,306,286**	5.1%
Support Services Expenditures:						
Attendance	-	953,396	1,107,588	1,087,629	1,139,375	4.8%
Guidance	3,758,867	3,753,615	4,086,855	4,202,223	4,953,521	17.9%
Health, Psych, Speech & Audio	6,931,956	7,343,450	7,684,256	7,789,279	7,881,563	1.2%
Improvement of Instruction	731,890	895,077	782,214	1,069,526	1,312,221	22.7%
Professional Development	225,938	174,136	115,447	233,919	235,711	0.8%
Media Services	1,734,155	1,747,877	1,960,150	2,101,639	2,188,653	4.1%
Board of Education Services	-	-	-	-	-	
Executive Administration	2,637,047	2,804,381	3,183,746	3,216,149	3,222,135	0.2%
Building Level Administration	6,816,574	7,138,673	7,546,118	7,717,012	8,325,830	7.9%
Business/Central Services	-	-	-	-	-	
Operation of Plant	-	-	-	-	-	
Pupil Transportation	-	-	-	-	-	
Food Services	-	-	-	-	-	
Central Office Support Services	597,065	600,922	642,070	670,070	654,826	-2.3%
Total Support Services Expenditures	**23,433,492**	**25,411,527**	**27,108,443**	**28,087,446**	**29,913,835**	6.5%
Total Instruction & Support Expenditures	**112,428,962**	**118,983,600**	**130,495,460**	**133,020,293**	**140,220,121**	5.4%
Community Services Expenditures	**108,778**	**106,919**	**107,744**	**331,773**	**331,390**	-0.1%
Facilities Acquisition & Construction Exp.	-	-	-	-		
Principal & Interest Expenditures	-	-	-	-		
Total Expenditures	**112,537,740**	**119,090,519**	**130,603,205**	**133,352,066**	**140,551,511**	5.4%
Yearly Increase (Decrease)	**(621,480)**	**(11,241,482)**	**(9,012,610)**	**(10,159,897)**	**(12,979,941)**	27.8%
Fund Balance - July 1	**2,366,837**	**1,745,357**	**(0)**	**0**	**0**	0.0%
Transfer	-	**9,496,126**	**9,012,610**	**10,159,897**	**12,979,941**	27.8%
Fund Balance - June 30	**1,745,357**	**(0)**	**0**	**0**	**0**	0.0%

REVENUES BY SOURCE
EXPENDITURES BY FUNCTION
Capital Projects Fund

	2018-2019 Actual	2019-2020 Actual	2020-2021 Actual	2021-2022 Budget	2022-2023 Budget	% Change
Revenues:						
Local	18,942,954	15,627,416	19,891,417	15,406,877	16,203,345	5.2%
County	254,460	261,416	375,700	308,000	308,000	0.0%
State	771,412	3,576,425	500,000	500,000	500,000	0.0%
Federal	-	6,998	15,434	-	-	
Other	125,114,787	148,147	105,209,378	-	-	
Total Revenues	**145,083,613**	**19,620,402**	**125,991,929**	**16,214,877**	**17,011,345**	4.9%
Instructional Expenditures:						
Elementary	40,115	50,109	354,658	14,800	3,600	-75.7%
Middle	65,156	94,589	15,141	39,992	43,260	8.2%
Senior High	158,444	85,954	532,182	119,287	55,772	-53.2%
Summer School	-	-	-	-	-	
Special Instruction	4,899	17,174	9,067	47,200	20,000	-57.6%
Supplemental Instruction	-	-	-	-	-	
Early Childhood Special Education	1,213	-	5,291	3,520	4,000	13.6%
Career Education	-	34,106	135,925	286,117	-	-100.0%
Student Activities	-	7,223	-	4,100	-	-100.0%
Tuition & Contracted Education	-	-	-	-	-	
Total Instructional Expenditures	**269,828**	**289,155**	**1,052,264**	**515,016**	**126,632**	-75.4%
Support Services Expenditures:						
Attendance	-	-	-	32,153	-	-100.0%
Guidance	-	-	-	-	-	
Health, Psych, Speech & Audio	1,632	12,436	34,755	14,100	7,500	-46.8%
Improvement of Instruction	-	-	-	-	-	
Professional Development	-	-	-	-	-	
Media Services	1,200	-	-	-	-	
Board of Education Services	-	-	-	-	-	
Executive Administration	52,318	955,929	207,094	992,063	350,000	-64.7%
Building Level Administration	248,861	135,224	13,144	4,223,499	304,000	-92.8%
Business/Central Services	3,648	-	15,950	10,525	9,250	-12.1%
Operation of Plant	2,230,730	3,641,126	3,877,749	6,497,694	4,597,314	-29.2%
Pupil Transportation	2,606,767	1,136,450	1,234,391	1,163,056	1,289,662	10.9%
Food Services	148,966	-	17,340	15,950	80,000	401.6%
Central Office Support Services	83,896	121,523	76,152	122,000	141,000	15.6%
Total Support Services Expenditures	**5,378,019**	**6,002,688**	**5,476,574**	**13,071,039**	**6,778,726**	-48.1%
Total Instruction & Support Expenditures	**5,647,847**	**6,291,844**	**6,528,838**	**13,586,055**	**6,905,358**	-49.2%
Community Services Expenditures	**-**	**3,191**	**-**	**5,000**	**5,000**	0.0%
Facilities Acquisition & Construction Exp.	**23,748,763**	**85,971,677**	**78,604,221**	**68,241,061**	**10,815,686**	-84.2%
Principal & Interest Expenditures	**4,784,389**	**4,058,596**	**4,623,647**	**4,111,468**	**3,844,257**	-6.5%
Total Expenditures	**34,180,999**	**96,325,308**	**89,756,706**	**85,943,584**	**21,570,301**	-74.9%
Yearly Increase (Decrease)	**110,902,614**	**(76,704,906)**	**36,235,223**	**(69,728,707)**	**(4,558,956)**	-93.5%
Fund Balance - July 1	**21,262,807**	**132,314,325**	**56,986,958**	**102,297,502**	**64,622,142**	-36.8%
Transfers	**148,904**	**1,377,539**	**9,075,322**	**2,000,000**	**-**	-100.0%
Variance from 2021-22 Budget				**30,053,347**		-100.0%
Fund Balance - June 30	**132,314,325**	**56,986,958**	**102,297,502**	**64,622,142**	**60,063,186**	-7.1%

REVENUES BY SOURCE
EXPENDITURES BY FUNCTION
Debt Service Fund

	2018-2019 Actual	2019-2020 Actual	2020-2021 Actual	2021-2022 Budget	2022-2023 Budget	% Change
Revenues:						
Local	23,424,171	21,050,729	22,227,210	25,489,155	25,018,509	-1.8%
County	407,946	436,079	469,114	401,000	401,000	0.0%
State	3,775,000	3,775,000	-	-	-	
Federal	278,946	-	-	-	-	
Other	32,290,000	-	-	21,175,000	-	-100.0%
Total Revenues	**60,176,063**	**25,261,807**	**22,696,324**	**47,065,155**	**25,419,509**	-46.0%
Expenditures:						
Principal	66,240,573	10,871,508	11,218,131	36,735,000	15,140,000	-58.8%
Interest	9,184,623	10,781,856	10,516,297	11,218,966	10,443,659	-6.9%
Other	22,726	3,526	2,735	148,525	15,000	-89.9%
Total Expenditures	**75,447,922**	**21,656,891**	**21,737,163**	**48,102,490**	**25,598,659**	-46.8%
Yearly Increase (Decrease)	**(15,271,859)**	**3,604,917**	**959,161**	**(1,037,335)**	**(179,150)**	-82.7%
Fund Balance - July 1	**38,214,220**	**22,942,361**	**26,547,277**	**27,506,439**	**26,469,104**	-3.8%
Fund Balance - June 30	**22,942,361**	**26,547,277**	**27,506,439**	**26,469,104**	**26,289,954**	-0.7%

Summary of Revenues, Expenditures, Transfers, and Fund Balance

SUMMARY OF ALL FUNDS

	GENERAL FUND	TEACHERS' FUND	CAPITAL PROJECTS FUND	GENERAL TEACHERS' CAPITAL PROJ. FUNDS	DEBT SERVICE FUND	TOTAL ALL FUNDS
Budget Balance 6-30-2022	59,008,717	-	64,622,142	123,630,859	26,469,104	150,099,963
Revenues	106,206,275	127,571,570	17,011,345	250,789,190	25,419,509	276,208,699
Expenditures	93,051,412	140,551,511	21,570,301	255,173,224	25,598,659	280,771,883
	13,154,863	(12,979,941)	(4,558,956)	(4,384,034)	(179,150)	(4,563,184)
Balances before transfers	72,163,580	(12,979,941)	60,063,186	119,246,825	26,289,954	145,536,779
Transfers	(12,979,941)	12,979,941	-	-	-	-
Budget Balance 6-30-2023	59,183,639	-	60,063,186	119,246,825	26,289,954	145,536,779

DETAIL OF GENERAL FUND

	INCIDENTAL	FOOD SERVICE	ACTIVITIES	TOTAL GENERAL FUND
Budget Balance 6-30-2022	58,543,347	(1,422,546)	1,887,915	59,008,717
Revenues	95,406,915	7,679,360	3,120,000	106,206,275
Expenditures	82,252,052	7,679,360	3,120,000	93,051,412
Balances before transfers	71,698,210	(1,422,546)	1,887,915	72,163,580
Transfers	(12,979,941)	-	-	(12,979,941)
Budget Balance 6-30-2023	58,718,269	(1,422,546)	1,887,915	59,183,639

DETAIL OF CAPITAL PROJECTS FUND

	CAPITAL	COPS LEVY	PROP E	PROP C	TOTAL CAPITAL PROJECTS FUND
Budget Balance 6-30-2022	12,492,589	7,980,915	4,597,000	39,551,639	64,622,142
Revenues	4,611,349	12,229,343	17,686	152,967	17,011,345
Expenditures	6,430,238	8,825,077	4,614,686	1,700,300	21,570,301
Balances before transfers	10,673,699	11,385,181	(0)	38,004,306	60,063,186
Transfers	-	-	-	-	-
Budget Balance 6-30-2023	10,673,699	11,385,181	(0)	38,004,306	60,063,186

MINIMUM BALANCE ANALYSIS
COMBINED GENERAL & TEACHERS' FUNDS

Budget Balance 6-30-2022	59,008,717
Revenues	233,777,845
Expenditures	233,602,923
Transfers	-
Budget Balance 6-30-2023	59,183,639
Restricted for Professional Development	-
Restricted for Scholarships	-
Unrestricted Fund Balance	59,183,639
Balance as a Percent of Expenditures	25.34%

WENTZVILLE R-IV SCHOOL DISTRICT

2022-2023 Annual Budget

Monthly Operating Fund Distribution By Source

Operating Revenue Fund (General & Teachers' Funds)

Object Code	Title	2022-2023 Operating Revenue Budget	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun
	Local:													
5111	Current Taxes	91,131,914	-	-	-	-	-	57,387,239	30,105,912	2,590,590	1,048,173	-	-	-
5112	Delinquent Taxes	2,829,891	282,306	154,310	167,324	77,461	416,070	57,562	121,286	239,764	40,578	530,001	484,777	258,454
5113	Prop C Sales Taxes	18,600,784	1,356,691	1,636,573	1,547,926	1,625,187	1,684,584	1,526,923	1,241,171	1,861,551	1,415,909	1,393,209	1,797,968	1,513,092
5114	Financial Institution Taxes	245,000	-	-	-	-	-	-	230,300	14,700	-	-	-	-
5115	M & M (Surcharge Taxes)	900,000	-	-	-	-	-	-	-	898,366	1,634	-	-	-
5116	In Lieu of Tax	473,840	-	-	-	-	257,173	-	33	216,634	-	-	-	-
5141-5143	Earnings on Investments	160,737	10,381	9,801	10,349	6,294	6,380	13,328	15,469	17,752	20,813	17,642	15,876	16,652
5151-5161	Food Service - Program	3,341,584	1,919	382,239	242,467	312,203	305,214	562,964	352,986	325,075	301,315	402,672	70,708	81,822
5165	Food Service - Non - Program	1,592,550	5,782	120	1,340	7,414	898	224,832	40,857	209,189	168,574	386,154	747	546,642
5171-5179	Student Activities	1,950,000	79,898	118,164	270,997	110,324	169,605	94,230	77,280	49,412	251,219	266,801	275,711	186,360
5181	Community Services	2,468,500	(27,052)	2,621	165,081	269,479	258,616	260,386	264,788	290,423	403,016	352,835	226,406	1,900
5191-5198	Other Local	1,325,000	69,380	72,439	93,981	67,300	67,300	60,122	57,361	57,299	597,580	60,907	64,846	56,485
	Total Local	**125,019,800**	**1,779,306**	**2,376,267**	**2,499,465**	**2,475,662**	**3,165,841**	**60,187,585**	**32,507,441**	**6,770,756**	**4,248,810**	**3,410,221**	**2,937,039**	**2,661,406**
	County:													
5211	Fines /Forfeitures/Escheats	100,000	-	-	100,000	-	-	-	-	-	-	-	-	-
5221	State Assessed Utility Taxes	2,337,000	-	-	-	-	-	-	-	2,337,000	-	-	-	-
	Total County:	**2,437,000**	**-**	**-**	**100,000**	**-**	**-**	**-**	**-**	**2,337,000**	**-**	**-**	**-**	**-**
	State:													
5311	Basic Formula	75,272,584	6,021,807	6,021,807	6,021,807	6,021,807	6,021,807	7,527,258	6,021,807	6,774,533	6,774,533	6,021,807	6,021,807	6,021,807
5312	Transportation Aid	1,956,759	148,340	148,340	148,340	200,612	157,341	170,802	165,213	164,143	163,887	162,274	163,712	163,755
5314	Early Childhood Special Education	5,623,491	-	-	-	-	-	-	-	-	2,317,106	1,471,552	1,834,833	-
5319	Classroom Trust	6,646,318	398,779	598,169	465,242	731,095	531,705	598,169	531,705	465,242	531,705	664,632	531,705	598,169
5324	Parents as Teachers	400,000	-	-	43,369	24,688	28,021	36,948	-	-	62,300	-	-	204,675
5332	Career Education	194,881	-	-	-	-	-	-	-	-	12,558	-	-	182,323
5333	Food Service	45,000	-	-	-	-	-	-	-	-	-	-	45,000	-
5366	MO DNR Energy Loan	-	-	-	-	-	-	-	-	-	-	-	-	-
5359	Career Educ Enhancement Grant	-	-	-	-	-	-	-	-	-	-	-	-	-
5369	Residential Placement/ Excess Cost	55,000	-	-	-	-	-	-	-	55,000	-	-	-	-
5381	High Need Fund - Special Education	2,485,000	-	-	-	-	-	-	2,485,000	-	-	-	-	-
5397	Other State	-	-	-	-	-	-	-	-	-	-	-	-	-
	Total State	**92,679,033**	**6,568,926**	**6,768,315**	**6,678,758**	**6,978,202**	**6,738,874**	**8,333,176**	**9,203,725**	**7,458,918**	**9,862,089**	**8,320,264**	**8,597,057**	**7,170,728**
	Federal:													
5412	Medicaid	700,000	-	80	169,605	15,413	12,260	105,252	14,905	168,582	17,623	14,598	15,810	165,872
5437, 5438, 5441	Individuals with Disabilities (IDEA)	4,400,427	152,953	876,552	-	-	-	485,419	198,229	-	1,516,880	632,627	-	537,767
5442	Early Childhood Special Education	462,761	-	95,947	-	-	-	74,014	-	-	138,013	93,888	-	60,899
5445	School Lunch Program	2,231,271	-	-	111,563	223,127	223,127	223,127	223,127	245,440	245,440	245,440	245,440	245,440
5446	School Breakfast Program	458,955	-	-	22,948	45,895	45,895	45,896	45,896	50,485	50,485	50,485	50,485	50,485
5447	Special Milk Program	-	-	-	-	-	-	-	-	-	-	-	-	-
5448	After School Snack Program	10,000	-	-	-	-	-	2,074	1,086	1,216	965	1,325	1,776	1,557
5451, 5452	Title I	438,312	-	-	-	103,912	-	-	-	-	334,400	-	-	-
5422-5425, 5428	CARES	4,287,794	2,000,000	207,982	207,982	207,982	207,981	207,981	207,981	207,981	207,981	207,981	207,981	207,981
5427,5455-5499	Other Federal	532,492	28,477	103	23,033	44,004	67,426	332	190,909	791	71,803	357	1,005	104,250
	Total Federal	**13,522,012**	**2,181,430**	**1,180,664**	**535,131**	**640,334**	**556,689**	**1,144,095**	**882,134**	**674,495**	**2,583,590**	**1,246,700**	**522,498**	**1,374,251**
	Other:													
5631	Net Insurance Recovery	-	-	-	-	-	-	-	-	-	-	-	-	-
5611, 5692	Sale/ Refunding of Bonds	-	-	-	-	-	-	-	-	-	-	-	-	-
5641, 5651	Sale of School Buses/Property	-	-	-	-	-	-	-	-	-	-	-	-	-
58xx	Tuition from Other Districts	120,000	2,043	-	-	276	19,138	12,185	4,052	8,632	2,779	10,410	41,554	18,932
	Total Other	**120,000**	**2,043**	**-**	**-**	**276**	**19,138**	**12,185**	**4,052**	**8,632**	**2,779**	**10,410**	**41,554**	**18,932**
	Total Operating Revenue by Month	**233,777,845**	**10,531,705**	**10,325,247**	**9,813,354**	**10,094,474**	**10,480,542**	**69,677,042**	**42,597,353**	**17,249,801**	**16,697,268**	**12,987,595**	**12,098,148**	**11,225,317**

WENTZVILLE R-IV SCHOOL DISTRICT

2022-2023 Annual Budget

Monthly Distribution By Source

Operating Expenditure Fund (General & Teachers' Funds)

Object Code	Title	2022-2023 Operating Expenditure Budget	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun
	Certified Salaries:													
6111, 6112	Regular Salaries	**99,256,182**	878,117	4,494,207	8,243,756	8,217,568	8,221,562	8,222,454	8,233,736	8,274,113	8,277,333	8,191,794	8,246,098	19,755,446
6121	Substitute Salaries	**2,118,952**	-	-	76,427	293,835	226,688	156,142	141,633	225,123	168,365	346,941	315,174	168,623
6131	Extra Duty Pay	**2,990,024**	9,793	59,018	191,295	228,862	509,193	171,354	168,531	500,502	170,424	226,300	674,567	80,185
6141	Sick Leave Salaries	**125,000**	27,167	44	2,641	2,033	92	-	-	-	-	-	-	93,024
	Total Certified Salaries	**104,490,158**	**915,077**	**4,553,268**	**8,514,119**	**8,742,298**	**8,957,534**	**8,549,951**	**8,543,900**	**8,999,739**	**8,616,123**	**8,765,035**	**9,235,839**	**20,097,277**
	Non-Certified Salaries:													
6151-6159	Regular Salaries	**37,318,387**	1,277,953	1,443,424	2,753,484	4,652,196	3,163,079	3,332,181	2,813,136	3,487,050	2,915,625	4,541,864	3,508,768	3,429,627
6161	Substitute Salaries	**1,369,429**	54,632	55,744	96,647	201,065	140,242	101,376	89,827	129,039	93,004	165,752	138,918	103,182
6162	Extra Duty Pay	-	-	-	-	-	-	-	-	-	-	-	-	-
6171	Sick Leave Salaries	**212,875**	11,538	4,180	22,645	6,420	13,806	6,052	2,089	7,835	6,400	3,414	2,353	126,143
6181	ReferralBonus		-	-	-	-	-	-	-	-	-	-	-	-
	Total Non-Certified Salaries	**38,900,691**	**1,344,123**	**1,503,348**	**2,872,777**	**4,859,680**	**3,317,127**	**3,439,608**	**2,905,052**	**3,623,925**	**3,015,029**	**4,711,030**	**3,650,039**	**3,658,952**
	Benefits:													
6211	Certified Retirement	**17,100,115**	143,128	756,707	1,406,620	1,423,243	1,446,947	1,407,617	1,402,240	1,454,859	1,416,714	1,430,458	1,476,712	3,334,871
6221	Non-Certified Retirement	**3,263,661**	108,883	121,910	230,295	405,761	286,296	296,397	258,509	306,270	268,573	393,678	304,982	282,108
6231	OASDI	**2,681,785**	98,551	97,420	195,985	324,436	224,223	228,937	193,746	244,816	202,151	312,265	248,977	310,277
6232	Medicare	**2,107,521**	35,166	89,824	168,611	196,393	177,919	175,051	167,287	182,814	169,915	194,277	185,421	364,842
6241-6291	Employee Insurance	**27,332,777**	424,117	1,023,409	1,975,231	2,501,684	2,399,917	3,516,369	2,245,322	2,313,681	2,322,156	2,596,045	2,327,188	3,687,658
	Total Benefits	**52,485,859**	**809,845**	**2,089,271**	**3,976,741**	**4,851,518**	**4,535,301**	**5,624,372**	**4,267,103**	**4,502,441**	**4,379,509**	**4,926,722**	**4,543,280**	**7,979,755**
	Purchased Services:													
6311	Tuition	**4,452,073**	72,609	272,076	164,543	246,721	864,141	201,703	163,324	905,190	528,338	650,933	121,801	260,694
6312-6314	Professional Services	**2,773,127**	1,475	49,226	25,888	147,077	241,528	432,639	27,228	199,084	382,817	251,336	639,589	375,240
6315	Audit Services	**16,000**	-	-	-	-	-	8,000	8,000	-	-	-	-	-
6316,18,19	Technical Services	**2,766,567**	94,458	602,675	75,222	97,305	326,719	185,380	135,239	246,244	188,982	159,217	181,605	473,520
6317	Legal Services	**150,000**	12,500	12,500	12,500	12,500	12,500	12,500	12,500	12,500	12,500	12,500	12,500	12,500
6330-6339	Property Services	**3,168,757**	227,732	340,042	318,344	189,330	259,082	258,104	157,632	217,293	255,992	422,708	276,733	245,764
6341	Contracted Transportation	**360,068**	-	1,394	1,849	18,141	32,624	32,982	29,220	37,671	37,400	38,679	67,507	62,602
6343-6349	Travel	**409,090**	27,807	5,063	11,295	25,993	52,010	45,081	17,254	28,788	43,589	53,446	54,275	44,489
6351	Property Insurance	**947,917**	-	-	-	-	-	947,917	-	-	-	-	-	-
6352	Liability Insurance	**988,857**	-	-	-	-	-	848,743	140,114	-	-	-	-	-
6353	Fidelity Premium	**1,500**	-	-	-	-	919	121	460	-	-	-	-	-
6359	Judgments Against LEA	-	-	-	-	-	-	-	-	-	-	-	-	-
6360-6398	Other Purchased Services	**1,374,732**	33,565	190,644	93,796	102,529	151,934	61,958	104,728	64,021	107,886	130,128	107,884	225,659
	Total Purchased Services	**17,408,688**	**470,145**	**1,473,620**	**703,436**	**839,596**	**1,941,457**	**3,035,128**	**795,698**	**1,710,792**	**1,557,504**	**1,718,949**	**1,461,894**	**1,700,468**
	Materials and Supplies:													
641X	General Supplies	**10,221,471**	286,038	663,970	1,475,210	672,489	703,083	362,854	789,015	575,076	332,609	508,473	1,016,926	2,835,727
643X	Regular Textbooks	**1,423,420**	32,145	32,145	32,145	32,145	32,145	32,146	32,146	32,146	32,146	32,146	32,146	1,069,819
644X	Library Books	**265,661**	-	626	45,239	12,938	14,793	11,346	12,168	7,234	18,674	21,914	95,062	25,667
645X	Periodicals	**16,563**	1,380	1,380	1,380	1,380	1,380	1,380	1,380	1,380	1,380	1,381	1,381	1,381
6471	Food Service - Food Only	**3,073,072**	-	-	307,307	307,307	307,307	307,307	307,307	307,307	307,307	307,307	307,308	307,308
648X	Energy Supplies/Service	**5,282,340**	356,411	437,843	404,532	409,949	326,370	309,674	464,003	395,768	566,710	336,162	374,580	900,336
649X	Other Supplies	**35,000**	2,916	2,916	2,916	2,916	2,917	2,917	2,917	2,917	2,917	2,917	2,917	2,917
	Total Materials and Supplies	**20,317,527**	**678,890**	**1,138,880**	**2,268,729**	**1,439,125**	**1,387,995**	**1,027,624**	**1,608,937**	**1,321,828**	**1,261,743**	**1,210,300**	**1,830,321**	**5,143,156**
	Total Operating Expenditures	**233,602,923**	**4,218,080**	**10,758,386**	**18,335,802**	**20,732,217**	**20,139,414**	**21,676,683**	**18,120,690**	**20,158,725**	**18,829,908**	**21,332,036**	**20,721,372**	**38,579,609**

