

INFORMATIONAL SECTION

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



THE SLOPE FORMULA: During math class at Russell Jones Education Center, Zac Jean found the slope from two sets of coordinates.

FORENSIC RESEARCH: Sophomore Noah Steele researched motives and crime scene analyses during a forensic science lesson at the Russell Jones Education Center.

**PARK HILL SCHOOL DISTRICT**

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Park Hill School District

Building Successful Futures • Each Student • Every Day

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ASSESSED VALUATION OF TAXABLE PROPERTY

Because the single largest revenue item for the district is local taxes, the districts aggregate assessed valuation (AAV) of property is a critical value in planning the annual budget. The Park Hill School District has experienced strong growth to the tax base over the last 15 years, from a total assessed valuation of \$1.3 billion in 2007 to over \$2.1 billion in 2021.

The assessed valuation has decreased from the prior year only one time in the past 25 years, in 2012, when it decreased by 0.8%.

For the purposes of budgeting for 2022-2023, the district's AAV is estimated to be \$2.18 billion. This reflects an increase of \$73.9 million or 3.5% from the certified assessed valuation from August 2021. This increase is expected, in part, because of reassessment (increase) of existing property combined with new growth in residential and commercial property. Both positive reassessment and new growth have been characteristic of Platte County over the past two decades.

Below is a table of assessed valuation values since the 2018-2019 school year. Estimates and forecasts are provided for 2022-2023 through 2025-2026 and are used for budgeting purposes.

	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026
	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ESTIMATE	FORECAST	FORECAST	FORECAST
Aggregate Assessed Valuation	1,748,646,163	1,877,953,228	1,883,954,871	2,113,247,733	2,187,211,404	2,296,571,974	2,376,951,993	2,495,799,593

The Platte County Assessor and Clerk of the County Court will finalize assessment values prior to the Board of Education setting the tax rate in August 2022.

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

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

School Year	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023 (Budget)
Market Value	7,507,963,330	8,104,084,525	8,186,006,935	9,242,686,120	9,566,180,134
Assessed Valuation	1,748,646,163	1,877,953,228	1,883,954,871	2,113,247,733	2,187,211,403

TAX RATE SUMMARY

Operating Rate. The 2021-2022 adjusted operating levy (all funds except the debt service fund levy) of the district was \$4.4046 per \$100 of assessed valuation. The operating tax rate cannot exceed the tax rate ceiling for the current year without voter approval. The tax rate ceiling, determined annually, is the rate of levy that, when charged against the newly received assessed valuation of the district for the current year, excluding new construction and improvements, will produce an amount of tax revenues equal to tax revenues for the previous year increased by 5% or the Consumer Price Index, whichever is lower; however, the district cannot be required to reduce its operating levy below the minimum rate required to qualify for the highest level of state aid (currently \$2.75). Without a majority of the voters voting on the proposition, the tax rate ceiling cannot at any time exceed the greatest of (a) the tax rate in effect in 1984, (b) the most recent voter-approved tax rate, or (c) \$2.75.

The current tax rate ceiling is \$4.4046 per \$100 of assessed valuation. If there were a difference between the tax rate ceiling and the actual levy, this would be considered a voluntary rollback. Because the district is currently taxing at the ceiling, there is currently no voluntary rollback.

Proposition N, which passed in April 2022, increased the tax rate ceiling to \$4.9907, the same as was passed in 2002.

Debt Service Rate. The district's 2021-2022 debt service levy was \$0.9909 per \$100 of assessed valuation. Once indebtedness has been approved by the voters and bonds are issued, the district is required, under Article VI, Section 26(f) of the Missouri Constitution, to levy an annual tax on all taxable tangible property therein sufficient to pay the interest and principal of the indebtedness as they fall due and to retire the same within 20 years from the date of issue. The Board of Education may set the tax rate for debt service, without limitation as to rate or amount, at the level required to make such payments. The tax for debt service on the district's general obligation bonds is exempt from the calculations of and limitations upon the tax rate ceiling.

The debt service levy is anticipated to decrease to \$0.5400 per \$100 of assessed valuation in 2022-2023. Proposition N, which passed in April 2022, allows for this decrease in the debt service rate to be moved to increase the operating rate.

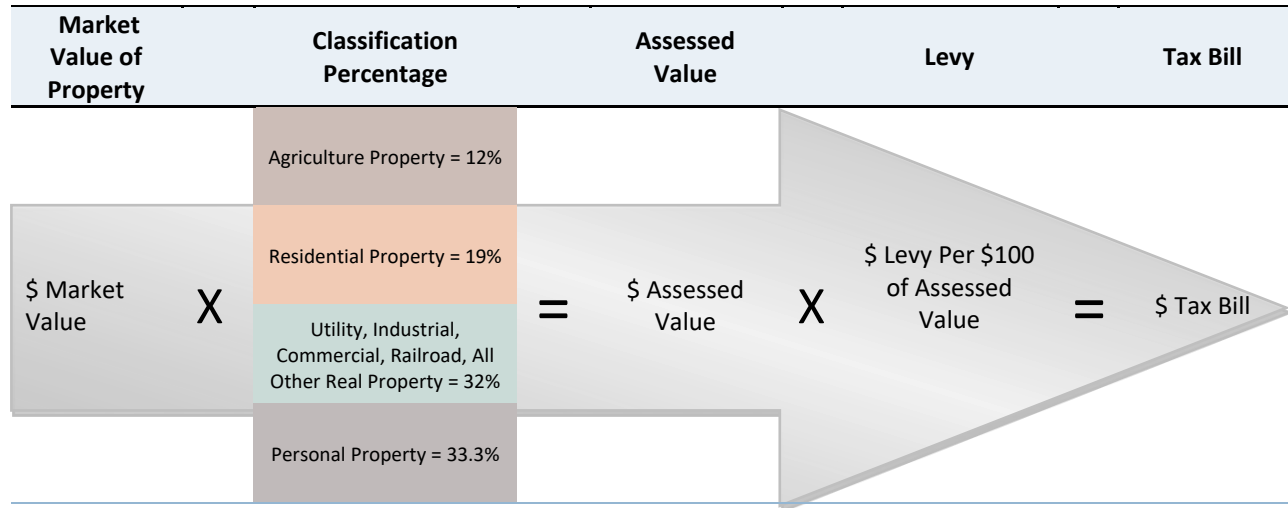
The following table shows a history of the district's tax rate over the past four years and the projected rates for 2022-2023.

FUND	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023*
100 - Operation/Incidental	4.6048	4.5227	4.6108	4.2046	4.7555
200 - Special Revenue/Teachers	0.0000	0.0000	0.0000	0.0000	0.0000
300 - Debt Service	0.6107	0.7128	0.6347	0.9909	0.5400
400 - Capital Outlay	0.1800	0.1600	0.1500	0.2000	0.1000
TOTAL	5.3955	5.3955	5.3955	5.3955	5.3955

* 2022-2023 tax rates are set in August 2022.

TAX RATE CALCULATION

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



TAX COLLECTIONS

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

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

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

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

Below is a table showing four years of actual data and estimated values for 2022-2023 through the proposed budget year.

VALUE	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023
Aggregate Assessed Valuation	1,748,646,163	1,877,953,228	1,883,954,871	2,113,247,733	2,187,211,404
Total Tax Rate	5.3955	5.3955	5.3955	5.3955	5.3955
Collection Expected (Less County 1.6% Fees)	92,838,632	99,703,767	100,022,405	112,195,957	116,122,815
Collections					
5111 - Taxes, Current Ad Valorem	91,769,802	95,511,720	100,402,604	108,013,981	113,146,863
Collection Rate	98.8%	95.8%	100.4%	96.3%	97.4%

TAX RATE IMPACT

The 2022 median home value in the Park Hill School District is estimated to be \$302,401. An example of the impact of the budgeted 2022-2023 tax rate on a Park Hill School District homeowner with a home value set at the median appears below.

