

# **Columbia School District Budget 2011-12**

**Approved by the  
Board of Education  
June 23, 2011**

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**Budget Message**

The Columbia Board of Education approved new Vision, Mission & Values under the Comprehensive School Improvement Plan, known as CSIP, (<http://www.columbia.k12.mo.us/csip/beta/>) during 2009-2010. The plan was developed with significant input from multiple stakeholders. The budget document is the most tangible evidence of efforts to align resources with the CSIP.

The economic environment makes budget planning an arduous task that requires much analysis, debate, and ultimately, decision-making. Columbia Public Schools is working collaboratively with schools, district programs and district administration to develop strategies and align resources in a manner that reflects the vision, mission and values. The process of budget development is the foundation of meeting our district's vision and mission:

**Vision:** To be the best school district in the state

**Mission:** To provide an excellent education for all students

**Values:**

- Student achievement as the priority
- Elimination of achievement disparities
- Equitable curriculum and learning opportunities to prepare all students for citizenship, careers, and college
- Learner engagement
- Diversity
- Highly qualified staff
- Professionalism
- Collaboration
- Innovation
- Data-driven decisions
- A culture of dignity
- A safe learning environment
- Quality facilities
- Appropriate instructional resources
- Adequate technology resources and support
- Partnerships between schools, parents, and the entire Columbia community
- Open, pro-active communication
- Visionary leadership
- Excellent fiscal management and accountability
- Efficient, judicious use of public resources

**The CSIP Goals:**

**Student Performance:**

- Develop and enhance quality educational/instructional programs to improve performance and enable students to meet their personal, academic, and career goals.

**Parent and Community Involvement:**

- Promote, facilitate, and enhance parent, student, and community involvement in district educational programs.

**Highly Qualified Staff:**

- Recruit, attract, develop, and retain highly qualified staff to carry out the district's mission, goals, and objectives.

**Facilities, Instructional Resources, and Support Services:**

- Provide and maintain appropriate instructional resources, support services, and safe facilities.

**Governance:**

- Govern the district in an efficient and effective manner, providing leadership and representation to benefit the students, staff, and patrons of the district.

Columbia Public Schools benefited in 2010-11 with \$3.09 million from the Federal Jobs Bill Program. Intentionally the majority of those funds is being allocated to the district's operating reserve fund to build balances in preparation for an expected loss in revenue at the state level in 2012-13 and the continuation of relatively flat local revenue.

The Missouri state gross revenue projections are the basis for the district's budget projections. The district is concerned that the state's projections are overly optimistic. State unemployment continues to hover around 9 percent and businesses are continuing to reduce staff and hours of employment, slowing recovery of state personal income tax revenues. This is a significant concern because 65 percent of the state revenues come from personal income taxes.

The state budget expectations include planned withholdings of more than \$100 million from various programs, which could increase as disaster costs continue to rise. With public education as a significant portion of the total state budget, it is reasonable to assume that similar to actions in 2009-10, the Governor's Office will withhold some state funding planned for in this budget.

In addition, the political climate of the legislature suggests it is unlikely increased taxation will be a strategy to deal with future revenue shortfalls at the state level. As state revenues decline, the responsibility of funding schools shifts to the local taxpayer. Columbia Public Schools will likely be put in the position to consider a future voter-approved operating levy increase in order to maintain current programs.

Typically the school district receives an estimated six percent of its operating funds from federal program funding to support Title programs, Special Education and Early Childhood Special Education. Federal stimulus funding has been used to supplement state funding as well as current federal programs. These one-time stimulus funds have created federal support of the 2010-11 budget at 11 percent. The debt crisis at the federal level will create a reduction in funding in many education categories. This marks the first time in recent history that a decrease in funding for federally mandated and supported programs will occur. This will add to the stress of resource management as mandated programs must be maintained at required levels. Columbia Public Schools will face continued budget challenges during the 2012-13 school year as state revenues are projected to continue to decline.

In addition, this budget projects only a 0.5 percent increase in local assessed valuation. The Proposition C (sales tax) revenue is budgeted at the current state projection of \$818 per weighted average daily attendance, however with recent slowed sales tax collections, it is likely the final payment will be less. Therefore, this budget reflects the actions of the Board of Education to reduce expenditures for the 2011-12 school year by approximately \$1.8 million, which represents more than one percent of expenditures. The Board of Education has reduced \$19.6 million over the past four years, decreasing the district's operating budget by nearly 12 percent, with minimal necessary additions made in 2011-12. During this same time period, student enrollment has grown by 2.50 percent. Future reductions will result in a decrease in services and programs offered in Columbia Public Schools. This will make the challenge of achieving the CSIP goals difficult.

The positive aspects of this budget deserve special attention. As a result of strategic budget management from 2008-09 through 2011-12, balances have grown, giving the district time to discuss, plan and manage the expected loss of funding from federal and state sources. This intentional increase in fund balances includes planning for the opening of a third comprehensive high school in 2013-14. Some of the growth in balances is due to one-time use of federal stimulus funds. Other conservative actions, such as reducing staffing and managing self-funded insurance programs, have made significant contributions to increasing fund balances. This budget document is prepared considering long-term financial forecasting by the Board of Education with expected deficit spending to begin in 2012-13.

It is important to note that building reserve balances was part of the board-approved budget parameters:

- Operate salary schedules, including educational credit
- Maintain full funding for employee benefit plans
- Support district portion of career ladder funding
- Use local funding to continue support of Title I preschool and reading recovery programs, funded in 2010-11 with stimulus funds
- Maintain reserve balances at or slightly above 20 percent

In conclusion, the administration is pleased to present a budget for the 2011-12 school year with excess revenues over expenditures. This excess provides protection to cover some or all of the possible withholdings that may come from the Governor's Office next year. Employees continue to assume more responsibilities to maintain a focus on student learning. It is the spirit and work ethic of the district's staff that has allowed the development of a budget that places the district in the position to respond to the decreasing and uncertain federal, state and local funding. We appreciate the contributions of the Board of Education, patrons, staff and administration in the development of this document.

Dr. Chris Belcher  
Superintendent

# Budget Assumptions 2011-12

## *Local Revenue*

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1. **Current Property Tax Revenue**
  - a. .50% increase in assessed valuation
  - b. Slightly higher collection rate at 94% compared to 93.62% in 10-11
  - c. Assumed flat tax levy
2. **Delinquent Tax Revenue** assumed 1.50% increase as compared to projected actual for 10-11, due to lower actual current collections in 10-11.
3. **Proposition C Revenue** – Using the 2011-12 projected rate of \$818 per WADA with only the appropriate increase for a higher expected WADA. DESE has not yet put out a budget amount for next year, but unofficially indicates census data shows \$818 probable (a 4.00% increase over projected 10-11). This higher per student allocation is likely for one year due to a drop in state wide summer school attendance last year.
4. **Intangible Tax, Surtax (Merchants & Manufacturers) and In Lieu of Tax Payments** assumed flat for 2011-12.
5. **Interest earnings and rate** assumed to be flat for 2011-12.

## *Intermediate Revenue*

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6. **Fines & Forfeitures, State Assessed Railroads & Utilities and County Stock Insurance** projected equal to the projected 10-11 revenues.

## *State Revenue*

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7. **Basic Formula**
  - a. Using a projected WADA (weighted average daily attendance) of 117.50 which is equal to our last three year average, and a 94% funding rate. This actual funding is split between state and federal income to allow for use of carry over stimulus funding at the state level.
  - b. Using ADA of 628.86 for summer 2011 which is same as actual for summer 2010.
8. **ECSE revenue** budgeted for 2011-12 to equal projected 2010-11 expenditures.
9. **Transportation** is budgeted at the actual reduced rate received in 10-11.
10. **Parents As Teachers revenue** is budgeted at a ½% increase as compared to projected actual in 2010-11 due to slightly increased funding in the state budget.
11. **High Need & Residential Placement Funds** are budgeted at projected actual for 2010-11.

## ***Federal Revenue***

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12. **Medicaid funding** is being budgeted at flat funding in 2011-12.
13. **Title funds** are being budgeted at actual allocations as notified by DESE.
14. **Special education** is being budgeted at flat funding.
15. **Reduced funding from ARRA** as indicated by Title I and Special Education funding. A net decrease in federal funding (Jobs Bill and Stabilization funding) as funding shifts back more heavily to the state for 2011-12.

## ***Expenditures***

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1. **Full operation of all salary schedules** including an extension of the indexes on all schedules to one additional year.
2. **Salary increases for salaried employees who are not on a salary schedule** at the same average percentage increase as the average teacher schedule increase (1.76%).
3. **Educational credit** is budgeted in 2011-12.
4. **Retiree/resignation savings** of \$600,000 is planned in the budget.
5. **Increase in retirement rates** of .50% for PSRS and .23% for PEERS and .34% for Section 218 employees.
6. **Medical premiums** budgeted at a 6.70% average increase.
7. **No increase** in dental, life insurance or worker's compensation premiums are required
8. **\$1,886,000 in budget reductions** as reviewed in March 2011.
9. **An estimated \$1,500,000** of currently ARRA funded Title I preschool classrooms are absorbed into local funding of the operating budget.
10. **Holding 6 teacher FTE** (2 secondary and 4 elementary) to address summer/fall class size determinations and concerns as a contingency budget with appropriate classroom start up budgets – total contingency line of \$387,000.
11. **Final ARRA expenditures** as indicated by the Special Education and Title I and ECSE programs are included. All ARRA funds from these programs must be expended prior to 09/30/2011. There are net decreases in ARRA Title and Special Education program expenses totaling \$1,251,000
12. **Fixed Cost increases** of \$555,000 for utilities, transportation, fuel, insurance and leases have been added.
13. **Additional increases** in staffing and operating budgets as reviewed May 2011 totaling \$998,456 are included.
14. **Early Childhood Special Education** will see an increase in students requiring the addition of 3.50 Teacher FTE and 1.50 Instructional Aid FTE. The full federal funding of this program is on a one year delay, so revenues to cover this cost will be in the 2012-13 fiscal year.

# BUDGET REDUCTIONS FOR 2011-12

PRESENTED TO THE COLUMBIA BOARD OF EDUCATION

FEBRUARY 14, 2011 AND MAY 9, 2011

Item	Description	FTE	Savings	Discussion	Function
<b>District-level Reductions</b>					
1	Security Services – reduction of SROs at 2 middle/junior highs		\$52,968	Security services for middle and junior high schools will be provided by the Director of Security and one floating SRO	2546
2	One month premium holiday in dental plan		\$100,000	The BOE will take a one month premium holiday in 2011-12	various
3	Supply budget reduction of 3%		\$51,215	Reductions made to object 6412 for supplies across the district	various
4	Savings from alignment of elementary and secondary calendars		\$56,828	This is a reduction in days of transportation and support staff work days (2).	various
5	Curriculum Budgets		\$375,536	Reductions were made to various curriculum operating budgets including instructional supply, assessment	various
6	Student Activities		\$11,144	5% reduction of service and supply budgets at RBHS and HHS	1420
	<b>Total non- personnel reductions</b>		<b>\$697,691</b>		
7	Central Administration Support Staff	1.00	\$45,572	Elimination of one secretary to the Assistant Superintendents.	2310
8	Administration at Derby Ridge Elementary	.50	\$32,000	Reduction of Administrative Assistant FTE	2411
9	Curriculum Coordination	.75	\$81,586	Elimination of Title I Coordinator	2211

# BUDGET REDUCTIONS FOR 2011-12

PRESENTED TO THE COLUMBIA BOARD OF EDUCATION

FEBRUARY 14, 2011 AND MAY 9, 2011

Item	Description	FTE	Savings	Discussion	Function
10	Administration	.25	\$23,109	Elimination of Summer School Leader	2411
	<b>Total Administrative Personnel</b>	<b>2.50</b>	<b>\$182,267</b>		
11	English Language Learner Teacher	1.00	\$59,226	Reduction of ELL Teacher FTE	1271
12	Guidance, Outreach and Home School Communicators	1.40	\$86,875	Reduction in counseling and student support FTE	2122 & 2127
13	Special Education Teachers	3.00	\$224,404	Reduction of Special Education Teachers	1210
14	Secondary Instruction	9.34	\$572,530	Reduction of Teacher FTE at middle, junior and senior high levels and CACC	1130, 1150,1195, 1301
	<b>Total Teacher and Student Support Personnel</b>	<b>14.74</b>	<b>\$943,035</b>		
	<b>Total Personnel</b>	<b>17.24</b>	<b>\$1,822,993</b>		

**TOTAL:**

**17.24 FTE**

**\$1,822,993**

# BUDGET ADDITIONS AND INCREASES FOR 2011-12

PRESENTED TO THE COLUMBIA BOARD OF EDUCATION

MAY 9, 2011

Item	Description	FTE	Costs	Discussion	Function
1	Transportation Increases		\$257,355	Increase budget per contract for 3% of transportation costs plus increase in fuels costs	2550-2559
2	Utility Increases		\$262,000	Increase budgets for projected rate and usage increases in telephone, water and sewer, refuse removal, and electricity	2542
3	District Fuel Increase		\$20,000	Increase fuel budget for district owned and operated autos	2542
4	Auto & Boiler Insurance		\$6,005	Increase district insurance budget for projected rate increases	2542
5	Print/Copier Fleet & Center		\$5,000	Increase budget as per contract	2542
	<b>Total Fixed Costs</b>		<b>\$550,360</b>		
6	Elementary Teacher FTE	4.00	\$242,000	Add contingency budget to allow for additional FTE if needed for student population growth	1111
7	Secondary Teacher FTE	2.00	\$121,000	Add contingency budget to allow for additional FTE if needed for student population growth	1150
8	Service & Supply		\$24,000	Contingency budget for classroom start up needs	1111,1130 & 1150
	<b>Total Contingency Budgets</b>	<b>6.00</b>	<b>\$387,000</b>		
9	Secondary Teacher FTE	4.30	\$255,900	Additional Teacher FTE for suspension center, junior high algebra and Lange Middle School	1197 & 1130
10	Online Course Instruction		\$30,000	Addition of online course stipend for teachers	1150

# BUDGET ADDITIONS AND INCREASES FOR 2011-12

PRESENTED TO THE COLUMBIA BOARD OF EDUCATION

MAY 9, 2011

Item	Description	FTE	Costs	Discussion	Function
11	Occupational Therapist	1.00	\$60,500	Addition of OT due to growth in student population	2412
12	Crossing Guards at Elementary	1.25	\$59,400	Additional FTE and hours to provide crossing guard services at elementary due to City budget reduction	2525
13	District Wide Implementation of the Study Island Program		\$60,000	Complete district wide use at all elementary schools	1111
12	Vocational Enhancement Grant Match		\$150,000	Add back 2010-11 one year reduction of CACC enhancement grant match	1301
13	Early Childhood Special Education	5.00	\$250,000	Addition of staff to support increased student enrollment Federal funding follows in 12-13	1292
	<b>Total Instructional and Student Support</b>	<b>11.55</b>	<b>\$865,800</b>		
14	Support Staff for ECSE, Foreign Language & Industrial Technology	1.00	\$30,000	Meet expanded space management for ECSE and support other curriculum departments	1292, 2211
15	Curriculum Coordination	.50	\$42,000	Add FTE for secondary Language Arts Coordination	2211
16	Additional work days		\$23,656	Add work days for Administrative Assistants, Nurse Coordinator and Clerical Staff	2411, 2100, 2200
	<b>Total Curriculum and Administrative Support</b>	<b>1.50</b>	<b>\$95,656</b>		

# BUDGET ADDITIONS AND INCREASES FOR 2011-12

PRESENTED TO THE COLUMBIA BOARD OF EDUCATION

MAY 9, 2011

Item	Description	FTE	Costs	Discussion	Function
17	District Wide Registrar	.75	\$15,000	Provide clerical support to district registrar to meet demand	2114
18	Net change in Business Services Staff	0.00	\$16,500	Eliminate temporary accountant and add assistant purchasing agent/contract manager	2525
19	Reduction of software fees		(\$35,000)	Reduction of duplication of costs in two finance software systems	2200
20	Professional Liability Insurance		\$16,500	Increase budget for potential cost of armed Director of Security	2542
	<b>Total Operational Support</b>	<b>.75</b>	<b>\$13,000</b>		
21	<b>Technology</b>		<b>\$300,000</b>	Increase budget for enhanced network and antivirus software	2631
	<b>Total</b>	<b>19.80</b>	<b>\$2,211,816</b>		

**6.00 Contingency FTE**

**\$387,000 Contingency**

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**13.80 FTE**

**\$1,824,816**

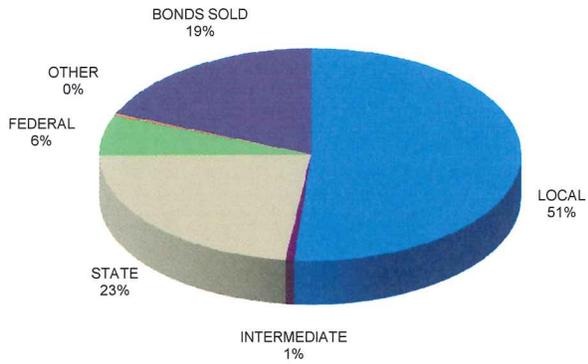
**Grand Total:**

**19.80 FTE**

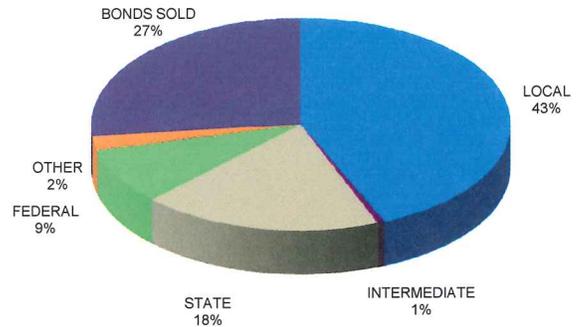
**\$2,211,816**

**COLUMBIA SCHOOL DISTRICT  
FINAL BUDGET  
2011-12**

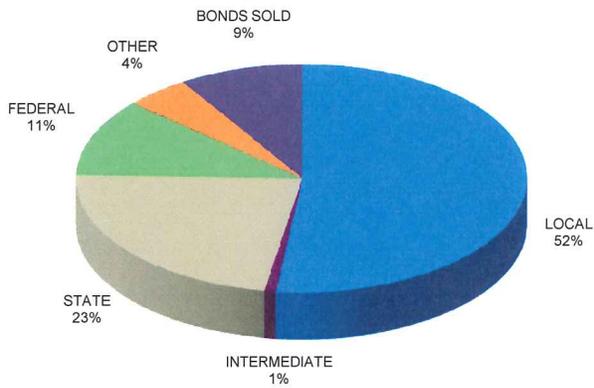
**REVENUES  
FINAL BUDGET 2011-12**



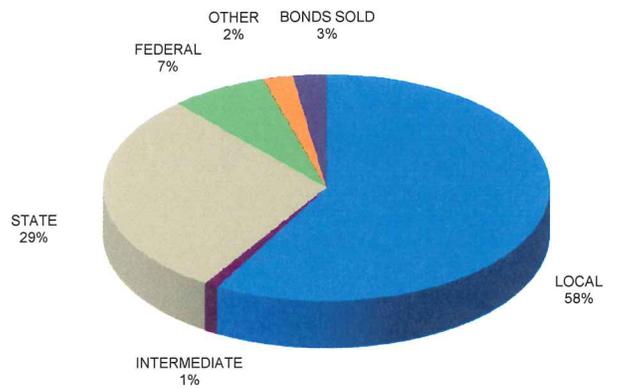
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PROJECTED ACTUAL 2010-11**