Budget Projections for Fiscal Years 2022-2026

The projections in this document include the following 5 year scenario:

1) A prediction of where the District will end the current year - FY22
2) Next year's budget - FY23
3) Projections for FY24, FY25 and FY26

Budget forecasts help in the long term planning of sources and uses of District funds. Establishing and revising multi-year projections is a part of the regular budget process and helps to ensure that major budgeting decisions are properly included in the long-range planning process. Forecasting relies on a large number of assumptions and expectations. Many variables can change by significant amounts based on factors beyond the control of the District and can impact forecasts in significant ways. The following assumptions are used to generate the budget projections.

All Funds

- Local revenues are projected to increase at a rate of 5.76% in 2023-24, 3.98% in 2024-25, and 5.57% in 2025-26. These rates were developed primarily using factors such as whether the year is a reassessment year, the past rates of District assessed value growth, consumer price index estimates and delinquent collection rate trends.
- County revenues are not budgeted to increase through 2026.
- State revenues in past years have increased with continued enrollment growth and other provisions of the state funding formula. Due to COVID 19 state revenues in future years are less predictable. A growth rate of 2.5% is expected starting FY24 despite past increases of 5.2% from FY18 to FY19 and 6.5% from FY19 to FY020. The state formula allows the FY20 enrollment to be used again in FY23.
- Total revenues are expected to remain stable as ESSER II and ESSER III funds are reduced in future years.
- Non-salary expenses for purchased services and supplies are forecasted at a 4% growth rate each year from FY24 to FY 26. This is to accommodate potential enrollment growth and future inflationary pressures.

Operating Fund (General and Teachers' Funds)

- The projections are based on a total average salary increase of 3.0% each year. This includes new positions needed to support enrollment growth. Actual salary increases for existing staff will be determined through the negotiation process.
- Benefits are projected to increase 4.5% each year. This allows for increases due to new positions and possible increases in health care costs.

Capital Projects Fund

- The fund includes anticipated principal and interest for the COPS levies, installment loans and lease purchase agreements.
- Capital projects are also budgeted in this fund. This includes Prop E and Prop C bond spendings, large maintenance projects, and items such as asphalt repair, roof repair, and HVAC needs.

Debt Service Fund

- The Debt Service levy is projected to be at $0.9304. The projections assume no additional debt is issued during the next three years.

Budget Forecasts - Revenues by Source, Expenditures by Object
All Funds

	2022-2023 Budget	2023-2024 Forecast	2024-2025 Forecast	2025-2026 Forecast
Revenues:				
Local	166,241,654	175,717,428	182,710,982	192,887,984
County	3,146,000	3,146,000	3,146,000	3,146,000
State	93,179,033	95,508,509	97,896,222	100,343,627
Federal	13,522,012	13,522,012	13,522,012	13,522,012
Other	120,000	120,000	120,000	120,000
Total Revenues	**276,208,699**	**288,013,949**	**297,395,215**	**310,019,623**
Expenditures:	-			
Salaries	143,390,849	147,692,574	152,123,352	156,687,052
Benefits	52,485,859	54,847,723	57,315,870	59,895,084
Purchased Services	17,408,688	18,105,036	18,829,237	19,582,406
Supplies	20,317,527	21,130,228	21,975,437	22,854,455
Capital Outlay	17,726,044	27,617,213	27,617,213	27,617,213
Other	7,800	8,112	8,436	8,774
Debt Service	29,435,115	25,856,961	23,958,805	18,751,954
Total Expenditures	**280,771,883**	**295,257,847**	**301,828,351**	**305,396,939**
Yearly Increase (Decrease)	**(4,563,184)**	**(7,243,898)**	**(4,433,135)**	**4,622,684**
	-			
Fund Balance - July 1	**150,099,963**	**145,536,779**	**138,292,881**	**133,859,745**
Fund Balance - June 30	**145,536,779**	**138,292,881**	**133,859,745**	**138,482,429**

Budget Forecasts
Revenues By Source, Expenditures By Object
Operating Fund (General And Teachers' Funds)

	2022-2023 Budget	2023-2024 Forecast	2024-2025 Forecast	2025-2026 Forecast
Revenues:				
Local	125,019,800	132,145,929	137,405,337	145,058,814
County	2,437,000	2,437,000	2,437,000	2,437,000
State	92,679,033	94,996,009	97,370,909	99,805,182
Federal	13,522,012	13,522,012	13,522,012	13,522,012
Other	120,000	120,000	120,000	120,000
Total Revenues	**233,777,845**	**243,220,949**	**250,855,258**	**260,943,008**
Expenditures:				
Salaries	143,390,849	147,692,574	152,123,352	156,687,052
Benefits	52,485,859	54,847,723	57,315,870	59,895,084
Purchased Services	17,408,688	18,105,036	18,829,237	19,582,406
Supplies	20,317,527	21,130,228	21,975,437	22,854,455
Capital Outlay	-	-	-	-
Other	-	-	-	-
Debt Service	-	-	-	-
Total Expenditures	**233,602,923**	**241,775,561**	**250,243,896**	**259,018,998**
Yearly Increase (Decrease)	**174,922**	**1,445,389**	**611,362**	**1,924,010**
Fund Balance - July 1	**59,008,717**	**59,183,639**	**60,629,028**	**61,240,389**
Transfers - In/(Out)	**-**	**-**	**-**	**-**
Fund Balance - June 30	**59,183,639**	**60,629,028**	**61,240,389**	**63,164,399**

Budget Forecasts
Revenues By Source, Expenditures By Object
General Fund

	2022-2023 Budget	2023-2024 Forecast	2024-2025 Forecast	2025-2026 Forecast
Revenues:				
Local	83,650,680	88,418,769	91,937,836	97,058,773
County	1,530,000	1,530,000	1,530,000	1,530,000
State	15,602,045	15,992,096	16,391,899	16,801,696
Federal	5,303,550	5,303,550	5,303,550	5,303,550
Other	120,000	120,000	120,000	120,000
Total Revenues	**106,206,275**	**111,364,415**	**115,283,284**	**120,814,019**
Expenditures:				
Salaries	39,073,976	40,246,195	41,453,581	42,697,189
Benefits	19,807,594	20,698,936	21,630,388	22,603,755
Purchased Services	13,852,315	14,406,408	14,982,664	15,581,970
Supplies	20,317,527	21,130,228	21,975,437	22,854,455
Capital Outlay	-	-	-	-
Other	-	-	-	-
Debt Service	-	-	-	-
Total Expenditures	**93,051,412**	**96,481,767**	**100,042,070**	**103,737,369**
Yearly Increase (Decrease)	**13,154,863**	**14,882,648**	**15,241,214**	**17,076,650**
Fund Balance - July 1	**59,008,717**	**59,183,639**	**60,629,028**	**61,240,389**
Transfers In/(Out)	**(12,979,941)**	**(13,437,259)**	**(14,629,853)**	**(15,152,640)**
Fund Balance - June 30	**59,183,639**	**60,629,028**	**61,240,389**	**63,164,399**

Budget Forecasts
Revenues By Source, Expenditures By Object
Teachers' Fund

	2022-2023 Budget	2023-2024 Forecast	2024-2025 Forecast	2025-2026 Forecast
Revenues:				
Local	41,369,120	43,727,160	45,467,501	48,000,041
County	907,000	907,000	907,000	907,000
State	77,076,988	79,003,913	80,979,011	83,003,486
Federal	8,218,462	8,218,462	8,218,462	8,218,462
Other	-	-	-	
Total Revenues	**127,571,570**	**131,856,535**	**135,571,973**	**140,128,988**
Expenditures:				
Salaries	104,316,873	107,446,379	110,669,771	113,989,864
Benefits	32,678,265	34,148,787	35,685,482	37,291,329
Purchased Services	3,556,373	3,698,628	3,846,573	4,000,436
Supplies	-	-	-	-
Capital Outlay	-	-	-	-
Other	-	-	-	-
Debt Service	-	-	-	-
Total Expenditures	**140,551,511**	**145,293,794**	**150,201,826**	**155,281,629**
Yearly Increase (Decrease)	**(12,979,941)**	**(13,437,259)**	**(14,629,853)**	**(15,152,640)**
Fund Balance - July 1	**-**	**-**	**-**	**-**
Transfers In/(Out)	**12,979,941**	**13,437,259**	**14,629,853**	**15,152,640**
Fund Balance - June 30	**-**	**-**	**-**	**-**

Budget Forecasts
Revenues By Source, Expenditures By Object
Capital Projects Fund

	2022-2023 Budget	2023-2024 Forecast	2024-2025 Forecast	2025-2026 Forecast
Revenues:				
Local	16,203,345	17,126,936	17,808,588	18,800,526
County	308,000	308,000	308,000	308,000
State	500,000	512,500	525,313	538,445
Federal	-	-	-	-
Other	-	-	-	-
Total Revenues	**17,011,345**	**17,947,436**	**18,641,900**	**19,646,971**
Expenditures:				
Salaries	-	-	-	-
Benefits	-	-	-	-
Purchased Services	-	-	-	-
Supplies	-	-	-	-
Capital Outlay	17,726,044	27,617,213	27,617,213	27,617,213
Other	7,800	8,112	8,436	8,774
Debt Service	3,836,457	3,569,153	3,295,013	3,032,241
Total Expenditures	**21,570,301**	**31,194,478**	**30,920,662**	**30,658,228**
Yearly Increase (Decrease)	**(4,558,956)**	**(13,247,043)**	**(12,278,762)**	**(11,011,257)**
Fund Balance - July 1	**64,622,142**	**60,063,185**	**46,816,142**	**34,537,380**
Transfers In/(Out)	**-**	**-**	**-**	**-**
Fund Balance - June 30	**60,063,185**	**46,816,142**	**34,537,380**	**23,526,124**

Budget Forecasts
Revenues By Source, Expenditures By Object
Debt Service Fund

	2022-2023 Budget	2023-2024 Forecast	2024-2025 Forecast	2025-2026 Forecast
Revenues:				
Local	25,018,509	26,444,564	27,497,058	29,028,644
County	401,000	401,000	401,000	401,000
State	-	-	-	-
Federal	-	-	-	-
Other	-	-	-	-
Total Revenues	**25,419,509**	**26,845,564**	**27,898,058**	**29,429,644**
Expenditures:				
Principal	15,140,000	16,225,000	11,466,975	8,560,443
Interest	10,443,658	9,616,361	12,475,606	10,174,639
Other	15,000	15,600	16,224	16,873
Total Expenditures	**25,598,658**	**25,856,961**	**23,958,805**	**18,751,954**
Yearly Increase (Decrease)	**(179,149)**	**988,603**	**3,939,252**	**10,677,690**
Fund Balance - July 1	**26,469,104**	**26,289,955**	**27,278,557**	**31,217,810**
Fund Balance - June 30	**26,289,955**	**27,278,557**	**31,217,810**	**41,895,499**

SUPPLEMENTAL FINANCIAL INFORMATION

2022-2023 ANNUAL BUDGET

Budget Requirements

The school budget is an instrument which provides a definite financial policy for the direction of business operations of the District. It provides a detailed outline of the probable expenditures and the anticipated receipts during a specified period of time.

The budget is one of the most important legal documents of a school district. It is not a static document but rather a working document that changes, through Board approved budget amendments, throughout the year as actual financial data changes.

Financial Management

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

The budget and finance processes conform to all state and local requirements as set forth by the state constitution, state statutes, the Department of Elementary and Secondary Education, and Board policies.

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

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

Preparation of Budget - Obtained From Board Policy 3110

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

By law the approved estimated expenditures for each fund cannot exceed the

estimated revenues to be received plus the unencumbered beginning cash balance for the fund. After the beginning of the fiscal year, the Superintendent shall review with the Board the adopted budget in relationship to the beginning cash balances for each fund.

Budget Management, Implementation and Transfers

The annual budget governs the expenditures and obligation of all funds for the District. The Superintendent/designee establishes procedures for funds management and reporting. No funds may be spent that are not authorized by the annual budget. If an unanticipated need arises, the Board may approve the Superintendent's recommendation to (1) appropriate an amount to cover a needed expenditure from an unencumbered budget surplus from the proper fund or (2) revise the budget to transfer funds from one account to another. The District, as approved by the Board, may transfer any unencumbered balance or portion thereof from the expenditure authorization of one account to another, subject to limitations of state statutes and the DESE regulations. If these avenues are exhausted and funds cannot be transferred, then the Finance Department will seek Board approval to increase the overall budget.

The Chief Financial Officer and Director of Accounting prepare a monthly statement to account for each month's expenditures and the total spent to date for the fiscal year. The monthly statement includes all receipts and remaining balances for each fund account.

Budget Development

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

Budget Planning

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

Budget Preparation

Revenues for the coming year are projected by January and adjusted as needed based on current data. Preparation of the expenditure budget generally begins in early January, as administrators make requests for staffing and facility needs. Budget allocations for general operations are established and distributed for administrators to prioritize at the building or program level. Budget conferences are held as needed to clarify needs and priorities.

In the spring, the district administration shares preliminary budget information with the Board of Education on projected revenues and any staffing or programming decisions required for the coming year. Discussions are held within the context of negotiations regarding salary increases for staff.

Budget Adoption

Preliminary budget information is provided to the Board of Education during the spring. Work sessions are scheduled as needed to review priorities and specific challenges in any given year. The Board may request modifications of the preliminary budget during these meetings or at any time prior to adopting the budget. Final adoption occurs in June.

Budget Implementation

Upon approval of the budget, the Finance Department loads the new budget into the financial software system and the budget is available to use during the next fiscal year.

Budget Development Calendar

DATE	ACTION
December 29, 2021	• Preliminary review of salary and assessed value information.
January 28, 2022	• Building administrators and directors submit prioritized staffing requests with rationale to the Assistant Superintendent of Human Resources. • Any proposed revision of budget codes, elimination of unused codes, addition of new codes for refinement of accounting, and new codes for added programs should be forwarded to the Director of Accounting.
January 28, 2022	• Budget allocations sent to administrators for budget planning purposes. • Prioritized request list for summer facility improvement projects due to the Executive Director of Facilities.
February 15, 2022	• Report to BOE on significant summer capital improvement projects (outside of bond projects) – seek approval for bids if required.
March 1, 2022	• Building administrators and directors submit first draft of budget to the Chief Financial Officer and Director of Accounting for review. • Budget and summer project review conferences scheduled as needed with administrators and directors. • District prioritization of new programs and positions prepared for BOE (grants included).
March 17, 2022	• Review conferences with administrators and directors completed. • Report to BOE on preliminary budget for FY23.
April 29, 2022	• First draft of the FY23 budget completed including personnel recommendations. • District administrative conferences to revise draft budget - as necessary.
May 19, 2022	• Report on any significant changes to the budget to the Board of Education, if needed.
June 16, 2022	• Budget presented to Board of Education for adoption.

Property Tax Information

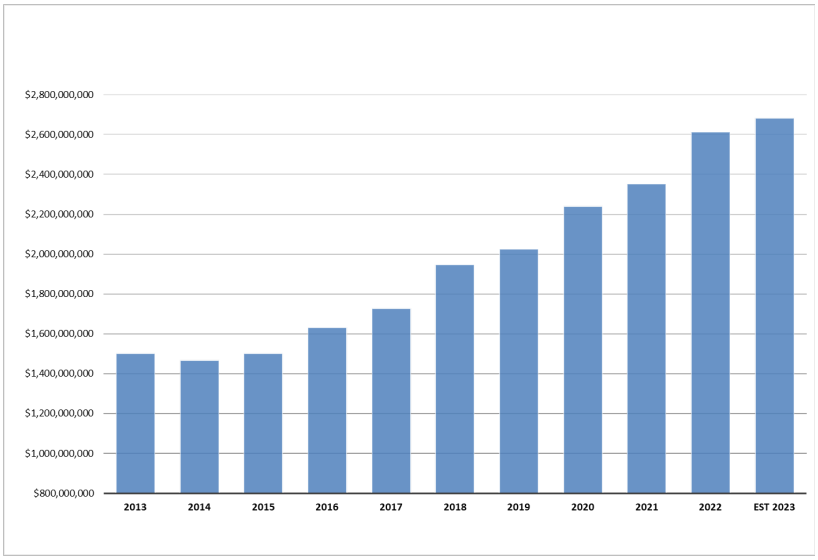
Property taxes represent approximately 49% of total district revenues. By state statute the tax rate must be adjusted annually within certain parameters based on the consumer price index of the previous year. The tax rate for FY23 is not expected to be reduced. The final tax rate will be set by the Board of Education in September of 2022. The following information provides background on the tax base and the related tax rates.

Assessed Value / Market Value History of Taxable Property

Fiscal Year	Assessed Value	% Increase (Decrease)	Market Value	Assessed vs. Market Ratio
2013	$1,501,010,846	1.69%	$6,776,709,461	22.15%
2014	$1,465,943,345	-2.34%	$6,641,175,270	22.07%
2015	$1,500,880,613	2.38%	$6,783,095,507	22.13%
2016	$1,630,683,877	8.65%	$7,407,326,655	22.01%
2017	$1,727,114,927	5.91%	$9,017,318,158	19.15%
2018	$1,946,271,226	12.69%	$8,852,503,508	21.99%
2019	$2,024,469,310	4.02%	$9,203,605,203	22.00%
2020	$2,238,536,661	10.57%	$10,254,249,045	21.83%
2021	$2,351,865,527	5.06%	$10,723,797,826	21.93%
2022	$2,613,963,218	11.14%	$11,973,054,831	21.83%
Est 2023	$2,682,945,762	2.64%	$12,312,029,833	21.79%

Note: Assessed valuations are based on December 31 values of previous calendar year.
Estimated 2023 assessed valuation received from the St. Charles County Assessor on March 9, 2022.