Year	Market Value of Property	Classification Percentage	Assessed Value	Fund	Tax Rate (Per \$100 of AV)	Tax Bill				
2022	302,401	X	19.0%	=	57,456	X	Fund 100	4.7555*	=	2,732
	Home	Residential Property				X	Fund 300	0.5400*	=	310
						X	Fund 400	0.1000*	=	57
					Total	5.3955	3,100			

* 2022-2023 tax rates are set in August 2022.

For every \$0.01 added to the tax rate, the sample homeowner above would pay an additional \$5.75 per year (or \$0.48 per month).

The impact of the district tax rate on the average taxpayer over the past four years appears and an estimated value for 2022-2023 appears below.

Tax Rate Impact	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023*
Total Tax Rate	5.3955	5.3955	5.3955	5.3955	5.3955
Tax Bill to Average Homeowner (\$302,401 Home)	3,100	3,100	3,100	3,100	3,100

* 2022-2023 tax rates are set in August 2022.

ENROLLMENT AND FUTURE PROJECTIONS

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

ENROLLMENT PROJECTION METHODS

COHORT SURVIVAL METHOD

Three of the four models of projecting student enrollment for future years involve the use of “cohort survival.” Cohort survival is a measure of the rate at which students grouped by grade level pass into the next grade level a year later. For example, in 2017-2018 Park Hill School District’s class of 2nd graders was 914. A year later, this class became a third-grade class of 923. Using this example, the rate of cohort survival (0.98% increase) is calculated in the following way:

$$(894-879)/879 = 0.98\%$$

The 0.98% increase is a measure of the likelihood our second-grade class will become larger or smaller as the class passes into the third grade the following year.

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

HOUSEHOLD PROJECTIONS METHOD

Enrollment projections, based on households, also provides an opportunity to determine student enrollment. By dividing the number of school-age children (currently 11,696) into the number of homes in the school district (33,943), the average number of school-age children per household can be calculated. The 2021-2022 rate is 0.3445 students per household.

As the district continues to increase households, the number of students per household multiplied by the projected households will provide an enrollment projection. To make these projections the following steps are followed: (1) project the number of households in the Park Hill School District based upon historical growth; (2) project the number of students per household based upon historical growth; (3) calculate district enrollment based upon the above two projections; and (4) distribute the enrollment across grade levels based on historical distribution.

2022-2023 PROJECTED ENROLLMENT

The table that follows uses the enrollment projection tools to estimate the 2022-2023 school enrollments for each grade level in the district. Because the district uses three methods (three-year cohort survival, five-year cohort survival, and household construction patterns) to predict future enrollment growth, the data below represents the median value of the three projections.

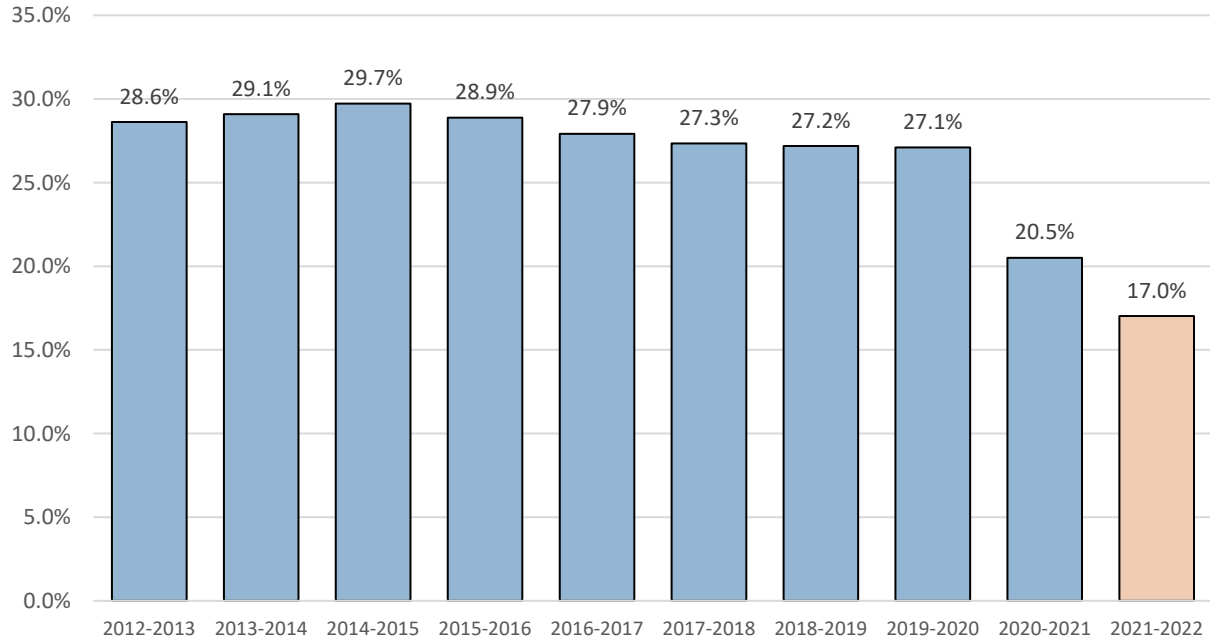
GRADE SPAN	2020-2021	2021-2022	2022-2023
Elementary Schools	5,186	5,140	5,204
K	811	822	865
1	863	842	846
2	849	868	859
3	866	852	871
4	857	878	870
5	940	878	893
Middle Schools	2,793	2,838	2,797
6	936	937	892
7	937	943	959
8	920	958	946
High Schools	3,713	3,717	3,781
9	965	989	1026
10	899	939	970
11	923	876	925
12	926	913	860
TOTAL	11,692	11,695	11,782

The enrollment of 11,782 is used in the 2022-2023 budget to estimate revenues directly dependent upon this figure, such as basic formula funds and Proposition C. The projected enrollment is also used to calculate school and program allocations for 2022-2023 as well as projected expenditures.

DEMOGRAPHIC CHANGES

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

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



It is believed that the free and reduced lunch count for 2021-2022 is not an accurate depiction of the district’s true free and reduced lunch qualifiers in the school district. Due to COVID, the federal government implemented paid lunches for all students for the 2020–2021 and 2021–2022 school years. Because of this, it is believed that fewer families applied for this program. This is a phenomenon not unique to the Park Hill School District. It may not be until the 2022–2023 school year that these values represent a more accurate depiction of the socioeconomic status in the school district.

STUDENT ENROLLMENT HISTORY AND PROJECTIONS

Annually, the district reports enrollments and projections to the Board of Education. Projection methods include (1) three-year cohort survival method; (2) seven-year cohort survival method; and (3) household projection models. These methodologies are described on page 151 of this budget document.

The following table shows four years of enrollment history by grade span, one year actual and one year projected with enrollment forecasts through 2025-2026. These values drive forecasted budgets found throughout the document for revenues and expenditures that are enrollment count specific (i.e., state aid, federal grant revenues, staffing).

GRADE SPAN	ACTUAL 2018-2019	ACTUAL 2019-2020	ACTUAL 2020-2021	ACTUAL 2021-2022	PROJECTED 2022-2023	PROJECTED 2023-2024	PROJECTED 2024-2025	PROJECTED 2025-2026
Elementary School	5,272	5,283	5,186	5,140	5,204	5,241	5,293	5,327
K	818	865	811	822	865	864	870	870
1	878	825	863	842	846	887	886	892
2	828	888	849	868	859	857	899	898
3	923	846	866	852	871	861	859	901
4	933	926	857	878	870	888	877	875
5	892	933	940	878	893	884	902	891
Middle School	2,673	2,790	2,793	2,838	2,797	2,777	2,731	2,756
6	914	946	936	937	892	908	899	917
7	911	932	937	943	959	907	923	914
8	848	912	920	958	946	962	909	925
High School	3,666	3,634	3,713	3,717	3,781	3,888	3,963	3,951
9	944	911	965	989	1026	1015	1032	975
10	949	926	899	939	970	1010	999	1016
11	885	925	923	876	925	954	994	983
12	888	872	926	913	860	909	938	977
TOTAL	11,611	11,707	11,692	11,695	11,782	11,906	11,987	12,034
Growth from Previous Year		0.83%	-0.13%	0.03%	0.74%	1.05%	0.68%	0.39%

PERSONNEL RESOURCE ALLOCATIONS

The table below lists the actual full-time equivalent (FTE) count for 2018-2019 through 2021-2022 school years (captured on May 1 of each year) and the budgeted FTE counts for the 2022-2023 school year. Forecasted personnel allocations have been made for 2023-2024 through 2025-2026.