**REVENUES  
ACTUAL 2009-10**

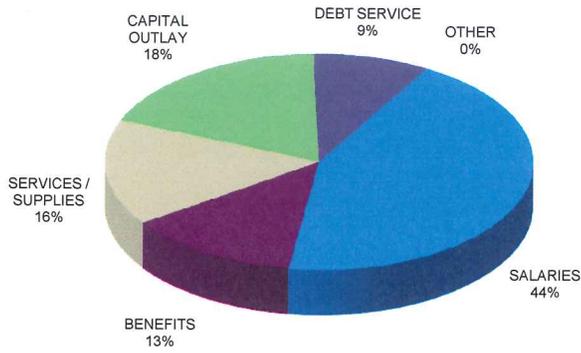


**REVENUES  
ACTUAL 2008-09**

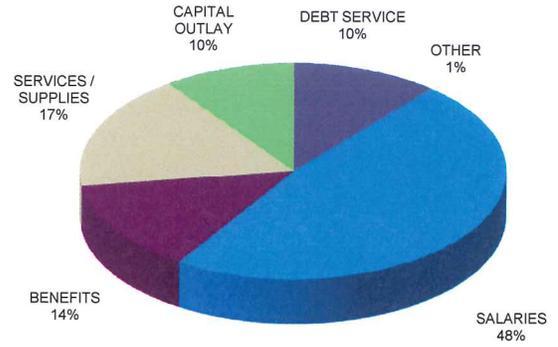


**COLUMBIA SCHOOL DISTRICT  
FINAL BUDGET  
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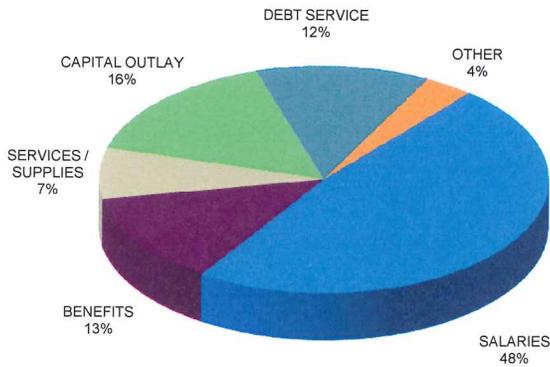
**EXPENDITURES  
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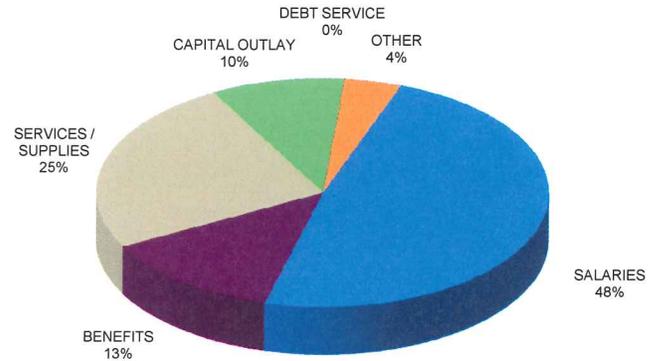
**EXPENDITURES  
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**EXPENDITURES  
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**EXPENDITURES  
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**COLUMBIA SCHOOL DISTRICT  
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**COLUMBIA SCHOOL DISTRICT  
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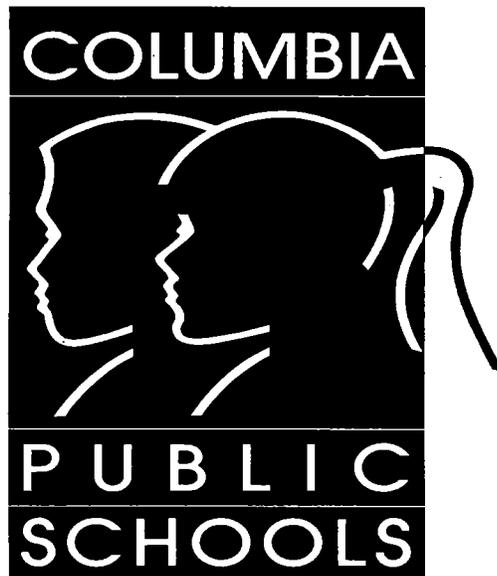
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**Final Budget  
2011-12**

**Expenditures  
District Operating Funds**





**COLUMBIA SCHOOL DISTRICT  
FINAL BUDGET  
2011-12**

**District Operating Funds  
Expenditures**

**General Operating Fund  
Teachers Fund**

**COLUMBIA SCHOOL DISTRICT  
FINAL BUDGET  
2011-12**

**Program: Elementary Instruction**

**Function(s): Elementary Instruction  
1111 through 1129**

<u>Expenditure Object Category</u>	<u>Actual 2008-09</u>	<u>Actual 2009-10</u>	<u>Original Budget 2010-11</u>	<u>Projected Actual 2010-11</u>	<u>Final Budget 2011-12</u>
Salaries	\$ 22,594,463	\$ 21,701,602	\$ 20,324,489	\$ 20,882,053	\$ 20,995,663
Employee Benefits	\$ 5,924,162	\$ 5,800,939	\$ 5,761,463	\$ 5,821,771	\$ 6,165,184
Services/Supplies	\$ 823,039	\$ 1,256,893	\$ 2,095,820	\$ 1,948,975	\$ 1,656,758
<b>Total</b>	<b>\$ 29,341,664</b>	<b>\$ 28,759,434</b>	<b>\$ 28,181,772</b>	<b>\$ 28,652,799</b>	<b>\$ 28,817,605</b>

<u>Program Data:</u>	<u>2008-09</u>	<u>2009-10</u>	<u>2010-11</u>	<u>2010-11</u>	<u>2011-12</u>
Number of Schools	19	19	19	19	19
Number of Students					
September membership	7,415	7,573	7,840	7,926	8,006
February membership	7,409	7,587	7,850	7,946	8,026
Average membership	7,412	7,580	7,845	7,936	8,016
Per Pupil Cost \$	\$ 3,959	\$ 3,794	\$ 3,592	\$ 3,611	\$ 3,595
Staff FTE:					
Teachers	431.89	422.87	405.54	406.22	410.22
Fellow Teachers	9.00	6.00	16.00	16.00	19.00
Instructional Aides	20.00	18.43	18.43	16.00	16.00
Support Staff/PLS	58.80	48.24	48.24	65.47	65.47
Perm Subs	0.00	0.00	0.00	0.00	0.00
Total	519.69	495.54	488.21	503.69	510.69
Membership per FTE	14.26	15.30	16.07	15.76	15.70

**Costs Specific to location:**

	Note - does not include district wide costs				
Benton	\$ 894,689	\$ 795,226	\$ 765,957	\$ 743,691	\$ 763,257
Blue Ridge	\$ 1,625,088	\$ 1,599,578	\$ 1,547,437	\$ 1,328,987	\$ 1,362,186
Fairview	\$ 1,690,343	\$ 1,711,473	\$ 1,679,001	\$ 1,653,686	\$ 1,696,085
Field/Alpha Hart Lewis	\$ 982,603	\$ 1,004,427	\$ 994,321	\$ 1,818,190	\$ 1,923,569
Grant	\$ 1,174,504	\$ 1,123,774	\$ 1,057,323	\$ 1,086,896	\$ 1,113,846
Lee	\$ 1,362,899	\$ 1,286,327	\$ 1,252,926	\$ 1,199,813	\$ 1,230,604
Cedar Ridge	\$ 737,993	\$ 808,723	\$ 783,445	\$ 763,170	\$ 782,363
Parkade	\$ 1,459,119	\$ 1,486,412	\$ 1,377,916	\$ 1,220,485	\$ 1,251,997
New Haven	\$ 1,099,489	\$ 981,232	\$ 941,879	\$ 967,057	\$ 991,625
Ridgeway	\$ 923,220	\$ 854,920	\$ 836,824	\$ 840,006	\$ 862,196
Rockbridge	\$ 1,543,455	\$ 1,555,777	\$ 1,519,609	\$ 1,445,166	\$ 1,498,214
Russell	\$ 1,674,161	\$ 1,717,775	\$ 1,672,907	\$ 1,654,573	\$ 1,696,499
Shepard	\$ 1,843,239	\$ 1,874,030	\$ 1,860,843	\$ 1,583,410	\$ 1,625,873
West Boulevard	\$ 1,304,272	\$ 1,213,366	\$ 1,176,012	\$ 1,202,652	\$ 1,235,253
Two Mile Prairie	\$ 1,002,293	\$ 963,251	\$ 871,903	\$ 891,019	\$ 914,899
Midway Heights	\$ 922,285	\$ 1,022,221	\$ 954,690	\$ 984,899	\$ 1,010,113
Mill Creek	\$ 2,484,249	\$ 2,349,812	\$ 2,277,151	\$ 2,262,196	\$ 2,319,616
Derby Ridge	\$ 1,914,906	\$ 2,041,954	\$ 1,946,881	\$ 1,597,717	\$ 1,634,911
Paxton Keeley	\$ 2,223,512	\$ 2,242,013	\$ 2,198,429	\$ 2,207,424	\$ 2,263,517
<b>Total location specific</b>	<b>\$ 26,862,319</b>	<b>\$ 26,632,291</b>	<b>\$ 25,715,454</b>	<b>\$ 25,451,037</b>	<b>\$ 26,176,623</b>

**COLUMBIA SCHOOL DISTRICT  
FINAL BUDGET  
2011-12**

**Program:** Elementary Instruction

**Function(s):** Elementary Instruction  
1111 through 1129

**Mission:** The mission of elementary instruction is to provide developmentally appropriate and challenging educational opportunities to all students resulting in high levels of achievement for all.

**Program Information:** This program represents District expenditures for the instructional program for kindergarten through grade 5. This includes regular classroom instruction and specific areas of instruction for reading, health, music, art, science, math, social studies, physical education and language arts.

Budget allocations for this program are made by the assistant superintendent for secondary education based on requests by the supervisor/coordinator for each area or, for general services and supplies, based on the number of students served in each building.

**Variance Discussion:** Expenditures have a net increase as compared to the projected actual 2010-11 after the following reductions and improvements.

Reductions

- Reduction of language arts curriculum materials budget
- Reduction of science curriculum materials budget
- Net savings from retirees and resignations as compared to new hires

Improvements/Increases

- Increase in teacher 4 FTE as a contingency budget for fall enrollment needs
- Increase for supply and furnishings needs as contingency for new classrooms
- Operation of all salary schedules
- Educational Credit compensation allowance
- Increase of .50 percent in PSRS and .23 percent PEERS contributions
- Increase in medical insurance rates paid for employees
- Implementation of Study Island materials at all elementary schools

**Funding Sources:** District operating funds.

**COLUMBIA SCHOOL DISTRICT  
FINAL BUDGET  
2011-12**

**Program: Middle / Junior High Instruction**

**Function(s): Middle / Junior High Instruction  
1130 through 1149**

<u>Expenditure Object Category</u>	<u>Actual 2008-09</u>	<u>Actual 2009-10</u>	<u>Original Budget 2010-11</u>	<u>Projected Actual 2010-11</u>	<u>Final Budget 2011-12</u>
Salaries	\$ 15,857,462	\$ 15,422,974	\$ 14,621,461	\$ 14,736,037	\$ 14,911,709
Employee Benefits	\$ 4,104,870	\$ 4,085,262	\$ 4,176,096	\$ 4,155,159	\$ 4,374,873
Services/Supplies	\$ 673,797	\$ 816,155	\$ 653,533	\$ 741,812	\$ 857,688
Total	<u>\$ 20,636,129</u>	<u>\$ 20,324,391</u>	<u>\$ 19,451,090</u>	<u>\$ 19,633,008</u>	<u>\$ 20,144,270</u>

<u>Program Data:</u>	<u>2008-09</u>	<u>2009-10</u>	<u>2010-11</u>	<u>2010-11</u>	<u>2011-12</u>
Number of Schools	6	6	6	6	6
Number of Students					
September membership	4,933	4,887	4,910	4,945	4,965
February membership	4,934	4,885	4,890	4,944	4,964
Average membership	4,934	4,886	4,900	4,945	4,965
Per Pupil Cost \$	\$ 4,183	\$ 4,160	\$ 3,970	\$ 3,971	\$ 4,057
Staff FTE:					
Teachers	307.35	302.01	292.01	291.68	292.14
Fellow Teachers	6.00	2.00	4.00	4.00	6.00
Instructional Aides	11.00	8.00	6.22	4.00	4.00
Support Staff/PLS	6.38	4.47	2.22	3.53	3.53
Perm Subs	0.00	0.00	0.00	0.00	0.00
Total	330.73	316.48	304.45	303.20	303.20
Membership per FTE	14.92	15.44	16.09	16.31	16.37
<b>Costs Specific to location</b>					
Jefferson Junior High	\$ 3,126,356	\$ 3,133,070	\$ 3,010,843	\$ 3,006,916	\$ 3,079,454
Oakland Junior High	\$ 2,509,773	\$ 2,451,739	\$ 2,377,735	\$ 2,344,289	\$ 2,457,604
West Junior High	\$ 3,586,923	\$ 3,425,437	\$ 3,289,160	\$ 3,288,961	\$ 3,316,066
Gentry Middle	\$ 3,282,919	\$ 3,287,813	\$ 3,168,765	\$ 3,125,291	\$ 3,192,554
Lange Middle	\$ 3,227,522	\$ 3,355,615	\$ 3,142,795	\$ 3,066,316	\$ 3,252,704
Smithton Middle	\$ 3,855,750	\$ 4,156,857	\$ 3,551,538	\$ 3,616,666	\$ 3,658,491
Total location specific	<u>\$ 19,589,243</u>	<u>\$ 19,810,531</u>	<u>\$ 18,540,836</u>	<u>\$ 18,448,439</u>	<u>\$ 18,956,873</u>

**COLUMBIA SCHOOL DISTRICT  
FINAL BUDGET  
2011-12**

**Program:** Middle / Junior High Instruction

**Function(s):** Middle / Junior High Instruction  
1130 through 1149

**Mission:** The mission of middle/junior high instruction is to provide developmentally appropriate and challenging educational opportunities to all students resulting in high levels of achievement for all.

**Program Information:** This program represents District expenditures for the instructional program for grade 6 through grade 9. This includes specific areas of instruction for health, music, art, science, math, social studies, reading, foreign languages, business, family and consumer science, industrial technology, speech, journalism, physical education and language arts.

Budget allocations for this program are made by the assistant superintendent for secondary education based on requests by the supervisor/coordinator for each area or, for general services and supplies, based on the number of students served in each building.

**Variance Discussion:** Expenditures have a net increase as compared to the projected actual for 2010-11 after the following reductions and improvements.

Reductions

- 3.34 Teacher FTE
- Net savings from retirees and resignations as compared to new hires

Improvements/Increases

- Increase in teacher FTE for junior high algebra (1.80) and Lange Middle School population growth (2.0)
- Increase for supply and furnishings needs as contingency for new classrooms
- Operation of all salary schedules
- Educational credit compensation allowance
- Increase of .50 percent in PSRS and .23 percent PEERS contributions
- Increase in medical insurance rates paid for employees
- Increase in service and supply budget line for Fellow Program costs due to increase in Fellow Teachers
- Increase in Middle School Science materials budgets

**Funding Sources:** District operating funds.

**COLUMBIA SCHOOL DISTRICT  
FINAL BUDGET  
2011-12**

**Program: Senior High Instruction**

**Function(s): Senior High Instruction  
1150 through 1189**

<b>Expenditure Object Category</b>	<b>Actual 2008-09</b>	<b>Actual 2009-10</b>	<b>Original Budget 2010-11</b>	<b>Projected Actual 2010-11</b>	<b>Final Budget 2011-12</b>
Salaries	\$ 9,852,465	\$ 9,814,725	\$ 9,119,736	\$ 9,371,976	\$ 9,529,164
Employee Benefits	\$ 2,532,561	\$ 2,541,044	\$ 2,553,261	\$ 2,595,000	\$ 2,716,385
Services/Supplies	\$ 700,051	\$ 664,145	\$ 866,993	\$ 832,429	\$ 916,304
<b>Total</b>	<b>\$ 13,085,077</b>	<b>\$ 13,019,914</b>	<b>\$ 12,539,990</b>	<b>\$ 12,799,405</b>	<b>\$ 13,161,853</b>

<b>Program Data:</b>	<b>2008-09</b>	<b>2009-10</b>	<b>2010-11</b>	<b>2010-11</b>	<b>2011-12</b>
Number of Schools	2	2	2	2	2
Number of Students					
September membership	3,735	3,606	3,650	3,592	3,617
February membership	3,580	3,560	3,575	3,452	3,477
Average membership	3,658	3,583	3,613	3,522	3,547
Per Pupil Cost \$	\$ 3,578	\$ 3,634	\$ 3,471	\$ 3,634	\$ 3,711
Staff FTE:					
Teachers	187.18	185.72	182.21	178.55	174.55
Fellow Teachers	2.00	3.00	4.00	4.00	4.00
Instructional Aides	1.00	2.00	2.00	3.00	3.00
Support Staff	4.20	8.98	8.98	8.66	8.66
Perm Subs	0.00	0.00	0.00	0.00	0.00
Total	194.38	199.70	197.19	194.21	190.21
			<i>2 fellows at no cost</i>	<i>1 fellow at no cost</i>	<i>2 fellows at no cost</i>
Membership per FTE	18.82	17.94	18.32	18.14	18.65
<b>Costs Specific to location</b>					
Hickman	\$ 7,222,852	\$ 7,164,360	\$ 6,949,049	\$ 6,861,035	\$ 6,922,494
Rock Bridge	\$ 5,090,062	\$ 5,083,645	\$ 4,942,473	\$ 5,031,984	\$ 5,070,592
<b>Total location specific</b>	<b>\$ 12,312,914</b>	<b>\$ 12,248,005</b>	<b>\$ 11,891,522</b>	<b>\$ 11,893,019</b>	<b>\$ 11,993,086</b>

**COLUMBIA SCHOOL DISTRICT  
FINAL BUDGET  
2011-12**

**Program:** Senior High Instruction

**Function(s):** Senior High Instruction  
1150 through 1189

**Mission:** The mission of senior high instruction is to provide developmentally appropriate and challenging educational opportunities to all students resulting in high levels of achievement for all.

**Program Information:** This program represents District expenditures for the instructional program for grade 10 through grade 12. This includes specific areas of instruction for health, music, art, science, math, social studies, reading, foreign languages, business, human environmental science, industrial technology, speech, journalism, computer science, photography, humanities, publications, physical education and language arts.

Budget allocations for this program are made by the assistant superintendent for secondary education based on requests by the supervisor/coordinator for each area or, for general services and supplies, based on the number of students served in each building. Detailed budget information for each building and/or program may be found in the supplemental section of this budget.

**Variance Discussion:** Expenditures have a net increase as compared to the projected actual for 2010-11 after the following reductions and improvements.