Assessed Value History



Property Tax Market Value Estimations

Personal

Fiscal Year	Assessed Value	Assessment Rate	Market Value
2013	$248,266,956	33.33%	$744,875,356
2014	$243,301,617	33.33%	$729,977,849
2015	$244,064,787	33.33%	$732,267,588
2016	$266,011,555	33.33%	$798,114,476
2017	$300,361,701	33.33%	$901,175,221
2018	$334,798,333	33.33%	$1,004,495,449
2019	$361,248,489	33.33%	$1,083,853,852
2020	$365,256,920	33.33%	$1,095,880,348
2021	$403,185,712	33.33%	$1,209,678,104
2022	$455,555,805	33.33%	$1,366,804,095
Est 2023	$455,555,805	33.33%	$1,366,804,095

Commercial

Fiscal Year	Assessed Value	Assessment Rate	Market Value
2013	$274,432,961	32.00%	$857,603,003
2014	$268,944,302	32.00%	$840,450,944
2015	$274,121,748	32.00%	$856,630,463
2016	$276,852,621	32.00%	$865,164,441
2017	$284,552,007	32.00%	$889,225,022
2018	$304,057,503	32.00%	$950,179,697
2019	$303,898,679	32.00%	$949,683,372
2020	$334,637,061	32.00%	$1,045,740,816
2021	$353,971,734	32.00%	$1,106,161,669
2022	$359,658,171	32.00%	$1,123,931,784
Est 2023	$371,152,820	32.00%	$1,159,852,563

Residential

Fiscal Year	Assessed Value	Assessment Rate	Market Value
2013	$970,094,391	19.00%	$5,105,759,953
2014	$950,692,503	19.00%	$5,003,644,753
2015	$975,488,183	19.00%	$5,134,148,332
2016	$1,081,735,068	19.00%	$5,693,342,463
2017	$1,364,932,225	19.00%	$7,183,853,816
2018	$1,301,978,492	19.00%	$6,852,518,379
2019	$1,354,195,101	19.00%	$7,127,342,637
2020	$1,533,917,050	19.00%	$8,073,247,632
2021	$1,589,901,311	19.00%	$8,367,901,637
2022	$1,793,792,627	19.00%	$9,441,013,826
Est 2023	$1,851,122,109	19.00%	$9,742,747,942

Agricultural

Fiscal Year	Assessed Value	Assessment Rate	Market Value
2013	$8,216,538	12.00%	$68,471,150
2014	$8,052,207	12.00%	$67,101,725
2015	$7,205,895	12.00%	$60,049,125
2016	$6,084,633	12.00%	$50,705,275
2017	$5,167,692	12.00%	$43,064,100
2018	$5,437,198	12.00%	$45,309,983
2019	$5,127,041	12.00%	$42,725,342
2020	$4,725,630	12.00%	$39,380,250
2021	$4,806,770	12.00%	$40,056,417
2022	$4,956,615	12.00%	$41,305,125
Est 2023	$5,115,028	12.00%	$42,625,233

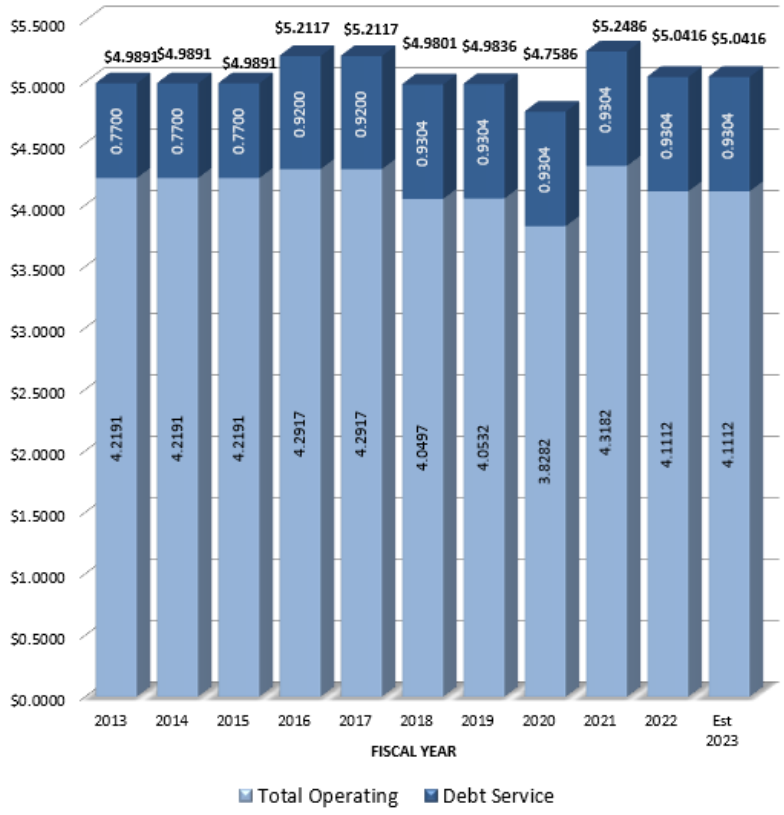
Note: Assessed valuations are based on December 31 values of previous calendar year.
Estimated 2023 assessed valuation received from the St. Charles County Assessor on March 9, 2022.

Property Tax Rate Breakdown by Fund

(PER $100 ASSESSED VALUATION)

Fiscal Year	General	Teachers'	Capital Projects	Total Operating	Debt Service	Total Levy
2013	2.4491	1.3300	0.4400	4.2191	0.7700	$4.9891
2014	2.3491	1.4300	0.4400	4.2191	0.7700	$4.9891
2015	2.4491	1.3300	0.4400	4.2191	0.7700	$4.9891
2016	2.2836	1.3300	0.6781	4.2917	0.9200	$5.2117
2017	2.2836	1.3300	0.6781	4.2917	0.9200	$5.2117
2018	2.3022	1.1000	0.6475	4.0497	0.9304	$4.9801
2019	2.3057	1.1000	0.6475	4.0532	0.9304	$4.9836
2020	2.2078	1.0020	0.6184	3.8282	0.9304	$4.7586
2021	2.4528	1.2470	0.6184	4.3182	0.9304	$5.2486
2022	2.3609	1.1550	0.5953	4.1112	0.9304	$5.0416
Est 2023	2.3609	1.1550	0.5953	4.1112	0.9304	$5.0416

Property Tax Rate History

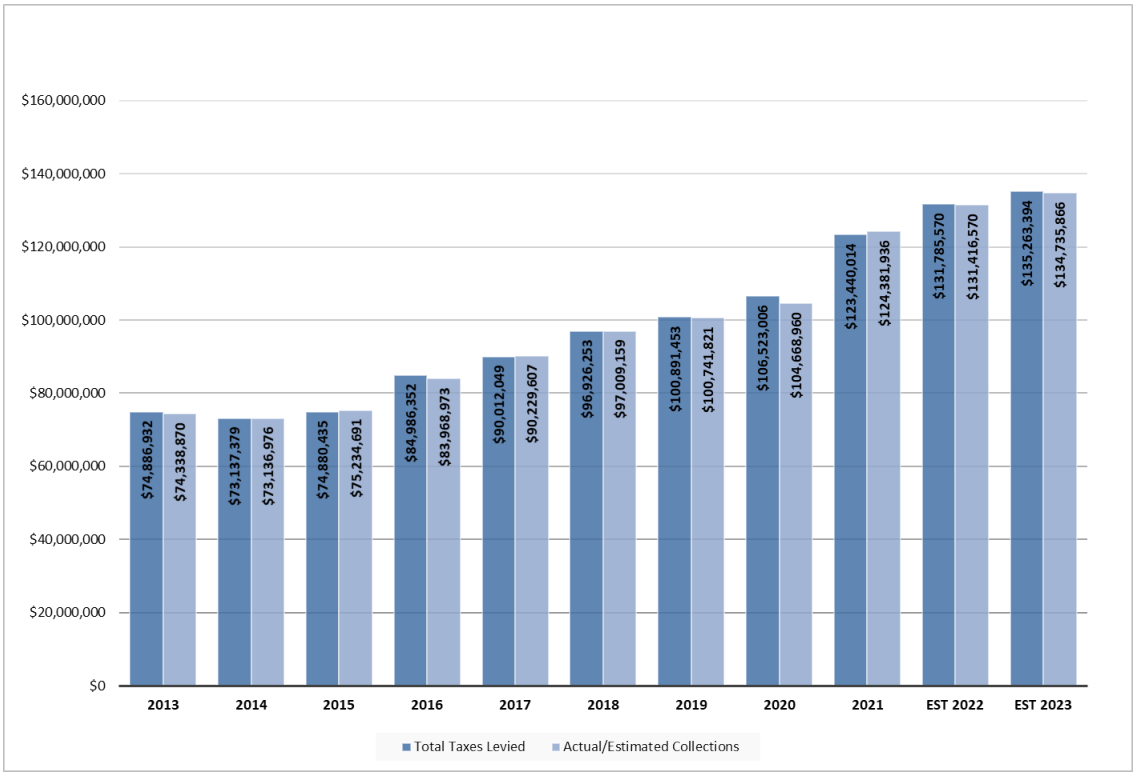


Property Tax Levy and Collections

Fiscal Year	Total Levy (Rate)	Assessed Value	Total Taxes Levied	Actual/Estimated Collections	% of Levy Collected
2013	$4.9891	$1,501,010,846	$74,886,932	$74,338,870	99.27%
2014	$4.9891	$1,465,943,345	$73,137,379	$73,136,976	100.00%
2015	$4.9891	$1,500,880,613	$74,880,435	$75,234,691	100.47%
2016	$5.2117	$1,630,683,877	$84,986,352	$83,968,973	98.80%
2017	$5.2117	$1,727,114,927	$90,012,049	$90,229,607	100.24%
2018	$4.9801	$1,946,271,226	$96,926,253	$97,009,159	100.09%
2019	$4.9836	$2,024,469,310	$100,891,453	$100,741,821	99.85%
2020	$4.7586	$2,238,536,661	$106,523,006	$104,668,960	98.26%
2021	$5.2486	$2,351,865,527	$123,440,014	$124,381,936	100.76%
Est 2022	$5.0416	$2,613,963,218	$131,785,570	$131,416,570	99.72%
Est 2023	$5.0416	$2,682,945,762	$135,263,394	$134,735,866	99.61%

Equation = Assessed Valuation / 100 X Tax Levy

Property Tax Levy And Collections



Property Tax Impact on Property Owners

Fiscal Year	Market Value of Property	Assessment Rate	Assessed Value	Tax Levy Rate	Property Tax Due	Cummulative Change
			Personal			
2013	$100,000	33.33%	$33,333	$4.9891	$1,663	$214.83
2014	$100,000	33.33%	$33,333	$4.9891	$1,663	$214.83
2015	$100,000	33.33%	$33,333	$4.9891	$1,663	$214.83
2016	$100,000	33.33%	$33,333	$5.2117	$1,737	$289.03
2017	$100,000	33.33%	$33,330	$5.2117	$1,737	$288.86
2018	$100,000	33.33%	$33,330	$4.9801	$1,660	$211.67
2019	$100,000	33.33%	$33,330	$4.9836	$1,661	$212.84
2020	$100,000	33.33%	$33,330	$4.7586	$1,586	$137.84
2021	$100,000	33.33%	$33,330	$5.2486	$1,749	$301.16
2022	$100,000	33.33%	$33,330	$5.0416	$1,680	$232.17
Est 2023	$100,000	33.33%	$33,330	$5.0416	$1,680	$232.17

Fiscal Year	Market Value of Property	Assessment Rate	Assessed Value	Tax Levy Rate	Property Tax Due	Cummulative Change
			Residential			
2013	$100,000	19.00%	$19,000	$4.9891	$948	$122.46
2014	$100,000	19.00%	$19,000	$4.9891	$948	$122.46
2015	$100,000	19.00%	$19,000	$4.9891	$948	$122.46
2016	$100,000	19.00%	$19,000	$5.2117	$990	$164.75
2017	$100,000	19.00%	$19,000	$5.2117	$990	$164.75
2018	$100,000	19.00%	$19,000	$4.9801	$946	$120.75
2019	$100,000	19.00%	$19,000	$4.9836	$947	$121.41
2020	$100,000	19.00%	$19,000	$4.7586	$904	$78.66
2021	$100,000	19.00%	$19,000	$5.2486	$997	$171.76
2022	$100,000	19.00%	$19,000	$5.0416	$958	$132.43
Est 2023	$100,000	19.00%	$19,000	$5.0416	$958	$132.43

Fiscal Year	Market Value of Property	Assessment Rate	Assessed Value	Tax Levy Rate	Property Tax Due	Cummulative Change
			Commercial			
2013	$100,000	32.00%	$32,000	$4.9891	$1,597	$206.24
2014	$100,000	32.00%	$32,000	$4.9891	$1,597	$206.24
2015	$100,000	32.00%	$32,000	$4.9891	$1,597	$206.24
2016	$100,000	32.00%	$32,000	$5.2117	$1,668	$277.47
2017	$100,000	32.00%	$32,000	$5.2117	$1,668	$277.47
2018	$100,000	32.00%	$32,000	$4.9801	$1,594	$203.36
2019	$100,000	32.00%	$32,000	$4.9836	$1,595	$204.48
2020	$100,000	32.00%	$32,000	$4.7586	$1,523	$132.48
2021	$100,000	32.00%	$32,000	$5.2486	$1,680	$289.28
2022	$100,000	32.00%	$32,000	$5.0416	$1,613	$223.04
Est 2023	$100,000	32.00%	$32,000	$5.0416	$1,613	$223.04

Fiscal Year	Market Value of Property	Assessment Rate	Assessed Value	Tax Levy Rate	Property Tax Due	Cummulative Change
			Agricultural			
2013	$100,000	12.00%	$12,000	$4.9891	$599	$77.34
2014	$100,000	12.00%	$12,000	$4.9891	$599	$77.34
2015	$100,000	12.00%	$12,000	$4.9891	$599	$77.34
2016	$100,000	12.00%	$12,000	$5.2117	$625	$104.05
2017	$100,000	12.00%	$12,000	$5.2117	$625	$104.05
2018	$100,000	12.00%	$12,000	$4.9801	$598	$76.26
2019	$100,000	12.00%	$12,000	$4.9836	$598	$76.68
2020	$100,000	12.00%	$12,000	$4.7586	$571	$49.68
2021	$100,000	12.00%	$12,000	$5.2486	$630	$108.48
2022	$100,000	12.00%	$12,000	$5.0416	$605	$83.64
Est 2023	$100,000	12.00%	$12,000	$5.0416	$605	$83.64

Capital Projects Development Process

Capital improvement planning is an important part of the budget development process. Each year administrators throughout the District submit requests for facility improvements to be completed during the upcoming year. Maintenance projects are prioritized and compared to existing facility planning documents. Priority maintenance items are presented in the spring to the Board of Education for authorization to bid. A Long Term Construction Strategy Team has been established to help prioritize and plan for larger construction expenditures. The budget for capital projects includes approved items as well as recurring payments on leases.

Planned Capital Expenditures

Significant district-funded projects and capital expenditures for the coming year include the following:

Fiscal Year 22-23 Major Construction and Maintenance Projects

	Project	Amount
Prop E 2018	Construction, Maintenance, Improvements & Security	$4,597,000
	Equipment/Furniture/Technology	
	Architect fees - Bond	
Prop C 2020	Construction	$1,700,000
	Architect fees - Bond	
	District Roofing	$500,000
	District Asphalt	$500,000
	Heritage interior	$300,000
	HVAC Equipment	$250,000
	NPHS Visitor Bleachers	$200,000
	District Concrete	$100,000
	District Flooring	$100,000
	Prairie View Playgroung Fence	$50,000

Debt Obligation

The Wentzville R-IV School District's Debt Service Fund obligations for FY23 total $25,598,658. This total is composed of $15,140,000 in principal and $10,458,658 in interest and fees. The debt service levy is expected to be .9304 per hundred dollars of assessed valuation. The following tables summarize the outstanding debt and interest payments of the District.

Bond Amortization Schedule

Fiscal Year	September 1 Interest Payment	March 1 Interest Payment	March 1 Principal Payment	Total Payments
2023	$5,326,528	$5,117,131	$15,140,000	$25,583,658
2024	$4,808,181	$4,808,181	$16,225,000	$25,841,361
2025	$4,516,291	$7,959,315	$11,466,975	$23,942,581
2026	$4,292,541	$5,882,098	$8,560,443	$18,735,081
2027	$4,207,541	$7,048,910	$13,023,631	$24,280,082
2028	$4,070,791	$5,995,214	$14,835,576	$24,901,581
2029	$3,829,541	$4,904,411	$16,000,130	$24,734,082
2030	$3,551,841	$3,551,841	$16,945,000	$24,048,682
2031	$3,269,191	$3,269,191	$17,580,000	$24,118,382
2032	$2,917,591	$2,917,591	$18,295,000	$24,130,182
2033	$2,551,691	$2,551,691	$19,010,000	$24,113,382
2034	$2,203,541	$2,203,541	$19,685,000	$24,092,082
2035	$1,875,191	$1,875,191	$20,355,000	$24,105,382
2036	$1,535,141	$1,535,141	$21,050,000	$24,120,282
2037	$1,182,141	$1,182,141	$21,765,000	$24,129,282
2038	$816,491	$816,491	$22,510,000	$24,142,982
2039	$437,391	$437,391	$23,110,000	$23,984,782
2040	$220,734	$220,734	$23,545,000	$23,986,468
TOTALS	$51,612,352	$62,276,204	$319,101,755	$432,990,311

Bonding Capacity

With the current level of outstanding debt, the District is estimating $98 million will be available in bonding capacity. Continued growth in assessed values and steady paydown of our total debt should continue to increase our bonding capacity. The following table reflects the bonding capacity information for the District.

Fiscal Year	Assessed Value	Bonding Capacity	Total End-of-Year Debt	Available Capacity	Debt to Assessed Value
2013	$1,501,010,846	$225,151,627	$186,963,677	$38,187,950	12.46%
2014	$1,465,943,345	$219,891,502	$178,963,677	$40,927,825	12.21%
2015	$1,500,880,613	$225,132,092	$171,003,677	$54,128,415	11.39%
2016	$1,630,683,877	$244,602,582	$168,650,445	$75,952,137	10.34%
2017	$1,727,114,927	$259,067,239	$158,585,445	$100,481,794	9.18%
2018	$1,946,271,226	$291,940,684	$147,335,446	$144,605,238	7.57%
2019	$2,024,469,310	$303,670,397	$133,459,873	$170,210,524	6.59%
2020	$2,238,536,661	$335,780,499	$240,879,885	$94,900,614	10.76%
2021	$2,351,865,527	$352,779,829	$334,661,754	$18,118,075	14.23%
2022	$2,613,963,218	$392,094,483	$319,101,754	$72,992,729	12.21%
Est 2023	$2,682,945,762	$402,441,864	$303,961,754	$98,480,110	11.33%

Note: Assessed valuations are based on December 31 values of previous calendar year.
Estimated 2023 assessed valuation received from the St. Charles County Assessor on March 9, 2022.

Certificates of Participation

In April 2011 voters approved a 30 cent levy increase (Prop 3) to fund additional facility construction throughout the District. The District issued $30 million in Certificates of Participation in August 2011 and another $32 million in August 2012 to fund the projects. Voters approved a 25 cent levy increase (Prop E) for facility construction in April 2015. The District issued $30 million in Certificates of Participation for Prop E in FY16. The remaining $20 million was issued in FY17. These are temporary levies that have 20 year expiration dates. The payment schedule for the issued Certificates is contained in the following table.

CERTIFICATES OF PARTICIPATION PAYMENT SCHEDULE

Fiscal Year	October 1 Interest Payment	April 1 Interest Payment	April 1 Principal Payment	Total Payments
2023	$1,337,038	$1,337,038	$6,151,000	$8,825,076
2024	$1,218,619	$1,218,619	$6,388,000	$8,825,238
2025	$1,095,382	$1,095,382	$6,633,000	$8,823,764
2026	$974,609	$974,609	$6,883,000	$8,832,218
2027	$849,126	$849,126	$7,095,000	$8,793,252
2028	$762,318	$762,318	$7,281,000	$8,805,636
2029	$664,988	$664,988	$7,506,000	$8,835,976
2030	$533,312	$533,312	$7,779,000	$8,845,624
2031	$396,674	$396,674	$8,026,000	$8,819,348
2032	$285,006	$285,006	$3,695,000	$4,265,012
2033	$215,819	$215,819	$3,840,000	$4,271,638
2034	$142,684	$142,684	$3,990,000	$4,275,368
2035	$66,047	$66,047	$4,130,000	$4,262,094
TOTALS	$8,541,622	$8,541,622	$79,397,000	$96,480,244

General Accounting & Budgeting Information

Fund Accounting

The accounts of the District are organized on the basis of funds, each of which is considered to be a separate accounting entity. The operations of each fund are summarized by providing a separate set of self-balancing accounts that include assets, liabilities, and fund balances arising from revenues and expenditures. The following funds are used by the District: General (Incidental), Teachers', Capital Projects, and Debt Service.

Measurement Basis of Accounting

The District uses the cash basis of accounting for revenues and expenditures for both financial reporting and budgeting. Revenues are recognized when funds are received. Expenses are recognized when payments are made. For audit purposes, government-wide financial statements and fund financial statements are prepared using a modified cash basis of accounting. This basis of accounting recognizes assets, net assets/fund equity, revenues, and expenditures/expenses when they result from cash transactions.

Budgetary Accounting

The District follows the procedures below in establishing the budgetary data reflected in the financial statements:

- In accordance with Chapter 67, RSMo, the District adopts a budget for each fund of the political subdivision.
- Prior to June 30, the Chief Financial Officer, who serves as the budget officer, submits to the Board of Education a proposed cash basis budget for the fiscal year beginning on the following July 1. The proposed budget includes estimated revenues and proposed expenditures for all district funds. Budgeted expenditures cannot exceed beginning available monies plus estimated revenues for the year.
- In June, the budget is legally enacted by a vote of the Board of Education.
- Subsequent to its formal approval of the budget, the Board of Education has the authority to make necessary adjustments to the budget by formal vote. Adjustments made during the year are reflected in the budget information included in the financial statements. Budgeted amounts are approved by the Board of Education.