Job/Assignment	ACTUAL 2018-2019	ACTUAL 2019-2020	ACTUAL 2020-2021	ACTUAL 2021-2022	BUDGET 2022-2023	PROJECTED 2023-2024	PROJECTED 2024-2025	PROJECTED 2025-2026
Administrator	56.0	63.0	64.0	67.0	70.0	70.0	70.0	70.0
Assistant Principal	20.0	25.0	27.0	27.0	30.0	30.0	30.0	30.0
Assistant Superintendent	3.0	3.0	3.0	4.0	4.0	4.0	4.0	4.0
Coordinators	0.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Director	13.0	12.0	11.0	14.0	14.0	14.0	14.0	14.0
Executive Director	1.0	1.0	1.0	0.0	0.0	0.0	0.0	0.0
Principal	18.0	20.0	20.0	20.0	20.0	20.0	20.0	20.0
Superintendent	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Community Services	63.4	62.9	58.0	46.5	52.0	52.0	52.0	52.0
Aquatic Center	2.5	2.5	2.5	2.5	2.5	2.5	2.5	2.5
Child Care	38.2	38.8	31.9	22.0	30.0	30.0	30.0	30.0
Program Coordinator (Community Services)	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Tuition Pre-School	21.7	20.7	22.6	21.0	18.5	18.5	18.5	18.5
Instructional Support	174.0	201.4	202.3	202.5	217.3	222.3	227.3	232.3
Certified Recess	5.6	6.9	7.2	7.0	7.0	7.0	7.0	7.0
Grade Level Aides	1.3	1.3	4.3	0.9	1.0	1.0	1.0	1.0
Head Start	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Media Assistants	11.9	14.1	14.1	14.4	14.4	14.4	14.4	14.4
Other Instructional Support	3.4	4.1	4.1	4.3	4.3	4.3	4.3	4.3

Job/Assignment	ACTUAL 2018-2019	ACTUAL 2019-2020	ACTUAL 2020-2021	ACTUAL 2021-2022	BUDGET 2022-2023	PROJECTED 2023-2024	PROJECTED 2024-2025	PROJECTED 2025-2026
Parents as Teachers	2.5	2.5	2.5	2.5	2.5	2.5	2.5	2.5
Permanent Substitute	0.4	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Process Coordinator	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Recovery Room & ISS Specialists	11.4	15.8	14.9	15.8	15.8	15.8	15.8	15.8
Social Workers	13.5	17.5	18.5	18.5	23.5	23.5	23.5	23.5
Summer School Instructional Support	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Teacher Assistants	114.2	130.3	127.8	130.3	140.0	145.0	150.0	155.0
Therapists	7.0	7.0	7.0	7.0	7.0	7.0	7.0	7.0
Virtual Learning Lab Supervisor	1.8	0.9	0.9	0.9	0.9	0.9	0.9	0.9
Office Staff	114.1	114.8	116.4	117.1	117.1	117.1	117.1	117.1
Administrative Assistants	103.1	102.8	104.4	105.1	105.1	105.1	105.1	105.1
General Counsel	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Specialized Classified	10.0	11.0	11.0	11.0	11.0	11.0	11.0	11.0
Operations	201.1	208.0	228.0	220.2	219.8	219.8	219.8	219.8
Custodial	111.4	119.5	128.4	112.8	116.0	116.0	116.0	116.0
Information Technology & Data Systems	50.9	52.5	57.4	59.7	59.0	59.0	59.0	59.0
Maintenance	29.0	33.0	34.0	42.0	39.0	39.0	39.0	39.0
Seasonal Staff	9.8	2.0	7.2	4.8	4.8	4.8	4.8	4.8
Student Transportation	0.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Other Support	43.4	45.6	42.1	41.6	41.6	41.6	41.6	41.6
Building Assistant	0.0	3.0	2.4	2.8	2.8	2.8	2.8	2.8
Campus Supervisors	14.2	14.3	10.9	10.3	10.3	10.3	10.3	10.3

Job/Assignment	ACTUAL 2018-2019	ACTUAL 2019-2020	ACTUAL 2020-2021	ACTUAL 2021-2022	BUDGET 2022-2023	PROJECTED 2023-2024	PROJECTED 2024-2025	PROJECTED 2025-2026
Employee Wellness	1.6	2.3	2.0	2.0	2.0	2.0	2.0	2.0
Lunchroom/Copier Support	1.4	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Lunchroom/Playground Supervisor	23.3	24.1	24.8	24.6	24.6	24.6	24.6	24.6
Security	3.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0
Student Health	23.5	26.6	31.0	31.9	32.0	32.0	32.0	32.0
Health Services Coordinator	1.0	1.0	1.0	0.0	0.0	0.0	0.0	0.0
Nurses	22.5	25.6	30.0	31.9	32.0	32.0	32.0	32.0
Student Nutrition	69.6	76.7	68.2	72.3	72.0	72.0	72.0	72.0
Food Service	69.6	76.7	68.2	72.3	72.0	72.0	72.0	72.0
Teacher	869.2	931.9	945.4	952.4	962.9	973.4	983.9	994.4
504 Coordinator	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0
A+ Coordinator	2.3	2.0	1.8	1.7	1.7	1.7	1.7	1.7
Administrative Intern	3.5	1.0	1.5	0.0	0.0	0.0	0.0	0.0
Counselor	30.0	32.0	32.0	34.2	34.2	34.2	34.2	34.2
Diagnostic Consultant	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0
Diagnostician	5.0	4.0	3.0	3.0	3.0	3.0	3.0	3.0
ELD	19.3	24.5	24.5	25.4	25.4	25.4	25.4	25.4
Gifted Education	5.4	7.0	7.0	8.0	8.0	8.0	8.0	8.0
Instructional Coach	9.0	8.0	10.0	10.0	10.0	10.0	10.0	10.0
Learning Facilitators	6.0	5.0	4.0	4.0	4.0	4.0	4.0	4.0
Media Specialists	16.0	18.0	18.0	18.2	18.2	18.2	18.2	18.2
Pre-School	0.0	0.0	2.0	3.0	3.0	3.0	3.0	3.0

Job/Assignment	ACTUAL 2018-2019	ACTUAL 2019-2020	ACTUAL 2020-2021	ACTUAL 2021-2022	BUDGET 2022-2023	PROJECTED 2023-2024	PROJECTED 2024-2025	PROJECTED 2025-2026
RTI Coordinator	1.2	1.2	1.0	1.0	1.0	1.0	1.0	1.0
RTI Facilitator	0.5	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Regular Education	628.6	675.1	677.4	679.4	684.4	689.4	694.4	699.4
School Psychologist	4.0	6.0	6.0	6.0	6.0	6.0	6.0	6.0
Special Education	131.5	141.2	146.2	146.0	151.5	157.0	162.5	168.0
Title I	3.0	3.0	7.0	8.5	8.5	8.5	8.5	8.5
TOTAL	1,614.3	1,731.0	1,755.5	1,751.4	1,784.7	1,800.2	1,815.7	1,831.2

FTE changes from 2021-2022 to 2022-2023 have been made as a part of the annual staffing plan.