Reductions

- 6.00 Teacher FTE
- Net savings from retirees and resignations as compared to new hires

Improvements/Increases

- Increase of 2.00 Teacher FTE as contingency for fall student/course enrollments
- Increase of service and supply as contingency for supplies and furnishings for new classes if needed
- Addition of online course stipends
- Operation of all salary schedules
- Educational credit compensation allowance
- Increase of .50 percent in PSRS and .23 percent PEERS contributions
- Increase in medical insurance rates paid for employees

**Funding Sources:** District operating funds.

**COLUMBIA SCHOOL DISTRICT  
FINAL BUDGET  
2011-12**

**Program: Summer School Instruction**

**Function(s): Summer School Instruction  
1191**

<b>Expenditure Object Category</b>	<b>Actual 2008-09</b>	<b>Actual 2009-10</b>	<b>Original Budget 2010-11</b>	<b>Projected Actual 2010-11</b>	<b>Final Budget 2011-12</b>
Salaries	\$ 1,665,732	\$ 1,824,614	\$ 2,915,952	\$ 2,768,770	\$ 1,353,199
Employee Benefits	\$ 226,155	\$ 256,123	\$ 586,793	\$ 588,835	\$ 186,944
Services/Supplies	\$ 2,826,802	\$ 3,244,520	\$ 402,625	\$ 820,525	\$ 400,000
<b>Total</b>	<b>\$ 4,718,689</b>	<b>\$ 5,325,257</b>	<b>\$ 3,905,370</b>	<b>\$ 4,178,130</b>	<b>\$ 1,940,143</b>

Note - these years have all salary costs including those that are actually from other functions such as Administration and support, (2411, Student Health Services (2100), Gifted Education (1211), Special Education (1210)	Function 1191 Traditional instruction only this year
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<b>Program Data:</b>	<b>2008-09</b>	<b>2009-10</b>	<b>2010-11</b>	<b>2010-11</b>	<b>2011-12</b>
Summer School ADA	971.87	754.63	754.63	2,708.86	1,354.43
Per Pupil Cost \$	\$ 4,855	\$ 7,057	\$ 5,175	\$ 1,542	\$ 1,432

2 years  
accounted for  
this year

**COLUMBIA SCHOOL DISTRICT  
FINAL BUDGET  
2011-12**

**Program:** Summer School Instruction

**Function(s):** Summer School Instruction  
1191

**Mission:** The mission of summer school is to provide developmentally appropriate and challenging educational opportunities to all students resulting in high levels of achievement for all.

**Program Information:** This program represents District expenditures for the instructional program for kindergarten through grade 12. This includes regular classroom instruction and specific areas of instruction for reading, health, music, art, science, math, social studies, physical education and language arts. Special programs are also supported including arts, gifted, MAC scholars camp, credit recovery and credit completion.

**Variance Discussion:** Expenditures have a net decrease as compared to the projected actual 2010-11 after the following reductions and improvements. It is important to note this is a new breakout page with costs from 2008-09 and 2009-10 covering all costs of summer school. In 2010-11 there are two summers and in 2011-12 only those costs that are instructional in nature are reflected. All other costs including transportation, administration, student support and others are reflected on the appropriate page of the budget document.

Reductions

- Reduction of one summer session

Improvements/Increases

- Increase of .50 percent in PSRS and .23 percent PEERS contributions

**Funding Sources:** District operating funds.

**COLUMBIA SCHOOL DISTRICT  
FINAL BUDGET  
2011-12**

**Program:** Douglass High Instruction

**Function(s):** Douglass High Instruction  
1195

<u>Expenditure Object Category</u>	<u>Actual 2008-09</u>	<u>Actual 2009-10</u>	<u>Original Budget 2010-11</u>	<u>Projected Actual 2010-11</u>	<u>Final Budget 2011-12</u>
Salaries	\$ 780,624	\$ 761,857	\$ 694,496	\$ 666,441	\$ 634,901
Employee Benefits	\$ 206,655	\$ 198,825	\$ 202,218	\$ 188,726	\$ 187,511
Services/Supplies	\$ 16,426	\$ 21,165	\$ 32,294	\$ 26,846	\$ 29,867
Total	<u>\$ 1,003,705</u>	<u>\$ 981,847</u>	<u>\$ 929,008</u>	<u>\$ 882,013</u>	<u>\$ 852,279</u>

<u>Program Data:</u>	<u>2008-09</u>	<u>2009-10</u>	<u>2010-11</u>	<u>2010-11</u>	<u>2011-12</u>
Number of Students					
September membership	125	137	131	139	139
February membership	152	129	129	161	161
Average membership	139	133	130	150	150
Per Pupil Cost	\$ 7,247	\$ 7,382	\$ 7,146	\$ 5,870	\$ 5,672
Staff FTE:					
Teachers	14.38	14.38	14.38	13.00	12.00
Instructional Aides	1.00	1.00	1.00	0.00	0.00
Total	15.38	15.38	15.38	13.00	12.00
Membership per FTE	9.01	8.65	8.45	11.56	12.52

**COLUMBIA SCHOOL DISTRICT  
FINAL BUDGET  
2011-12**

**Program:** Douglass High Instruction

**Function(s):** Douglass High Instruction  
1195

**Mission:** The mission of Douglass High School is to offer academic and social opportunities so students will demonstrate academic progress while developing and refining self esteem, life and communication skills, and their ability to make decisions as responsible citizens.

**Program Information:** This represents District expenditures for the instructional programs of Douglass High School. This includes instruction for health, art, science, math, social studies, reading, business, human environmental sciences, language arts, publications, physical education and the "entrepreneurship" programs that have been established.

**Variance Discussion:** Expenditures have a net decrease as compared to the projected actual for 2010-11 after the following reductions and improvements.

Reductions

- 1.00 Teacher FTE
- Net savings from retirees and resignations as compared to new hires

Improvements/Increases

- Operation of all salary schedules
- Educational credit compensation allowance
- Increase of .50 percent in PSRS and .23 percent PEERS contributions
- Increase in medical insurance rates paid for employees

**Funding Sources:** District operating funds.

**COLUMBIA SCHOOL DISTRICT  
FINAL BUDGET  
2011-12**

**Program:** At Risk Programs for Delinquent and Neglected Youth

**Function(s):** General Instruction  
1192 through 1199 (other than 1195 DHS)

<u>Expenditure Object Category</u>	<u>Actual 2008-09</u>	<u>Actual 2009-10</u>	<u>Original Budget 2010-11</u>	<u>Projected Actual 2010-11</u>	<u>Final Budget 2011-12</u>
Salaries	\$ 433,682	\$ 296,234	\$ 327,693	\$ 317,161	\$ 276,731
Employee Benefits	\$ 121,160	\$ 89,769	\$ 100,369	\$ 94,093	\$ 85,061
Services/Supplies	\$ 1,031	\$ 1,035	\$ 25,000	\$ 11,519	\$ 16,400
Total	<u>\$ 555,873</u>	<u>\$ 387,038</u>	<u>\$ 453,062</u>	<u>\$ 422,773</u>	<u>\$ 378,192</u>

<b>Program Data:</b>	<u>2008-09</u>	<u>2009-10</u>	<u>2010-11</u>	<u>2010-11</u>	<u>2011-12</u>
Number of Students					
September	63	55	54	55	65
February	53	30	53	54	60
Average	58	43	70	55	63
Per Pupil Cost \$	\$ 9,584	\$ 9,107	\$ 6,472	\$ 7,757	\$ 6,051
Staff FTE:					
Teachers	8.70	6.35	6.35	6.15	6.65
Instructional Aides	1.00	2.00	2.00	1.00	1.00
Support Staff	0.00	0.00	0.00	1.00	1.00
Total	9.70	8.35	8.35	8.15	8.65

Note - the students counts are membership at JJC, average enrollment at BGTM & ADA at ACE

Avg number of students per FTE	5.98	5.09	8.38	6.69	7.23
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**COLUMBIA SCHOOL DISTRICT  
FINAL BUDGET  
2011-12**

**Program:** At Risk Programs for Delinquent and Neglected Youth

**Function(s):** General Instruction  
1192 through 1199 (other than 1195 DHS)

**Mission:** The mission of general instruction is to provide each child with the knowledge and skills needed for academic achievement, personal effectiveness and productive citizenship.

**Program Information:** This program represents District expenditures for the alternative instructional programs for the ACE (Suspension Center), Juvenile Justice Center and the Boys and Girls Town Program.

Budget allocations for these program are made by the Director of Special Services and the Assistant Superintendent of Secondary Education based on needs of the supervisor/coordinator for each area or, for general services and supplies, based on the number of students served in each building. Detailed budget information for each building and/or program may be found in the supplemental section of this budget.

**Variance Discussion:** Expenditures have a net decrease as compared to the projected actual for 2010-11 after the following reductions and improvements.

Reductions

- Transfer of Title I salary and benefit expense to correct function of 1250

Improvements/Increases

- Operation of all salary schedules including educational credit
- Increase of .50 percent in PSRS and .23 percent PEERS contributions
- Increase in medical insurance rates paid for employees
- Addition of .50 FTE for ACE Suspension Center Teacher

**Funding Sources:** District operating funds.

**COLUMBIA SCHOOL DISTRICT  
FINAL BUDGET  
2011-12**

**Program: Special Education Instruction**

**Function(s): Special Education Instruction  
1210**

<b>Expenditure Object Category</b>	<b>Actual 2008-09</b>	<b>Actual 2009-10</b>	<b>Original Budget 2010-11</b>	<b>Projected Actual 2010-11</b>	<b>Final Budget 2011-12</b>
Salaries	\$ 13,465,504	\$ 13,740,356	\$ 13,729,366	\$ 12,623,159	\$ 12,108,796
Employee Benefits	\$ 4,041,530	\$ 4,173,361	\$ 4,357,889	\$ 4,159,810	\$ 4,146,606
Services/Supplies	\$ 211,265	\$ 264,804	\$ 356,146	\$ 352,200	\$ 247,630
Total	<u>\$ 17,718,299</u>	<u>\$ 18,178,521</u>	<u>\$ 18,443,401</u>	<u>\$ 17,135,169</u>	<u>\$ 16,503,032</u>

Summer School included above

<b>Program Data:</b>	<b>2008-09</b>	<b>2008-09</b>	<b>2010-11</b>	<b>2010-11</b>	<b>2011-12</b>
Number of Students					
December Count - SPED	2,356	2,185	2,185	2,019	2,019
Per Pupil Cost \$	\$ 7,521	\$ 8,320	\$ 8,441	\$ 8,487	\$ 8,174
Staff FTE:					
Teachers	249.24	249.24	245.74	204.11	201.11
Fellows Participants	1.00	1.00	0.00	0.00	1.00
Instructional Aides	16.00	16.00	16.00	15.43	14.43
Perm Sub	0.00	0.00	0.00	2.00	0.00
Support Staff	157.41	157.41	156.41	146.34	138.34
Total	423.65	423.65	418.15	367.88	354.88
	includes 1292 (ECSE) FTE				
December student count per FTE	5.56	5.16	5.23	5.49	5.69

**COLUMBIA SCHOOL DISTRICT  
FINAL BUDGET  
2011-12**

**Program:** Special Education Instruction

**Function(s):** Special Education Instruction  
1210

**Mission:** The mission of special education is to provide free and appropriate education to students with disabilities through identification activities and provision of services in accordance with state and federal guidelines.

**Program Information:** Special Education services are specially designed instruction, materials, equipment, or other related services necessary to address individual student needs in the least restrictive environment.

**Variance Discussion:** Expenditures have a net decrease as compared to the projected actual for 2010-11 after the following reductions and improvements.

Reductions

- Reduction of 3 teacher FTE
- Reduction of 8 paraprofessional FTE in order to sustain ARRA added positions in 2412 (ancillary services)
- Reduction of 2 permanent substitutes funded with ARRA dollars
- Reduction of 1 instructional aid
- Reduction in service and supply budgets due to loss of ARRA funding

Improvements/Increases

- Operation of all salary schedules
- Educational credit compensation allowance
- Increase of .50 percent in PSRS and .23 percent PEERS contributions
- Increase in medical insurance rates paid for employees

**Funding Sources:** District operating funds. This includes state funding (part of the basic state aid formula) and federal funding (Entitlement Funds) which is based on reimbursement per student served.

This program also includes expenditures in 2009-2010 and 2010-2011 related to the American Recovery and Reinvestment Act (ARRA).

**COLUMBIA SCHOOL DISTRICT  
FINAL BUDGET  
2011-12**

**Program: Early Childhood Special Education**

**Function(s): Early Childhood Special Education  
1292**

<b>Expenditure Object Category</b>	<b>Actual 2008-09</b>	<b>Actual 2009-10</b>	<b>Original Budget 2010-11</b>	<b>Projected Actual 2010-11</b>	<b>Final Budget 2011-12</b>
Salaries	\$ 1,508,425	\$ 1,618,202	\$ 1,613,404	\$ 1,988,188	\$ 2,196,546
Employee Benefits	\$ 402,321	\$ 437,230	\$ 462,162	\$ 589,008	\$ 652,824
Services/Supplies	\$ 145,225	\$ 165,165	\$ 170,560	\$ 211,931	\$ 182,350
Total	<u>\$ 2,055,971</u>	<u>\$ 2,220,597</u>	<u>\$ 2,246,126</u>	<u>\$ 2,789,127</u>	<u>\$ 3,031,720</u>

Summer School included above

<b>Program Data:</b>	<b><u>2008-09</u></b>	<b><u>2009-10</u></b>	<b><u>2010-11</u></b>	<b><u>2010-11</u></b>	<b><u>2011-12</u></b>
Number of Students					
December Count - ECSE	138	131	131	189	189
Per Pupil Cost \$	\$ 14,898	\$ 16,951	\$ 17,146	\$ 14,757	\$ 16,041
Staff FTE:					
Teachers			41.63	34.41	37.91
Fellows Participants			0.00	0.00	0.00
Instructional Aides			0.57	10.75	12.25
Perm Sub			0.00	0.00	0.00
Support Staff			10.08	7.30	7.80
Total	included in Special Education 1210		52.28	52.46	57.96

**COLUMBIA SCHOOL DISTRICT  
FINAL BUDGET  
2011-12**

**Program:** Early Childhood Special Education

**Function(s):** Early Childhood Special Education  
1292

**Mission:** The mission of special education is to provide free and appropriate education to students with disabilities through identification activities and provision of services in accordance with state and federal guidelines.

**Program Information:** Special Education services are specially designed instruction, materials, equipment, or other related services necessary to address individual student needs in the least restrictive environment.

**Variance Discussion:** Expenditures have a net decrease as compared to the projected actual for 2010-11 after the following reductions and improvements.

Reductions

- Reduction in service and supply budgets due to loss of ARRA funding

Improvements/Increases

- Operation of all salary schedules
- Educational credit compensation allowance
- Increase of .50 percent in PSRS and .23 percent PEERS contributions
- Increase in medical insurance rates paid for employees
- Increase in annual facility lease expense
- Addition of 3.50 teacher and 1.50 instructional aide positions due to increased student enrollment.
- Addition of .50 support staff to assist with clerical needs at new facility

**Funding Sources:** District operating funds. This includes federal funding which is based on reimbursement of prior year expense.

This program also includes expenditures in 2009-2010 and 2010-2011 related to the American Recovery and Reinvestment Act (ARRA).

**COLUMBIA SCHOOL DISTRICT  
FINAL BUDGET  
2011-12**

**Program: Gifted Program**

**Function(s): Gifted Program  
1211**

<u>Expenditure Object Category</u>	<u>Actual 2008-09</u>	<u>Actual 2009-10</u>	<u>Original Budget 2010-11</u>	<u>Projected Actual 2010-11</u>	<u>Final Budget 2011-12</u>
Salaries	\$ 953,537	\$ 932,595	\$ 923,812	\$ 869,274	\$ 857,494
Employee Benefits	\$ 228,505	\$ 226,607	\$ 244,203	\$ 235,521	\$ 245,858
Services/Supplies	\$ 37,727	\$ 39,469	\$ 67,748	\$ 47,596	\$ 42,500
Total	<u>\$ 1,219,769</u>	<u>\$ 1,198,671</u>	<u>\$ 1,235,763</u>	<u>\$ 1,152,391</u>	<u>\$ 1,145,852</u>

<u>Program Data:</u>	<u>2008-09</u>	<u>2009-10</u>	<u>2010-11</u>	<u>2010-11</u>	<u>2011-12</u>
Number of Students					
Students Served (as per the April Student Core Data Files reported to DESE)	1,049	1,194	1,195	1,273	1,375
Per Pupil Cost \$	\$ 1,163	\$ 1,004	\$ 1,034	\$ 905	\$ 833
Staff FTE:					
Teachers	14.50	15.50	14.50	14.84	14.84
Support Staff	-	-	-	-	-
Total	14.50	15.50	14.50	14.84	14.84
Students Served per FTE	72.34	77.03	82.41	85.78	92.65

**COLUMBIA SCHOOL DISTRICT  
FINAL BUDGET  
2011-12**

**Program:** Gifted Program

**Function(s):** Gifted Program  
1211

**Mission:** The mission of the gifted program is to identify and provide specialized instruction to academically gifted students in kindergarten through twelfth grade.

**Program Information:** The Gifted Program provides academic services beyond that offered through standard grade level curriculum for academically advanced students.

**Variance Discussion:** Expenditures have a net decrease as compared to the projected actual for 2010-11 after the following reductions and improvements.

Reductions

- Net savings in teacher hires vs. projected in 2010-11

Improvements/Increases

- Operation of all salary schedules
- Educational credit compensation allowance
- Increase of .50 percent in PSRS and .23 percent PEERS contributions
- Increase in medical insurance rates paid for employees

**Funding Sources:** District operating funds.

**COLUMBIA SCHOOL DISTRICT  
FINAL BUDGET  
2011-12**

**Program:** Title I  
**Function(s):** Title I  
1250 through 1255 and 2569

<b>Expenditure Object Category</b>	<b>Actual 2008-09</b>	<b>Actual 2009-10</b>	<b>Original Budget 2010-11</b>	<b>Projected Actual 2010-11</b>	<b>Final Budget 2011-12</b>
Salaries	\$ 2,077,561	\$ 2,265,743	\$ 3,097,987	\$ 1,389,523	\$ 1,436,248
Employee Benefits	\$ 571,304	\$ 634,229	\$ 941,353	\$ 408,537	\$ 422,997
Services/Supplies	\$ 111,431	\$ 31,483	\$ 387,215	\$ 265,851	\$ 48,637
<b>Total</b>	<b>\$ 2,760,296</b>	<b>\$ 2,931,455</b>	<b>\$ 4,426,555</b>	<b>\$ 2,063,911</b>	<b>\$ 1,907,882</b>

<b>Program Data:</b>	<b>2008-09</b>	<b>2009-10</b>	<b>2010-11</b>	<b>2010-11</b>	<b>2011-12</b>
Number of Title Buildings	6	7	7	7	8
Number of Students:					
Regular School Program	1,449	2,983	3,000	3,148	3,358
(as per the April Student Core Data Files reported to DESE)					
Cost per Pupil \$	\$ 1,905	\$ 983	\$ 1,476	\$ 656	\$ 568
Staff FTE:					
Teach	35.73	35.73	46.60	29.24	29.24
Instructional Aides	15.00	15.00	18.50	1.00	1.00
Support Staff	0.00	0.00	1.93	0.00	0.00
Perm Subs	0.00	0.00	0.00	0.00	0.00
<b>Total</b>	<b>50.73</b>	<b>50.73</b>	<b>67.03</b>	<b>30.24</b>	<b>30.24</b>
Students Served per FTE	28.56	58.80	44.76	104.10	111.04

All seven Title I schools are schoolwide programs, which West Boulevard, Parkade and Field/Alpha Hart Lewis Elementary Schools have been for several years. Benton, Blue Ridge, Derby Ridge and Douglass have engaged in a schoolwide project as a part of their school improvement planning. In a schoolwide program all students in the school are counted as Title I students, whereas in a targeted program, only those students receiving services are counted. The change from targeted to schoolwide in 2009-10 and 2010-11 creating an increase in the number of students counted and reported as Title I students. In 2011-12 Cedar Ridge is expected to become a Title I school increasing the number of schools to eight.