Internal Control

As stewards of public funds, it is imperative that the District has appropriate policies and procedures in place to achieve the goal of providing education to students as effectively and efficiently as possible. Governmental entities are subject to public scrutiny and accountability. District policies are the responsibility of the Board of Education. Management and staff have the responsibility to carry out Board policies with fidelity. It is incumbent upon all District employees to act in the best interest of the District and to report any suspicions of fraudulent or suspect activity to his or her supervisor or the administration.

Internal control procedures are integral to help ensure complete and accurate financial reporting. Processes are developed and operated under a system of internal controls that:

1. Safeguard the District's assets.
2. Check the accuracy and reliability of accounting data.
3. Promote operational efficiency and effectiveness.
4. Protect district personnel.
5. Ensure adherence to prescribed managerial policies.
6. Ensure compliance with applicable district policies and regulations.
7. Comply with Missouri Statutes and federal laws and regulations.

The District's internal control system includes five essential components:

1. *Control Environment*. The control environment reflects the overall attitude, awareness, and actions of the Board, administration, management, and others concerning the importance of control and the way it is used in the District. To be effective, control procedures must be viewed by the entire organization as an essential and integral part of the process of providing quality education.

2. *Risk Assessment*. Risk assessment is the identification and analysis of obstacles to achieve the objectives of the District. Both internal and external sources of risk need to be assessed before a plan for managing risk can be developed.

3. *Control Activities*. Control activities are the internal policies and procedures that help ensure that management directives are carried out. They help ensure necessary actions are taken to address risks in

achieving the District's objectives. These include a range of activities such as approvals, authorizations,

4. verifications, reconciliations, review of operating performance, security of assets, and segregation of duties.

5. *Information and Communication*. Pertinent information must be identified, captured, and communicated in a form and time frame that enables individuals to carry out their duties. Information systems produce reports containing operational, financial, and compliance related information, making it possible to efficiently manage the District.

6. *Monitoring*. Management systems and internal activities need to be examined to assess the quality of their performance over time. Assessment is accomplished through ongoing monitoring activities, separate evaluations, or both. Deficiencies should be reported upstream with serious matters reported to top management.

These five components are linked together, thus forming an integrated system that can react dynamically to changing conditions. The internal control system is intertwined with the District's operating activities, and is most effective when controls are built into the District's infrastructure, becoming part of the very essence of the organization.

Internal controls represent one technique that management uses to achieve its objectives and meet its responsibilities. Management's objectives arise from the District's mission and vision.

Taxes

Property taxes attach as an enforceable lien on property as of January 1. Taxes are levied on November 30. All unpaid taxes become delinquent January 1 of the following year. The county collects the property taxes and remits them to the District on a monthly basis.

Nine and Ten Month Employees' Salaries

For teaching staff, payroll checks are written and dated in June for July and August payrolls and are included in the financial statements as expenditures paid in the month of June. This practice has been consistently followed in previous years and is consistent with many other Missouri school districts. Support staff are paid for actual hours worked on a bi-weekly schedule.

Employee Insurance Benefits

The District utilizes Anthem Blue Cross Blue Shield for health benefits, Delta Dental for dental benefits, Vision Benefits of America for vision care benefits, Lincoln Financial for
life insurance benefits, and Lincoln Financial for disability benefits to participating employees and their families. The participating employees cover costs associated with
family through payroll deductions based on their coverage election. The District's maximum liability for each employee and in the aggregate for a one year period is limited by insurance coverage specifications.

Pension Plans

The District contributes to the Public School Retirement System of Missouri (PSRS), a cost sharing multiple employer defined benefit pension plan. PSRS provides retirement and disability benefits to certificated employees and death benefits to members and beneficiaries. Positions fully covered by the Public School Retirement System are not covered by Social Security. PSRS benefit provisions are set forth in Chapter 169.010.141 of the Missouri Revised Statutes.

Beginning on July 1, 2014, PSRS members were required to contribute 14.5% of their annual covered salary and the District was required to contribute a matching amount. The contribution requirements of members and the District are established and may be amended by the PSRS Board of Trustees. The rate has not changed in several years.

The District also contributes to the Public Education Employee Retirement System of Missouri (PEERS), a cost sharing multiple-employer defined benefit pension plan. PEERS provides retirement and disability benefits to employees of the district who work 20 or more hours per week and who do not contribute to the Public School Retirement System of Missouri. Certain part-time certificated employees may be covered by this plan. Benefit provisions are set forth in Chapter 169.600.715 of the Missouri Revised Statutes.

Beginning on July 1, 2014, PEERS members were required to contribute 6.86% of their annual covered salary and the District is required to contribute a matching amount. The contribution requirements of members and the District are established and may be amended by the PEERS Board of Trustees. The rate has not changed in several years.

District Insurance Program

The District participates in a public entity self-insured risk pool for insurance coverage. Workers' Compensation, property, liability, and Treasurer's bond coverage is provided by the Missouri United School Insurance Council (M.U.S.I.C.). Deposits are made to the pool by the District to cover anticipated losses. These deposits are reported as an insurance expense. The pool purchases reinsurance to further protect against large losses. In the event that the deposited amounts and reinsurance proceeds are insufficient to pay claims, the District can be assessed for additional amounts. No provision has been made for this contingency, as it appears improbable that assessments would be needed.

Deferred Compensation Plans

The District offers its employees a choice of deferred contribution plans established in accordance with Internal Revenue Code Sections 403(b) and 457(b). These plans permit employees to defer a portion of their salary for future years. Under the 403(b) and 457(b) plans, all amounts of compensation deferred, all property and rights purchased with those amounts, and all income attributable to those amounts, property or rights are solely the property of the contributor and are not subject to the creditors of the District. All amounts being deferred are required to be held in a tax-exempt trust or custodial account of an annuity contract insulating such amounts from the District's creditors. The District has no liability for losses under either plan.

Compensating Absences

District twelve month employees earn vacation time throughout the fiscal year, and can accumulate a maximum of 20 days at the end of a year. Unused vacation beyond 20 days at the end of a year is forfeited by the employee. In addition, employees qualifying for sick leave are awarded between 10 and 12 days per year based upon their employment classification. Unused days may rollover to the following year, and may accumulate up to a defined amount based upon employee classification. Remaining unused sick leave is payable to the employee upon termination of employment at rates based on formulas utilizing years of service with the District.

Post Employment Benefits

COBRA Benefits: Under the Consolidated Omnibus Budget Reconciliation Act (COBRA), the District provides healthcare benefits to eligible former employees and their eligible dependents. Certain requirements are outlined by the federal government for this coverage. The premium is paid in full by the insured, through Discovery Benefits

of America. This program is offered for the duration of 18 to 36 months after the termination date. There is no associated cost to the District under this program.

Retiree Benefits: Professional and support staff members participate in the Public School Retirement System (PSRS) of the State of Missouri or in the Public Education Employee Retirement System (PEERS) as allowed by law. Retired employees participating in PSRS or PEERS, as well as their dependents, surviving spouse and children, are allowed to remain or become members in District health benefit programs. Certain requirements are outlined by the state government for this coverage. The premium is paid in full by the insured. There is no associated cost to the District under this program.

Leases

The District currently has a variety of operating lease agreements. The agreements include classroom space, buses, and copier lease payments.

Long Term Debt

Article VI, Section 26(b), Constitution of Missouri, limits the outstanding amount of authorized general obligation bonds of a district to 15% of the assessed valuation of a district (including state assessed railroad and utilities). The District has several bond issues outstanding. All general obligation bond issues are paid for out of the debt service fund.

Cash and Temporary Investments

The District maintains a cash and temporary investment pool that is available for use by all funds except the Debt Service Fund (state law requires that all deposits of the Debt Service Fund be kept separate and apart from all other funds of the District). The District also keeps Bond Issue funds separate.

The District may purchase any investments allowed by the State Treasurer. These include: obligations of the United States government or any agency or instrumentality thereof maturing and becoming payable not more than three years from date of purchase; or repurchase agreements maturing and becoming payable within ninety days secured by U.S. Treasury obligations or obligations of U.S. government agencies or instrumentalities of any maturity, as provided by law.

Investments of the pooled accounts consist primarily of the bank checking account, repurchase agreements, bank money market accounts, and fully insured certificates of

deposit. Interest income, when earned, is allocated to individual funds based upon cash and temporary balances.

OTHER SUPPLEMENTAL INFORMATION

2022-2023 ANNUAL BUDGET

District Entity

The legal name of the District is Wentzville R-IV School District, Saint Charles County, Missouri. The District is a political subdivision of the State of Missouri and may levy and collect taxes within the guidelines and limitations of Missouri state statutes.

Size and Scope

The Wentzville R-IV School District is located in St. Charles County, one of the fastest growing counties in the nation and the fastest growing area in Missouri. The county boasts a good blend of commercial, industrial, and residential growth. The Wentzville
R-IV School District is geographically located in the western part of the county, 40 miles west of downtown St. Louis.

The District is traversed by two major highways: Interstate 70 and U.S. Highway 40-61. Both U.S. Highway 40-61 and Interstate 70 provide direct access to St. Louis. Incorporated places within the District include the City of Wentzville, the City of Foristell, and the City of Lake St. Louis. The District overlaps the Village of Dardenne Prairie and small portions of the City of O'Fallon and the Village of Flint Hill.

The District serves a 90-square mile area and is home to corporate offices and industries such as General Motors, MasterCard Worldwide, and CenturyLink Telephone Operations.

The Wentzville R-IV School District currently provides education to over 17,000 students in Kindergarten through 12th grade, and an additional 500 students in its early childhood education programs. Student population in the District has increased by approximately 5,000 students in the past twelve years. The District continues to see rapid growth by most community standards. Green space remains available for rapid development.

Facilities

The District's educational facilities include thirteen elementary schools, three middle schools, four high schools, an early childhood special education center, an alternative education center, and a neurocognitive center. North Point Middle School, the district’s fourth middle school, is scheduled to open in August of 2022. The District also has a variety of operational support buildings and an administration building. The District maintains over 3.5 million square feet under roof.

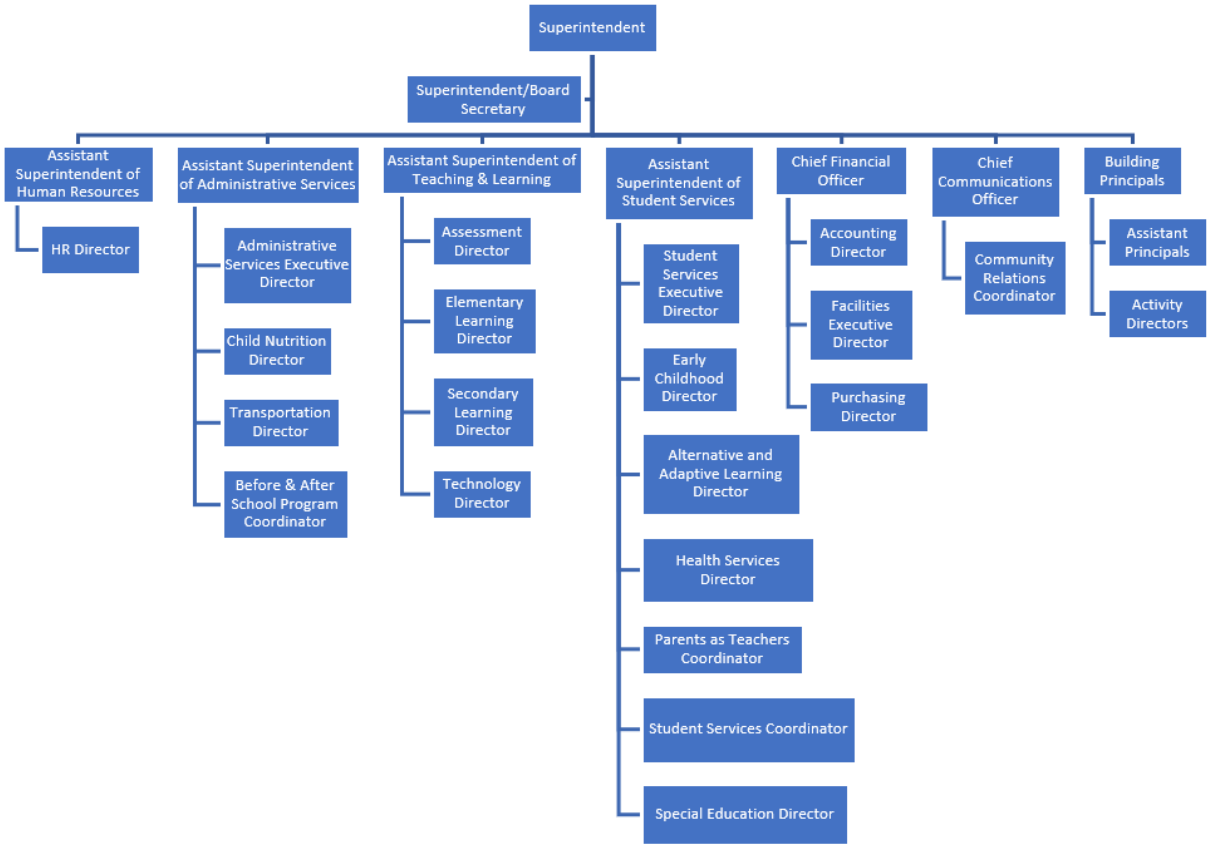
Reporting

The District is required to complete a financial report every year called the Annual Secretary of the Board Report (ASBR). This report is submitted to the Missouri Department of Elementary and Secondary Education (DESE) and is the District's year-end summary of the district financials as required by statute (Section 162.821, RSMo). Presentation of district financial information in the ASBR must agree with the District's audited financial reports. The ASBR is required to be submitted by August 15 following the close of the fiscal year, which ends June 30. Data in the ASBR is used to create district profiles. These profiles allow financial results to be compared for benchmarking purposes which makes the ASBR a useful financial tool for various organizations across the state.

Governance

The role of the Board of Education is to exercise general direction over the District and to ensure that the schools are maintained as provided by the state statutes, the rules and regulations of the Missouri State Board of Education, the Missouri Department of Elementary and Secondary Education (DESE), and the policies, rules, and regulations of the District. In addition, the Board is accountable to the electorate, and shall be responsive to the educational needs and the imposed financial constraints of the District.

2022-23 Organizational Chart



School Directory

School Name	Address	Telephone No.
Holt High	600 Campus Drive, Wentzville, 63385	636-327-3876
Liberty High	2275 Sommers Road, Lake St Louis, 63367	636-561-0075
North Point High	2255 West Meyer Rd. Wentzville, 63385	636-445-5344
Timberland High	559 East Highway N, Wentzville, 63385	636-327-3988
Frontier Middle	9233 Highway DD, O'Fallon, 63368	636-625-1026
South Middle	561 East Highway N, Wentzville, 63385	636-327-3928
Wentzville Middle	405 Campus Drive, Wentzville, 63385	636-327-3815
North Point Middle- Opening Aug 2022	2275 West Meyer Rd. Wentzville, 63385	636-445-5212
Boone Trail Elementary	555 East Highway N, Wentzville, 63385	636-327-3830
Crossroads Elementary	7500 Highway N, O'Fallon, 63368	636-625-4537
Discovery Ridge Elementary	2523 Sommers Road, O'Fallon, 63367	636-561-2354
Duello Elementary	1814 Duello Road, Lake St Louis, 63367	636-327-6050
Green Tree Elementary	1000 Ronald Reagan Drive, Lake St Louis, 63367	636-625-5600
Heritage Primary Elementary	612 Blumhoff, Wentzville, 63385	636-327-3846
Heritage Intermediate Elementary	601 Carr Street, Wentzville, 63385	636-327-3839
Journey Elementary	2000 Interstate Drive, Wentzville, MO 63385	636-445-5190
Lakeview Elementary	2501 Mexico Road, O'Fallon, 63366	636-332-2923
Peine Ridge Elementary	1107 Peine Road, Wentzville, 63385	636-327-5110
Prairie View Elementary	1550 Feise Road, O'Fallon, 63368	636-625-2494
Stone Creek Elementary	1850 Highway Z, Wentzville, 63385	636-887-3898
Wabash Elementary	100 Golden Gate Parkway, Foristell, 63348	636-887-3884
Barfield ECSE Center	2025 Hanley Road, O'Fallon, 63368	636-561-5757
Pearce Hall Alternative Center	317 W Pearce, Wentzville, 63385	636-327-3941
REACH	2120 Bryan Valley Commercial Dr, O'Fallon, 63366	636-561-5760

Note: Principal and other information available on the District's website at https://www.wentzville.k12.mo.us/.

Board Approved Student Calendar

Wentzville School District
2022-2023 Academic Calendar

WENTZVILLE SCHOOL DISTRICT
LEARNING TODAY, LEADING TOMORROW

July

M	T	W	R	F
				1
4	5	6	7	8
11	12	13	14	15
18	19	20	21	22
25	26	27	28	29

August (8)

22 First Day of School

M	T	W	R	F
1	2	3	4	5
8	9	10	11	12
15	16	17	18	19
22	23	24	25	26
29	30	31		

September (20)

5 No Classes PK-12, Labor Day
12 Late Start
30 No Classes PK-12, PD Day

M	T	W	R	F
			1	2
5	6	7	8	9
12	13	14	15	16
19	20	21	22	23
26	27	28	29	30

October (18)

10 Late Start
21 Early Release K-12
26 Classes in Session PK-12; P/TConf. PK-6 4:30 pm-8:00 pm & 7-12 3:30 pm-7:00 pm
27 No Classes PK-12; P/T Conf. PK-12 10:00 am to 8:00 pm
28 No Classes PK-12
31 No Classes PK-12

M	T	W	R	F
3	4	5	6	7
10	11	12	13	14
17	18	19	20	[21]
24	25	26	27	28
31				

November (18)

1 No Classes PK-12, PD Day
14 Late Start
23-25 No Classes PK-12, Thanksgiving Break

M	T	W	R	F
	1	2	3	4
7	8	9	10	11
14	15	16	17	18
21	22	23	24	25
28	29	30		

December (14)

12 Late Start
21-30 No Classes PK-12, Winter Break

M	T	W	R	F
			1	2
5	6	7	8	9
12	13	14	15	16
19	20	21	22	23
26	27	28	29	30

January (20)

2 Classes Resume, Late Start
12 Finals Early Release 9-12
13 Early Release K-12, Last day of First Semester
16 No Classes PK-12, MLK Day
17 No Classes PK-12, PD Day

M	T	W	R	F
2	3	4	5	6
9	10	11	12	[13]
16	17	18	19	20
23	24	25	26	27
30	31			

February (18)

6 Late Start
20 No Classes PK-12, Presidents Day
21 No Classes PK-12, PD Day

M	T	W	R	F
		1	2	3
6	7	8	9	10
13	14	15	16	17
20	21	22	23	24
27	28			

March (18)

6 Late Start
17 Early Release K-12
20-24 No Classes PK-12, Spring Break

M	T	W	R	F
		1	2	3
6	7	8	9	10
13	14	15	16	[17]
20	21	22	23	24
27	28	29	30	31

April (19)

7 No Classes PK-12, PD Day
10 Late Start

M	T	W	R	F
3	4	5	6	7
10	11	12	13	14
17	18	19	20	21
24	25	26	27	28

May (22)

29 Memorial Day
30 Finals, Early Release 9-12
31 Early Release K-12, Last Day of School

M	T	W	R	F
1	2	3	4	5
8	9	10	11	12
15	16	17	18	19
22	23	24	25	26
29	30	[31]		

June

M	T	W	R	F
			1	2
5	6	7	8	9
12	13	14	15	16
19	20	21	22	23
26	27	28	29	30

First Day of School
[ ] Early Release
Holiday
P/T Conf. PK-12
No Classes
Late Start
Finals - Early Release 9-12

K-12	Q1	Q2	S1	Q3	Q4	S2	Total
Term	10/21	1/13	1/13	3/17	5/31	5/31	
# Days K-12	43	45	88	41	46	87	175

2022-2023	ES	MS	HS
Total Hours	1,131	1,112.5	1,108.9

Calendar dates are subject to change. Six emergency makeup days have been built into the calendar. Any additional days will extend the school year.

Approved December 17, 2020

Boundary Maps

ELEMENTARY SCHOOL BOUNDARIES

BOONE TRAIL ELEMENTARY
555 E Highway N
Wentzville, MO 63385

CROSSROADS ELEMENTARY
7500 Town Square Blvd.
Dardenne Prairie, MO 63368

DUELLO ELEMENTARY
1814 Duello Road
Lake St. Louis, MO 63367

DISCOVERY RIDGE ELEMENTARY
2523 Sommers Road
O'Fallon, MO 63367

GREEN TREE ELEMENTARY
1000 Ronald Regan Drive
Lake St. Louis, MO 63367

HERITAGE PRIMARY (K-2)
612 Blumhoff
Wentzville, MO 63385

HERITAGE INTERMEDIATE
601 Carr St.
Wentzville, MO 63385

JOURNEY ELEMENTARY
2000 Interstate Drive
Wentzville, MO 63385

LAKEVIEW ELEMENTARY
2501 Mexico Road
Wentzville, MO 63385

PEINE RIDGE ELEMENTARY
1107 Peine Road
Wentzville, MO 63385

PRAIRIE VIEW ELEMENTARY
1550 Feise Road
O'Fallon, MO 63385

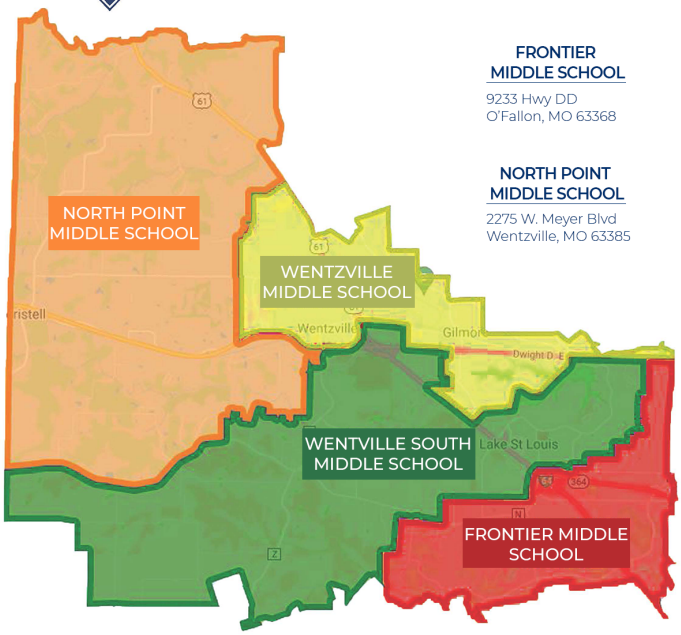
STONE CREEK ELEMENTARY
1850 Highway Z
Wentzville, MO 63385

WABASH ELEMENTARY
100 Golden Gate Parkway
Wentzville, MO 63385

For informational purposes only.