BOND AMORTIZATION SCHEDULE

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

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

School Year	6611 - Principal (Bonded Indebtedness)	6621 - Interest (Bonded Indebtedness)	Total Debt Payment
2022-2023	12,700,000	5,027,864	17,727,864
2023-2024	5,825,000	4,754,474	10,579,474
2024-2025	6,285,000	4,477,168	10,762,168
2025-2026	6,760,000	4,173,780	10,933,780
2026-2027	7,245,000	3,869,680	11,114,680
2027-2028	7,735,000	3,545,080	11,280,080
2028-2029	8,160,000	3,238,930	11,398,930
2029-2030	8,555,000	3,038,880	11,593,880
2030-2031	9,500,000	2,810,130	12,310,130
2031-2032	10,035,000	2,423,880	12,458,880
2032-2033	10,545,000	2,109,730	12,654,730
2033-2034	11,090,000	1,779,780	12,869,780
2034-2035	11,665,000	1,406,843	13,071,843
2035-2036	12,275,000	1,009,233	13,284,233
2036-2037	815,000	585,150	1,400,150
2037-2038	13,610,000	544,400	14,154,400
TOTAL	142,800,000	44,795,000	187,595,000

PARK HILL SCHOOL DISTRICT PERFORMANCE RESULTS

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

Annually, the Department of Elementary and Secondary Education (DESE) in the state of Missouri produces a Missouri Public School Accountability Report Card, which summarizes statistics about Missouri’s public-school districts. The data on the following pages uses the 2020-2021 data from these report cards to benchmark key data figures, including key financial data, with comparable Missouri school districts.

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

A committee selected the following items as criteria for comparison: socioeconomic status (percent of students eligible for free and reduced lunch), diversity (percent of minority students), urbanicity, size (number of students), and proximity to the Park Hill School District. The committee then attributed weights to the scores, based on priority, to give each criteria an index score. The following districts were selected as comparison districts:

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

Accreditation Status. School districts are accredited according to standards set by the State Board of Education. The three levels of accreditation are accredited, provisionally accredited, and unaccredited.

District	2019	2020	2021
BELTON 124	Accredited	Accredited	Accredited
BLUE SPRINGS R-IV	Accredited	Accredited	Accredited
FOX C-6	Accredited	Accredited	Accredited
LEE'S SUMMIT R-VII	Accredited	Accredited	Accredited
LIBERTY 53	Accredited	Accredited	Accredited
MEHLVILLE R-IX	Accredited	Accredited	Accredited
NIXA PUBLIC SCHOOLS	Accredited	Accredited	Accredited
NORTH KANSAS CITY 74	Accredited	Accredited	Accredited
ORCHARD FARM R-V	Accredited	Accredited	Accredited
PARK HILL	Accredited	Accredited	Accredited
PARKWAY C-2	Accredited	Accredited	Accredited
PLATTE CO. R-III	Accredited	Accredited	Accredited
RAYMORE-PECULIAR R-II	Accredited	Accredited	Accredited
ST. CHARLES R-VI	Accredited	Accredited	Accredited
ST. JOSEPH	Accredited	Accredited	Accredited
WASHINGTON	Accredited	Accredited	Accredited
WENTZVILLE R-IV	Accredited	Accredited	Accredited

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

District	2019	2020	2021
BELTON 124	306	298	250
BLUE SPRINGS R-IV	198	219	166
FOX C-6	197	184	105
LEE'S SUMMIT R-VII	359	338	296
LIBERTY 53	265	250	238
MEHLVILLE R-IX	311	327	206
NIXA PUBLIC SCHOOLS	276	269	223
NORTH KANSAS CITY 74	628	711	518
ORCHARD FARM R-V	165	172	143
PARK HILL	441	441	304
PARKWAY C-2	350	378	163
PLATTE CO. R-III	85	68	65
RAYMORE-PECULIAR R-II	169	163	105
ST. CHARLES R-VI	184	227	189
ST. JOSEPH	411	272	196
WASHINGTON	151	150	94
WENTZVILLE R-IV	415	456	345

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

District	2019	2020	2021
BELTON 124	4,568	4,425	4,334
BLUE SPRINGS R-IV	14,380	14,386	14,537
FOX C-6	11,286	11,205	10,920
LEE'S SUMMIT R-VII	17,937	18,075	17,503
LIBERTY 53	12,364	12,504	12,563
MEHLVILLE R-IX	10,138	10,010	9,765
NIXA PUBLIC SCHOOLS	5,947	6,120	6,173
NORTH KANSAS CITY 74	19,712	20,096	20,255
ORCHARD FARM R-V	1,890	1,921	2,016
PARK HILL	11,458	11,611	11,692
PARKWAY C-2	17,599	17,613	17,137
PLATTE CO. R-III	4,083	4,178	4,205
RAYMORE-PECULIAR R-II	6,085	6,244	6,187
ST. CHARLES R-VI	4,806	4,754	4,617
ST. JOSEPH	11,256	10,922	10,460
WASHINGTON	3,970	3,903	3,755
WENTZVILLE R-IV	16,373	16,789	17,078

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

District	2019	2020	2021
BELTON 124	88.1%	88.1%	88.5%
BLUE SPRINGS R-IV	91.1%	90.3%	88.2%
FOX C-6	88.6%	87.7%	84.4%
LEE'S SUMMIT R-VII	91.8%	92.1%	80.3%
LIBERTY 53	90.7%	90.2%	93.2%
MEHLVILLE R-IX	90.9%	91.1%	83.8%
NIXA PUBLIC SCHOOLS	91.2%	90.6%	89.7%
NORTH KANSAS CITY 74	90.4%	89.8%	98.3%
ORCHARD FARM R-V	91.8%	90.4%	90.3%
PARK HILL	87.8%	87.8%	86.9%
PARKWAY C-2	91.5%	91.1%	84.2%
PLATTE CO. R-III	88.3%	89.0%	86.7%
RAYMORE-PECULIAR R-II	91.0	89.2	85.6%
ST. CHARLES R-VI	90.0%	88.1%	82.8%
ST. JOSEPH	87.6%	86.5%	75.1%
WASHINGTON	89.0%	89.4%	89.2%
WENTZVILLE R-IV	88.7%	88.1%	80.7%

Students Eligible for Free and Reduced-Price Lunch.

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

District	2019	2020	2021
BELTON 124	51.8%	52.3%	40%
BLUE SPRINGS R-IV	28.9%	30.7%	29.6%
FOX C-6	30.8%	30.4%	24.8%
LEE'S SUMMIT R-VII	20.2%	19.9%	20.5%
LIBERTY 53	18.4%	19.0%	16.0%
MEHLVILLE R-IX	28.1%	25.6%	28.5%
NIXA PUBLIC SCHOOLS	31.8%	31.9%	27.4%
NORTH KANSAS CITY 74	47.7%	47.3%	38.8%
ORCHARD FARM R-V	28.7%	28.8%	20.3%
PARK HILL	27.4%	27.1%	20.5%
PARKWAY C-2	18.9%	19.6%	19.9%
PLATTE CO. R-III	24.2%	23.0%	22.4%
RAYMORE-PECULIAR R-II	25.5%	26.3%	29.2%
ST. CHARLES R-VI	40.6%	40.4%	28.6%
ST. JOSEPH	71.4%	71.8%	69.2%
WASHINGTON	30.9%	29.1%	21.5%
WENTZVILLE R-IV	18.4%	14.1%	12.9%

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

District	2019	2020	2021
BELTON 124	89.3%	89.5%	90.3%
BLUE SPRINGS R-IV	95.0%	94.8%	96.5%
FOX C-6	92.7%	91.0%	89.2%
LEE'S SUMMIT R-VII	94.5%	96.8%	93.9%
LIBERTY 53	95.1%	95.3%	96.1%
MEHLVILLE R-IX	93.1%	94.2%	93.2%
NIXA PUBLIC SCHOOLS	91.2%	94.0%	91.9%
NORTH KANSAS CITY 74	95.5%	96.8%	95.1%
ORCHARD FARM R-V	86.4%	96.8%	97.6%
PARK HILL	92.4%	93.5%	92.7%
PARKWAY C-2	95.0%	95.7%	92.3%
PLATTE CO. R-III	95.0%	91.4%	92.0%
RAYMORE-PECULIAR R-II	92.0%	91.5%	89.3%
ST. CHARLES R-VI	84.8%	86.7%	84.2%
ST. JOSEPH	81.3%	83.0%	79.6%
WASHINGTON	90.8%	90.3%	93.0%
WENTZVILLE R-IV	95.3%	95.6%	95.5%