**COLUMBIA SCHOOL DISTRICT  
FINAL BUDGET  
2011-12**

**Program:** Title I

**Function(s):** Title I  
1250 through 1255 and 2569

**Mission:** The mission of the Title I program is to provide instructional support for educationally disadvantaged children and their families from preschool through high school.

**Program Information:** Title I provides a wide range of services for young children. The preschool program provides an environment in which children learn to communicate effectively, seek solutions to problems, work with peers and adults and develop healthy living practices. Elementary children receive extra support in learning to read and write through Reading Recovery, an individualized program for first grade students, and through instruction provided for children in small groups. Supplementary support services are also provided for students at Douglass High School.

**Variance Discussion:** Expenditures have a net decrease as compared to the projected actual for 2010-11 after the following reductions and improvements. It is important to note that the 2010-11 budget additions for Title I were added to these functions however actually should have been added to Pre-School (function 3512) so the budget is here in 2010-11 but the expenditures are in Pre School (function 3512).

Reductions

- Service and supply reduction due to loss of ARRA funding

Improvements/Increases

- Operation of all salary schedules
- Educational credit compensation allowance
- Increase of .50 percent in PSRS and .23 percent PEERS contributions
- Increase in medical insurance rates paid for employees

**Funding Sources:** District operating funds. This includes federal and state funding for the support of this program.

This program also includes expenditures in 2009-2010 and 2010-2011 related to the American Recovery and Reinvestment Act (ARRA).

**COLUMBIA SCHOOL DISTRICT  
FINAL BUDGET  
2011-12**

**Program: English Language Learners**

**Function(s): English Language Learners  
1271**

<u>Expenditure Object Category</u>	<u>Actual 2008-09</u>	<u>Actual 2009-10</u>	<u>Original Budget 2010-11</u>	<u>Projected Actual 2010-11</u>	<u>Final Budget 2011-12</u>
Salaries	\$ 1,141,138	\$ 1,083,476	\$ 1,054,446	\$ 1,045,905	\$ 930,966
Employee Benefits	\$ 282,601	\$ 273,187	\$ 287,724	\$ 285,547	\$ 274,346
Services/Supplies	\$ 12,600	\$ 15,026	\$ 17,500	\$ 15,454	\$ 15,433
Total	<u>\$ 1,436,339</u>	<u>\$ 1,371,689</u>	<u>\$ 1,359,670</u>	<u>\$ 1,346,906</u>	<u>\$ 1,220,745</u>

<u>Program Data:</u>	<u>2008-09</u>	<u>2009-10</u>	<u>2011-12</u>	<u>2010-11</u>	<u>2011-12</u>
Number of Students					
October Count as reported to DESE	497	570	619	646	646
Per Pupil Cost \$	\$ 2,890	\$ 2,406	\$ 2,197	\$ 2,085	\$ 1,890
Staff FTE:					
Teacher	21.93	21.93	20.50	19.00	18.00
Instructional Aides	0.00	0.00	0.00	0.00	0.00
Support Staff	2.63	2.63	0.00	0.00	0.00
Total	24.56	24.56	20.50	19.00	18.00
Students Served per FTE	20.24	23.21	30.20	34.00	35.89

**COLUMBIA SCHOOL DISTRICT  
FINAL BUDGET  
2011-12**

**Program:** English Language Learners

**Function(s):** English Language Learners  
1271

**Mission:** The mission of the English Language Learners program is to identify and assess the educational needs of students whose native or home languages are other than English and to provide appropriate programs to address these unique needs.

**Program Information:** ELL instruction focuses on an integrated approach to language through topics of interest and needs of students in grades preK-12. English for academic and communication purposes is emphasized.

**Variance Discussion:** Expenditures have a net decrease as compared to the projected actual for 2010-11 after the following reductions and improvements.

Reductions

- 1 Teacher FTE

Improvements/Increases

- Operation of all salary schedules
- Educational credit allowance
- Increase of .50 percent in PSRS and .23 percent PEERS contributions
- Increase in medical insurance rates paid for employees

**Funding Sources:** District operating funds.

**COLUMBIA SCHOOL DISTRICT  
FINAL BUDGET  
2011-12**

**Program: Vocational Instruction**

**Function(s): Vocational Instruction  
1301 through 1399**

<u>Expenditure Object Category</u>	<u>Actual 2008-09</u>	<u>Actual 2009-10</u>	<u>Original Budget 2010-11</u>	<u>Projected Actual 2010-11</u>	<u>Final Budget 2011-12</u>
Salaries	\$ 2,525,664	\$ 2,468,814	\$ 2,311,930	\$ 2,230,848	\$ 2,202,750
Employee Benefits	\$ 611,406	\$ 602,236	\$ 604,529	\$ 599,817	\$ 617,268
Services/Supplies	\$ 454,805	\$ 541,949	\$ 391,993	\$ 281,761	\$ 462,236
Total	<u>\$ 3,591,875</u>	<u>\$ 3,612,999</u>	<u>\$ 3,308,452</u>	<u>\$ 3,112,426</u>	<u>\$ 3,282,254</u>

<u>Program Data:</u>	<u>2008-09</u>	<u>2009-10</u>	<u>2010-11</u>	<u>2010-11</u>	<u>2011-12</u>
Number of Students Served (as per the October Student Core Data Files reported to DESE)	1,345	1,466	1,466	1,545	1,600
Per Pupil Cost \$	\$ 2,671	\$ 2,465	\$ 2,257	\$ 2,015	\$ 2,051
Staff FTE:					
Teacher	44.14	39.26	37.26	38.60	37.60
Instructional Aides	1.76	1.40	1.40	1.40	1.40
Support Staff	1.32	0.94	0.94	0.94	0.94
Total	47.22	41.60	39.60	40.94	39.94
Students Served per FTE	28.48	35.24	37.02	37.74	40.06

**COLUMBIA SCHOOL DISTRICT  
FINAL BUDGET  
2011-12**

**Program:** Vocational Instruction

**Function(s):** Vocational Instruction  
1301 through 1399

**Mission:** The mission of vocational instruction is to provide secondary students with educational experiences which will prepare students for employment and/or continuing technical education after high school.

**Program Information:** This program represents District expenditures for the vocational instructional programs with grades 7 through 12 housed in several secondary school facilities. This includes specific areas of instruction in agriculture, business/computer education, marketing and business management, health, human environmental sciences, technical and industrial.

**Variance Discussion:** Expenditures have a net increase as compared to projected actuals for 2010-11 after the following reductions and improvements.

Reductions

- 1 Teacher FTE

Improvements/Increases

- Operation of all salary schedules
- Educational credit compensation allowance
- Increase of .50 percent in PSRS and .23 percent PEERS contributions
- Increase in medical insurance rates paid for employees
- Add back of the enhancement grant match budget for program equipment

**Funding Sources:** In addition to district operating funds, this program receives state funding for salary reimbursement based on an "effectiveness index" and equipment match funds, by application. Federal funding is also provided through Carl Perkins funds. In addition, tuition payments by sending districts provides reimbursement for services provided.

**COLUMBIA SCHOOL DISTRICT  
FINAL BUDGET  
2011-12**

**Program: Student Activities & Athletics**

**Function(s): Student Activities & Athletics  
1420 through 1499**

<u>Expenditure Object Category</u>	<u>Actual 2008-09</u>	<u>Actual 2009-10</u>	<u>Original Budget 2010-11</u>	<u>Projected Actual 2010-11</u>	<u>Final Budget 2011-12</u>
Salaries	\$ 569,796	\$ 555,267	\$ 513,538	\$ 521,158	\$ 531,646
Employee Benefits	\$ 74,869	\$ 71,255	\$ 74,994	\$ 75,885	\$ 79,294
Services/Supplies	\$ 251,610	\$ 228,024	\$ 222,881	\$ 255,581	\$ 255,369
Total	<u>\$ 896,275</u>	<u>\$ 854,546</u>	<u>\$ 811,413</u>	<u>\$ 852,624</u>	<u>\$ 866,309</u>

<u>Program Data:</u>	<u>2008-09</u>	<u>2009-10</u>	<u>2010-11</u>	<u>2010-11</u>	<u>2011-12</u>
<u>Athletic Expenditures by School:</u>					
All Schools	\$ 4,440	\$ -	\$ 4,440	\$ 4,440	\$ 1,372
All Secondary Schools	\$ 49,613	\$ 48,979	\$ 54,501	\$ 66,854	\$ 70,549
Hickman High School	\$ 285,443	\$ 262,671	\$ 259,823	\$ 269,326	\$ 274,427
Rock Bridge High School	\$ 285,260	\$ 275,049	\$ 257,539	\$ 275,810	\$ 280,020
Douglass High School	\$ 12,856	\$ 12,759	\$ 13,084	\$ 12,869	\$ 13,306
All Junior High Schools	\$ 2,369	\$ 2,785	\$ -	\$ 225	\$ 500
Jefferson Jr. High School	\$ 64,303	\$ 65,044	\$ 66,459	\$ 67,512	\$ 67,862
Oakland Jr. High School	\$ 64,205	\$ 60,273	\$ 61,042	\$ 61,536	\$ 62,094
West Jr. High School	\$ 62,269	\$ 60,917	\$ 62,896	\$ 64,000	\$ 64,159
All Middle Schools	\$ 1,642	\$ -	\$ -	\$ -	\$ -
Gentry Middle School	\$ 23,761	\$ 24,583	\$ 10,684	\$ 10,076	\$ 10,808
Lange Middle School	\$ 19,396	\$ 19,074	\$ 10,734	\$ 10,179	\$ 10,915
Smithton Middle School	\$ 20,718	\$ 22,412	\$ 10,211	\$ 9,797	\$ 10,297
	<u>\$ 896,275</u>	<u>\$ 854,546</u>	<u>\$ 811,413</u>	<u>\$ 852,624</u>	<u>\$ 866,309</u>

Athletic travel budgets are included in transportation function 2551
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**COLUMBIA SCHOOL DISTRICT  
FINAL BUDGET  
2011-12**

**Program:** **Student Activities & Athletics**

**Function(s):** **Student Activities & Athletics  
1420 through 1499**

**Mission:** The mission of the student activities (athletics) program is to provide a comprehensive and competitive athletic program for the purpose of developing a more total person.

**Program Information:** This program represents District expenditures for athletics for services, supplies, and minor equipment purchases.

**Variance Discussion:** Expenditures have a net increase as compared to projected actuals for 2010-11 after the following reductions and improvements.

Reductions

- 5% reduction of supply budgets at the senior high program level

Improvements/Increases

- Operation of all salary schedules
- Increase of .50 percent in PSRS and .23 percent PEERS contributions
- Increase in medical insurance rates paid for employees
- Program budget move from transportation (2550) for team travel to service and supply based on home game schedules

<u>Athletic Revenues by School</u>	<u>Actual 2009-10</u>	<u>Projected 2010-11</u>
Hickman High	\$ 21,514	\$ 32,920
Rock Bridge High	\$ 38,852	\$ 38,285
Douglass High	\$ 1,088	\$ -
Jefferson Junior High	\$ 6,526	\$ 5,724
Oakland Junior High	\$ 3,474	\$ 5,012
West Junior High	\$ 4,173	\$ 5,103
Gentry Middle	\$ 1,991	\$ -
Lange Middle	\$ 1,531	\$ -
Smithton Middle	\$ 3,016	\$ -
<b>Totals</b>	<b>\$ 82,165</b>	<b>\$ 87,044</b>

These revenues move year to year depending on number of home games, weather and teams played.

**COLUMBIA SCHOOL DISTRICT  
FINAL BUDGET  
2011-12**

**Program: Adult Basic Education**

**Function(s): Adult Basic Education  
1601 through 1699**

<u>Expenditure Object Category</u>	<u>Actual 2008-09</u>	<u>Actual 2009-10</u>	<u>Original Budget 2010-11</u>	<u>Projected Actual 2010-11</u>	<u>Final Budget 2011-12</u>
Salaries	\$ 51,341	\$ 51,854	\$ -	\$ -	\$ -
Employee Benefits	\$ 13,114	\$ 13,675	\$ -	\$ -	\$ -
Services/Supplies	\$ 3,176	\$ 18,027	\$ -	\$ 7,818	\$ -
Total	<u>\$ 67,631</u>	<u>\$ 83,556</u>	<u>\$ -</u>	<u>\$ 7,818</u>	<u>\$ -</u>

<u>Program Data:</u>	<u>2008-09</u>	<u>2009-10</u>	<u>2009-10</u>	<u>2010-11</u>	<u>2011-12</u>
Staff FTE:	1.00	1.00	0.00	0.00	0.00

**COLUMBIA SCHOOL DISTRICT  
FINAL BUDGET  
2011-12**

**Program:** Adult Basic Education

**Function(s):** Adult Basic Education  
1601 through 1699

**Mission:** The mission of the adult basic education program is to identify and provide for the continuing educational needs of the public.

**Program Information:** This program represents District expenditures for the coordination services of the adult basic education program.

**Variance Discussion:** Expenditures have no change after the following reductions and improvements. However, in 2010-11, the district received \$7,818 in one time ARRA monies related to the Workforce Investment Act that was spent for that purpose.

Reductions

None

Improvements/Increases

None

**Funding Sources:** District operating funds.

**COLUMBIA SCHOOL DISTRICT  
FINAL BUDGET  
2011-12**

**Program: Tuition Payments**

**Function(s): Tuition Payments  
1901 through 1999**

<u>Expenditure Object Category</u>	<u>Actual 2008-09</u>	<u>Actual 2009-10</u>	<u>Original Budget 2010-11</u>	<u>Projected Actual 2010-11</u>	<u>Final Budget 2011-12</u>
Salaries	\$ -	\$ -	\$ -	\$ 9,000	\$ -
Employee Benefits	\$ -	\$ -	\$ -	\$ 1,373	\$ -
Services/Supplies	<u>\$ 335,716</u>	<u>\$ 644,019</u>	<u>\$ 880,000</u>	<u>\$ 896,915</u>	<u>\$ 1,136,185</u>
Total	<u>\$ 335,716</u>	<u>\$ 644,019</u>	<u>\$ 880,000</u>	<u>\$ 907,288</u>	<u>\$ 1,136,185</u>

<b>Program Data:</b>	<u>2008-09</u>	<u>2009-10</u>	<u>2010-11</u>	<u>2009-10</u>	<u>2010-11</u>
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**COLUMBIA SCHOOL DISTRICT  
FINAL BUDGET  
2011-12**

**Program:** Tuition Payments

**Function(s):** Tuition Payments  
1901 through 1999

**Mission:** Tuition payments provide appropriate educational experiences for children with severe handicaps who need a non-public school setting and students in Title I Needs Improvement Buildings.

**Program Information:** This program represents payments to other districts, including state schools, for which resident students of the District are legally assigned to attend.

Supplemental Educational Services (SES) are required as part of the Federal No Child Left Behind (NCLB) legislation. State approved providers are contracted to supply tutoring services to children in Title I schools that are in year two and beyond of Needs Improvement according to testing guidelines established by NCLB. Funds to pay the private providers are an established portion of the Title I budget.

**Variance Discussion:** Improvements/Increases  
• School Choice fees provided by Title I program funding

**Funding Sources:** District operating funds.

**COLUMBIA SCHOOL DISTRICT  
FINAL BUDGET  
2011-12**

**Program: Guidance & Counseling Services**

**Function(s): Guidance & Counseling Services  
2122**

<b>Expenditure Object Category</b>	<b>Actual 2008-09</b>	<b>Actual 2009-10</b>	<b>Original Budget 2010-11</b>	<b>Projected Actual 2010-11</b>	<b>Final Budget 2011-12</b>
Salaries	\$ 3,722,985	\$ 3,459,425	\$ 3,220,642	\$ 3,327,341	\$ 3,327,898
Employee Benefits	\$ 963,886	\$ 905,001	\$ 893,380	\$ 914,390	\$ 941,328
Services/Supplies	\$ 53,669	\$ 55,801	\$ 61,262	\$ 59,322	\$ 62,082
Total	<u>\$ 4,740,540</u>	<u>\$ 4,420,227</u>	<u>\$ 4,175,284</u>	<u>\$ 4,301,053</u>	<u>\$ 4,331,308</u>

<b>Program Data:</b>	<b>2007-08</b>	<b>2008-09</b>	<b>2010-11</b>	<b>2010-11</b>	<b>2011-12</b>
Staff FTE:					
Outreach/Crisis Counselors	129.45	125.97	119.95	7.52	7.02
A+ Professional Staff				46.18	45.68
Elementary & Secondary Guidance				0.84	0.84
Support Staff	39.00	31.50	30.80	10.38	10.38
Total	168.45	157.47	150.75	64.92	63.92

These include FTE from pupil services page

**COLUMBIA SCHOOL DISTRICT  
FINAL BUDGET  
2011-12**

**Program:** Guidance and Counseling Services

**Function(s):** Guidance and Counseling Services  
2122

**Mission:** Guidance and Counseling services are provided to all students as a complement to their core curriculum and a support to their academic and personal well-being.

**Program Information:** This program represents District expenditures for activities which are designed to assess and improve the well-being of students and to supplement the teaching process.

**Variance Discussion:** Expenditures have a net increase as compared to the projected actual for 2010-11, after the following reductions and improvements. This program page is being separated from Pupil Services in order to provide greater detail information of high level programs. This change makes historical data including FTE difficult to compare on this page unless combined with 2101-2199 Pupil Services.

Reductions

- .50 FTE Secondary Guidance
- .50 Outreach Counselor

Improvements/Increases

- Operation of all salary schedules
- Educational credit compensation allowance
- Increase of .50 percent in PSRS and .23 percent PEERS contributions
- Increase in medical insurance rates paid for employees

**Funding Sources:** District operating funds.

**COLUMBIA SCHOOL DISTRICT  
FINAL BUDGET  
2011-12**

**Program:** Pupil Services  
**Function(s):** Pupil Services  
2100-2199 (other than 2122)

<u>Expenditure Object Category</u>	<u>Actual 2008-09</u>	<u>Actual 2009-10</u>	<u>Original Budget 2010-11</u>	<u>Projected Actual 2010-11</u>	<u>Final Budget 2011-12</u>
Salaries	\$ 3,370,206	\$ 3,455,370	\$ 3,307,274	\$ 4,141,911	\$ 4,311,080
Employee Benefits	\$ 889,447	\$ 942,638	\$ 931,601	\$ 1,176,025	\$ 1,196,434
Services/Supplies	\$ 116,647	\$ 145,558	\$ 145,910	\$ 310,552	\$ 191,504
Total	<u>\$ 4,376,300</u>	<u>\$ 4,543,566</u>	<u>\$ 4,384,785</u>	<u>\$ 5,628,488</u>	<u>\$ 5,699,018</u>

<u>Program Data:</u>	<u>2008-09</u>	<u>2009-10</u>	<u>2010-11</u>	<u>2010-11</u>	<u>2011-12</u>
Staff FTE:					
Professional Staff				69.48	70.48
Home School Communicators				13.19	13.10
Support Staff				14.26	14.26
Total	These FTE are included on Guidance Page			96.93	97.84

**COLUMBIA SCHOOL DISTRICT  
FINAL BUDGET  
2011-12**

**Program:** Pupil Services

**Function(s):** Pupil Services  
2101 through 2199 (other than 2122)

**Mission:** Pupil services include home-school communications, pupil health services, pupil accounting, and ancillary services.