For information about a specific address, please use the WSD School Boundary Locator found on our website at wentzville.k12.mo.us

MIDDLE SCHOOL BOUNDARIES



FRONTIER MIDDLE SCHOOL
9233 Hwy DD
O'Fallon, MO 63368

WENTZVILLE MIDDLE SCHOOL
405 Campus Drive
Wentzville, MO 63385

NORTH POINT MIDDLE SCHOOL
2275 W. Meyer Blvd
Wentzville, MO 63385

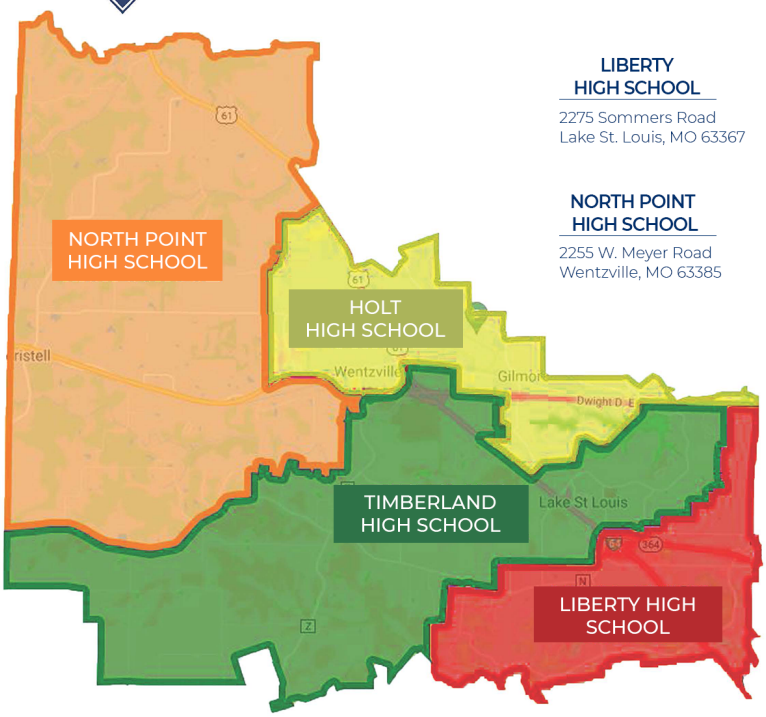
WENTZVILLE SOUTH MIDDLE SCHOOL
561 E. Hwy N
Wentzville, MO 63385

For informational purposes only.

For information about a specific address, please use the WSD School Boundary Locator found on our website at wentzville.k12.mo.us

WENTZVILLE SCHOOL DISTRICT
LEARNING TODAY, LEADING TOMORROW

HIGH SCHOOL BOUNDARIES



LIBERTY HIGH SCHOOL
2275 Sommers Road
Lake St. Louis, MO 63367

HOLT HIGH SCHOOL
600 Campus Drive
Wentzville, MO 63385

NORTH POINT HIGH SCHOOL
2255 W. Meyer Road
Wentzville, MO 63385

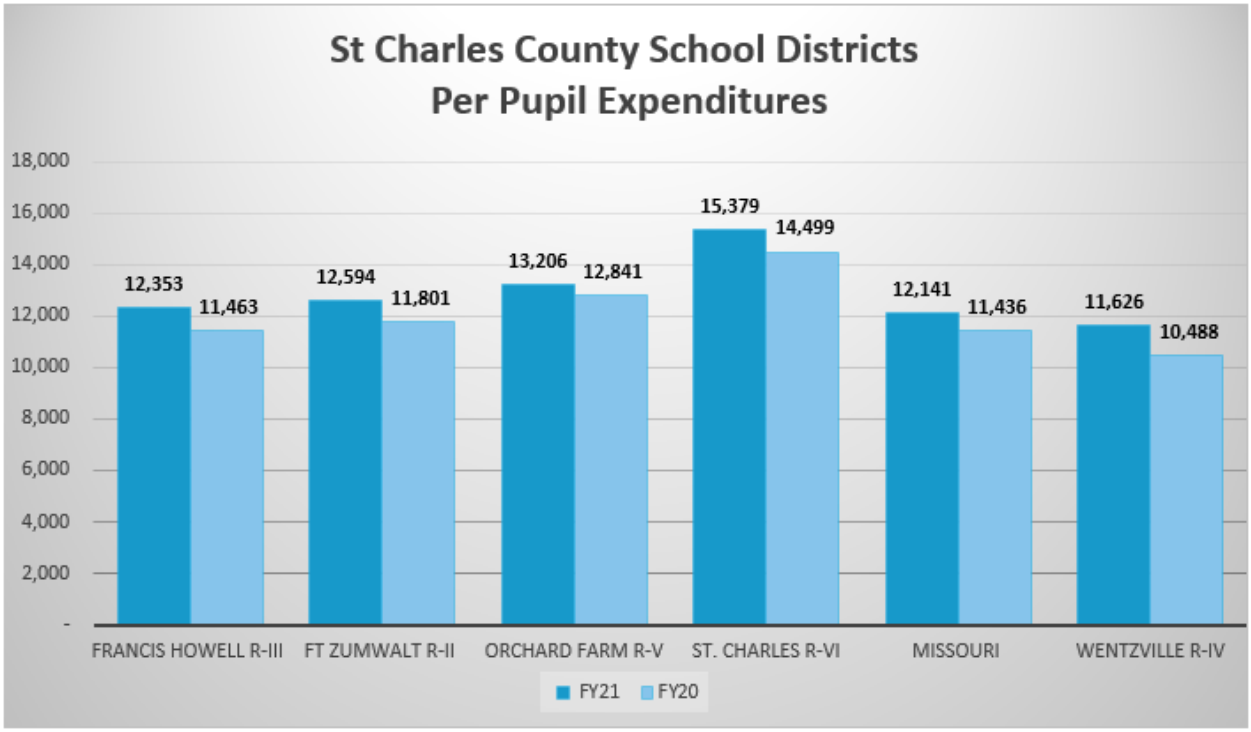
TIMBERLAND HIGH SCHOOL
559 East Hwy N
Wentzville, MO 63385

For informational purposes only.

For information about a specific address, please use the WSD School Boundary Locator found on our website at wentzville.k12.mo.us

Enrollment Data

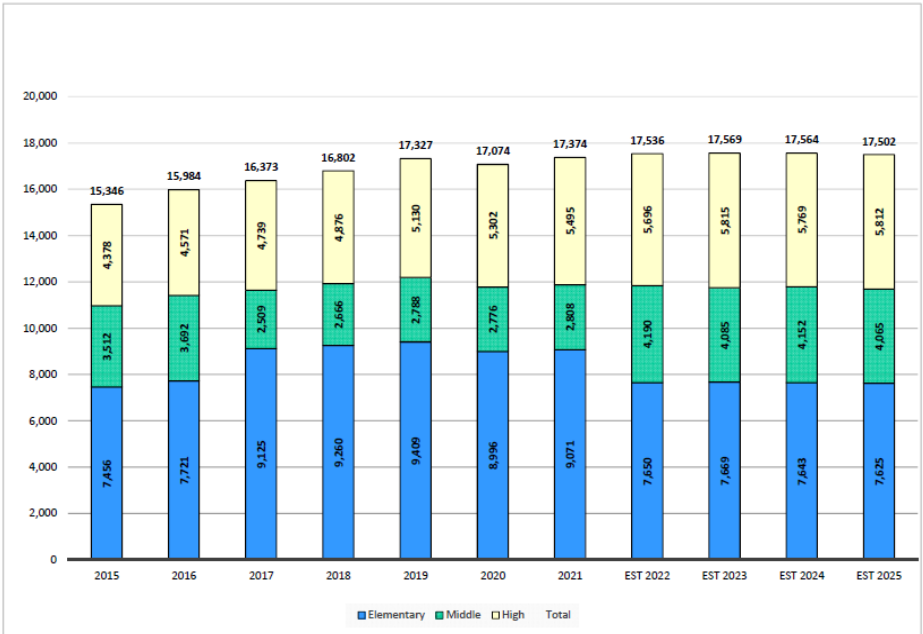
St. Charles County Per Pupil Expenditures



Enrollment Projection Methodology and Analysis

Enrollment projections are a critical factor for Wentzville R-IV as it has been one of the fastest growing school Districts in the state. Enrollment has slowed since COVID and we are closely monitoring current trends.

September Enrollment History and Projections



School Level	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26
Elementary	7,456	7,721	9,125	9,260	9,409	8,996	9,071	7,650	7,669	7,643	7,625
Middle	3,512	3,692	2,509	2,666	2,788	2,776	2,808	4,190	4,085	4,152	4,065
High	4,378	4,571	4,739	4,876	5,130	5,302	5,495	5,696	5,815	5,769	5,812
Total	15,346	15,984	16,373	16,802	17,327	17,074	17,374	17,536	17,569	17,564	17,502

September Enrollment Projections by Grade

By Grade Level	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26
K	1,283	1,293	1,143	1,228	1,200	1,225	1,250	1,250
1	1,235	1,325	1,247	1,235	1,249	1,215	1,240	1,265
2	1,369	1,265	1,250	1,286	1,271	1,264	1,230	1,255
3	1,276	1,436	1,252	1,314	1,313	1,286	1,279	1,245
4	1,359	1,303	1,408	1,274	1,336	1,328	1,301	1,294
5	1,384	1,384	1,297	1,439	1,281	1,351	1,343	1,316
6	1,354	1,403	1,399	1,295	1,445	1,296	1,366	1,358
7	1,368	1,399	1,387	1,413	1,314	1,460	1,311	1,381
8	1,298	1,389	1,389	1,395	1,431	1,329	1,475	1,326
9	1,312	1,366	1,401	1,432	1,442	1,446	1,344	1,490
10	1,240	1,322	1,357	1,410	1,462	1,457	1,461	1,359
11	1,183	1,261	1,288	1,372	1,420	1,477	1,472	1,476
12	1,141	1,181	1,256	1,281	1,372	1,435	1,492	1,487
GRAND TOTAL	**16,802**	**17,327**	**17,074**	**17,374**	**17,536**	**17,569**	**17,564**	**17,502**

Personnel Resources

Staffing History

Staffing	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Budget
Certified Staff (FTE)	1,189.74	1,237.09	1,287.08	1,361.87	1,364.89	1,387.89
Support Staff	1,095	1,141	1,170	1,224	1,248	1,262
Administrators/Other Exempt Staff	90	98	95	96	98	101

Personnel Information

Teacher and administrator data for the District is presented in the table below and on the graphs on the following pages.

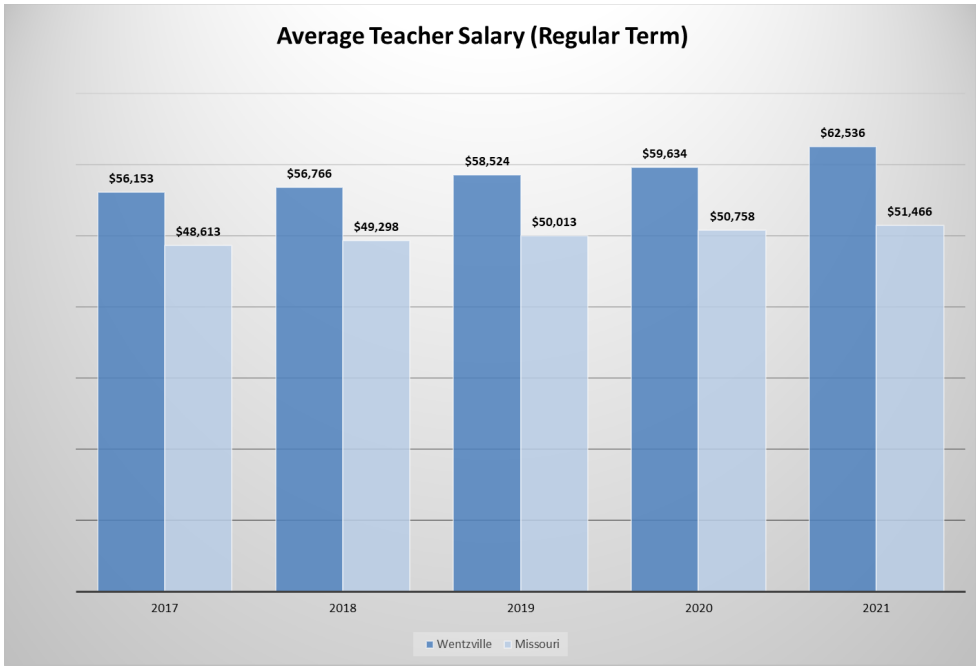
Personnel Data

PERSONNEL DATA

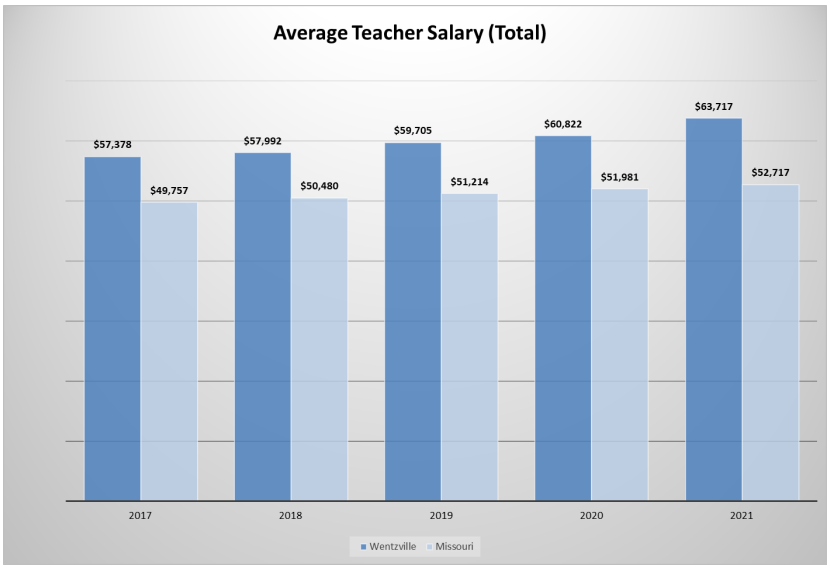
	Year	2017	2018	2019	2020	2021
Average Teacher Salary (Regular Term)	Wentzville	$56,153	$56,766	$58,524	$59,634	$62,536
	Missouri	$48,613	$49,298	$50,013	$50,758	$51,466
Average Teacher Salary (Total*)	Wentzville	$57,378	$57,992	$59,705	$60,822	$63,717
	Missouri	$49,757	$50,480	$51,214	$51,981	$52,717
Average Administrator Salary	Wentzville	$104,862	$107,537	$107,238	$111,103	$114,777
	Missouri	$91,507	$92,721	$93,970	$95,525	$96,729
Average Years of Experience	Wentzville	11.6	11.8	12.1	12.4	12.5
	Missouri	12.3	12.4	12.5	12.6	12.7
Teachers with a Master Degree or Higher (%)	Wentzville	78	77.4	79.4	77.6	78.7
	Missouri	58.6	58.4	58.9	59	59.6

* Includes extended contract salary, Career Ladder supplement and extra duty pay

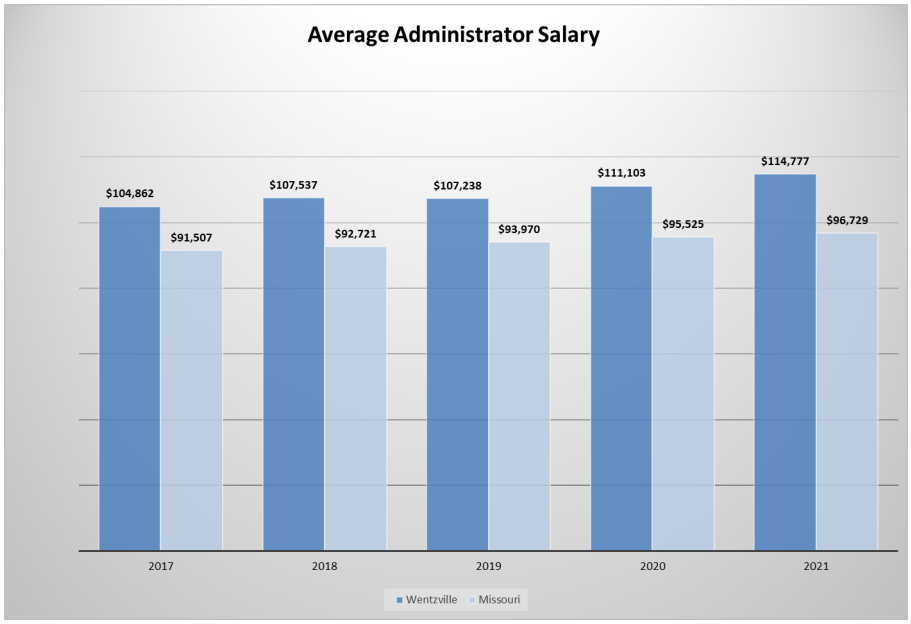
Average Teacher Salary (Regular Term)



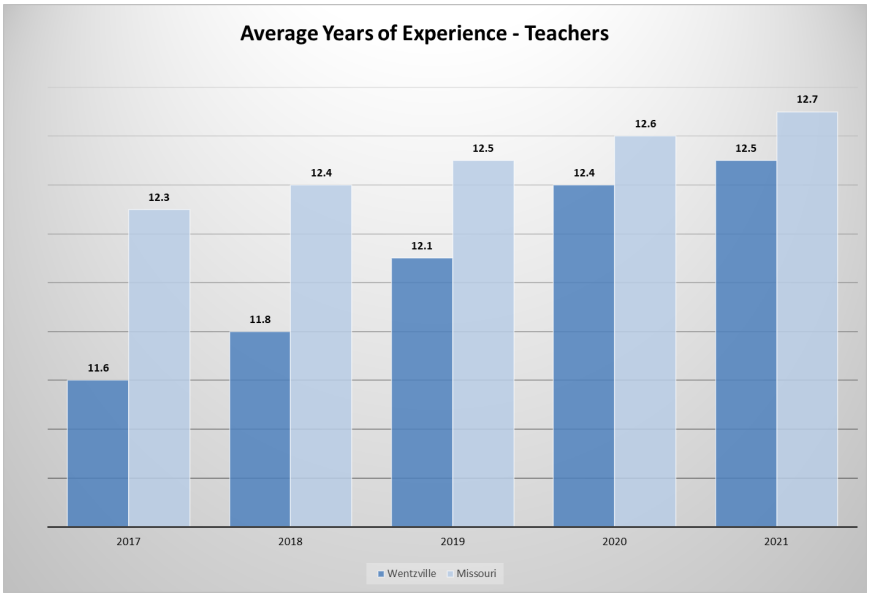
Average Teacher Salary (Total)



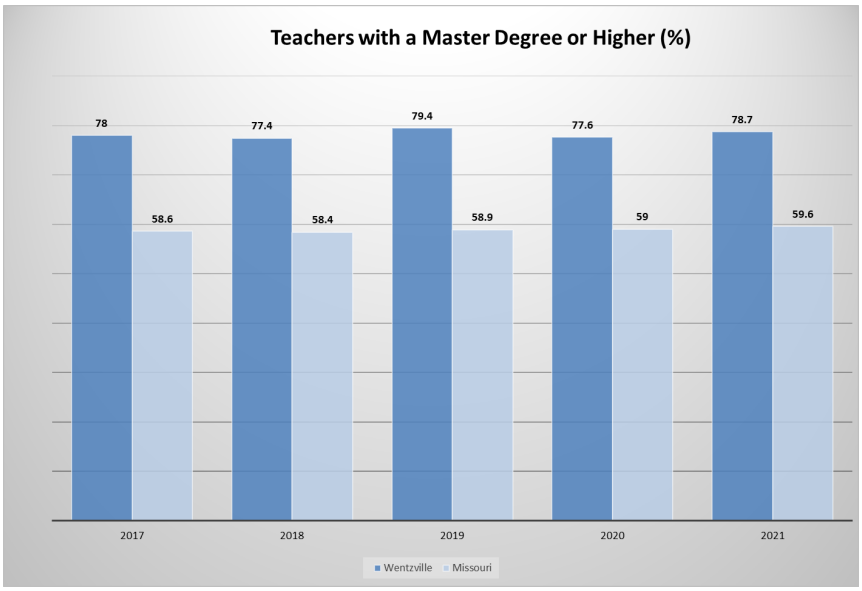
Average Administrator Salary



Average Years of Experience - Teachers



Teachers with a Master Degree or Higher (%)



Teacher Salary Schedule
2022-2023

STEP	B.S.	B.S. +16	M.A.	M.A. +15	M.A. +30	Ph.D.
1	40,968	42,095	46,052	49,137	52,429	55,051
2	41,480	42,726	46,743	49,874	53,215	55,877
3	41,999	43,367	47,444	50,623	54,013	56,715
4	42,525	44,018	48,155	51,382	54,823	57,566
5	43,057	44,678	48,877	52,152	55,646	58,429
6	43,832	45,482	50,197	53,560	57,148	60,006
7	44,621	46,301	51,553	55,006	58,690	61,626
8	45,424	47,134	52,945	56,491	60,275	63,290
9	46,242	47,982	54,374	58,016	61,902	64,999
10	47,074	48,845	55,842	59,583	63,573	66,753
11		49,724	57,249	61,084	65,175	68,435
12		50,620	58,692	62,623	66,817	70,160
13			60,171	64,201	68,501	71,928
14			61,687	65,819	70,227	73,741
15			63,242	67,478	71,997	75,599
16			64,836	69,178	73,811	77,504
17			66,470	70,921	75,671	79,457
18			68,145	72,708	77,578	81,459
19			69,862	74,540	79,533	83,512
20			71,623	76,418	81,537	85,616
21			73,457	78,374	83,624	87,808
22			75,337	80,380	85,765	90,056
23			77,266	82,438	87,961	92,361

Addressing Student Needs

The District is committed to providing the best opportunities to all students. The District is projecting that there will be five elementary schools (Heritage Primary, Heritage Intermediate, Green Tree, Prairie View, and Peine Ridge) which will be supported by additional resources under Title I as part of the Elementary and Secondary Education Act. These additional resources include additional personnel in the area of reading intervention, additional instructional materials to meet their students' needs, and additional professional learning. The District provides reading intervention and literacy support in grades 6-12 using two tools: Lexia and Reading Plus. Credit recovery is available to all high school students through Fuel-Education, a web-based course platform.