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

District	2019	2020	2021
BELTON 124	0.8%	2.0%	1.7%
BLUE SPRINGS R-IV	0.6%	0.5%	0.7%
FOX C-6	2.1%	1.7%	1.4%
LEE'S SUMMIT R-VII	0.8%	0.5%	0.6%
LIBERTY 53	0.8%	0.5%	0.5%
MEHLVILLE R-IX	0.7%	1.1%	0.9%
NIXA PUBLIC SCHOOLS	1.4%	1.3%	1.3%
NORTH KANSAS CITY 74	0.4%	0.5%	0.4%
ORCHARD FARM R-V	2.1%	1.4%	
PARK HILL	1.5%	0.9%	1.5%
PARKWAY C-2	1.0%	0.5%	0.6%
PLATTE CO. R-III	1.1%	2.2%	1.2%
RAYMORE-PECULIAR R-II	2.3%	1.8%	1.8%
ST. CHARLES R-VI	3.2%	2.2%	4.1%
ST. JOSEPH	4.6%	5.4%	7.6%
WASHINGTON	2.0%	1.6%	1.7%
WENTZVILLE R-IV	1.0%	0.5%	0.8%

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

District	2019	2020	2021
BELTON 124	60.0%	57.8%	56.3%
BLUE SPRINGS R-IV	72.9%	72.3%	69.4%
FOX C-6	70.3%	71.7%	60.8%
LEE'S SUMMIT R-VII	78.7%	78.7%	75.8%
LIBERTY 53	72.4%	71.0%	73.0%
MEHLVILLE R-IX	64.6%	64.1%	71.8%
NIXA PUBLIC SCHOOLS	73.9%	72.6%	73.0%
NORTH KANSAS CITY 74	64.0%	64.1%	58.7%
ORCHARD FARM R-V	69.8%	67.8%	66.8%
PARK HILL	64.6%	64.1%	75.1%
PARKWAY C-2	88.8%	90.4%	87.6%
PLATTE CO. R-III	64.6%	64.1%	78.6%
RAYMORE-PECULIAR R-II	71.6%	72.5%	60.8%
ST. CHARLES R-VI	63.5%	71.2%	64.7%
ST. JOSEPH	58.8%	58.5%	49.8%
WASHINGTON	64.6%	66.3%	61.5%
WENTZVILLE R-IV	64.6%	64.1%	73.8%

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

District	2019	2020	2021
BELTON 124	73.4%	80.9%	95.5%
BLUE SPRINGS R-IV	91.7%	91.2%	97.0%
FOX C-6	91.6%	88.4%	78.8%
LEE'S SUMMIT R-VII	101.0%	100.4%	93.8%
LIBERTY 53	70.7%	77.3%	92.5%
MEHLVILLE R-IX	86.4%	86.5%	92.0%
NIXA PUBLIC SCHOOLS	88.1%	90.6%	93.8%
NORTH KANSAS CITY 74	80.8%	92.8%	92.3%
ORCHARD FARM R-V	73.5%	74.8%	92.8%
PARK HILL	72.4%	85.3%	95.1%
PARKWAY C-2	93.1%	94.3%	93.7%
PLATTE CO. R-III	59.8%	32.4%	96.7%
RAYMORE-PECULIAR R-II	67.0%	67.5%	88.2%
ST. CHARLES R-VI	95.4%	97.4%	91.0%
ST. JOSEPH	87.8%	90.2%	88.7%
WASHINGTON	82.1%	75.9%	93.9%
WENTZVILLE R-IV	87.0%	88.5%	95.0%

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

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

District	2019	2020	2021
BELTON 124	20	20	21
BLUE SPRINGS R-IV	21	20	20
FOX C-6	20	20	19
LEE'S SUMMIT R-VII	18	18	18
LIBERTY 53	19	19	18
MEHLVILLE R-IX	17	16	15
NIXA PUBLIC SCHOOLS	18	19	19
NORTH KANSAS CITY 74	18	18	18
ORCHARD FARM R-V	19	18	20
PARK HILL	18	18	17
PARKWAY C-2	16	16	15
PLATTE CO. R-III	17	17	16
RAYMORE-PECULIAR R-II	20	19	18
ST. CHARLES R-VI	14	14	14
ST. JOSEPH	17	19	18
WASHINGTON	18	18	16
WENTZVILLE R-IV	20	19	18

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

District	2019	2020	2021
BELTON 124	190	164	173
BLUE SPRINGS R-IV	240	252	244
FOX C-6	219	215	206
LEE'S SUMMIT R-VII	242	229	220
LIBERTY 53	230	225	210
MEHLVILLE R-IX	253	257	264
NIXA PUBLIC SCHOOLS	198	203	184
NORTH KANSAS CITY 74	221	224	218
ORCHARD FARM R-V	140	142	155
PARK HILL	240	229	199
PARKWAY C-2	202	204	197
PLATTE CO. R-III	186	190	176
RAYMORE-PECULIAR R-II	222	229	217
ST. CHARLES R-VI	185	183	165
ST. JOSEPH	212	207	178
WASHINGTON	196	188	172
WENTZVILLE R-IV	289	257	260

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

District	2019	2020	2021
BELTON 124	12.1	12.9	14.8
BLUE SPRINGS R-IV	13.4	13.3	13.9
FOX C-6	14.5	14.7	15.0
LEE'S SUMMIT R-VII	15.7	15.9	16.2
LIBERTY 53	13.9	14.1	15.0
MEHLVILLE R-IX	13.3	13.6	14.1
NIXA PUBLIC SCHOOLS	13.4	13.5	13.5
NORTH KANSAS CITY 74	12.7	12.5	13.3
ORCHARD FARM R-V	10.5	10.8	11.5
PARK HILL	10.9	11.4	14.0
PARKWAY C-2	14.0	14.3	15.3
PLATTE CO. R-III	13.6	14.0	14.1
RAYMORE-PECULIAR R-II	12.4	12.7	13.8
ST. CHARLES R-VI	12.4	12.5	12.5
ST. JOSEPH	12.1	12.5	12.7
WASHINGTON	13.0	13.4	13.1
WENTZVILLE R-IV	11.8	12.1	12.7

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

District	2019	2020	2021
BELTON 124	73.3%	69.0%	70.1%
BLUE SPRINGS R-IV	83.8%	81.8%	77.9%
FOX C-6	71.9%	69.0%	68.3%
LEE'S SUMMIT R-VII	80.5%	80.7%	78.3%
LIBERTY 53	75.6%	76.3%	79.1%
MEHLVILLE R-IX	76.6%	75.5%	76.1%
NIXA PUBLIC SCHOOLS	65.7%	64.6%	66.9%
NORTH KANSAS CITY 74	62.6%	62.1%	62.5%
ORCHARD FARM R-V	72.0%	73.0%	75.4%
PARK HILL	84.3%	83.8%	82.7%
PARKWAY C-2	81.8%	82.8%	86.3%
PLATTE CO. R-III	75.1%	71.5%	65.4%
RAYMORE-PECULIAR R-II	68.0%	66.1%	71.1%
ST. CHARLES R-VI	72.6%	74.0%	75.4%
ST. JOSEPH	51.6%	54.0%	57.8%
WASHINGTON	55.8%	55.1%	53.9%
WENTZVILLE R-IV	78.1%	79.7%	79.5%

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

District	2019	2020	2021
BELTON 124	52,107	52,922	54,559
BLUE SPRINGS R-IV	60,380	60,503	62,516
FOX C-6	60,037	59,848	60,612
LEE'S SUMMIT R-VII	61,380	62,314	64,211
LIBERTY 53	56,560	58,083	60,482
MEHLVILLE R-IX	56,922	58,729	61,812
NIXA PUBLIC SCHOOLS	48,608	49,397	51,196
NORTH KANSAS CITY 74	57,225	57,442	59,337
ORCHARD FARM R-V	58,131	59,874	62,761
PARK HILL	60,688	61,744	62,170
PARKWAY C-2	68,775	69,856	72,305
PLATTE CO. R-III	55,692	56,213	56,600
RAYMORE-PECULIAR R-II	49,549	51,328	53,724
ST. CHARLES R-VI	56,334	55,822	58,834
ST. JOSEPH	48,638	48,991	49,447
WASHINGTON	50,044	50,953	51,406
WENTZVILLE R-IV	57,992	59,705	63,717