**Program Information:** This program represents District expenditures for activities which are designed to assess and improve the well-being of students and to supplement the teaching process.

**Variance Discussion:** Expenditures have a net increase as compared to the projected actual for 2010-11, after the following reductions and improvements. This program page is being separated from Guidance in order to provide greater detail information of high level programs. This change makes historical data including FTE difficult to compare on this page unless combined with 2122 Guidance.

Reductions

- .40 Home School Communicator FTE

Improvements/Increases

- Operation of all salary schedules
- Educational credit compensation allowance
- Increase of .50 percent in PSRS and .23 percent PEERS contributions
- Increase in medical insurance rates paid for employees
- Addition of .75 part time district wide registrar in pupil accounting
- Additional days for district nurse coordinator
- Addition of 1.0 Occupational Therapist FTE
- Transfer of .31 Teacher FTE to Home School Communicator

**Funding Sources:** District operating funds.

**COLUMBIA SCHOOL DISTRICT  
FINAL BUDGET  
2011-12**

**Program: Educational Media Services**

**Function(s): Educational Media Services  
2221**

<b>Expenditure Object Category</b>	<b>Actual 2008-09</b>	<b>Actual 2009-10</b>	<b>Original Budget 2010-11</b>	<b>Projected Actual 2010-11</b>	<b>Final Budget 2011-12</b>
Salaries	\$ 1,771,927	\$ 1,849,844	\$ 1,632,287	\$ 1,668,032	\$ 1,698,123
Employee Benefits	\$ 456,234	\$ 490,461	\$ 472,557	\$ 471,650	\$ 496,881
Services/Supplies	\$ 183,047	\$ 174,496	\$ 317,090	\$ 180,845	\$ 200,496
Total	<u>\$ 2,411,208</u>	<u>\$ 2,514,801</u>	<u>\$ 2,421,934</u>	<u>\$ 2,320,527</u>	<u>\$ 2,395,500</u>

<b>Program Data:</b>	<b><u>2008-09</u></b>	<b><u>2009-10</u></b>	<b><u>2010-11</u></b>	<b><u>2010-11</u></b>	<b><u>2011-12</u></b>
Staff FTE:					
Professional				27.25	27.25
Instructional Aides				-	-
Support Staff				13.81	13.81
Total			Included in Instructional Services 2210-2299	41.06	41.06

**COLUMBIA SCHOOL DISTRICT  
FINAL BUDGET  
2011-12**

**Program:** Educational Media Services

**Function(s):** Educational Media Services  
2221

**Mission:** Providing instructional services through media and library resources to students of all levels.

**Program Information:** This program represents District expenditures for activities associated with assisting the instructional staff with the content and process of providing instruction to students and students with media learning

**Variance Discussion:** Expenditures have a net increase as compared to the projected actual for 2010-11, after the following reductions and improvements.

Reductions

None

Improvements/Increases

- Operation of all salary schedules
- Educational credit compensation allowance
- Increase of .50 percent in PSRS and .23 percent PEERS contributions
- Increase in medical insurance rates paid for employees
- Increase to library book supply budget

**Funding Sources:** District operating funds.

**COLUMBIA SCHOOL DISTRICT  
FINAL BUDGET  
2011-12**

**Program:** Support Services, Instructional Staff and Planning, Research and Management Information Services

**Function(s):** Support Services, Instructional Staff and Planning, Research and Management Information Services  
2201 - 2299 and 2600 - 2669 (other than 2221)

<u>Expenditure Object Category</u>	<u>Actual 2008-09</u>	<u>Actual 2009-10</u>	<u>Original Budget 2010-11</u>	<u>Projected Actual 2010-11</u>	<u>Final Budget 2011-12</u>
Salaries	\$ 3,355,109	\$ 3,273,613	\$ 3,193,228	\$ 3,178,523	\$ 3,237,263
Employee Benefits	\$ 854,416	\$ 799,563	\$ 857,390	\$ 812,771	\$ 825,307
Services/Supplies	<u>\$ 2,035,869</u>	<u>\$ 1,931,426</u>	<u>\$ 2,428,773</u>	<u>\$ 2,404,788</u>	<u>\$ 3,113,993</u>
Total	<u>\$ 6,245,394</u>	<u>\$ 6,004,602</u>	<u>\$ 6,479,391</u>	<u>\$ 6,396,082</u>	<u>\$ 7,176,563</u>

<u>Program Data:</u>	<u>2008-09</u>	<u>2009-10</u>	<u>2010-11</u>	<u>2010-11</u>	<u>2011-12</u>
Staff FTE:					
Professional	53.89	65.38	63.38	19.33	19.08
Instructional Aides	-	3.00	3.00	-	-
Support Staff	61.85	40.61	38.61	36.25	36.75
Total	115.74	108.99	104.99	55.58	55.83

Includes FTE for Media Services 2221
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**COLUMBIA SCHOOL DISTRICT  
FINAL BUDGET  
2011-12**

<b>Program:</b>	<b>Support Services, Instructional Staff and Planning, Research, and Management Information Services</b>
<b>Function(s):</b>	<b>Support Services, Instructional Staff and Planning, Research, and Management Information Services 2201–2299 and 2600–2669 (other than 2221)</b>
<b>Mission:</b>	These services include curriculum development and coordination, staff development, Informational Technology, Parent Advisory Council, Title II grant projects, research and assessment, and other operating grant projects.
<b>Program Information:</b>	This program represents District expenditures for activities associated with assisting the instructional staff with the content and process of providing instruction to students.
<b>Variance Discussion:</b>	Expenditures have a net increase as compared to the projected actual for 2010-11, after the following reductions and improvements.  <u>Reductions</u> <ul style="list-style-type: none"><li>• Elimination of Title I coordinator FTE (.75)</li></ul> <u>Improvements/Increases</u> <ul style="list-style-type: none"><li>• Operation of all salary schedules</li><li>• Educational credit compensation allowance</li><li>• Increase of .50 percent in PSRS and .23 percent PEERS contributions</li><li>• Increase in medical insurance rates paid for employees</li><li>• Increase in IITS funding for improved network and antivirus software</li><li>• Additional work days for curriculum coordination clerical staff</li><li>• Addition of .50 secondary language arts coordinator</li><li>• Part time support staff for foreign language and industrial technology programs</li><li>• Addition of professional development funds for language arts and research, assessment and accountability</li></ul>
<b>Funding Sources:</b>	District operating funds.

**COLUMBIA SCHOOL DISTRICT  
FINAL BUDGET  
2011-12**

**Program: Administrative Services**

**Function(s): Administrative Services  
2301 through 2399**

<b>Expenditure Object Category</b>	<b>Actual 2008-09</b>	<b>Actual 2009-10</b>	<b>Original Budget 2010-11</b>	<b>Projected Actual 2010-11</b>	<b>Final Budget 2011-12</b>
Salaries	\$ 1,632,090	\$ 1,399,731	\$ 1,393,204	\$ 1,380,988	\$ 1,416,133
Employee Benefits	\$ 321,394	\$ 308,870	\$ 333,621	\$ 332,125	\$ 345,343
Services/Supplies	\$ 564,787	\$ 500,159	\$ 531,000	\$ 512,307	\$ 539,750
Total	<u>\$ 2,518,271</u>	<u>\$ 2,208,760</u>	<u>\$ 2,257,825</u>	<u>\$ 2,225,420</u>	<u>\$ 2,301,226</u>

<b>Program Data:</b>	<b>2008-09</b>	<b>2008-09</b>	<b>2010-11</b>	<b>2010-11</b>	<b>2011-12</b>
Staff FTE:					
Professional	7.50	7.00	7.00	7.00	7.00
Support Staff	13.00	13.00	13.00	13.00	12.00
Total	20.50	20.00	20.00	20.00	19.00

**COLUMBIA SCHOOL DISTRICT  
FINAL BUDGET  
2011-12**

**Program:** Administrative Services

**Function(s):** Administrative Services  
2301 through 2399

**Mission:** Administrative services include Board of Education operations, and District central office administration.

**Program Information:** This program represents District expenditures for activities associated with establishing and administering policy for the District. This includes the positions of and support staff for:

superintendent  
deputy superintendent  
chief academic officer  
assistant superintendents-elementary, secondary and human resources,  
director of classified and substitute personnel

**Variance Discussion:** Expenditures have a net decrease as compared to projected actual for 2010-11, after the following reductions and improvements.

Reductions

- Elimination of 1 FTE of central office support staff

Improvements/Increases

- Operation of all salary schedules
- Increase of .50 percent in PSRS and .23 percent PEERS contributions
- Increase in medical insurance rates paid for employees
- Increase in professional liability insurance for armed personnel

**Funding Sources:** District operating funds.

**COLUMBIA SCHOOL DISTRICT  
FINAL BUDGET  
2011-12**

**Program: Other Administrative Services**

**Function(s): Other Administrative Services  
2401 through 2499**

<b>Expenditure Object Category</b>	<b>Actual 2008-09</b>	<b>Actual 2009-10</b>	<b>Original Budget 2010-11</b>	<b>Projected Actual 2010-11</b>	<b>Final Budget 2011-12</b>
Salaries	\$ 8,427,256	\$ 8,417,430	\$ 8,362,037	\$ 8,400,374	\$ 8,173,145
Employee Benefits	\$ 2,037,798	\$ 2,067,096	\$ 2,170,731	\$ 2,212,376	\$ 2,225,257
Services/Supplies	\$ 197,061	\$ 218,135	\$ 228,532	\$ 234,379	\$ 238,623
Total	<u>\$ 10,662,115</u>	<u>\$ 10,702,661</u>	<u>\$ 10,761,300</u>	<u>\$ 10,847,129</u>	<u>\$ 10,637,025</u>

<b>Program Data:</b>	<b>2008-09</b>	<b>2009-10</b>	<b>2010-11</b>	<b>2010-11</b>	<b>2011-12</b>
Staff FTE:					
Professional	75.42	75.42	70.08	71.75	72.00
Support Staff	77.05	77.05	80.79	79.93	79.93
Total	152.47	152.47	150.87	151.68	151.93

**COLUMBIA SCHOOL DISTRICT  
FINAL BUDGET  
2011-12**

**Program:** Other Administrative Services

**Function(s):** Other Administrative Services  
2401 through 2499

**Mission:** Other administrative services include building administration, special education administration, vocational education administration, evaluation of instruction, and commencement expenses.

**Program Information:** This program represents District expenditures for activities associated with the administration of a school and/or specialized instructional program.

**Variance Discussion:** Expenditures have a net decrease as compared to the 2010-11 projected actual, after the following reductions and improvements.

Reductions

- Reduction in administrative position at Derby Ridge (.50 FTE)
- Elimination of summer school leader (.25 FTE)
- Elimination of second summer session salaries and benefits

Improvements/Increases

- Operation of all salary schedules
- Educational credit compensation allowance
- Increase of .50 percent in PSRS and .23 percent PEERS contributions
- Increase in medical insurance rates paid for employees
- Addition of 1.0 FTE in Occupational Therapy to support student population growth
- Add work days for administrative assistants at CACC and Lange

**Funding Sources:** District operating funds.

**COLUMBIA SCHOOL DISTRICT  
FINAL BUDGET  
2011-12**

**Program: Business Services**

**Function(s): Business Services  
2525**

<b>Expenditure Object Category</b>	<b>Actual 2008-09</b>	<b>Actual 2009-10</b>	<b>Original Budget 2010-11</b>	<b>Projected Actual 2010-11</b>	<b>Final Budget 2011-12</b>
Salaries	\$ 649,427	\$ 661,602	\$ 675,906	\$ 688,334	\$ 721,306
Employee Benefits	\$ 173,947	\$ 176,590	\$ 175,205	\$ 181,440	\$ 190,577
Services/Supplies	\$ 122,345	\$ 131,381	\$ 129,195	\$ 130,793	\$ 250,810
Total	<u>\$ 945,719</u>	<u>\$ 969,573</u>	<u>\$ 980,306</u>	<u>\$ 1,000,567</u>	<u>\$ 1,162,693</u>

<b>Program Data:</b>	<b><u>2008-09</u></b>	<b><u>2009-10</u></b>	<b><u>2010-11</u></b>	<b><u>2010-11</u></b>	<b><u>2011-12</u></b>
Staff FTE:	13.00	13.00	13.00	13.00	13.00

**COLUMBIA SCHOOL DISTRICT  
FINAL BUDGET  
2011-12**

**Program:** Business Services

**Function(s):** Business Services  
2525

**Mission:** Business services provide the fiscal functions of the District.

**Program Information:** This program represents District expenditures for activities associated with the fiscal operation of the District including payroll, employee benefits, accounting, accounts payable, investments, purchasing, and risk management.

**Variance Discussion:** Expenditures have a net increase after the following reductions and improvements.

Reductions

- Elimination of part time accountant position 1.0 FTE

Improvements/Increases

- Operation of all salary schedules
- Increase of .23 percent PEERS contributions
- Increase in medical insurance rates paid for employees
- Addition of 1.0 Assistant Purchasing Agent/Contract Manager
- Transfer of software fees for finance products from Data Services (2600)

**Funding Sources:** District operating funds.

**COLUMBIA SCHOOL DISTRICT  
FINAL BUDGET  
2011-12**

**Program: Maintenance Services**

**Function(s): Maintenance Services  
2542**

<b>Expenditure Object Category</b>	<b>Actual 2008-09</b>	<b>Actual 2009-10</b>	<b>Original Budget 2010-11</b>	<b>Projected Actual 2010-11</b>	<b>Final Budget 2011-12</b>
Salaries	\$ 5,074,581	\$ 5,097,403	\$ 5,412,516	\$ 5,306,578	\$ 5,359,262
Employee Benefits	\$ 1,764,780	\$ 1,699,104	\$ 1,927,090	\$ 1,988,086	\$ 2,064,190
Services/Supplies	\$ 7,318,160	\$ 7,174,353	\$ 7,872,459	\$ 7,563,061	\$ 7,755,469
Total	\$ 14,157,521	\$ 13,970,860	\$ 15,212,065	\$ 14,857,725	\$ 15,178,921

<b>Program Data:</b>	<b>2008-09</b>	<b>2009-10</b>	<b>2010-11</b>	<b>2010-11</b>	<b>2011-12</b>
Staff FTE:					
Administration	8.25	9.00	9.00	9.00	9.00
Support Staff	4.00	4.00	4.00	4.00	4.00
Custodial & Maintenance	185.94	185.94	186.75	192.19	192.19
Total	198.19	198.94	199.75	205.19	205.19
Utilities:					
Electric	\$ 2,341,143	\$ 2,574,314	\$ 2,675,000	\$ 2,650,000	\$ 2,775,000
Natural Gas	\$ 980,432	\$ 943,865	\$ 1,000,000	\$ 950,000	\$ 1,000,000
Water/Sewer	\$ 220,625	\$ 251,637	\$ 260,000	\$ 280,000	\$ 285,000
Refuse Removal	\$ 143,085	\$ 172,957	\$ 170,000	\$ 180,000	\$ 185,000
Rental	\$ 1,000,236	\$ 708,389	\$ 505,805	\$ 493,508	\$ 498,508

**COLUMBIA SCHOOL DISTRICT  
FINAL BUDGET  
2011-12**

**Program:** Maintenance Services

**Function(s):** Maintenance Services  
2542

**Mission:** Maintenance services provide for the operation, maintenance, and improvement of the District's physical plants and campuses.

**Program Information:** This program represents District expenditures for activities associated with maintaining the grounds and facilities of the District including custodial services, repair of buildings and equipment, rental of facilities and equipment, utilities and the district's automobile fleet.

**Variance Discussion:** Expenditures have a net increase as compared to the projected actual for 2010-11, after the following reductions and improvements.

Reductions

- Decrease in property insurance budget

Improvements/Increases

- Operation of all salary schedules
- Increase of .23 percent PEERS contributions
- Increase in medical insurance rates paid for employees
- Increase in certain utility budgets
- Increase in district fleet fuel budget
- Increase in automobile and boiler insurance
- Increase in copier fleet maintenance contracts

**Funding Sources:** District operating funds.

**COLUMBIA SCHOOL DISTRICT  
FINAL BUDGET  
2011-12**

**Program: Security Services**

**Function(s): Security Services  
2546**

<u>Expenditure Object Category</u>	<u>Actual 2008-09</u>	<u>Actual 2009-10</u>	<u>Original Budget 2010-11</u>	<u>Projected Actual 2010-11</u>	<u>Final Budget 2011-12</u>
Salaries	\$ 135,287	\$ 127,571	\$ 132,356	\$ 123,530	\$ 173,953
Employee Benefits	\$ 31,150	\$ 31,012	\$ 34,375	\$ 31,184	\$ 39,407
Services/Supplies	\$ 270,442	\$ 361,437	\$ 365,335	\$ 352,279	\$ 331,618
Total	<u>\$ 436,879</u>	<u>\$ 520,020</u>	<u>\$ 532,066</u>	<u>\$ 506,993</u>	<u>\$ 544,978</u>

<u>Program Data:</u>	<u>2008-09</u>	<u>2009-10</u>	<u>2010-11</u>	<u>2010-11</u>	<u>2011-12</u>
Staff FTE:	3.37	3.32	3.32	2.65	4.05

**COLUMBIA SCHOOL DISTRICT  
FINAL BUDGET  
2011-12**

**Program:** Security Services

**Function(s):** Security Services  
2546

**Mission:** The mission of security services is to provide a safe environment for students, teachers, staff and visitors at all buildings and CPS functions and to protect the district's physical plant and campuses.

**Program Information:** The program represents District expenditures associated with security staff as well as other security professional services and equipment necessary.

**Variance Discussion:** Expenditures have a net increase as compared to the projected actual for 2010-11, after the following reductions and improvements.