Academic Efficiency

The District has demonstrated the ability to produce high student achievement at an economical price. Wentzville R-IV School District spends less than the state average per pupil and less than surrounding districts while our students have performed in the top 13% of Missouri school districts on state achievement tests over the past ten years.

District Information

Selected Statistics

CERTIFICATION STATUS OF TEACHERS 2017-2021										
	WENTZVILLE R-IV					MISSOURI				
	2017	2018	2019	2020	2021	2017	2018	2019	2020	2021
Teachers with Regular Certificates*	99.8	99.6	99.6	99.8	99.8	98.3	98.2	98.2	98.3	98.5
Teachers with Temporary or Special Assignment Certificates	0.1	0.4	0.4	0.2	0.2	0.7	0.8	0.8	0.8	0.7
Teachers with Substitute, Expired or No Certificates	0.1	0	0.1	0	0	1	1	1	0.9	0.8

*Regular Certificates - Includes Life Certificate, Professional Class I & II Certificate, Continuous Professional Certificate (CPC) and Provisional Certificate.

Source: Missouri Department of Elementary and Secondary Education
Data as of: 4/23/2022

STUDENT STAFF RATIOS 2017-2021										
	WENTZVILLE R-IV					MISSOURI				
	2017	2018	2019	2020	2021	2017	2018	2019	2020	2021
Students per Teacher	16	15	15	15	14	13	13	13	13	12
Students to Classroom Teachers	21	20	19	19	18	17	17	17	17	16
Students to Administrators	299	289	257	265	260	183	181	177	174	168

Source: Missouri Department of Elementary and Secondary Education
Data as of: 4/29/2022

DEMOGRAPHIC DATA 2017-2021										
	WENTZVILLE R-IV					MISSOURI				
	2017	2018	2019	2020	2021	2017	2018	2019	2020	2021
Total Enrollment	15,979	16,373	16,789	17,323	17,078	883,908	883,908	883,611	881,264	879,702
Asian Percent	1.8	1.9	2.0	2.0	1.9	1.9	2	2.1	2.1	2.1
Black Percent	6.4	6.2	6.7	6.8	6.7	15.9	15.8	15.6	15.5	15.5
Hispanic Percent	4.6	4.7	4.9	5.1	5.3	6.2	6.4	6.7	7	7.0
American Indian/Alaska Native Percent	0.2	0.2	0.2	0.2	0.1	0.4	0.4	0.4	0.4	0.4
Multi-race Percent	3.4	3.8	4.0	4.4	4.7	3.6	3.9	4.3	4.6	4.6
Hawaiian/Pacific Islander Percent	0.1	0.1	0.1	0.0	0.0	0.3	0.3	0.3	0.3	0.3
White Percent	83.5	83.1	82.2	81.5	81.2	71.7	71.2	70.7	70.1	70.1
Free/Reduced Lunch (FTE) Percent	19.9	18.4	14.1	16.7	12.9	51.2	50.7	50.1	49.9	45.9

* Indicates the number/percent has been suppressed due to a potential small sample size.
Source: Missouri Department of Elementary and Secondary Education
Data as of: 5/02/2022

CALENDAR DAYS AND HOURS 2017-2021												
	WENTZVILLE R-IV					FT. ZUMWALT	FRANCIS HOWELL	ORCHARD FARM	ST. CHARLES	TROY	WASHINGTON	WRIGHT CITY
	2017	2018	2019	2020	2021	2021	2021	2021	2021	2021	2021	2021
Total Calendar Days	174	173	173	127	169	167	164	168	167	168	164	164
Total Calendar Hours	1107	1097	1097	793	1087	1047	884	1065	1060	909	1073	1112
Length of the Day (Hours)	6.5	6.5	6.5	6.5	6.5	6.5	5.5	6.4	6.5	5.6	6.7	6.8

Source: Missouri Department of Elementary and Secondary Education
Data as of: 5/2/2022

DISCIPLINE INCIDENTS 2017-2021										
	WENTZVILLE R-IV					MISSOURI				
	2017	2018	2019	2020	2021	2017	2018	2019	2020	2021
Enrollment	15,979	16,373	16,789	17,323	17,078	883,908	883,611	881,264	879,699	859,397
Total Number of Incidents	65	74	73	47	31	10,473	12,275	11,750	8,945	4,349
Incident Rate (per 100 students)	0.40	0.50	0.40	0.30	0.20	1.20	1.40	1.30	1.00	0.50
Type of Offense										
Alcohol (number | rate)	4 | 0.0	5 | 0.0	1 | 0.0	0 | 0.0	0 | 0.0	412 | 0.0	527 | 0.1	472 | 0.1	340 | 0.0	204 | 0.0
Drug (number | rate)	16 | 0.1	18 | 0.1	10 | 0.1	11 | 0.1	7 | 0.0	1910 | 0.2	2143 | 0.2	2152 | 0.2	1728 | 0.2	1101 | 0.1
Tobacco (number | rate)	0 | 0.0	0 | 0.0	0 | 0.0	0 | 0.0	0 | 0.0	38 | 0.0	76 | 0.0	226 | 0.0	99 | 0.0	77 | 0.0
Violent Act (number | rate)	0 | 0.0	0 | 0.0	0 | 0.0	0 | 0.0	0 | 0.0	549 | 0.1	515 | 0.1	528 | 0.1	452 | 0.1	175 | 0.1
Weapon (number | rate)	4 | 0.0	3 | 0.0	7 | 0.0	3 | 0.0	0 | 0.0	622 | 0.1	686 | 0.1	577 | 0.1	378 | 0.0	239 | 0.0
Other (number | rate)	41 | 0.3	48 | 0.3	55 | 0.3	33 | 0.2	20 | 0.1	6223 | 0.7	7543 | 0.9	7050 | 0.8	5244 | 0.6	2231 | 0.3
Type of Removal										
In-School Suspension (number | rate)	0 | 0.0	1 | 0.0	1 | 0.0	0 | 0.0	0 | 0.0	1130 | 0.1	1123 | 0.1	1014 | 0.1	673 | 0.1	371 | 0.0
Out of School Suspension (number | rate)	64 | 0.4	73 | 0.4	72 | 0.4	46 | 0.3	30 | 0.2	9193 | 1.0	11023 | 1.2	10675 | 1.2	8242 | 0.9	3966 | 0.5
Expulsion (number | rate)	1 | 0.0	0 | 0.0	0 | 0.0	1 | 0.0	0 | 0.0	48 | 0.0	39 | 0.0	26 | 0.0	10 | 0.0	6 | 0.0
Length of Removal										
10 Consecutive Days (number | rate)	31 | 0.2	36 | 0.2	38 | 0.2	27 | 0.2	19 | 0.1	8137 | 0.9	9571 | 1.1	9231 | 1.0	7224 | 0.8	3585 | 0.4
More than 10 Consecutive Days (number | rate)	34 | 0.2	38 | 0.2	35 | 0.2	20 | 0.1	12 | 0.1	2336 | 0.3	2704 | 0.3	2519 | 0.3	1721 | 0.2	764 | 0.1

Incidents -- Each incident is to be reported in which a student is removed from the traditional classroom setting for ten or more consecutive days.
NOTE: Multiple Short Sessions (cumulative removals adding up to 10 days) are not included in this analysis.
Type of Offense -- *Weapon* -Device or instrument capable of causing serious bodily injury. Does not include a knife with a blade of less than 2 1/2 inches in length. *Alcohol* -Use, possession, sale, or solicitation of intoxicating alcoholic beverages. *Drug* -Use, possession, sale or solicitation of drugs. Does not include alcohol or tobacco. *Tobacco* -Use, possession, sale, or solicitation of tobacco. *Violent Act* -As defined by school board and including, but not limited to, exertion of physical force with intent to do serious bodily harm. *Other* -Other offenses not listed above.
Type of Removal -- *In School Suspension* -Removal of student from regular classroom setting (within a school building) for a fixed amount of time with student automatically returning to regular classroom setting after the suspension is completed. *Out of School Suspension* -Removal of student from school for a fixed amount of time with student automatically returning to school after the suspension is completed. *Expulsion* -Removal of student from school for an indefinite period of time until student is reinstated by local board of education.

Source: Missouri Department of Elementary and Secondary Education

Data as of: 5/2/2022

ANNUAL DROPOUT RATE 2017-2021										
	WENTZVILLE R-IV					MISSOURI				
	2017	2018	2019	2020	2021	2017	2018	2019	2020	2021
Asian Dropout Rate 9-12 (%)	0.0	0.0	0.0	0.0	0.0	1.0	0.9	0.7	0.4	0.4
Black Dropout Rate 9-12 (%)	2.8	1.8	1.7	1.9	1.5	5	4.2	4.5	3.5	2.7
Hispanic Dropout Rate 9-12 (%)	0.0	0.0	0.0	0.0	0.0	2.8	2.5	2.7	1.9	2.5
Indian Dropout Rate 9-12 (%)	0.0	0.0	0.0	0.0	0.0	3.1	2.2	2.2	1.4	3.0
Multiracial Dropout Rate 9-12 (%)	0.0	0.0	0.0	0.0	0.0	1.8	2.0	2.3	1.6	1.8
Pacific Islander Dropout Rate 9-12 (%)	0.0	0.0	0.0	0.0	0.0	2.8	3.2	2.3	2.4	3.5
White Dropout Rate 9-12 (%)	0.7	0.9	0.5	0.6	0.7	1.3	1.4	1.3	0.9	1.3
Total Dropouts 9-12	40	46	28	38	41	5,336	4,928	4,903	3,620	4,489
Total Dropout Rate 9-12 (%)	0.9	1.0	0.6	0.7	0.8	2.0	1.9	1.9	1.4	1.6

Source: Missouri Department of Elementary and Secondary Education
Data as of: 5/3/2022

GRADUATE ANALYSIS 2017-2021										
	WENTZVILLE R-IV					MISSOURI				
	2017	2018	2019	2020	2021	2017	2018	2019	2020	2021
Number of Previous Years Graduates	1,025	1,164	1,124	1,184	1,227	62,092	62,434	61,862	61,076	59,679
Percent of Previous Years Graduates										
Entering a 4yr. College/University %	41.6	41.4	43.6	43.8	41.8	38.1	38	38.1	36.2	34.3
Entering a 2yr. College %	27.5	29.7	26.6	27.4	29.6	26.7	26.6	26.1	25.2	24.6
Entering a Postsecondary (Technical) Institution %	1.3	2.2	2.7	2.5	2.4	2.5	2.1	2.5	2.5	2.4
Entering the Work Force %	18.1	17.2	13.4	13.2	15.1	22.8	23.3	23.6	24.7	25.3
Entering the Military %	3.0	1.8	3.3	1.4	2.7	3.1	3.1	2.9	3.2	2.8
Entering Some Other Field %	4.5	6.1	4.9	*	2.9	3.5	3.3	3.5	3.7	3.3
Status Unknown %	3.7	4.6	6.2	6.2	11.4	3.3	3.4	4.6	5.9	9.2

Source: Missouri Department of Elementary and Secondary Education
Data as of: 5/3/2022

AMERICAN COLLEGE TEST (ACT) 2017-2021										
	WENTZVILLE R-IV					MISSOURI				
	2017	2018	2019	2020	2021	2017	2018	2019	2020	2021
# of Graduates	1016	1154	1116	1174	1221	61250	61658	61136	60446	60427
# of Graduates at or above National Average	436	583	505	543	464	20649	23040	21217	21043	17737
% of Graduates at or above National Average	45.46	54.08	61.81	67.11	63.30	36.67	40.72	45.25	46.35	47.61
% of Graduates Tested	94.4	93.4	73.2	68.9	60.0	91.9	91.7	76.7	75.1	61.7
Composite ACT Score	21.4	21.3	22.5	22.9	22.9	20.2	19.9	20.6	20.7	20.8

Source: Missouri Department of Elementary and Secondary Education
Data as of: 5/3/2022

Current Expenditures per Pupil 2020-2021				
	WENTZVILLE R-IV		MISSOURI	
	2020	2021	2020	2021
Membership *	17,129.11	16,865.34	875,043.19	850,911.29
District Level Per-Pupil Expenditures				
Federal	$211	$213	$782	$1,407
State/Local	$10,276	$11,413	$10,654	$10,734
District Level Per-Pupil Total	$10,488	$11,626	$11,436	$12,141

(Excluded expenditures include capital outlay, debt service, community services, non instruction/support adult education, and Title I expenditures. Impact aid is considered local expenditures.)

*Membership is the count of resident students in grades PK-12 taken on the last Wednesday in September who are enrolled on the count day and in attendance at least 1 of the 10 previous school days, by grade at each attendance center. PK students included in membership are only the PK students being claimed for state aid. Rules associated with the reporting of September Membership could result in an increased current expenditure amount per-pupil for buildings reporting Pre-Kindergarten students.

Source: Missouri Department of Elementary and Secondary Education

Data as of: 11/30/2021

Special Education District Profile

Missouri Department of Elementary and Secondary Education
Special Education District Profile

WENTZVILLE R-IV (092-089)

As required by the Individuals with Disabilities Education Improvement Act of 2004, the Missouri State Performance Plan (SPP) is a plan that includes targets for student performance indicators and improvement activities designed to enable districts (regular districts, charter schools and state operated programs) and the state to meet those targets. Missouri is also required to publicly report on the performance of each local education agency (LEA) in relation to the targets established in the SPP. The State Performance Plan can be found online at:
http://dese.mo.gov/special-education/state-performance-plan

The purpose of this profile is to:
1. Provide information to the public about the performance of districts on the SPP Indicators
2. Address other outcome measures for students receiving special education services.

Page 1 of this profile summarizes whether the district met or did not meet the target for each indicator. The remaining pages provide additional data for the SPP indicators (noted as "SPP #").

Students with disabilities are those students who qualify for special education services and who have an Individualized Education Program (IEP). Data sources are provided for each table included in this profile, however most of the data are reported by the district directly to the Department.

See the link below for the Special Education Profile Review Guide
https://dese.mo.gov/media/pdf/missouri-state-profile-review-guide

Questions? Please contact Special Education - Data Coordination at 573-751-7848
speddata@dese.mo.gov

* - Indicates the number or percent has been suppressed due to cell size.

Missouri Department of Elementary and Secondary Education
Special Education District Profile

WENTZVILLE R-IV (092-089)

SPP Targets and District Status						
SPP Indicator			District Data 2020-21		Target 20-21	
Early Childhood Special Education Data (Table A)						
ECSE children in regular EC program receiving majority of services in EC (SPP 6A)			13.3%	Not Met	≥	25.0%
ECSE children in special education separate class, school or residential setting (SPP 6B)			66.5%	Not Met	≤	41.9%
Percent of children referred by First Steps prior to age 3, who are found eligible for ECSE, and who have an IEP developed and implemented by their third birthdays (SPP 12) *			NA	NA	=	100.0%
Percent of children in ECSE who demonstrated improved: (SPP 7)	Positive social-emotional skills:	Summary Statement 1	100.0%	Met	≥	93.9%
		Summary Statement 2	0.0%	Not Met	≥	48.2%
	Acquisition and use of knowledge and skills:	Summary Statement 1	100.0%	Met	≥	95.5%
		Summary Statement 2	3.3%	Not Met	≥	40.6%
	Use of appropriate behaviors to meet needs:	Summary Statement 1	98.4%	Met	≥	93.5%
		Summary Statement 2	1.6%	Not Met	≥	56.9%
Child Count and Educational Environment Data (Table B)						
Percent of children with IEPs inside regular class 80% or more of the day (SPP 5A)			50.8%	Not Met	≥	57.8%
Percent of children with IEPs inside regular class less than 40% of the day (SPP 5B)			10.8%	Not Met	≤	9.0%
Percent of children with IEPs served in separate settings (SPP 5C)			2.5%	Met	≤	3.6%
Does the LEA have disproportionate representation of racial/ethnic groups in special education and related services, or in specific disability categories, that is the result of inappropriate identification? (SPP 9/10)			No	NA		N/A
Assessment Data (Table C)						
Participation rate for children with IEPs on statewide assessment for English Language Arts (grades 3-8, HS) (SPP 3B)			99.1%	Met	≥	95.0%
Participation rate for children with IEPs on statewide assessment for Mathematics (grades 3-8, HS) (SPP 3B)			99.0%	Met	≥	95.0%
Proficiency rate for children with IEPs on statewide assessment for English Language Arts (grades 3-8, HS) (SPP 3C)			15.5%	Not Met	≥	20.0%
Proficiency rate for children with IEPs on statewide assessment for Mathematics (grades 3-8, HS) (SPP 3C)			12.9%	Not Met	≥	15.0%
Evaluation Data (Table D)						
Percent of children with parental consent to evaluate who were evaluated and had eligibility determined within 60 days (SPP 11) *			NA	NA	=	100.0%
Parent Survey Data (Table E)						
Percent of parents with a child receiving special education services who report that schools facilitated parent involvement as a means of improving services and results for children with disabilities (SPP 8) *			NA	NA	≥	75.0%
Suspension/Expulsion Data (Table F)						
Does the LEA have significant discrepancies in the rate of suspension/expulsion of greater than 10 days for children with IEPs? (SPP 4A)			No	NA		N/A
Does the LEA have significant discrepancies, by race or ethnicity, in the rate of suspension/expulsion of greater than 10 days for children with IEPs, that are the result of inappropriate policies/procedures/practices? (SPP 4B)			No	NA		N/A
Secondary Transition Data (Table G)						
Graduation rate for students with disabilities (SPP 1)			86.1%	Met	≥	74.5%
Dropout rate for students with disabilities (SPP 2)			0.7%	Met	≤	3.5%
Percent of youth age 16 and above with an IEP that includes coordinated, measurable, annual IEP goals and transition services that will reasonably enable the student to meet the post-secondary goals (SPP 13) *			NA	NA	=	100.0%

* - Indicates the number or percent has been suppressed due to cell size.

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Missouri Department of Elementary and Secondary Education
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Percent of youth who had IEPs, are no longer in secondary school and who have been: (SPP 14)	enrolled in higher education	27.7%	Met	≥	23.4%
	enrolled in higher education or competitively employed	60.0%	Met	≥	55.4%
	total employed / continuing education	63.8%	Met	≥	60.4%

* Data are collected from districts in conjunction with their Monitoring review, so data is not available for all districts every year.

* - Indicates the number or percent has been suppressed due to cell size.

Missouri Department of Elementary and Secondary Education
Special Education District Profile

WENTZVILLE R-IV (092-089)

Early Childhood Special Education (ECSE) Data - (Table A)

Early Childhood Special Education Child Count (A1)
The following indicates the number of children who are eligible for and receiving early childhood special education services.

Total Early Childhood 3-PK5				
	2018-19	2019-20	2020-21	State 2020-21
Child Count	328	286	218	10,168

Source: District reported data via MOSIS Student Core (December cycle)

Early Childhood Special Education Educational Environments (ages 3-PK5) (SPP 6) (A2)
The following indicates the educational environment of children receiving early childhood special education services.