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

District	2019	2020	2021
BELTON 124	110,139	109,721	119,419
BLUE SPRINGS R-IV	106,673	107,253	122,068
FOX C-6	112,223	114,259	113,240
LEE'S SUMMIT R-VII	109,279	108,682	112,771
LIBERTY 53	102,058	101,121	112,296
MEHLVILLE R-IX	103,096	107,161	113,052
NIXA PUBLIC SCHOOLS	89,412	93,073	96,034
NORTH KANSAS CITY 74	110,805	108,443	113,305
ORCHARD FARM R-V	112,160	117,988	127,032
PARK HILL	111,402	111,666	108,296
PARKWAY C-2	114,867	118,186	120,841
PLATTE CO. R-III	100,426	107,564	110,666
RAYMORE-PECULIAR R-II	100,179	103,287	106,968
ST. CHARLES R-VI	121,125	120,388	121,366
ST. JOSEPH	92,556	92,751	92,964
WASHINGTON	97,435	101,648	102,602
WENTZVILLE R-IV	107,537	107,238	114,777

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

District	2019	2020	2021
BELTON 124	10,378	10,495	10,223
BLUE SPRINGS R-IV	9,901	10,321	10,919
FOX C-6	9,719	9,362	9,736
LEE'S SUMMIT R-VII	11,320	10,882	12,114
LIBERTY 53	10,115	10,259	11,201
MEHLVILLE R-IX	9,817	9,500	10,082
NIXA PUBLIC SCHOOLS	9,005	8,731	9,586
NORTH KANSAS CITY 74	10,977	11,207	12,154
ORCHARD FARM R-V	13,427	12,532	13,206
PARK HILL	11,971	11,942	13,020
PARKWAY C-2	12,747	12,442	12,837
PLATTE CO. R-III	10,156	9,688	10,729
RAYMORE-PECULIAR R-II	9,679	9,432	10,686
ST. CHARLES R-VI	14,732	14,329	15,379
ST. JOSEPH	10,297	9,504	10,955
WASHINGTON	11,503	11,309	12,727
WENTZVILLE R-IV	10,580	10,368	11,626

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

District	2019	2020	2021
BELTON 124	5.4320	5.4320	5.4119
BLUE SPRINGS R-IV	5.7286	5.7286	5.7286
FOX C-6	4.5589	4.5272	4.5071
LEE'S SUMMIT R-VII	5.8777	5.8811	5.4705
LIBERTY 53	6.0.950	6.0950	6.4550
MEHLVILLE R-IX	4.1430	4.1480	3.8056
NIXA PUBLIC SCHOOLS	4.2876	4.2896	4.7000
NORTH KANSAS CITY 74	6.4280	6.4235	6.2029
ORCHARD FARM R-V	4.5641	4.5695	4.6002
PARK HILL	5.4035	5.3955	5.3955
PARKWAY C-2	4.2549	4.3872	4.1424
PLATTE CO. R-III	5.0439	5.0193	5.0193
RAYMORE-PECULIAR R-II	4.9122	5.3622	5.1823
ST. CHARLES R-VI	5.3360	5.3412	5.1616
ST. JOSEPH	3.5712	3.6304	4.3398
WASHINGTON	4.1779	4.1862	4.1743
WENTZVILLE R-IV	4.9801	4.9836	5.2486

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

District	2019	2020	2021
BELTON 124	340,404,574	355,951,628	401,043,398
BLUE SPRINGS R-IV	1,405,788,376	1,449,206,738	1,659,299,029
FOX C-6	945,704,556	971,654,129	1,035,808,800
LEE'S SUMMIT R-VII	1,947,603,112	2,010,328,801	2,324,534,931
LIBERTY 53	918,753,541	956,666,688	1,093,514,313
MEHLVILLE R-IX	1,816,398,460	1,820,805,200	2,056,835,540
NIXA	460,247,156	481,440,828	530,845,545
NORTH KANSAS CITY	2,156,754,758	2,236,992,620	2,449,251,711
ORCHARD FARM R-V	318,755,165	316,734,792	436,008,005
PARK HILL	1,698,107,954	1,754,560,476	1,924,679,725
PARKWAY C-2	4,705,282,070	4,684,978,070	5,234,810,070
PLATTE CO. R-III	533,631,962	554,855,093	601,392,497
RAYMORE-PECULIAR	542,903,864	570,922,412	667,301,296
ST. CHARLES R-VI	994,817,379	1,018,756,648	1,127,138,329
ST. JOSEPH	1,056,548,825	1,090,176,770	1,122,544,711
WASHINGTON	768,224,520	792,093,867	828,379,655
WENTZVILLE R-IV	1,946,271,226	2,017,502,720	2,351,865,527

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

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

District	2019	2020	2021
BELTON 124	50.8%	45.1%	45.7%
BLUE SPRINGS R-IV	57.5%	65.1%	55.24%
FOX C-6	49.90%	50.1%	50.9%
LEE'S SUMMIT R-VII	62.7%	62.7%	64.6%
LIBERTY 53	54.6%	54.6%	52.9%
MEHLVILLE R-IX	80.5%	79.5%	77.7%
NIXA PUBLIC SCHOOLS	43.0%	43.7%	43.9%
NORTH KANSAS CITY 74	64.7%	63.4%	60.4%
ORCHARD FARM R-V	69.5%	68.0%	44.7%
PARK HILL	71.4%	71.6%	69.01%
PARKWAY C-2	92.6%	93.4%	92.5%
PLATTE CO. R-III	61.8%	62.1%	44.67%
RAYMORE-PECULIAR R-II	51.0%	54.2%	55.1%
ST. CHARLES R-VI	78.3%	77.4%	75.2%
ST. JOSEPH	46.6%	47.2%	49.3%
WASHINGTON	76.3%	77.2%	74.6%
WENTZVILLE R-IV	58.3%	57.8%	56.7%

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

District	2019	2020	2021
BELTON 124	41.4%	45.7%	43.0%
BLUE SPRINGS R-IV	36.8%	30.2%	33.0%
FOX C-6	44.8%	44.6%	41.2%
LEE'S SUMMIT R-VII	33.4%	33.1%	29.2%
LIBERTY 53	42.5%	42.3%	41.4%
MEHLVILLE R-IX	16.3%	17.8%	16.4%
NIXA PUBLIC SCHOOLS	50.8%	50.5%	47.0%
NORTH KANSAS CITY 74	29.0%	30.6%	28.5%
ORCHARD FARM R-V	26.5%	28.6%	26.9%
PARK HILL	25.4%	24.4%	25.6%
PARKWAY C-2	5.1%	4.7%	4.7%
PLATTE CO. R-III	34.1%	34.2%	38.5%
RAYMORE-PECULIAR R-II	44.2%	41.6%	35.8%
ST. CHARLES R-VI	17.0%	16.1%	16.6%
ST. JOSEPH	41.7%	42.0%	37.9%
WASHINGTON	17.1%	16.3%	16.4%
WENTZVILLE R-IV	39.1%	39.5%	38.7%

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

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

District	2019	2020	2021
BELTON 124	41.1%	46.5%	39.9%
BLUE SPRINGS R-IV	63.9%	64.7%	59.1%
FOX C-6	59.3%	57.1%	53.5%
LEE'S SUMMIT R-VII	59.6%	61.8%	52.5%
LIBERTY 53	60.6%	58.3%	54.5%
MEHLVILLE R-IX	60.3%	54.1%	50.7%
NIXA PUBLIC SCHOOLS	53.9%	56.6%	60.6%
NORTH KANSAS CITY 74	51.5%	48.2%	44.1%
ORCHARD FARM R-V	50.0%	59.3%	39.8%
PARK HILL	55.5%	52.3%	50.6%
PARKWAY C-2	64.8%	62.1%	60.6%
PLATTE CO. R-III	57.4%	61.0%	66.2%
RAYMORE-PECULIAR R-II	63.0%	53.0%	52.1%
ST. CHARLES R-VI	55.1%	46.2%	56.0%
ST. JOSEPH	43.3%	37.4%	35.1%
WASHINGTON	56.8%	56.2%	58.5%
WENTZVILLE R-IV	57.6%	55.5%	48.4%