Reductions

- Reduction in number of SROs funded, however with increase of cost per SRO

Improvements/Increases

- Operation of all salary schedules
- Increase of .23 percent PEERS contributions
- Increase in medical insurance rates paid for employees
- Addition of hours and part time FTE (1.25) to support elementary crossing guard needs

**Funding Sources:** District operating funds.

**COLUMBIA SCHOOL DISTRICT  
FINAL BUDGET  
2011-12**

**Program:** Transportation Services

**Function(s):** Transportation Services  
2550 through 2559

<u>Expenditure Object Category</u>	<u>Actual 2008-09</u>	<u>Actual 2009-10</u>	<u>Original Budget 2010-11</u>	<u>Projected Actual 2010-11</u>	<u>Final Budget 2011-12</u>
Salaries	\$ 49,319	\$ 58,033	\$ 59,474	\$ 66,936	\$ 68,509
Employee Benefits	\$ 10,775	\$ 13,203	\$ 14,044	\$ 15,803	\$ 16,555
Services/Supplies	\$ 7,359,790	\$ 7,660,632	\$ 8,311,671	\$ 8,865,381	\$ 8,603,487
Total	<u>\$ 7,419,884</u>	<u>\$ 7,731,868</u>	<u>\$ 8,385,189</u>	<u>\$ 8,948,120</u>	<u>\$ 8,688,551</u>

<u>Program Data:</u>	<u>2008-09</u>	<u>2009-10</u>	<u>2010-11</u>	<u>2010-11</u>	<u>2011-12</u>
<u>Contracted Services:</u>					
Number of Buses	142	145	142	146	146
Eligible Miles	2,174,561	2,220,698	2,250,000	2,300,000	2,300,000
Students Transported	7,875	8,561	7,900	8,282	8,500
Staff FTE:	0.75	1.00	1.00	1.00	1.00

**COLUMBIA SCHOOL DISTRICT  
FINAL BUDGET  
2011-12**

**Program:** Transportation Services

**Function(s):** Transportation Services  
2550 through 2559

**Mission:** Transportation services for pupil transportation.

**Program Information:** This program represents District expenditures for activities associated with transporting students to and from school and special programs.

**Variance Discussion:** Expenditures have a net decrease as compared to the projected actual for 2010-11, after the following reductions and improvements.

Reductions

- Reduction of one year of summer school transportation in 2011-12 (paid two years in 2010-11)

Improvements/Increases

- Operation of all salary schedules
- Increase of .50 percent in PSRS and .23 percent PEERS contributions
- Increase in medical insurance rates paid for employees
- Increase as per contract for all transportation
- Increase in fuel budget for buses

**Funding Sources:** District operating funds.

**COLUMBIA SCHOOL DISTRICT  
FINAL BUDGET  
2011-12**

**Program:** Community Services

**Function(s):** Community Services  
3001 through 3999 (Excluding PAT - 3842 and Preschool - 3512)

<u>Expenditure Object Category</u>	<u>Actual 2008-09</u>	<u>Actual 2009-10</u>	<u>Original Budget 2010-11</u>	<u>Projected Actual 2010-11</u>	<u>Final Budget 2011-12</u>
Salaries	\$ 355,495	\$ 317,767	\$ 247,163	\$ 219,469	\$ 166,957
Employee Benefits	\$ 116,864	\$ 68,700	\$ 90,082	\$ 84,881	\$ 79,559
Services/Supplies	<u>\$ 264,707</u>	<u>\$ 286,162</u>	<u>\$ 385,526</u>	<u>\$ 236,039</u>	<u>\$ 273,591</u>
Total	<u>\$ 737,066</u>	<u>\$ 672,629</u>	<u>\$ 722,771</u>	<u>\$ 540,389</u>	<u>\$ 520,107</u>

<u>Program Data:</u>	<u>2008-09</u>	<u>2009-10</u>	<u>2010-11</u>	<u>2010-11</u>	<u>2011-12</u>
Staff FTE:					
Community Relations	3.50	3.00	3.00	3.00	3.00
Pre School Teach	2.98	3.00	3.00	-	-
Pre School Support	2.57	2.50	1.00	-	-
Total	9.05	8.50	7.00	3.00	3.00
		Includes Preschool - 3512			

**COLUMBIA SCHOOL DISTRICT  
FINAL BUDGET  
2011-12**

<b>Program:</b>	<b>Community Services</b>
<b>Function(s):</b>	<b>Community Services 3001 through 3999 (Excluding PAT – 3842 and Preschool - 3512)</b>
<b>Mission:</b>	Community services encompass school-community programs, Print Shop, Enrichment Summer School, Missouri Preschool and other family/student services.
<b>Program Information:</b>	This program represents District expenditures for activities of the Offset Print Shop, Partners in Education, volunteers, and summer schools (fee basis) programs. This section is separated this year from Pre School (3512 and 3912) in order to provide more detailed information on larger programs. Comparing prior year information and 2010-11 budget to actual is difficult this year due to this change.
<b>Variance Discussion:</b>	<p>Expenditures have a net decrease as compared to 2010-11 projected actual, after the following reductions and improvements. This category also has been broken out into three pages to separate Pre School and PAT making prior year budgets and actual information difficult to compare.</p> <p><u>Reductions</u></p> <ul style="list-style-type: none"><li>• Reduction of one summer's salaries and benefits for our fee based summer enrichment program and athletic camps.</li></ul> <p><u>Improvements/Increases</u></p> <ul style="list-style-type: none"><li>• Operation of all salary schedules</li><li>• Educational Credit compensation allowance</li><li>• Increase of .50 percent in PSRS and .23 percent PEERS contributions</li><li>• Increase in medical insurance rates paid for employees</li></ul>
<b>Funding Sources:</b>	District operating funds.

**COLUMBIA SCHOOL DISTRICT  
FINAL BUDGET  
2011-12**

**Program: Early Childhood Education**

**Function(s): Early Childhood Education  
3512 and 3912**

<b>Expenditure Object Category</b>	<b>Actual <u>2008-09</u></b>	<b>Actual <u>2009-10</u></b>	<b>Original Budget <u>2010-11</u></b>	<b>Projected Actual <u>2010-11</u></b>	<b>Final Budget <u>2011-12</u></b>
Salaries	\$ -	\$ 132,428	\$ 28,000	\$ 1,588,288	\$ 1,607,282
Employee Benefits	\$ -	\$ 45,835	\$ 9,969	\$ 427,339	\$ 526,069
Services/Supplies	\$ -	\$ 62,135	\$ 15,000	\$ 141,563	\$ 68,200
Total	<u>\$ -</u>	<u>\$ 240,398</u>	<u>\$ 52,969</u>	<u>\$ 2,157,190</u>	<u>\$ 2,201,551</u>

Active student count at year end:

639

645

<b>Program Data:</b>	<b><u>2008-09</u></b>	<b><u>2008-09</u></b>	<b><u>2010-11</u></b>	<b><u>2010-11</u></b>	<b><u>2011-12</u></b>
Staff FTE:					
Pre School Teach	2.98	3.00	3.00	20.50	20.50
Pre School Support	2.57	2.50	1.00	1.00	1.00
Total	5.55	5.50	4.00	21.50	21.50

**COLUMBIA SCHOOL DISTRICT  
FINAL BUDGET  
2011-12**

<b>Program:</b>	<b>Early Childhood Education</b>
<b>Function(s):</b>	<b>Early Childhood Education 3512 and 3912</b>
<b>Mission:</b>	Early Childhood programming includes Title I pre-kindergarten and Missouri Preschool Project programs.
<b>Program Information:</b>	This program represents District expenditures for activities of the pre-school programs in the district. This section is separated this year from Community Services (3000-3999) in order to provide more detailed information on larger programs. Comparing prior year information and 2010-11 budget to actual is difficult this year due to this change.
<b>Variance Discussion:</b>	<p>Expenditures have a net increase as compared to 2010-11 projected actual, after the following reductions and improvements.</p> <p><u>Reductions</u></p> <ul style="list-style-type: none"><li>• Reduction of service and supply budgets to allow for loss of ARRA (stimulus) funded expenses</li></ul> <p><u>Improvements/Increases</u></p> <ul style="list-style-type: none"><li>• Operation of all salary schedules</li><li>• Educational Credit compensation allowance</li><li>• Increase of .50 percent in PSRS and .23 percent PEERS contributions</li><li>• Increase in medical insurance rates paid for employees</li></ul>
<b>Funding Sources:</b>	District operating funds beginning in 2010-11. In 2010-11, the pre-school programs were largely funded with ARRA dollars.

**COLUMBIA SCHOOL DISTRICT  
FINAL BUDGET  
2011-12**

**Program: Parents as Teachers**

**Function(s): Parents as Teachers  
3842**

<b>Expenditure Object Category</b>	<b>Actual <u>2009-10</u></b>	<b>Actual <u>2009-10</u></b>	<b>Original Budget <u>2010-11</u></b>	<b>Projected Actual <u>2010-11</u></b>	<b>Final Budget <u>2011-12</u></b>
Salaries	\$ 1,136,271	\$ 1,173,910	\$ 660,390	\$ 759,491	\$ 775,266
Employee Benefits	\$ 250,367	\$ 249,398	\$ 140,717	\$ 209,702	\$ 198,820
Services/Supplies	\$ 81,919	\$ 78,874	\$ 69,000	\$ 57,569	\$ 60,000
Total	<u>\$ 1,468,557</u>	<u>\$ 1,502,182</u>	<u>\$ 870,107</u>	<u>\$ 1,026,762</u>	<u>\$ 1,034,086</u>

<b>Program Data:</b>	<b><u>2009-10</u></b>	<b><u>2009-10</u></b>	<b><u>2010-11</u></b>	<b><u>2010-11</u></b>	<b><u>2011-12</u></b>
Staff FTE:					
Teachers	24.46	24.62	15.70	15.34	15.34
Administration	1.00	1.00	1.00	1.00	1.00
Support Staff	1.63	1.63	1.00	1.00	1.00
Total	27.09	27.25	17.70	17.34	17.34

**COLUMBIA SCHOOL DISTRICT  
FINAL BUDGET  
2011-12**

**Program:** Parents as Teachers

**Function(s):** Parents as Teachers  
3842

**Mission:** The Early Childhood Development Act of 1984 mandated that every school district in Missouri provide Parents as Teachers services to families in their attendance area. Parents as Teachers is a free, voluntary, early childhood program that provides parent education and support for all parents of children, prenatal to kindergarten age. The services include personal visits from parent educators, group meetings, developmental screenings, and connections to other community resources. Studies show the first five years of a child's life is a critical time for brain development. Because babies don't come with instructions, Parents as Teachers provide parents with the support, skills and knowledge they can use to help their child reach his or her full potential and be ready for success in school and life.

**Program Information:** The program represents expenditures for salaries and benefits and program costs to allow Parent Educators to work in the community with parents of infant to pre-school age children. This program receives a portion of their funding from the state PAT program, based on visits made and screenings completed. This reimbursement was cut by 59% in 2010-11 and resulted in reorganization in the programming. The program focuses on families with special circumstances that place a family and child at-risk and, therefore, warrant additional support.

**Variance Discussion:** Expenditures have a net increase as compared to projected actual for 2010-11, after the following reductions and improvements.

Reductions

None

Improvements/Increases

- Operation of all salary schedules
- Educational Credit compensation allowance
- Increase of .50 percent in PSRS and .23 percent PEERS contributions
- Increase in medical insurance rates paid for employees

**Funding Sources:** District operating funds.

**COLUMBIA SCHOOL DISTRICT  
FINAL BUDGET  
2011-12**

**Program: Other Financing Uses**

**Function(s): Other Financing Uses  
6999**

<u>Expenditure Object Category</u>	<u>Actual 2008-09</u>	<u>Actual 2009-10</u>	<u>Original Budget 2010-11</u>	<u>Projected Actual 2010-11</u>	<u>Final Budget 2011-12</u>
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -
Employee Benefits	\$ -	\$ -	\$ -	\$ -	\$ -
Services/Supplies	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -
Other Financing Uses	<u>\$ 8,982,261</u>	<u>\$ 7,795,419</u>	<u>\$ 5,150,325</u>	<u>\$ 3,568,660</u>	<u>\$ 5,206,443</u>
Total	<u>\$ 8,982,261</u>	<u>\$ 7,795,419</u>	<u>\$ 5,150,325</u>	<u>\$ 3,568,660</u>	<u>\$ 5,206,443</u>

<b>Interfund Transfers</b>					
To Capital Projects Fund	\$ 999,122	\$ 41,500	\$ 221,907	\$ -	\$ -
To Capital Projects Fund for Energy Lease	\$ 188,000	\$ 120,000	\$ 116,000	\$ 116,000	\$ 116,000
To Capital Projects- Mobile Classroom L/Purchase	\$ -	\$ 190,010	\$ 190,010	\$ 197,460	\$ 197,460
To Teachers Fund	\$ 6,608,297	\$ 4,798,815	\$ 3,040,743	\$ 4,892,983	\$ 4,892,983
	<u>\$ 7,795,419</u>	<u>\$ 5,150,325</u>	<u>\$ 3,568,660</u>	<u>\$ 5,206,443</u>	<u>\$ 5,206,443</u>

**COLUMBIA SCHOOL DISTRICT  
FINAL BUDGET  
2011-12**

**Program:** Other Financing Uses

**Function(s):** Other Financing Uses  
6999

**Mission:** Other financing uses include interfund transfers as legally required, or transfers to maintain a positive fund balance position.

**Program Information:** Interfund transfers are made to assure positive year end balances or to allow for capital purchases from various operating budgets for equipment, furniture and technology. Transfers are also made to move energy savings to capital for the payment on the energy lease and for the lease purchase payment on mobile classrooms.

**Variance Discussion:** The other financing increases shown are the expected inter-fund transfers necessary to avoid budgeting for a deficit in the teachers (special) fund as well as transfers to complete the lease purchase for mobile classrooms.

**Funding Sources:** N/A

**COLUMBIA SCHOOL DISTRICT  
FINAL BUDGET  
2011-12**

**Program: Summary Budget**

**Function(s): Total All Functions - District Operating Funds**

<b>Expenditure Object Category</b>	<b>Actual 2008-09</b>	<b>Actual 2009-10</b>	<b>Original Budget 2010-11</b>	<b>Projected Actual 2010-11</b>	<b>Final Budget 2011-12</b>
Salaries	\$ 103,157,347	\$ 101,962,440	\$ 99,572,787	\$ 100,269,288	\$ 99,001,990
Employee Benefits	\$ 27,212,271	\$ 27,201,213	\$ 28,403,816	\$ 28,656,854	\$ 29,300,878
Services/Supplies	\$ 25,173,144	\$ 26,732,428	\$ 27,431,061	\$ 27,766,091	\$ 27,956,980
Debt Serv/Lease Pur	\$ -	\$ -	\$ -	\$ -	\$ -
Other Financing Uses	\$ 8,982,261	\$ 7,795,419	\$ 5,150,325	\$ 3,568,660	\$ 5,206,443
Total	<u>\$ 164,525,023</u>	<u>\$ 163,691,500</u>	<u>\$ 160,557,989</u>	<u>\$ 160,260,893</u>	<u>\$ 161,466,291</u>

<b>Program Data:</b>	<b>2008-09</b>	<b>2009-10</b>	<b>2010-11</b>	<b>2010-11</b>	<b>2011-12</b>
Teachers					
Administration					
Fellow Teachers					
Instructional Aides					
Support Staff/PLS					
Perm Subs					

**COLUMBIA SCHOOL DISTRICT  
FINAL BUDGET  
2011-12**

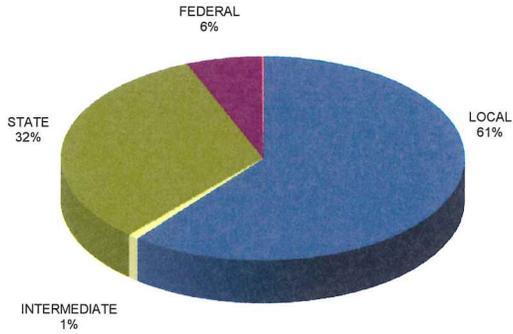
	<b>FINAL BUDGET 2011-12 District Operating Funds</b>		
	<b>GENERAL OPERATING</b>	<b>TEACHERS</b>	<b>TOTAL OPERATING FUNDS</b>
<b>REVENUES:</b>			
LOCAL	\$ 38,772,970	\$ 57,257,048	\$ 96,030,018
INTERMEDIATE	\$ 634,808	\$ 638,867	\$ 1,273,675
STATE	\$ 15,143,782	\$ 36,130,780	\$ 51,274,562
FEDERAL	\$ 3,822,464	\$ 5,640,380	\$ 9,462,844
OTHER	\$ 21,750	\$ 211,750	\$ 233,500
BONDS SOLD	\$ -	\$ -	\$ -
<b>TOTAL REVENUES</b>	<b><u>\$ 58,395,774</u></b>	<b><u>\$ 99,878,825</u></b>	<b><u>\$ 158,274,599</u></b>
<b>EXPENDITURES:</b>			
SALARIES	\$ 17,650,767	\$ 81,351,223	\$ 99,001,990
BENEFITS	\$ 6,280,293	\$ 23,020,585	\$ 29,300,878
SERVICES / SUPPLIES	\$ 27,556,980	\$ 400,000	\$ 27,956,980
CAPITAL OUTLAY	\$ -	\$ -	\$ -
DEBT SERVICE	\$ -	\$ -	\$ -
OTHER FINANCING USE	\$ -	\$ -	\$ -
<b>TOTAL EXPENDITURES</b>	<b><u>\$ 51,488,040</u></b>	<b><u>\$ 104,771,808</u></b>	<b><u>\$ 156,259,848</u></b>
<b>EXCESS/(DEFICIT)</b>			
REVENUES OVER EXPENDITURES.....	<u>\$ 6,907,734</u>	<u>\$ (4,892,983)</u>	<u>\$ 2,014,751</u>
<b>INTERFUND TRANSFERS</b>	<u>\$ (5,206,443)</u>	<u>\$ 4,892,983</u>	<u>\$ (313,460)</u>
<b>EXCESS/(DEFICIT)</b>			
REVENUES OVER EXPENDITURES.....	<u>\$ 1,701,291</u>	<u>\$ -</u>	<u>\$ 1,701,291</u>

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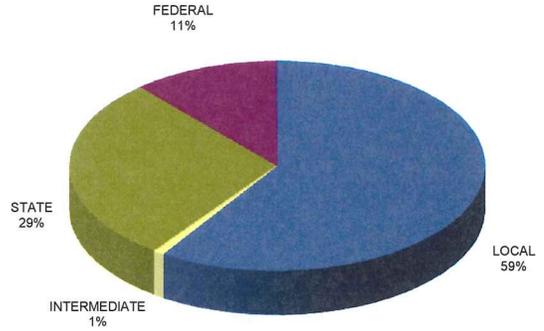
COLUMBIA SCHOOL DISTRICT  
FINAL BUDGET  
2011-12