	2018-19		2019-20		2020-21		State 2020-21
Educational Environments	#	%	#	%	#	%	%
In the regular early childhood program:	*150*	*45.7%*	*93*	*32.5%*	*60*	*27.5%*	*48.1%*
10+ hours with majority of SPED services in EC Program*	75	22.9%	33	11.5%	26	11.9%	21.7%
10+ hours with majority of SPED services in Other Location	49	14.9%	45	15.7%	25	11.5%	19.0%
less than 10 hours with majority of SPED services in EC Program*	*	*	*	*	*	*	3.2%
less than 10 hours with majority of SPED services in Other Location	22	6.7%	11	3.8%	6	2.8%	4.2%
Separate Class	145	44.2%	157	54.9%	136	62.4%	40.5%
Separate School	*	*	15	5.2%	9	4.1%	1.3%
Residential Facility	*	*	*	*	*	*	*
Home	*	*	*	*	*	*	2.9%
Service Provider Location	31	9.5%	20	7.0%	11	5.0%	7.3%
Total Early Childhood	328	100.0%	286	100.0%	218	100.0%	100.0%
Total attending and receiving majority of services in early childhood program* (SPP 6A)	79	24.1%	37	12.9%	29	13.3%	24.9%
Total separate placements** (SPP 6B)	147	44.8%	172	60.1%	145	66.5%	41.8%

Source: District reported data via MOSIS Student Core (December cycle)
Percentage = Educational Environment / Total Early Childhood
*Total attending includes children in an early childhood program and receiving the majority of their SPED services in the EC program
**Total separate includes children reported in Separate Class, Separate School, and Residential Facility

Transition from First Steps (Part C) (SPP 12) (A3)
For children referred from the First Steps program, districts are required to develop and implement an IEP by the third birthday. The following data shows the percent of children referred by First Steps prior to age 3, who were found eligible for ECSE, and who had an IEP developed and implemented by their third birthdays.

Reporting Year	2016-17	2017-18	2018-19	2019-20	2020-21
Number referred and eligible	36	NA	NA	25	NA
IEPs developed with acceptable timelines	35	NA	NA	25	NA
Percent developed within acceptable timelines	97.2%	NA	NA	100.0%	NA
State % developed within acceptable timelines	99.0%	98.9%	100.0%	99.5%	97.8%

Source: Data are collected from districts in the year prior to monitoring review

* - Indicates the number or percent has been suppressed due to cell size.

Missouri Department of Elementary and Secondary Education
Special Education District Profile

WENTZVILLE R-IV (092-089)

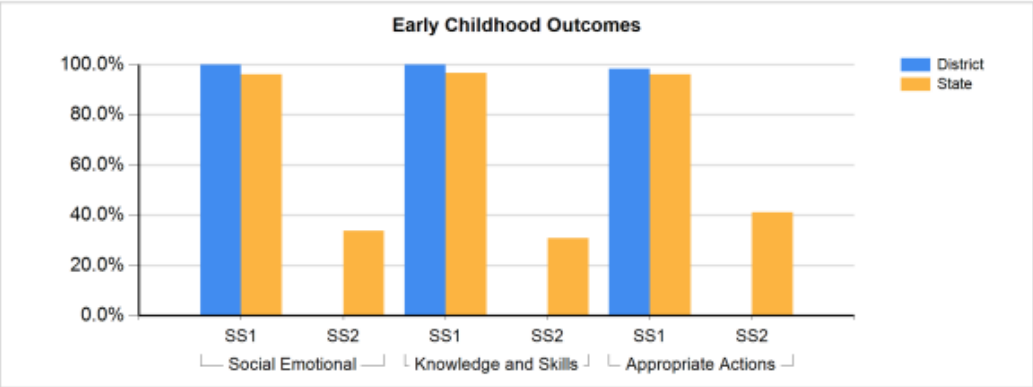
Early Childhood Special Education (ECSE) Data - (Table A)

Early Childhood Outcome Data (SPP 7) (A4)

Districts are required to assess children's abilities when they enter and exit ECSE. The following table indicates the progress, or outcome, made between entering and exiting ECSE for children who exited ECSE during the reporting year.

Outcomes: 2020-21 School Year	Social Emotional Skills			Acquiring and Using Knowledge and Skills			Taking Appropriate Action to Meet Needs		
Outcomes: Percent of children who	#	%	State %	#	%	State %	#	%	State %
a. did not improve functioning	*	*	1.9%	*	*	1.7%	*	*	2.0%
b. improved functioning but not sufficient to move nearer to functioning comparable to same-age peers	*	*	1.8%	*	*	1.5%	*	*	1.6%
c. improved functioning to a level nearer to same-aged peers but did not reach	61	100.0%	62.5%	59	96.7%	66.0%	59	96.7%	55.3%
d. improved functioning to reach a level comparable to same-aged peers	*	*	26.4%	*	*	27.6%	*	*	32.4%
e. maintained functioning at a level comparable to same-aged peers	*	*	7.5%	*	*	3.2%	*	*	8.7%
Total:	61	100.0%	100.0%	61	100.0%	100.0%	61	100.0%	100.0%
Summary Statements									
1. Of those children who entered the program below age expectation, the percent that substantially increased their rate of growth by the time they exited.		100.0%	96.0%		100.0%	96.7%		98.4%	96.1%
2. Percent of children who were functioning within age expectations by the time they exited.		*	33.8%		*	30.7%		*	41.1%

Summary Calculations: 1. ((c+d)/(a+b+c+d))*100 2. ((d+e)/(a+b+c+d+e))
Source: MOSIS Student Core (June cycle)
Note: Excludes children who transferred districts (district totals) and children in ECSE less than 6 months



SS1 = Summary Statement 1 (see above)
SS2 = Summary Statement 2 (see above)

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Special Education District Profile

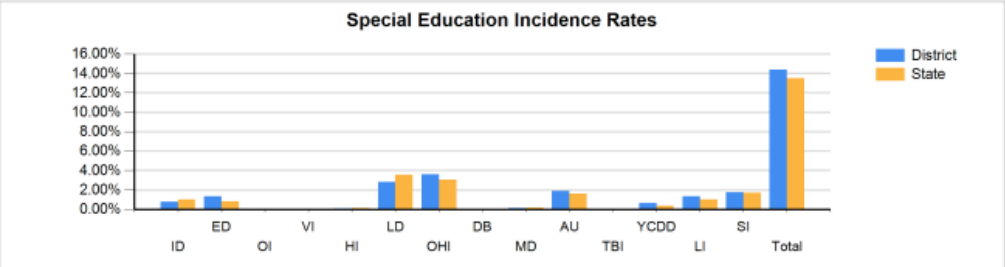
WENTZVILLE R-IV (092-089)

Child Count and Educational Environment Data - (Table B)

Child Count (5K-21) and Parentally-Placed Private School Students (PPPS) (B1)
The following table indicates the number and incidence rate of students with disabilities by disability category.

Disability Category	Total	PPPS	Incidence Rate 2020-21	State 2020-21
Intellectual Disability	131	*	0.77%	1.00%
Emotional Disturbance	225	*	1.32%	0.82%
Orthopedic Impairment	9	*	0.05%	0.04%
Visual Impairment	6	*	0.04%	0.05%
Hearing impairment	15	*	0.09%	0.12%
Specific Learning Disability	478	11	2.80%	3.55%
Other Health Impairment	616	12	3.61%	3.06%
Deaf/Blindness	*	*	*	0.00%
Multiple Disabilities	20	*	0.12%	0.15%
Autism	319	*	1.87%	1.59%
Traumatic Brain Injury	*	*	*	0.04%
Young Child w/ Developmental Delay	111	*	0.65%	0.37%
Language Impairment	230	*	1.35%	1.01%
Speech Impairment	295	51	1.73%	1.69%
Total	2,459	82	14.40%	13.50%

Source: District reported data via MOSIS Student Core (December cycle) Child Count data is as of December 1
Incidence rate = Total 5K-21 Child Count / K-12 district enrollment



Percent of Students by Race/Ethnicity (SPP 9/10) (B2)
The following table indicates the percentage of students by race for total district enrollment, special education child count and disability categories.

School Year: 2020-21	Amer Indian %	Asian %	Black %	Hispanic %	Multi %	Pacificl %	White %	Total %
Total District Enrollment (K-12)	0.1%	1.9%	6.7%	5.3%	4.7%	0.0%	81.2%	100.0%
Total IEP Child Count (5K-21)	*	1.3%	9.0%	5.9%	6.2%	*	77.5%	100.0%
Intellectual Disability	*	*	19.8%	8.4%	3.8%	*	65.6%	100.0%
Emotional Disturbance	*	*	13.8%	4.0%	7.1%	*	74.7%	100.0%
Specific Learning Disability	*	*	9.4%	6.5%	5.6%	*	78.0%	100.0%
Other Health Impairment	*	*	6.5%	4.5%	6.5%	*	81.8%	100.0%
Autism	*	3.8%	6.0%	4.4%	4.4%	*	81.2%	100.0%
Speech/Language Impairment	*	1.7%	8.6%	7.8%	7.2%	*	74.7%	100.0%

Source: District reported data via MOSIS Student Core (October and December cycle) Child Count data is as of December 1

* - Indicates the number or percent has been suppressed due to cell size.

Missouri Department of Elementary and Secondary Education
Special Education District Profile

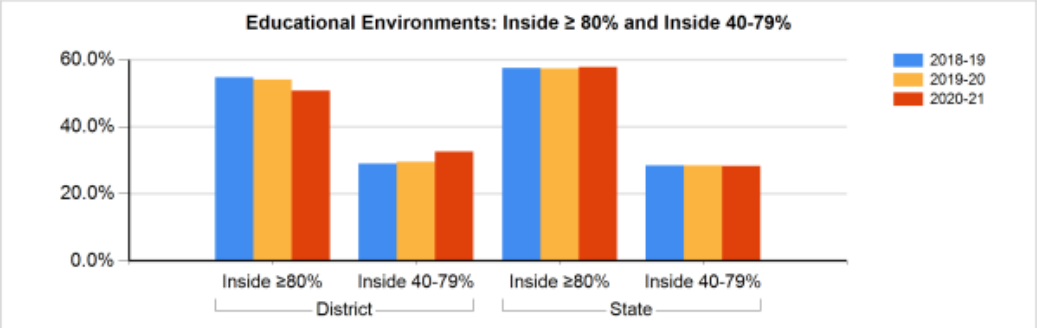
WENTZVILLE R-IV (092-089)

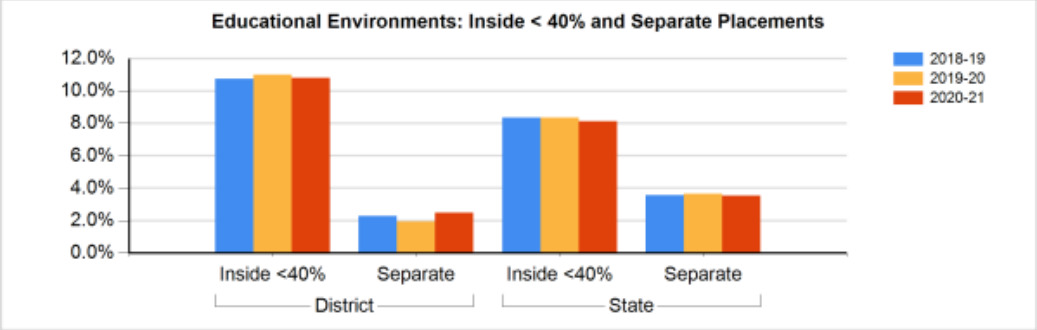
Child Count and Educational Environment Data - (Table B)

School-age Educational Environments (SPP 5) (B3)
The following table indicates the amount of time students with disabilities are included in the general education classroom.

	2018-19		2019-20		2020-21		State 2020-21
Placement Categories	#	%	#	%	#	%	%
Inside Regular Class 80% or More (SPP 5A)	1251	54.7%	1321	54.1%	1250	50.8%	57.9%
Inside Regular Class 40-79%	664	29.0%	722	29.6%	800	32.5%	28.4%
Inside Regular Class < 40% (SPP 5B)	246	10.8%	269	11.0%	266	10.8%	8.1%
Private Separate (Day) School*	25	1.1%	29	1.2%	20	0.8%	0.9%
Public Separate (Day) School*	*	*	*	*	24	1.0%	1.4%
Homebound/Hospital*	27	1.2%	18	0.7%	17	0.7%	0.6%
Private Residential Facility*	*	*	*	*	*	*	*
Correctional Facility	*	*	*	*	*	*	0.1%
Parentally Placed Private School	73	3.2%	83	3.4%	82	3.3%	2.1%
State Operated Separate School^	*	*	*	*	*	*	0.7%
Total School Age	2,286	100.0%	2,442	100.0%	2,459	100.0%	100.0%
Total of Separate Placements* (SPP 5C)	52	2.3%	47	1.9%	61	2.5%	3.5%

Source: District reported data via MOSIS Student Core (December cycle)
**"Total Separate" includes: Private/Public Separate Facilities; Homebound/Hospital; Private Residential Facilities and State Operated School
^This category is only used by Missouri School for the Blind, Missouri School for the Deaf and Missouri Schools for the Severely Disabled





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Missouri Department of Elementary and Secondary Education
Special Education District Profile

WENTZVILLE R-IV (092-089)

Student Assessment Data - (Table C)

Missouri Assessment Program (IEP MAP and MAP-Alternate) (SPP 3B and 3C) (C1)
The following table indicates statewide assessment results for students with disabilities.

Grade	Acct	Rept	Number Top Two	Part. Rate (SPP 3B)	Percent Top Two (SPP 3C)	State Percent Top Two	Acct	Rept	Number Top Two	Part. Rate (SPP 3B)	Percent Top Two (SPP 3C)	State Percent Top Two
2020-21 - IEP MAP and MAP-A												
	English Language Arts						**Mathematics**					
03	155	154	20	99.4%	13.0%	17.3%	155	154	17	99.4%	11.0%	14.0%
04	208	207	37	99.5%	17.9%	18.1%	208	207	30	99.5%	14.5%	14.3%
05	196	195	36	99.5%	18.5%	14.6%	196	195	23	99.5%	11.8%	10.6%
06	206	205	29	99.5%	14.1%	14.8%	206	205	30	99.5%	14.6%	10.2%
07	188	187	33	99.5%	17.6%	12.2%	189	188	26	99.5%	13.8%	8.8%
08	168	165	19	98.2%	11.5%	12.1%	166	163	13	98.2%	8.0%	7.2%
HS	249	245	36	98.4%	14.7%	14.7%	246	240	35	97.6%	14.6%	7.9%
3-5	559	556	93	99.5%	16.7%	16.6%	559	556	70	99.5%	12.6%	12.9%
6-8	562	557	81	99.1%	14.5%	13.1%	561	556	69	99.1%	12.4%	8.8%
All	1,370	1,358	210	99.1%	15.5%	14.9%	1,366	1,352	174	99.0%	12.9%	10.5%
2018-19 - IEP MAP and MAP-A												
	English Language Arts						**Mathematics**					
03	188	188	48	100.0%	25.5%	23.0%	188	188	40	100.0%	21.3%	20.5%
04	210	210	46	100.0%	21.9%	20.7%	210	210	41	100.0%	19.5%	19.1%
05	219	219	62	100.0%	28.3%	17.5%	218	218	42	100.0%	19.3%	14.3%
06	196	196	39	100.0%	19.9%	16.3%	196	196	23	100.0%	11.7%	12.5%
07	185	184	34	99.5%	18.5%	13.2%	183	182	29	99.5%	15.9%	9.5%
08	181	180	37	99.4%	20.6%	13.6%	178	177	35	99.4%	19.8%	8.1%
HS	145	142	32	97.9%	22.5%	18.3%	167	164	37	98.2%	22.6%	13.0%
3-5	617	617	156	100.0%	25.3%	20.4%	616	616	123	100.0%	20.0%	18.0%
6-8	562	560	110	99.6%	19.6%	14.4%	557	555	87	99.6%	15.7%	10.1%
All	1,324	1,319	298	99.6%	22.6%	17.6%	1,340	1,335	247	99.6%	18.5%	14.1%
2017-18 - IEP MAP and MAP-A												
	English Language Arts						**Mathematics**					
03	187	187	62	100.0%	33.2%	23.5%	186	186	44	100.0%	23.7%	21.1%
04	199	199	53	100.0%	26.6%	22.8%	199	199	44	100.0%	22.1%	19.6%
05	192	192	44	100.0%	22.9%	19.3%	193	193	35	100.0%	18.1%	14.2%
06	174	174	50	100.0%	28.7%	17.5%	173	173	30	100.0%	17.3%	12.0%
07	172	172	33	100.0%	19.2%	14.1%	168	168	23	100.0%	13.7%	9.7%
08	171	171	24	100.0%	14.0%	14.3%	166	166	15	100.0%	9.0%	8.2%
HS	153	149	30	97.4%	20.1%	16.9%	185	181	33	97.8%	18.2%	12.0%
3-5	578	578	159	100.0%	27.5%	21.9%	578	578	123	100.0%	21.3%	18.3%
6-8	517	517	107	100.0%	20.7%	15.3%	507	507	68	100.0%	13.4%	10.0%
All	1,248	1,244	296	99.7%	23.8%	18.5%	1,270	1,266	224	99.7%	17.7%	14.1%

Source: MAP Assessment - includes MAP and MAP-A results
Acct = Accountable; Rept = Reportable; Number Top Two = Proficient + Advanced; Participation Rate (Part Rate) = Reportable / Accountable
Proficient or Advanced Percent (Percent Top Two) = (Number of Proficient + Number of Advanced) / Reportable
HS: High school totals include required End of Course exams (English II and Algebra I) and alternate assessments

* - Indicates the number or percent has been suppressed due to cell size.

Missouri Department of Elementary and Secondary Education
Special Education District Profile

WENTZVILLE R-IV (092-089)

Student Assessment Data - (Table C)

HS: High school totals include required End of Course exams (English II and Algebra I) and alternate assessments

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Missouri Department of Elementary and Secondary Education
Special Education District Profile

WENTZVILLE R-IV (092-089)

Evaluation and Parent Involvement Data - (Tables D and E)

Initial Evaluation Timelines (SPP 11) (Table D)

Districts are required to complete initial evaluations and determine eligibility within 60 days from referral to special education. The following table reflects the percent of children who, with parental consent, had eligibility for special education determined within 60 days.

Reporting Year	2016-17	2017-18	2018-19	2019-20	2020-21
Number evaluated	325	NA	NA	266	NA
Number within acceptable timelines	324	NA	NA	265	NA
Percent within acceptable timelines	99.7%	NA	NA	99.6%	NA
State % within acceptable timelines	99.5%	99.1%	99.0%	99.2%	98.4%

Note: Data collected from districts in year prior to monitoring review

Parent Survey Data (SPP 8) (Table E)

Parents are surveyed about their level of involvement with their children's education. The following table indicates the percent of parents with a child receiving special education services who reported that schools encouraged parent involvement as a means of improving services and results for children with disabilities.

Reporting Year	2016-17	2017-18	2018-19	2019-20	2020-21
Total Responses	243	NA	NA	126	NA
Number Agree/Strongly Agree	160	NA	NA	84	NA
% Agree/Strongly Agree	65.8%	NA	NA	66.7%	NA
State % Agree/Strongly Agree	72.7%	74.4%	75.6%	76.7%	73.5%

Source: MSIP Parent Advance Questionnaire (through 2010-11) and/or special education parent survey
Note: Data collected from districts in conjunction with their monitoring review

* - Indicates the number or percent has been suppressed due to cell size.

Missouri Department of Elementary and Secondary Education
Special Education District Profile

WENTZVILLE R-IV (092-089)

Suspension/Expulsion Data - (Table F)

Suspension/Expulsion Data (SPP 4A/4B) (Table F)

School Year 2020-2021	Students with Disabilities			Nondisabled Students			District	State
	District		State	District		State	Ratio of IEP : NonIEP rate	Ratio of IEP : NonIEP rate
	Number	Rate per 100 students	Rate per 100 students	Number	Rate per 100 students	Rate per 100 students		
Student Counts								
OSS - All	86	3.21	4.77	95	0.64	1.88	4.99	2.53
OSS > 10 Days	8	0.30	0.54	10	0.07	0.20	4.41	2.77
ISS - All	153	5.72	6.68	350	2.37	3.79	2.41	1.76
ISS > 10 Days	5	0.19	0.39	9	0.06	0.16	3.06	2.45
Total OSS and ISS	207	7.73	9.37	404	2.74	4.89	2.82	1.92
Incident Counts								
OSS - All	122	4.56	8.39	112	0.76	2.69	6.00	3.12
OSS > 10 Days	8	0.30	0.57	10	0.07	0.20	4.41	2.78
American Indian	*	*	*				*	*
Asian	*	*	*				*	*
Black	*	*	0.55				*	2.67
Hispanic	*	*	0.34				*	1.65
Multi Racial	*	*	0.84				*	4.12
Pacific Islander	*	*	*				*	*
White	*	*	0.58				*	2.86
ISS - All	294	10.98	13.60	569	3.86	6.81	2.85	2.00
ISS > 10 Days	5	0.19	0.39	9	0.06	0.16	3.06	2.44
Total OSS and ISS	416	15.54	21.99	681	4.62	9.50	3.36	2.31

Source: District reported data via MOSIS Discipline and MOSIS Student Core.
is the number of students or incidents reported; rate is the rate per 100 students based on total enrollment and 3-21 child count excluding PPPS
ISS All = Any incident resulting in an in-school suspension
ISS > 10 days = Any incident resulting in an in-school suspension for more than 10 consecutive or cumulative days
OSS All = Any incident resulting in an out-of-school suspension
OSS >10 days = Any incident resulting in an out-of-school suspension for more than 10 consecutive or cumulative days
OSS includes out-of-school suspensions, expulsions or unilateral removals
Note: The ratios for the racial/ethnic groups use the Nondisabled OSS>10 days for all races as the comparison group

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Missouri Department of Elementary and Secondary Education
Special Education District Profile

WENTZVILLE R-IV (092-089)

Secondary Transition Data - (Table G)

Graduation / Dropout Data for Students with Disabilities (SPP 1, 2) (G1)

The following tables indicate the numbers and percents of students with disabilities who graduated or dropped out from school.