8th Grade Mathematics: % Student Proficient or Advanced

District	2019	2020	2021
BELTON 124	16.1%	22.4%	26.1%
BLUE SPRINGS R-IV	45.5%	43.1%	32.5%
FOX C-6	30.0%	30.0%	15.3%
LEE'S SUMMIT R-VII	42.7%	45.5%	25.0%
LIBERTY 53	41.8%	33.0%	20.2%
MEHLVILLE R-IX	22.8%	26.7%	
NIXA PUBLIC SCHOOLS	56.8%	52.4%	64.8%
NORTH KANSAS CITY 74	39.8%	34.5%	20.7%
ORCHARD FARM R-V	29.2%		
PARK HILL	30.6%	23.0%	23.5%
PARKWAY C-2	31.4%	34.8%	23.8%
PLATTE CO. R-III	21.5%	31.3%	29.3%
RAYMORE-PECULIAR R-II	22.1%	24.0%	52.8%
ST. CHARLES R-VI	39.5%	46.1%	
ST. JOSEPH	16.1%	14.8%	15.6%
WASHINGTON	8.1%	17.7%	25.8%
WENTZVILLE R-IV	40.4%	41.8%	41.4%

8th Grade Science: % Student Proficient or Advanced

District	2019	2020	2021
BELTON 124		31.0%	29.9%
BLUE SPRINGS R-IV		62.6%	50.9%
FOX C-6		51.9%	42.8%
LEE'S SUMMIT R-VII		53.3%	44.6%
LIBERTY 53		55.7%	47.7%
MEHLVILLE R-IX		54.7%	39.0%
NIXA PUBLIC SCHOOLS		63.4%	54.2%
NORTH KANSAS CITY 74		47.9%	33.7%
ORCHARD FARM R-V		55.3%	34.7%
PARK HILL		51.8%	48.0%
PARKWAY C-2		60.0%	50.0%
PLATTE CO. R-III		55.6%	50.4%
RAYMORE-PECULIAR R-II		50.9%	42.4%
ST. CHARLES R-VI		43.5%	50.9%
ST. JOSEPH		28.0%	22.5%
WASHINGTON		57.6%	47.4%
WENTZVILLE R-IV		55.2%	43.4%

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

District	2019	2020	2021
BELTON 124	18.8	20.8	20.9
BLUE SPRINGS R-IV	21.4	21.9	21.8
FOX C-6	20.6	20.4	20.6
LEE'S SUMMIT R-VII	21.8	21.7	22.8
LIBERTY 53	21.5	21.6	22.9
MEHLVILLE R-IX	21.2	21.2	21.1
NIXA PUBLIC SCHOOLS	21.5	23.0	22.7
NORTH KANSAS CITY 74	19.6	19.6	19.4
ORCHARD FARM R-V	20.2	21.9	20.2
PARK HILL	22.1	22.2	22.5
PARKWAY C-2	23.3	23.7	25.5
PLATTE CO. R-III	20.8	22.1	22.2
RAYMORE-PECULIAR R-II	20.8	21.4	21.3
ST. CHARLES R-VI	20.1	20.9	21.5
ST. JOSEPH	19.2	20.3	21.6
WASHINGTON	21.3	20.6	23.3
WENTZVILLE R-IV	21.3	22.5	22.9

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

Incidents

District	2019	2020	2021
BELTON 124	49	61	44
BLUE SPRINGS R-IV	181	281	139
FOX C-6	119	75	32
LEE'S SUMMIT R-VII	107	126	21
LIBERTY 53	55	180	27
MEHLVILLE R-IX	36	57	9
NIXA PUBLIC SCHOOLS	34	32	46
NORTH KANSAS CITY 74	83	135	39
ORCHARD FARM R-V	9	13	11
PARK HILL	128	143	35
PARKWAY C-2	251	187	59
PLATTE CO. R-III	12	18	13
RAYMORE-PECULIAR R-II	51	58	
ST. CHARLES R-VI	57	65	39
ST. JOSEPH	92	166	85
WASHINGTON	16	29	12
WENTZVILLE R-IV	73	72	30

Rate of Incidents

District	2019	2020	2021
BELTON 124	1.1	1.4	1.0
BLUE SPRINGS R-IV	1.3	2	1.0
FOX C-6	1.1	0.7	0.3
LEE'S SUMMIT R-VII	0.6	0.7	0.1
LIBERTY 53	0.4	1.4	0.2
MEHLVILLE R-IX	0.4	0.6	0.1
NIXA PUBLIC SCHOOLS	0.6	0.5	0.7
NORTH KANSAS CITY 74	0.4	0.7	0.2
ORCHARD FARM R-V	0.5	0.7	0.5
PARK HILL	1.1	1.2	0.3
PARKWAY C-2	1.4	1.1	0.3
PLATTE CO. R-III	0.3	0.4	0.3
RAYMORE-PECULIAR R-II	0.8	0.9	
ST. CHARLES R-VI	1.2	1.4	0.8
ST. JOSEPH	0.8	1.5	0.8
WASHINGTON	0.4	0.7	0.3
WENTZVILLE R-IV	0.4	0.4	0.2

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

District	2019	2020	2021
BELTON 124	1.9%	1.8%	1.5
BLUE SPRINGS R-IV	1.7%	1.8%	2.0
FOX C-6	6.3%	6.4%	5.9
LEE'S SUMMIT R-VII	1.1%	1.4%	1.6
LIBERTY 53	6.0%	6.1%	6.3
MEHLVILLE R-IX	3.9%	4.8%	4.8
NIXA PUBLIC SCHOOLS	4.1%	3.9%	3.5
NORTH KANSAS CITY 74	7.6%	7.7%	6.6
ORCHARD FARM R-V	3.7%	4.0%	3.3
PARK HILL	4.7%	4.8%	5.3
PARKWAY C-2	9.2%	9.5%	9.5
PLATTE CO. R-III	4.1%	3.9%	3.8
RAYMORE-PECULIAR R-II	4.3%	4.3%	5.6
ST. CHARLES R-VI	6.5%	6.9%	6.6
ST. JOSEPH	3.0%	2.3%	2.8
WASHINGTON	5.6%	5.6%	5.8
WENTZVILLE R-IV	3.7%	3.7%	3.6



Park Hill School District

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GLOSSARY OF TERMS & ACRONYMS

AAV – See Aggregate Assessed Valuation.

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

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

ADA – See Average Daily Attendance.

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

ADVANCEMENT VIA INDIVIDUAL DETERMINATION (AVID) – A program designed to help underachieving students with high academic potential prepare for entrance to colleges and universities.

AGGREGATE ASSESSED VALUATION (AAV) – The dollar value assigned to a property to measure applicable taxes.

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

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

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

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

ASBO – See Association of School Business Officials International.

ASBR – See Annual Secretary of the Board Report.

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

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

ASSOCIATION OF SCHOOL BUSINESS OFFICIALS INTERNATIONAL (ASBO) – The Association of School Business Officials International is a professional association that provides programs and services to promote the highest standards of school business management practices, professional growth, and the effective use of educational resources.

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

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

AVID – See Advancement Via Individual Determination.

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

BOARD SECRETARY – The secretary of the Board of Education.

BOARD TREASURER – The treasurer of the Board of Education.

BOND – A written promise, generally under seal, to pay a specified sum of money, called the face value, at a fixed time in the future, called the date of maturity, and carrying interest at a fixed rate, usually payable periodically. The difference between a note and a bond is that the latter usually runs for a longer period of time and requires greater legal formality. See also Refunding Bonds and Surety Bonds.

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

BUDGET – A plan of financial operation embodying an estimate of proposed expenditures for a given period or purpose and the proposed means of financing them. The budget usually consists of three parts. The first part contains a message from the budget-making authority together with a summary of the proposed expenditures and the means of financing them. The second part consists of schedules supporting the summary. The schedules show in detail the proposed expenditures and means of financing them together with information as to past years' actual revenues and expenditures and other data used in making the estimates. The third part is composed of drafts of the appropriation, revenue, and borrowing measures necessary to put the budget into effect. Section 67.010, RSMo, is the statutory reference governing budgets.