DISTRICT OPERATING FUNDS

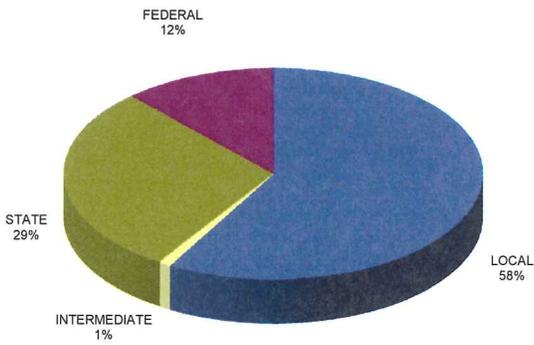
REVENUES  
FINAL BUDGET 2011-12



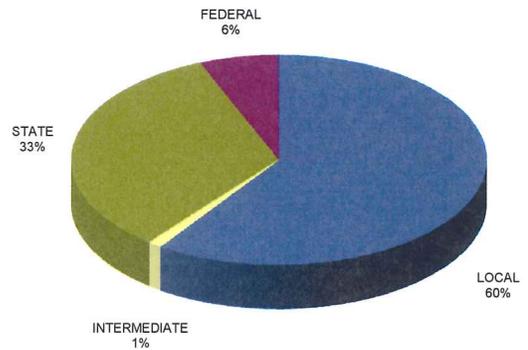
REVENUES  
PROJECTED ACTUAL 2010-11



REVENUES  
ACTUAL 2009-10



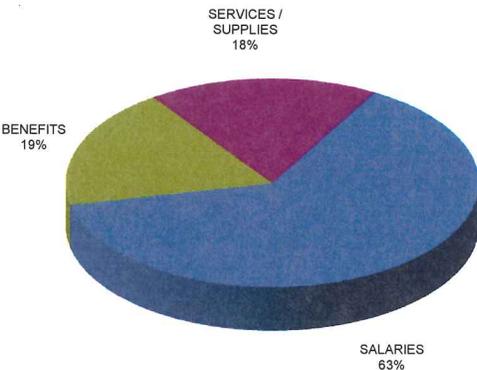
REVENUES  
ACTUAL 2008-09



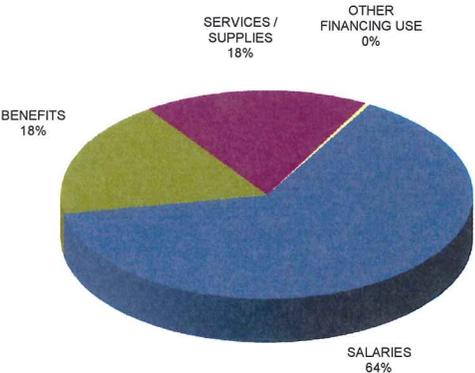
**COLUMBIA SCHOOL DISTRICT  
FINAL BUDGET  
2011-12**

**DISTRICT OPERATING FUNDS**

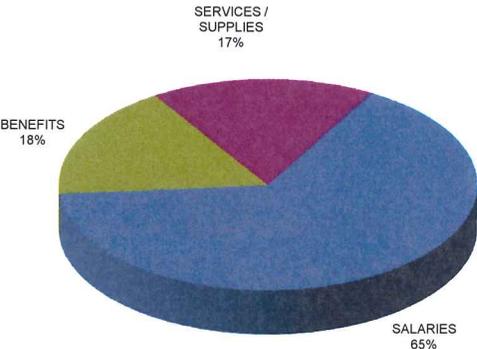
**EXPENDITURES  
FINAL BUDGET 2011-12**



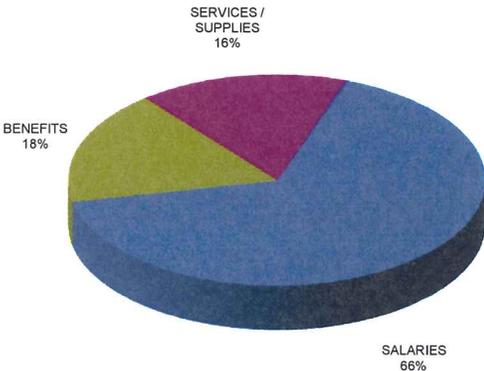
**EXPENDITURES  
PROJECTED ACTUAL 2010-11**



**EXPENDITURES  
ACTUAL 2009-10**



**EXPENDITURES  
ACTUAL 2008-09**



*Summary Budget Variances*

*District Operating Funds*

*General Operating Fund*  
*Teachers Fund*

**COLUMBIA SCHOOL DISTRICT  
FINAL BUDGET  
2011-12**

**DISTRICT OPERATING FUNDS REVENUE SUMMARY**

Revenue Object Category	Actual 2008-09	Actual 2009-10	Budget 2010-11	Projected Actual 2010-11	Final Budget 2011-12	1 Year Variance 2011-12 vs 2010-11	
						Increase (Decrease) 2011-12	Increase (Decrease) 2011-12 %
<b>District Operating Funds</b>							
<i>General Operating and Teachers Funds</i>							
5100 Local Sources							
5111 Current Tax	\$ 73,668,815	\$ 74,531,611	\$ 74,342,464	\$ 75,146,826	\$ 75,831,023	\$ 684,197	0.91%
Less: Estimate of Uncollectible Taxes	-	-	-	-	-	-	-
Less: Estimate of County Fees	-	-	-	-	-	-	-
5111 Net Current Tax	73,668,815	74,531,611	74,342,464	75,146,826	75,831,023	684,197	0.91%
5112 Delinquent Tax	3,138,692	3,974,007	3,693,993	3,662,676	3,603,658	(59,018)	(1.61%)
5113 Proposition C Sales Tax	13,152,235	12,876,293	12,876,881	13,447,050	14,012,340	565,290	4.20%
5114 Intangible Tax	108,941	96,259	96,540	112,129	112,129	-	-
5115 Surtax	1,645,120	1,703,465	1,703,465	1,639,730	1,640,368	638	0.04%
5116 In Lieu of Tax Payments	-	-	-	-	-	-	-
5122 Summer School Tuition	84,129	83,996	75,000	81,510	35,000	(46,510)	(57.06%)
5141 Interest - Daily Account	24,794	24,371	36,784	36,784	35,000	(1,784)	(4.85%)
5142 Interest - Investments	319,216	52,928	100,000	55,000	55,000	-	-
5143 Interest - Intangible	-	283	-	-	-	-	-
5144 Interest - Collector	352,018	30,597	69,166	20,000	20,000	-	-
5171 Student Activities	91,811	82,165	80,000	87,044	90,000	2,956	3.40%
5190 Other Local	-	-	-	-	-	-	-
5191 Rentals	48,498	63,007	285,000	285,000	285,000	-	-
5192 Donations	-	-	-	136	-	(136)	(100.00%)
5193 Offset Printing	77,715	114,431	90,000	90,000	90,000	-	-
5195 Refund of Expenditure	147,841	18,038	7,500	5,500	5,500	-	-
5197 Sale of Misc. Items	28,519	7,938	-	30,000	30,000	-	-
5199 Misc. Local Revenue	130,531	69,842	143,308	95,000	185,000	90,000	94.74%
<b>51XX Local Sources</b>	<b>\$ 93,018,875</b>	<b>\$ 93,729,231</b>	<b>\$ 93,600,101</b>	<b>\$ 94,794,385</b>	<b>\$ 96,030,018</b>	<b>\$ 1,235,633</b>	<b>1.30%</b>

**COLUMBIA SCHOOL DISTRICT  
FINAL BUDGET  
2011-12**

**DISTRICT OPERATING FUNDS REVENUE SUMMARY**

Revenue Object Category	Actual 2008-09	Actual 2009-10	Budget 2010-11	Projected Actual 2010-11	Final Budget 2011-12	1 Year Variance 2011-12 vs 2010-11	
						Increase (Decrease) 2011-12	Increase (Decrease) 2011-12 %
<b>5200 Intermediate Sources</b>							
5211 Fines and Forfeitures	\$ 662,565	\$ 601,724	\$ 601,724	\$ 581,055	\$ 581,055	\$ -	-
5221 State Assessed Utilities	858,708	887,774	887,774	692,620	692,620	-	-
5234 County Stock Insurance	168,044	93,648	81,020	-	-	-	-
<b>52XX Intermediate Sources</b>	<b>\$ 1,689,317</b>	<b>\$ 1,583,146</b>	<b>\$ 1,570,518</b>	<b>\$ 1,273,675</b>	<b>\$ 1,273,675</b>	<b>\$ -</b>	<b>-</b>
<b>5300 State Sources</b>							
5311 Basic Formula - State Aid	\$ 40,625,045	\$ 34,754,671	\$ 40,564,303	\$ 34,177,467	\$ 39,621,908	\$ 5,444,441	15.93%
5312 Transportation	3,056,221	2,568,787	2,779,265	1,705,780	1,705,780	-	-
5313 Exceptional Pupil Aid	-	-	-	-	-	-	-
5314 Early Childhood, Spec Ed	1,839,320	1,745,656	1,715,147	1,741,363	1,800,000	58,637	3.37%
5317 Career Ladder	11,528	1,118,300	-	2,000	-	(2,000)	(100.00%)
5319 Classroom Trust Fund	4,110,451	4,139,900	4,238,828	5,345,253	5,463,689	118,436	2.22%
5324 Parents as Teachers	957,472	667,794	390,000	390,000	400,000	10,000	2.56%
5332 Vocational Aid	531,337	634,890	710,119	786,238	695,000	(91,238)	(11.60%)
5369 Resid Place/Excess Cost	253,525	462,309	462,308	363,500	363,500	-	-
5371 Readers for the Blind	3,398	1,422	-	-	-	-	-
5376 Starr Program	45,799	-	-	-	-	-	-
5381 Extraordinary Cost	346,746	606,593	633,186	1,224,685	1,224,685	-	-
5382 Missouri Preschool Project	-	399	-	-	-	-	-
5397 Other State Revenue	37,004	27,743	-	-	-	-	-
<b>53XX State Sources</b>	<b>\$ 51,817,846</b>	<b>\$ 46,728,464</b>	<b>\$ 51,493,156</b>	<b>\$ 45,736,286</b>	<b>\$ 51,274,562</b>	<b>\$ 5,538,276</b>	<b>12.11%</b>

**COLUMBIA SCHOOL DISTRICT  
FINAL BUDGET  
2011-12**

**DISTRICT OPERATING FUNDS REVENUE SUMMARY**

Revenue Object Category	Actual 2008-09	Actual 2009-10	Budget 2010-11	Projected Actual 2010-11	Final Budget 2011-12	1 Year Variance 2011-12 vs 2010-11		
						Increase (Decrease) 2011-12	Increase (Decrease) 2011-12 %	
5400 Federal Sources								
5412 Medicaid	\$ 531,764	\$ 398,013	\$ 379,432	\$ 350,000	\$ 350,000	\$ (1,851,092)	(100.00%)	
5422 Basic Formula - Stabilization Funds	-	6,734,311	-	1,851,092	-	-	-	
5423 Transportation - ARRA	-	294,583	-	-	-	-	-	
5424 Career Ladder-ARRA	1,077,050	18,300	-	1,131,729	-	(1,131,729)	(100.00%)	
5425 Jobs Bill - State School Monies Fund	-	-	-	3,094,943	-	(3,094,943)	(100.00%)	
5427 Title II-Basic Grant	245,746	305,150	271,000	271,000	274,000	3,000	-	
5432 Workforce Investment Act - ARRA	-	659	-	2,704	-	(2,704)	(100.00%)	
5433 Workforce Investment Act - ARRA	-	-	-	8,974	-	(8,974)	(100.00%)	
5435 Workforce Investment Act	-	12,600	-	-	-	-	-	
5441 Entitlement PL 94-142	3,431,404	3,461,825	3,389,915	3,758,240	3,758,240	-	-	
5442 Early Childhood, Spec Ed	343,693	454,638	516,073	705,431	520,000	(185,431)	(26.29%)	
5451 Title I	3,098,814	4,026,775	5,792,031	5,609,957	3,764,403	(1,845,554)	(32.90%)	
5455 Title V	179	-	-	-	-	-	-	
5461 Drug Program	356	348	-	-	-	-	-	
5462 Title III	435	561	-	-	-	-	-	
5464 Title I D	-	-	-	1,622	-	(1,622)	(100.00%)	
5465 Title II	679,227	772,803	794,259	794,259	796,201	1,942	0.24%	
5466 Title IID	-	47,512	-	-	-	-	-	
5467 Homeless Education - ARRA	-	10,975	-	-	-	-	-	
5466 Title IID	-	59,581	-	1,392	-	(1,392)	(100.00%)	
5472 Child Care Development	-	2,486	2,468	-	-	-	-	
5475 Other Federal Revenue	-	-	-	-	-	-	-	
5491 School Renovation Fund	1,000	-	-	-	-	-	-	
5493 SPED Part B - ARRA	-	2,211,915	642,261	489,965	-	(489,965)	(100.00%)	
5496 E Rate Funds	-	-	-	-	-	-	-	
5497 Other Federal Revenue	-	-	-	-	-	-	-	
- Hurricane Relief for Displaced Students	4,764	-	-	-	-	-	-	
- LSTA	452	452	-	603	-	(603)	(100.00%)	
- Parent Involvement	-	-	-	-	-	-	-	

**COLUMBIA SCHOOL DISTRICT  
FINAL BUDGET  
2011-12**

**DISTRICT OPERATING FUNDS REVENUE SUMMARY**

Revenue Object Category	Actual 2008-09	Actual 2009-10	Budget 2010-11	Projected Actual 2010-11	Final Budget 2011-12	1 Year Variance 2011-12 vs 2010-11	
						Increase (Decrease) 2011-12	Increase (Decrease) 2011-12 %
54XX Federal Sources	\$ 9,414,884	\$ 18,813,487	\$ 11,787,439	\$ 18,071,911	\$ 9,462,844	\$ (8,609,067)	(47.64%)
5500 Donated Commodities							
5510 Donated Commodities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
55XX Donated Commodities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
5600 Other Sources							
5611 Sale of Bonds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
5631 Insurance Recoveries	16,611	7,852	-	21,462	-	(21,462)	(100.00%)
56XX Other Sources	\$ 16,611	\$ 7,852	\$ -	\$ 21,462	\$ -	\$ (21,462)	(100.00%)
5800 Tuition							
5810 Tuition - Other Districts	\$ 130,829	\$ 187,101	\$ 187,101	\$ 187,101	\$ 190,000	\$ 2,899	1.55%
5820 Tuition - Area Voc Fees	76,358	66,500	66,500	43,500	43,500	-	-
58XX Tuition	\$ 207,187	\$ 253,601	\$ 253,601	\$ 230,601	\$ 233,500	\$ 2,899	1.26%
5900 Other Financing Sources							
5999 Other Financing Sources	\$ 8,501,104	\$ 6,608,297	\$ 4,698,815	\$ 2,992,150	\$ 4,892,983	\$ 1,900,833	63.53%
59XX Other Financing Sources	\$ 8,501,104	\$ 6,608,297	\$ 4,698,815	\$ 2,992,150	\$ 4,892,983	\$ 1,900,833	63.53%
<b>District Operating Funds - Revenues</b>	<b>\$ 164,665,824</b>	<b>\$ 167,724,078</b>	<b>\$ 163,403,630</b>	<b>\$ 163,120,470</b>	<b>\$ 163,167,582</b>	<b>\$ 47,112</b>	<b>0.03%</b>

COLUMBIA SCHOOL DISTRICT  
FINAL BUDGET  
2011-12

DISTRICT OPERATING FUNDS SUMMARY

<u>Program</u>	<u>Actual</u>	<u>Actual</u>	<u>Original</u>	<u>Projected</u>	<u>Final</u>	<u>1 year Variance</u>	
	<u>2008-09</u>	<u>2009-10</u>	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Increase</u>	<u>Increase</u>
			<u>2010-11</u>	<u>2010-11</u>	<u>2011-12</u>	<u>(Decrease)</u>	<u>(Decrease)</u>
						<u>2011-12</u>	<u>2011-12</u>
						\$	%
<b>District Operating Funds</b>							
<i>General Operating and Teachers Funds</i>							
Elementary Instruction	\$ 29,341,664	\$ 28,759,434	\$ 28,181,772	\$ 28,652,799	\$ 28,817,605	\$ 164,806	0.58%
Middle/Junior High Instruction	20,636,129	20,324,391	19,451,090	19,633,008	20,144,270	511,262	2.60%
Senior High Instruction	13,085,077	13,019,914	12,539,990	12,799,405	13,161,853	362,448	2.83%
Summer School Instruction	4,718,689	5,325,257	3,905,370	4,178,130	1,940,143	(2,237,987)	(53.56%)
Douglass High Instruction	1,003,705	981,847	929,008	882,013	852,279	(29,734)	(3.37%)
At Risk Programs	555,873	387,038	453,062	422,773	378,192	(44,581)	(10.54%)
Special Education Instruction	17,718,299	18,178,521	18,443,401	17,135,169	16,503,032	(632,137)	(3.69%)
Early Childhood Special Education	2,055,971	2,220,597	2,246,126	2,789,127	3,031,720	242,593	8.70%
Gifted Program	1,219,769	1,198,671	1,235,763	1,152,391	1,145,852	(6,539)	(0.57%)
Title I	2,760,296	2,931,455	4,426,555	2,063,911	1,907,882	(156,029)	(7.56%)
English Language Learners	1,436,339	1,371,689	1,359,670	1,346,906	1,220,745	(126,161)	(9.37%)
Vocational Instruction	3,591,875	3,612,999	3,308,452	3,112,426	3,282,254	169,828	5.46%
Student Activities & Athletics	896,275	854,546	811,413	852,624	866,309	13,685	1.61%
Adult Basic Education	67,631	83,556	-	7,818	-	(7,818)	(100.00%)
Tuition Payments	335,716	644,019	880,000	907,288	1,136,185	228,897	25.23%
Guidance & Counseling Services	4,740,540	4,420,227	4,175,284	4,301,053	4,331,308	30,255	0.70%
Pupil Services	4,376,300	4,543,566	4,384,785	5,628,488	5,699,018	70,530	1.25%
Educational Media Services	2,411,208	2,514,801	2,421,934	2,320,527	2,395,500	74,973	3.23%

COLUMBIA SCHOOL DISTRICT  
FINAL BUDGET  
2011-12

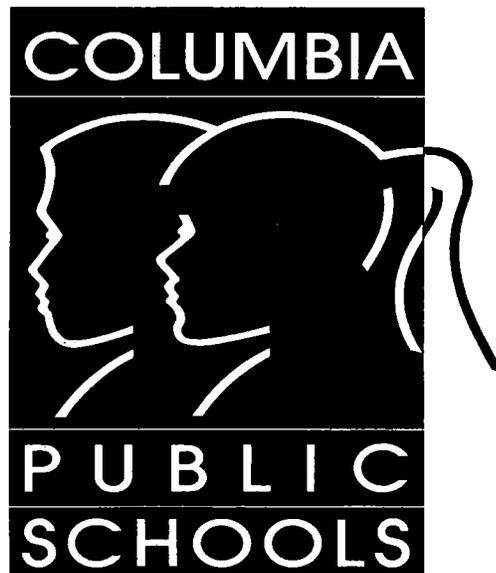
DISTRICT OPERATING FUNDS SUMMARY

Program	Actual 2008-09	Actual 2009-10	Original Budget 2010-11	Projected Actual 2010-11	Final Budget 2011-12	1 year Variance Projected to New Budget 2011-12 vs 2010-11	
						\$	%
Support Services, Instructional Staff and Planning, Research and Management Information Services	6,245,394	6,004,602	6,479,391	6,396,082	7,176,563	780,481	12.20%
Administrative Services	2,518,271	2,208,760	2,257,825	2,225,420	2,301,226	75,806	3.41%
Other Administrative Services	10,662,115	10,702,661	10,761,300	10,847,129	10,637,025	(210,104)	(1.94%)
Business Services	945,719	969,573	980,306	1,000,567	1,162,693	162,126	16.20%
Maintenance Services	14,157,521	13,970,860	15,212,065	14,857,725	15,178,921	321,196	2.16%
Security Services	436,879	520,020	532,066	506,993	544,978	37,985	7.49%
Transportation Services	7,419,884	7,731,868	8,385,189	8,948,120	8,688,551	(259,569)	(2.90%)
Community Services	737,066	672,629	722,771	540,389	520,107	(20,282)	(3.75%)
Early Childhood Education	-	240,398	52,969	2,157,190	2,201,551	44,361	2.06%
Parents As Teachers	1,468,557	1,502,182	870,107	1,026,762	1,034,086	7,324	0.71%
Other Financing Uses	8,982,261	7,795,419	5,150,325	3,568,660	5,206,443	1,637,783	45.89%
<b>Total - District Operating Funds</b>	<b>\$ 164,525,023</b>	<b>\$ 163,691,500</b>	<b>\$ 160,557,989</b>	<b>\$ 160,260,893</b>	<b>\$ 161,466,291</b>	<b>\$ 1,205,398</b>	<b>0.75%</b>

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**Final Budget  
2011-12**

**Expenditures  
Special Funded Programs**





**COLUMBIA SCHOOL DISTRICT  
FINAL BUDGET  
2011-12**

**Special Funded Programs  
Expenditures**

**Debt Services Fund  
Capital Projects Fund  
Food Services Fund  
Student Activities Fund  
Adult Education Fund  
Grants and Donations Fund**

**COLUMBIA SCHOOL DISTRICT  
FINAL BUDGET  
2011-12**

**Program: Debt Services**

**Function(s): Debt Services  
5000**

<b>Expenditure Object Category</b>	<b>Actual 2008-09</b>	<b>Actual 2009-10</b>	<b>Original Budget 2010-11</b>	<b>Projected Actual 2010-11</b>	<b>Final Budget 2011-12</b>
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -
Employee Benefits	\$ -	\$ -	\$ -	\$ -	\$ -
Services/Supplies	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Serv/Lease Pur	<u>\$ 21,200,329</u>	<u>\$ 27,517,855</u>	<u>\$ 19,195,598</u>	<u>\$ 22,650,808</u>	<u>\$ 20,419,711</u>
Total	<u>\$ 21,200,329</u>	<u>\$ 27,517,855</u>	<u>\$ 19,195,598</u>	<u>\$ 22,650,808</u>	<u>\$ 20,419,711</u>

**COLUMBIA SCHOOL DISTRICT  
FINAL BUDGET  
2011-12**

**Program:** Debt Services

**Function(s):** Debt Services  
5000

**Mission:** Debt service is to retire the general obligation debt of the District as issued with voter authorization.

**Program Information:** This program represents the debt service payments (principal, interest and registrar/paying agent fees) for outstanding general obligation debt of the District.  
  