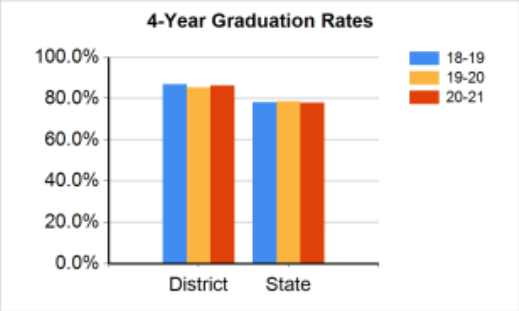
Graduation data	2018-19	2019-20	2020-21	State 2020-21
Total Number of IEP Students Graduated	137	121	157	6,682

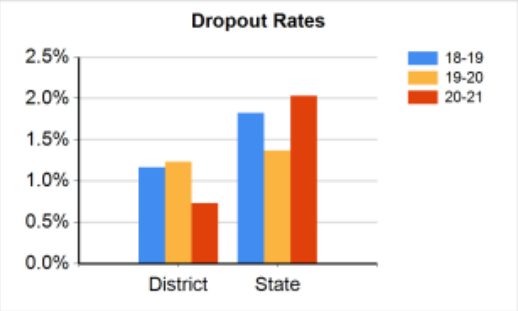
Graduation Cohort data / rates (SPP 1)	4-Year Rate		5-Year Rate		6-Year Rate		7-Year Rate	
	District	State	District	State	District	State	District	State
2021 Cohort	2021		2022		2023		2024	
Total Cohort Graduates	149	6,001						
Total Cohort	173	7,812						
Graduation Rate	86.1%	76.8%	NA	NA	NA	NA	NA	NA
2020 Cohort	2020		2021		2022		2023	
Total Cohort Graduates	105	5,721	113	5,966				
Total Cohort	123	7,389	125	7,299				
Graduation Rate	85.4%	77.4%	90.4%	81.7%	NA	NA	NA	NA
2019 Cohort	2019		2020		2021		2022	
Total Cohort Graduates	126	5,805	135	6,065	136	6,131		
Total Cohort	145	7,552	144	7,476	143	7,447		
Graduation Rate	86.9%	76.9%	93.8%	81.1%	95.1%	82.3%	NA	NA
2018 Cohort	2018		2019		2020		2021	
Total Cohort Graduates	129	5,771	136	6,045	140	6,122	141	6,177
Total Cohort	148	7,604	149	7,556	148	7,530	148	7,513
Graduation Rate	87.2%	75.9%	91.3%	80.0%	94.6%	81.3%	95.3%	82.2%

Graduation rate = Number of IEP Graduates in cohort / Total number of IEP students in cohort x 100

Dropout data (SPP 2) (grades 9-12)	2018-19	2019-20	2020-21	State 2020-21
Total students with disabilities grades 9-12	687	732	817	39,839
Number of students with disabilities who dropped out	8	9	6	809
Dropout rate for students with disabilities	1.2%	1.2%	0.7%	2.0%

Source: District reported data via MOSIS Student Core (June cycle) and MOSIS Enrollment and Attendance
Dropout rate = Number of IEP dropouts in grades 9-12 / Total number of IEP students in grades 9-12
NA - Elementary districts do not report their high school students, therefore will not have a graduation or dropout rate.





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Missouri Department of Elementary and Secondary Education
Special Education District Profile

WENTZVILLE R-IV (092-089)

Secondary Transition Data - (Table G)

Secondary Transition Plans (SPP 13) (G2)
IEPs must include coordinated, measurable, annual IEP goals and transition services that will reasonably enable the student to meet their post-secondary goals. The following data show the percent of youth age 16 and above with a transition plan that meets these requirements as determined by file review of a sample of IEPs.

Reporting Year	2016-17	2017-18	2018-19	2019-20	2020-21
Total Reviewed	7	NA	NA	*	NA
Number Met	6	NA	NA	*	NA
Percent Met	85.7%	NA	NA	*	NA
State	87.7%	94.4%	93.6%	89.3%	88.1%

Note: Data collected from districts in year prior to monitoring review

Follow-up on Previous Year's Graduates and Dropouts (IEP) (SPP 14) (G3)
Districts are required to follow-up for special education graduates and dropouts from the previous year. The following table indicates the district-reported data.

Follow-up reported during the 2020-2021 School Year	19-20 Graduates		19-20 Dropouts		Total		State
	#	%	#	%	#	%	%
(1) 2 YR College (completed at least one term)	26	21.5%	*	*	26	20.0%	15.9%
(2) 4 YR College (completed at least one term)	10	8.3%	*	*	10	7.7%	7.9%
(3) Non College (completed at least one term)	5	4.1%	*	*	5	3.8%	2.7%
(4) Advanced Training	*	*	*	*	*	*	0.3%
(5) Employed (Competitively) (at least 20 hrs per week for 90 days)	40	33.1%	*	*	40	30.8%	31.8%
(6) Employed (Non Competitively) (at least 20 hrs per week for 90 days)	*	*	*	*	*	*	1.4%
(7) National/Community Service/Peace Corps	*	*	*	*	*	*	*
(8) Military	*	*	*	*	*	*	1.9%
(9) Other	*	*	*	*	*	*	12.9%
(10) Continuing Education - did not complete one term	*	*	*	*	*	*	3.3%
(11) Employed - less than 20 hrs per week or 90 days	13	10.7%	*	*	15	11.5%	6.9%
(12) Unknown	23	19.0%	6	66.7%	29	22.3%	15.0%
(13) Not Available	*		*		*		
Total (excludes Not Available)	121	100.0%	9	100.0%	130	100.0%	100.0%
A. Enrolled in higher education*	36	29.8%	*	*	36	27.7%	23.8%
B. Enrolled in higher education or competitively employed*	78	64.5%	*	*	78	60.0%	57.5%
C. Total Employed / Continuing Education*	83	68.6%	*	*	83	63.8%	62.0%

Source: District reported data via MOSIS February Follow-up
***Summary Calculations**
A. Enrolled in higher education for at least one complete term [(1) + (2)]
B. Enrolled in higher education at least 1 complete term or competitively employed 20 hrs a week for at least 90 days [(1) + (2) + (5) + (8)]
C. Enrolled in higher education or other postsecondary education or training program for at least one complete term or competitively employed or in some other employment for 20 hours a week for at least 90 days [(1) + (2) + (3) + (4) + (5) + (6) + (7) + (8)]

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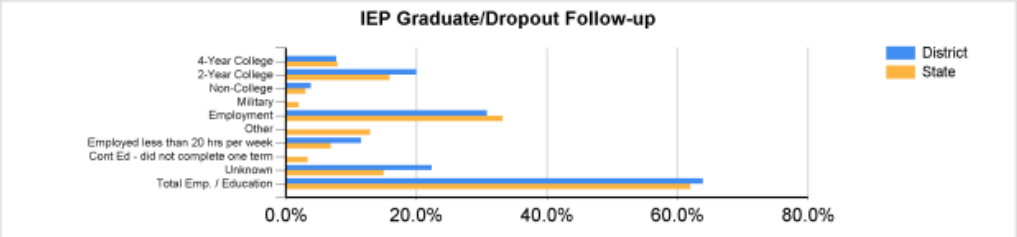
Missouri Department of Elementary and Secondary Education
Special Education District Profile

WENTZVILLE R-IV (092-089)



Non-College includes Advanced Training
Employment includes National/ Community Service/ Peace Corps

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APPENDIX

2022-2023 ANNUAL BUDGET

Glossary of Terms

The Glossary contains definitions of terms used throughout the budget document. These definitions are aimed at assisting the reader in understanding the details of this document. Definitions were obtained from the Missouri Financial Accounting Manual.

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.

Annual School Budget: A legal document presenting the Board's plan for allocating available financial resources into an explicit expenditure plan to sustain and improve the educational function of the school district for the fiscal year.

Assessed Valuation: The valuation of personal, residential, commercial, and agricultural property used for the purposes of levying taxes.

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.

Bond Amortization: Gradually paying amounts owed from a bond obligation according to a specified schedule of times and amounts.

Budget: The detailed outline of the probable expenditures and the anticipated revenues during a specified period of time.

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.

Capital Projects Fund: The governmental fund that accounts for all facility acquisition, all construction, all lease purchase payments of principal and interest, and all other capital outlay expenditures with the exception of certain expenditures for classroom instructional capital outlay.

Cash Basis Accounting: A basis of accounting where revenues are recognized when the cash is received and expenses are recognized when the

expenses are paid.

Debt Service Fund: The fund used to account for the accumulation of resources for, and the payment of, general long-term debt principal, interest, and payment of agents' fees.

DESE: The State of Missouri Department of Elementary and Secondary Education.

Delinquent Property Taxes: Taxes remaining unpaid on and after the date on which they become delinquent by statute.

Expenditure: Charges incurred, whether paid or unpaid which are presumed to benefit the current fiscal year.

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

FTE: Full Time Equivalent. An FTE of 1.0 means that the person is equivalent to a full-time worker.

Function: The code used to describe the action, purpose, or program for which activities are performed. The functions of a district in the State of Missouri are categorized into five broad areas: Instruction, Support Services, Community Services, Facilities Acquisition & Construction, and Debt.

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 difference between a fund's assets and its liabilities creates a balance. A positive fund balance happens when the fund's assets exceeds its liabilities. A negative fund balance happens when the fund's liabilities exceeds its assets.

General (Incidental) Fund: The fund used to account for all financial resources except those required to be accounted for in other funds.

Governmental Funds: The funds focused on reporting the sources, uses, and balances of current financial resources. Expendable assets are assigned to the various governmental funds according to the purposes for which they are to be used. Current liabilities are assigned to the fund from which they will be

paid. The difference between governmental fund assets and liabilities is reported as a fund balance. The District's governmental funds consist of the following: General (Incidental), Teachers', Debt Service, and Capital Projects Funds.

Hancock Amendment: On November 4, 1980, the voters of Missouri approved a constitutional amendment, Article X, sections 16-24 that are collectively known as the Hancock Amendment. The amendment is a type of provision known as a "tax and expenditure limitation."

Interest Paid: A borrower pays a fee to a lender for using the lender's money.

Interest Earned: The fee received for allowing borrowers to use the lender's money.

Object Code: Revenue object codes identify the source of the revenue, such as local, county, state, or federal. The expenditure object codes identify the service or commodity obtained, such as salaries, benefits, supplies, or travel.

Operating Funds: The classification of funds which includes the General (Incidental) and Teachers' Funds.

Revenue: 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.

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

Tax Levy: Taxes imposed by a school district based on the property tax assessment.

Teachers' Fund: The fund used to account for revenue sources legally restricted to expenditures for the purpose of paying teachers' salaries and benefits, and tuition payments to other school districts.

Funds and Definitions

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

General (Incidental) Fund

The fund used to account for all financial resources except those required to be accounted for in other funds. Transactions in this fund are general operating expenditures that are not grouped by another fund. Typical expenditures here include, but are not limited to, support staff salaries and benefits, and instructional materials and supplies.

Food Service Sub Fund: The sub-fund used to account for all revenues and expenditures related to the provision of school food services by the District to students and staff. This fund is merged with the General (Incidental) Fund for financial reporting.

Student Activity Sub Fund: The sub-fund used to account for money raised by the students for the students. The purpose of raising and expending activity money is to promote the general welfare, education, and morale of all the students and to finance approved extracurricular and co-curricular activities of student body organizations. This fund is merged with the General (Incidental) Fund for financial reporting.

Teachers' Fund

The fund used to account for revenue sources legally restricted to expenditures for the purpose of paying teachers' salaries and benefits, and tuition payments to other schools.

Together the General (Incidental) Fund and the Teachers' Fund are considered to be the Operating Funds of the District.

Capital Projects Fund

The fund used to account for all facility acquisition, all construction, all lease purchase payments of principal and interest, and all other capital outlay expenditures. Included within this fund are sub-funds for specific bond issuances and related construction projects. This fund is classified as a "Non-Operating Fund" throughout the budget.

Debt Service Fund

The fund used to account for the accumulation of resources for, and the payment of general long-term debt principal, interest, and agents' fees. This fund is classified as a "Non-Operating Fund" throughout the budget.

Other Fund Definitions

Governmental Funds: The funds focused on reporting the sources, uses, and balances of current financial resources. Expendable assets are assigned to the various governmental funds according to the purposes for which they are to be used. Current liabilities are assigned to the fund from which they will be paid. The difference between governmental fund assets and liabilities is reported as a fund balance. The District's governmental funds consist of the following: General (Incidental), Teachers', Capital Projects, and Debt Service Funds.

Operating Funds: The classification of funds which includes the General (Incidental) and Teachers' Funds.

Transfer From Other Funds: Money received unconditionally from another fund without expectations of repayment. Such monies are revenues of the receiving fund, but not of the District as a whole.

Transfer To Other Funds: Money paid unconditionally from a particular fund to another fund without expectation of repayment. Such monies are revenues to the receiving fund, but not of the District as a whole.

Classification of Revenue and Expenditures

The DESE adopted a system of accounting for the classification of revenue and expenditures based on generally accepted accounting principles. The DESE requires revenues be classified by a combination of fund and object, and expenditures be classified by fund, object, and function. Definitions are as follows:

Fund: An independent accounting entity with its own assets, liabilities, and fund balance.
Function: An activity or purpose carried out by the school district such as teaching, counseling, media, transportation, etc.
Object: A brief description of the item or service being purchased such as supplies, books, equipment, repairs, etc.
Operational Unit: The school or office that the expenditure serves.
Project: This is used to designate the project or program the expenditures serve.
Source: The source code indicates if funds are local, county, state, or federal.
Additional Code: The additional code designates special tracking areas, such as overtime, summer school, and tires.

A typical budget code number reflecting the above would be:

100-1281-6411-7500-12810-3-21

100 Indicates the item is to be charged to the General Fund.
1281 A function code indicating Early Childhood Special Ed (ECSE) Instruction.
6411 An object code indicating Materials and Supplies.
7500 An operational unit code indicating Barfield ECSE Center.
12810 A project/program code indicating ECSE.
3 A source code indicating state funds.
21 An additional code indicating Summer School.

The specific codes used by the District in the FY23 budget are generally defined in the following section and utilized in the financial section of this document.

Revenue by Object

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

5100-Local Revenue

5111 Current Taxes: Taxes on real and personal property within the District for the current year.

5112 Delinquent Taxes: Real and personal property tax revenue from prior year(s).

5113 School District Trust Fund: Revenue from Proposition C Sales Tax.

5114 Financial Institution Tax: Taxes levied on the intangible assets of financial institutions.

5115 M&M Surtax: Surcharge on commercial real estate to replace revenue lost with the elimination of the merchants and manufacturing businesses inventory tax.

5116 In Lieu of Tax: Revenue received for property removed from the tax rolls.

5140 Earnings on Investments: Interest revenue received from investments.

5150 Food Service Program: Sales of meals to pupils for breakfast and lunch.

5165 Food Service Non-Program: Sales of meals to adults and miscellaneous other food sales.

5170 Student Activities: All revenue received from student activities within the District.

5180 Community Services: All revenue received from self-funding early childhood education and before and after school care programs.

5190 Other Local Revenue: All other revenue received not covered in the above mentioned revenue codes.

5200-County Revenue

5211 Fines, Escheats, Etc.: Revenue received from St. Charles County for fines, foreclosures, or unclaimed taxes.

5221 State Assessed Utilities: Levy revenue on the assessed valuation of railroad and utility properties as assessed by the state.

5300-State Revenue

5311 Basic Formula-State Monies: Revenue from the state SB287 funding formula.

5312 Transportation: Revenue received for transporting children.

5314 Early Childhood Special Education (ECSE): Revenue received for the state
portion of program funding.

5319 Basic Formula-Classroom Trust Fund: Revenue received from Riverboat gaming.

5324 Educational Screening Program/ PAT: Revenue received for the early childhood screening and Parents as Teachers (PAT) programs.

5332 Career Education: Reimbursement from state for career and technical education.

5333 Food Service: Revenue from state for school lunch program.

5359 Career Education Enhancement Grant: Revenue received from the Outstanding Schools Act.

5369 Residential Placement/Excess Cost: Amounts received for children in residential placements through the MO Department of Mental Health, MO Department of Social Services, Division of Family Services, or a court of competent jurisdiction pursuant to Section 167.126, RSMo.

5381 High Need Fund-Special Education: Reimbursement for expenditures made on behalf of students with disabilities when the current expenditure per pupil exceeds three times the District's average per pupil cost.

5397 Other State Revenue: All other revenue from the state not covered by the above revenue codes.

5400-Federal Revenue

5412 Medicaid: Reimbursement for Medicaid services.

5422 American Rescue Plan Elementary & Secondary Schools Emergency Relief Fund - ARP ESSER (ESSER III)

5423 CRRSA – Elementary and Secondary Schools Emergency Relief Fund (ESSER II): Amounts received through the Department of

Elementary and Secondary Education funded from the Consolidated Appropriations Act COVID-19 relief package. ESSER II funds fall under the Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act, 2021, Public Law 116-260.

5424 CARES – Elementary and Secondary School Emergency Relief Fund (ESSER): Amounts received through the Department of Elementary and Secondary Education funded from the Coronavirus Aid, Relief, and Economic Security Act.

5425 CARES -Governor's Emergency Education Relief Fund (GEER): Amounts received through the state funded from the Coronavirus Aid, Relief, and Economic Security Act.

5428 Coronavirus Relief Fund (OA CRF): Amounts Received from the Office of Administration (OA) and paid by Department of Elementary and Secondary Education funded from the CARES Act Fund, Coronavirus Relief Fund.

5437 IDEA Grants: Amounts received through special competitive grants or state initiatives from the Individuals with Disabilities Act (IDEA) set-aside funds.

5441 IDEA Entitlement Funds, Part B IDEA: Entitlement amounts received through the Individuals with Disabilities Act (IDEA) grant for providing special education and related services to students with disabilities.

5442 Early Childhood Special Education (ECSE): Revenue received for ECSE programs.

5445 School Lunch Program: Revenue received directly through the DESE for the National School Lunch Program.

5446 School Breakfast Program: Revenue received directly through the DESE for the National School Breakfast Program.

5448 After School Snack Program: Revenue received directly through the DESE for the After School Snack Program.

5451 Title I - ESEA: Revenue received to help educationally disadvantaged students meet high academic standards.

5452 Title I, Part C-Migrant Education: Amounts for supplementary services to children of migrant workers.

5462 Title III, ESEA-English Language Acquisition and Academic Achievement: Amounts received for teaching limited English proficient children.

5461 Title IV.A – Student Support and Academic Enrichment

5465 Title II, Part A & B, ESEA-Teacher and Principal Training and Recruitment Fund/Mathematics and Science Partnerships: Amounts received for improving teacher and principal quality.

5473 CARES – School Lunch Program: Amounts received through the Department of Elementary and Secondary Education funded from the CARES Act Fund, Families First Coronavirus Response Act for the National School Lunch Program and Seamless Summer Option.

5474 CARES – School Breakfast Program: Amounts received through the Department of Elementary and Secondary Education funded from the CARES Act Fund, Families First Coronavirus Response Act for the National School Lunch Program and Seamless Summer Option.

5475 CARES – After-School Snack Program: Amounts received through the Department of Elementary and Secondary Education funded from the CARES Act Fund, Families First Coronavirus Response Act for the National School Lunch Program and Seamless Summer Option.

5497 Other Federal Revenue: All other federal revenue not covered by the above revenue codes.

Other Revenue

5611 Sale of Bonds: Proceeds from selling bonds from a general obligation bond issue.

5641 Sale of School Buses: Revenue from the sale of surplus school buses.

5641 Sale of Other Property: Revenue from the sale of equipment, buildings, or land.

5651 Refunding Bonds: Proceeds from a refunding of general obligation bonds.

5810 Tuition from Other Districts: Revenue received from other districts for services provided by the District.

Expenditures by Function

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

programs, services, and areas of responsibilities.

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

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

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

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

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

Expenditures by Object

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

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

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

6300-6399 Purchased Services: Amounts paid for services rendered by personnel who are not on the payroll of the District and for other services

which the District may purchase. While a product may or may not result from the transaction, the primary reason for the purchase is the service provided.

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

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

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

Financial Policies and Procedures

The Wentzville R-IV School District Board of Education has adopted the following policies that govern the financial process. These policies can be obtained at https://go.boarddocs.com/mo/wsdr4/Board.nsf/Public

Board Policy 3100 - Financial Management
Board Policy 3105 - Annual Budget
Board Policy 3106 - Fraud Prevention
Board Policy 3108 - Fund Balance
Board Policy 3110 - Preparation of the Budget
Board Policy 3112 - Budget Implementation and Transfer
Board Policy 3113 - District Fund Accounts
Board Policy 3114 - Fiscal Year
Board Policy 3120 - Revolving Fund
Board Policy 3140 - Banking Services
Board Policy 3150 - Payment Procedures
Board Policy 3155 - Payments from Federal Awards
Board Policy 3160 - Investment of District Funds
Board Policy 3180 - Purchasing Procedure
Board Policy 3310 - Revenue from Tax Sources
Board Policy 3330 - Bonded Indebtedness
Board Policy 3345 - Gate Receipts and Admissions
Board Policy 3350 - Student Fees and Fines
Board Policy 3370 - Fund Raising
Board Policy 3375 - Cash in School Buildings
Board Policy 3380 - Sale and Lease of Real Property
Board Policy 3390 - Sale and Lease of Real Property
Board Policy 3410 - Accounting System
Board Policy 3420 - Annual Report
Board Policy 3425 - Accountability Portal
Board Policy 3430 - Authorized Signatures
Board Policy 3440 - Travel and Reimbursement
Board Policy 3450 - Sales Tax
Board Policy 3510 - Annual Audit
Board Policy 3610 - Management
Board Policy 3740 - Bonded Employees