BUDGET DOCUMENT – The instrument used by the budget-making authority to present a comprehensive financial program to the appropriating body. The budget document usually consists of three parts. The first part contains a message from the budget-making authority, together with a summary of the proposed expenditures and the means of financing them. The second consists of schedules supporting the summary. These schedules show in detail the information as to past years' actual revenues, expenditures, and other data used in making the estimates. The third part is composed of drafts of the appropriation, revenue, and borrowing measures necessary to put the budget into effect. (See Section 67.010, RSMo.)

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

CAPITAL OUTLAY – An expenditure that results in the acquisition of fixed assets or additions to fixed assets that 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/or replacement of equipment.

CARES ACT – See Coronavirus Aid, Relief, and Economic Security.

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

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

CCR – see College and Career Readiness.

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

CLASSROOM TRUST FUND –

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

COBRA – See Consolidated Omnibus Budget Reconciliation Act.

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

COLLEGE AND CAREER READINESS (CCR) –

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

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

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

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

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

CORONAVIRUS AID, RELIEF, AND ECONOMIC SECURITY (CARES) ACT – Provides funding to LEAs through Section 18003 of the Elementary and Secondary School Emergency Relief (ESSER) Fund, to address the impact of COVID-19 on elementary and secondary schools.

CPI – See Consumer Price Index.

CSIP – see Comprehensive School Improvement Plan.

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

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

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

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

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

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

DESE – See Department of Elementary and Secondary Education.

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

DFS – See District Financial Scorecard.

DISBURSEMENTS – Payments in cash. See also Cash.

DISTRICT FINANCIAL SCORECARD (DFS) – A scorecard developed by the Financial Focus Area Collaborative Team (FACT) to track 12 key financial measures outlined in the CSIP on a biannual basis.

DOE – See Department of Education.

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

DVM – See Dollar Value Modifier.

ECSE – See Early Childhood Special Education.

EARLY CHILDHOOD SPECIAL EDUCATION (ECSE) – A federal and state mandated program for young children between the ages of three and five, prior to kindergarten with developmental delays and disabilities.

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

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

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

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

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

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

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

ESSA – See Every Student Succeeds Act.

ESSER – See Coronavirus Aid, Relief, and Economic Security (CARES) Act.

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

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

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

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

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

FACT – See Financial Area Collaborative Team.

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

FINANCIAL ACCOUNTING – The recording and reporting of activities and events affecting the money of an administrative unit and its program. Specifically, it is concerned with 1) determining what accounting records are to be maintained; how they will be maintained; and the procedures, methods, and forms to be

used; 2) recording, classifying, and summarizing activities or events; 3) analyzing and interpreting recorded data; and 4) preparing reports and statements that reflect conditions as of a given date, the results of operations for a specific period, and the evaluation of status and results of operation in terms of established objectives.

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

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

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

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

FRL – See Free and Reduced Lunch.

FTE – See Full-Time Equivalent.

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

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

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

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

GAAP – See Generally Accepted Accounting Principles.

GASB – See Governmental Accounting Standards Board.

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

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

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

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

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

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

IDEA – See Individuals with Disabilities Education Act.

IEP – See Individualized Education Program.

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

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

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

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

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

LEA – see Local Education Agency.

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

LEDGER – Contains all the accounts of a particular fund as in the general ledger or all these detail accounts that support particular subsidiary ledger accounts.

LEP – See Limited English Language Proficiency.

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

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

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

LOCAL EDUCATION AGENCY (LEA) – An educational agency at the local level that exists primarily to operate school or to contract for educational services. Normally, taxes may be levied by such publicly operated agencies for school purposes. These agencies may or may not be coterminous with county, city, or town boundaries. This term is used synonymously with the terms school district, school system, and local basic administrative unit.

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

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

MAP – See Missouri Assessment Program.

MBA – See Meritorious Budget Award Program.

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

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

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

MISSOURI FINANCIAL ACCOUNTING MANUAL – The Park Hill School District accounting system conforms to requirements established by state statutes and regulations of the Missouri DESE, based on the current version of the Missouri Financial Accounting Manual.

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

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

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

MQA – See Missouri Quality Award.

MUSIC – See Missouri United School Insurance Council.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

RECEIPTS – This term means cash received. See Revenues.

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

REFUNDING BONDS – Bonds issued to pay off outstanding bonds.

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

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

RESERVE – An amount set aside for some specified purpose.

RESIDENT STUDENT – Generally a student whose legal residence is within the geographic area served (district boundary) by a specified school, LEA, or institution. It includes all children between the ages of 5 and 21 who are attending kindergarten through grade 12. If a child is attending in a district other than the domicile (district of residence) district AND the child’s parent is teaching in the district the child is attending, then that child shall be considered a resident pupil of that district for the period of time when that district of residence is not otherwise liable for tuition. (Sending elementary districts are not liable for tuition below grade nine so the receiving district would claim this child for state aid until the child enters high school/grade nine.) (Missouri Statutes modify the definition of a resident student.)

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

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

SAT – See State Adequacy Target.

SCHOOL YEAR – The term school year used by the Business Department, as it relates to the budget, runs from July 1 through June 30.

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

SENATE BILL 711 – See Hancock Amendment.

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

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

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

SUPPLIES – Items that are not electrical or mechanical in nature or furniture or that cost less than \$500 per unit or items that have a useful life of less than one year. Usually a material item that is expended and consumed or worn out or deteriorated in use or has lost its identity through fabrication or incorporation into a more complex unit or substance.

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

TANGIBLE PROPERTY – Tangible property is physical property that can be touched, such as furniture and vehicles. It is distinct from the other major class of property, real property (or real estate), in that it can be moved from one location to another, whereas real property is permanently attached to a single location.

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

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

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

WADA – See Weighted Average Daily Attendance.

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

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

ACCOUNT CODE DESCRIPTIONS

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

Subfund	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 being purchased such as supplies, books, equipment repair, etc.
Location	The school or office that the expenditure serves.
Source	The source of funds used for this expenditure as identified by local, state, and federal.
Project	This is used to designate the administrative unit for the expenditure.
Activity	Relates to the program the expenditure serves.

A typical budget code number reflecting the above would be this:

23-101-1136-6411-3050-1-03050-000000

23	-----	Indicates the budget year: fiscal year 2023 or 2022-2023 school year
101	-----	Indicates the item is to be charged to subfund 101 - Operating
1136	-----	A function code indicating Middle School Instruction
6411	-----	An object code indicating a general supply
3050	-----	A location code indicating Plaza Middle School
1	-----	The source code denoting a local source
03050	-----	A project code indicating that this expenditure is budgeted by an administrative unit (project) at Plaza Middle School
000000	-----	A general activity code

The specific codes used by the school district in the 2022-2023 budget are generally defined within the financial section of the document, as the codes are used.

EXPENDITURE BUDGET FORMAT

The format of the expenditure budget, starting on the next page, adheres to the following format. Subtotals are provided for each unit. Column headings are as follows:

Account with Description	Represents the account code for each line item and a brief description of the account of the line item.
2018-2019 Actual Expenditures	Shows 2018-2019 actual expenditures (audited).
2019-2020 Actual Expenditures	Shows 2019-2020 actual expenditures (audited).
2020-2021 Actual Expenditures	Shows 2020-2021 actual expenditures (audited).
2021-2022 Estimated Expenditures	Shows 2021-2022 estimated actual expenditures. Projections are made prior to the end of the fiscal year.
2022-2023 Budgeted Expenditures	Represents the amount being proposed for the 2022-2023 school year budget.

Due to some changes in account codes, the reader may find some discrepancies that could be attributed to combining, breaking down, or creating new account codes.

LINE-ITEM BUDGET DETAIL

The line-item budget detail is provided and begins on the next page. This detailed report is sorted and printed by project, then by object and account code. Each major unit ends with a summary of amounts budgeted for 2022-2023.