Detailed budget information for the total debt outstanding, principal and interest payments, by year, may be found in the supplemental section of this budget.

**Variance Discussion:** The District's debt service schedule will vary each year dependent upon the original debt outstanding and refunding activity.

**Funding Sources:** The major source of funding for the Debt Service Fund is the debt service levy. For fiscal year 2011 the levy for debt service purposes was \$.8019 per \$100 of assessed valuation. For fiscal year 2012 the levy for debt service purposes will be determined upon receipt of the preliminary assessed valuation from the county assessor and the state auditor's worksheets for calculating the tax levy.

**COLUMBIA SCHOOL DISTRICT  
FINAL BUDGET  
2011-12**

**Program:** Capital Projects  
**Function(s):** Capital Projects  
4001 through 4999

<u>Expenditure Object Category</u>	<u>Actual 2008-09</u>	<u>Actual 2009-10</u>	<u>Original Budget 2010-11</u>	<u>Projected Actual 2010-11</u>	<u>Final Budget 2011-12</u>
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -
Employee Benefits	\$ -	\$ -	\$ -	\$ -	\$ -
Services/Supplies/Capital Outlay	\$ 21,361,971	\$ 15,926,100	\$ 20,700,000	\$ 21,579,362	\$ 42,507,367
Total	<u>\$ 21,361,971</u>	<u>\$ 15,926,100</u>	<u>\$ 20,700,000</u>	<u>\$ 21,579,362</u>	<u>\$ 42,507,367</u>

<b>Program Data:</b>	<u>2008-09</u>	<u>2009-10</u>	<u>2010-11</u>	<u>2010-11</u>	<u>2011-12</u>
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**COLUMBIA SCHOOL DISTRICT  
FINAL BUDGET  
2011-12**

**Program:** Capital Projects

**Function(s):** Capital Projects  
4001 through 4999

**Mission:** Capital projects are the major projects of the District to provide for the space and equipment needs of the District.

**Program Information:** This program represents the projects of the District funded by the issuance of general obligation bonds of the District, as authorized by the voters as well as projects funded by local revenues. The last bond authorization was presented, and approved, by the voters in April 2010, in the amount of \$120,000,000. The primary purpose of this authorization is construction of a new high school and a new elementary school as well as auxiliary gymnasiums at the two comprehensive high schools, technology, heating and cooling improvements and other school building improvements and acquisition of land for a new elementary school.

**Variance Discussion:** Additional capital projects are funded from the operating tax levy and the reserve funds.

**Funding Sources:** The issuance of general obligation bonds as approved by the voters and a \$.05 tax levy for capital projects as well as other miscellaneous revenue sources.

**COLUMBIA SCHOOL DISTRICT  
FINAL BUDGET  
2011-12**

**Program: Food Services**

**Function(s): Food Services  
2561**

<u>Expenditure Object Category</u>	<u>Actual 2008-09</u>	<u>Actual 2009-10</u>	<u>Original Budget 2010-11</u>	<u>Projected Actual 2010-11</u>	<u>Final Budget 2011-12</u>
Salaries	\$ 2,002,563	\$ 2,076,927	\$ 2,135,802	\$ 2,053,847	\$ 2,102,112
Employee Benefits	\$ 895,096	\$ 761,300	\$ 794,527	\$ 822,867	\$ 868,262
Services/Supplies/Capital Outlay	\$ 3,942,901	\$ 4,287,735	\$ 3,904,167	\$ 4,158,462	\$ 4,859,167
Total	<u>\$ 6,840,560</u>	<u>\$ 7,125,962</u>	<u>\$ 6,834,496</u>	<u>\$ 7,035,176</u>	<u>\$ 7,829,541</u>

<u>Program Data:</u>	<u>2008-09</u>	<u>2009-10</u>	<u>2010-11</u>	<u>2010-11</u>	<u>2011-12</u>
Staff FTE:					
Administrative		4.00	4.00	4.00	5.00
Support Staff		3.88	3.88	3.88	4.00
Warehouse/Maintenance Staff		2.00	2.00	2.00	2.00
Kitchen Staff		115.94	115.94	101.48	101.48
Total	110.94	125.82	125.82	111.36	112.48

**COLUMBIA SCHOOL DISTRICT  
FINAL BUDGET  
2011-12**

**Program:** Food Services

**Function(s):** Food Services  
2561

**Mission:** Food services provide the breakfast and lunch programs during the school year.

**Program Information:** This program represents expenditures for the operation of the Food Services program including operating costs, food purchases and equipment. This program is self sustaining, receiving no support from the operating budget or tax levy.

**Variance Discussion:** This budget includes the improvement of benefits for medical insurance premiums and increases in retirement rates, as well as operation of support and administrative staff salary schedule.

The administrative staff is increasing by 1.0 FTE for a Chef/Menu and Recipe Developer. Support staff is going down by .88 reduction in clerical staff and up by 1.0 Computer Technician.

The increase in the services/supplies/capital outlay budget reflects anticipated increases in the cost of food supplies and anticipated capital kitchen improvement of \$450,000.

**Funding Sources:** Funding for the operation of the Food Service program is from lunch and breakfast sales, federal funding, donated commodities and state and federal funding.

**COLUMBIA SCHOOL DISTRICT  
FINAL BUDGET  
2011-12**

**Program: Student Activities**

**Function(s): Student Activities  
1401 through 1499**

<u>Expenditure Object Category</u>	<u>Actual 2008-09</u>	<u>Actual 2009-10</u>	<u>Original Budget 2010-11</u>	<u>Projected Actual 2010-11</u>	<u>Final Budget 2011-12</u>
Salaries	\$ 29,081	\$ 25,968	\$ -	\$ -	\$ -
Employee Benefits	\$ 9,821	\$ 8,547	\$ -	\$ -	\$ -
Services/Supplies/Capital Outlay	\$ 1,422,806	\$ 1,366,048	\$ 1,337,500	\$ 1,465,855	\$ 1,387,500
Total	<u>\$ 1,461,708</u>	<u>\$ 1,400,563</u>	<u>\$ 1,337,500</u>	<u>\$ 1,465,855</u>	<u>\$ 1,387,500</u>

<u>Program Data:</u>	<u>2008-09</u>	<u>2009-10</u>	<u>2010-11</u>	<u>2010-11</u>	<u>2011-12</u>
<u>Expenditure by School:</u>					
All Secondary Schools	\$ 11,962	\$ 13,816	\$ -	\$ -	
Hickman High School	\$ 435,375	\$ 413,008	\$ 400,000	\$ 538,355	\$ 450,000
Rock Bridge High School	\$ 465,402	\$ 493,120	\$ 475,000	\$ 440,000	\$ 450,000
Douglass High School	\$ 2,868	\$ 4,343	\$ 5,000	\$ 5,000	\$ 5,000
Columbia Career Center	\$ 187,374	\$ 158,779	\$ 160,000	\$ 200,000	\$ 185,000
Jefferson Jr. High School	\$ 47,493	\$ 50,367	\$ 50,000	\$ 35,000	\$ 50,000
Oakland Jr. High School	\$ 73,176	\$ 57,650	\$ 45,000	\$ 45,000	\$ 45,000
West Jr. High School	\$ 95,630	\$ 99,591	\$ 100,000	\$ 100,000	\$ 100,000
Gentry Middle School	\$ 57,889	\$ 43,500	\$ 37,500	\$ 37,500	\$ 37,500
Lange Middle School	\$ 48,550	\$ 39,037	\$ 35,000	\$ 35,000	\$ 35,000
Smithton Middle School	\$ 35,989	\$ 27,352	\$ 30,000	\$ 30,000	\$ 30,000

**COLUMBIA SCHOOL DISTRICT  
FINAL BUDGET  
2011-12**

**Program:** Student Activities

**Function(s):** Student Activities  
1401 through 1499

**Mission:** The mission of the student activities program is to provide well-balanced and comprehensive co-curricular and extracurricular activities in keeping with the educational philosophy and instructional objectives of the District.

**Program Information:** This program represents expenditures from student funds which, while under the supervision of the Board of Education, belong to the individual student groups/clubs and are used for student projects and benefit.

**Variance Discussion:** N/A

**Funding Sources:** Student fees and fundraising projects.

**COLUMBIA SCHOOL DISTRICT  
FINAL BUDGET  
2011-12**

**Program:** Adult Education  
**Function(s):** Adult Education  
1601 through 1699

<b>Expenditure Object Category</b>	<b>Actual 2008-09</b>	<b>Actual 2009-10</b>	<b>Original Budget 2010-11</b>	<b>Projected Actual 2010-11</b>	<b>Final Budget 2011-12</b>
Salaries	\$ 901,763	\$ 881,701	\$ 1,125,839	\$ 923,337	\$ 723,715
Employee Benefits	\$ 290,958	\$ 252,742	\$ 279,250	\$ 259,832	\$ 174,082
Services/Supplies/Capital Outlay	\$ 449,505	\$ 580,212	\$ 906,710	\$ 730,133	\$ 861,579
Total	<u>\$ 1,642,226</u>	<u>\$ 1,714,655</u>	<u>\$ 2,311,799</u>	<u>\$ 1,913,302</u>	<u>\$ 1,759,376</u>

<b>Program Data:</b>	<b>2008-09</b>	<b>2009-10</b>	<b>2010-11</b>	<b>2010-11</b>	<b>2011-12</b>
Staff FTE:					
Admin & Admin Support	11.37	11.37	3.00	4.00	4.00
Adult Teachers	18.76	18.76	8.65	8.40	8.40
Total	30.13	30.13	11.65	12.40	12.40

**COLUMBIA SCHOOL DISTRICT  
FINAL BUDGET  
2011-12**

**Program:** Adult Education

**Function(s):** Adult Education  
1601 through 1699

**Mission:** The mission of the adult education program is to identify and provide for the continuing educational needs of the public with career and GED programs. This fund is self sustaining, receiving no funding from the operating budget.

**Program Information:** This program was established to account for significant revenues and expenditures for adult and continuing education.

**Variance Discussion:** Operation of salary schedules and improvement in retirement rates and medical insurance premiums. The full time adult education coordinator began to be fully funded by the program rather than the incidental budget beginning in fiscal year 2010-2011. Annually expenses are increased or decreased to match the grant allocation for the coming year.

**Funding Sources:** Revenues are generated by user fees and state and federal aid.

**COLUMBIA SCHOOL DISTRICT  
FINAL BUDGET  
2011-12**

**Program: Grants and Donations Fund**

**Function(s): Grants and Donations Fund  
1111 through 3899**

<b>Expenditure Object Category</b>	<b>Actual 2008-09</b>	<b>Actual 2009-10</b>	<b>Original Budget 2010-11</b>	<b>Projected Actual 2010-11</b>	<b>Final Budget 2011-12</b>
Salaries	\$ 1,126,536	\$ 886,648	\$ 469,383	\$ 316,926	\$ 399,466
Employee Benefits	\$ 271,738	\$ 217,016	\$ 93,904	\$ 82,889	\$ 134,845
Services/Supplies/Capital Outlay	\$ 2,518,074	\$ 1,749,484	\$ 2,739,839	\$ 3,097,638	\$ 2,119,182
Total	<u>\$ 3,916,348</u>	<u>\$ 2,853,148</u>	<u>\$ 3,303,126</u>	<u>\$ 3,497,453</u>	<u>\$ 2,653,493</u>

**COLUMBIA SCHOOL DISTRICT  
FINAL BUDGET  
2011-12**

**Program:** Grants and Donations Fund

**Function(s):** Grants and Donations Fund  
1111 through 3899

**Mission:** The purpose of seeking competitive grant funding is to enhance the instructional programs of the Columbia School District.

**Program Information:** Grant funding comes from a wide range of sources, both public and private. These sources include state and federal programs such as, Drug-Free Schools, Children's Health, Family Literacy Enhancement, Comprehensive School Reform, Safe Schools and Technology programs. Private grants have been obtained from funders such as Columbia Public Schools Foundation and the Assistance League of Mid-Missouri.

A listing of standard operating grants obtained by the District is provided in the supplemental section of this budget and are considered to be critical to programming.

**Variance Discussion:** Funding will vary each year in this program. As applications for grant funding are submitted and approved the budget will periodically be amended to include these additional funds.

**Funding Sources:** Public and private funds.

**COLUMBIA SCHOOL DISTRICT  
FINAL BUDGET  
2011-12**

**Program: Summary Budget**

**Function(s): Total All Functions - Special Funded Programs**

<b>Expenditure Object Category</b>	<b>Actual <u>2008-09</u></b>	<b>Actual <u>2009-10</u></b>	<b>Original Budget <u>2010-11</u></b>	<b>Projected Actual <u>2010-11</u></b>	<b>Final Budget <u>2011-12</u></b>
Salaries	\$ 4,059,943	\$ 3,871,244	\$ 3,731,024	\$ 3,294,110	\$ 3,225,293
Employee Benefits	\$ 1,467,613	\$ 1,239,605	\$ 1,167,681	\$ 1,165,588	\$ 1,177,189
Services/Supplies/Capital Outlay	\$ 29,695,257	\$ 23,909,579	\$ 29,588,216	\$ 31,031,450	\$ 51,734,795
Debt Serv/Lease Pur	<u>\$ 21,200,329</u>	<u>\$ 27,517,855</u>	<u>\$ 19,195,598</u>	<u>\$ 22,650,808</u>	<u>\$ 20,419,711</u>
Total	<u>\$ 56,423,142</u>	<u>\$ 56,538,283</u>	<u>\$ 53,682,519</u>	<u>\$ 58,141,956</u>	<u>\$ 76,556,988</u>

**COLUMBIA SCHOOL DISTRICT  
FINAL BUDGET  
2011-12**

<b>FINAL BUDGET 2011-12 Special Funded Programs</b>							
	<u>DEBT SERVICE</u>	<u>CAPITAL PROJECTS</u>	<u>FOOD SERVICES</u>	<u>STUDENT ACTIVITIES</u>	<u>ADULT EDUCATION</u>	<u>GRANTS AND DONATIONS</u>	<u>TOTAL SPECIAL FUNDED PROGRAMS</u>
<b>REVENUES:</b>							
LOCAL	\$ 16,472,644	\$ 1,168,589	\$ 3,147,000	\$ 1,387,500	\$ 1,357,440	\$ 1,101,473	\$ 24,634,646
INTERMEDIATE	\$ 201,770	\$ 5,469	\$ -	\$ -	\$ -	\$ -	\$ 207,239
STATE	\$ 1,543,154	\$ 99,000	\$ 40,000	\$ -	\$ 323,500	\$ 628,195	\$ 2,633,849
FEDERAL	\$ -	\$ -	\$ 3,612,000	\$ -	\$ 555,577	\$ 923,825	\$ 5,091,402
OTHER	\$ -	\$ -	\$ 400,000	\$ -	\$ -	\$ -	\$ 400,000
BONDS SOLD	\$ 10,886,000	\$ 33,000,000	\$ -	\$ -	\$ -	\$ -	\$ 43,886,000
<b>TOTAL REVENUES</b>	<b>\$ 29,103,568</b>	<b>\$ 34,273,058</b>	<b>\$ 7,199,000</b>	<b>\$ 1,387,500</b>	<b>\$ 2,236,517</b>	<b>\$ 2,653,493</b>	<b>\$ 76,853,136</b>
<b>EXPENDITURES:</b>							
SALARIES	\$ -	\$ -	\$ 2,102,112	\$ -	\$ 723,715	\$ 399,466	\$ 3,225,293
BENEFITS	\$ -	\$ -	\$ 868,262	\$ -	\$ 174,082	\$ 134,845	\$ 1,177,189
SERVICES / SUPPLIES	\$ -	\$ -	\$ 4,409,167	\$ 1,387,500	\$ 861,579	\$ 2,119,182	\$ 8,777,428
CAPITAL OUTLAY	\$ -	\$ 42,507,367	\$ 450,000	\$ -	\$ -	\$ -	\$ 42,957,367
DEBT SERVICE	\$ 20,419,711	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 20,419,711
OTHER	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL EXPENDITURES</b>	<b>\$ 20,419,711</b>	<b>\$ 42,507,367</b>	<b>\$ 7,829,541</b>	<b>\$ 1,387,500</b>	<b>\$ 1,759,376</b>	<b>\$ 2,653,493</b>	<b>\$ 76,556,988</b>
<b>EXCESS/(DEFICIT) REVENUES OVER EXPENDITURES.....</b>	<b>\$ 8,683,857</b>	<b>\$ (8,234,309)</b>	<b>\$ (630,541)</b>	<b>\$ -</b>	<b>\$ 477,141</b>	<b>\$ -</b>	<b>\$ 296,148</b>

***Summary Budget Variances***

***Special Funded Programs***

*Debt Services Fund*

*Capital Projects Fund*

*Food Services Fund*

*Student Activities Fund*

*Adult Education Fund*

*Grants and Donations Fund*

**COLUMBIA SCHOOL DISTRICT  
FINAL BUDGET  
2011-12**

**SPECIAL FUNDED PROGRAMS REVENUE SUMMARY**

Revenue Object Category	Actual 2008-09	Actual 2009-10	Budget 2010-11	Projected Actual 2010-11	Final Budget 2011-12	1 Year Variance 2011-12 vs 2010-11	
						Increase (Decrease) 2011-12	Increase (Decrease) 2011-12 %
<b>Special Funded Programs</b>							
<i>Debt Services, Capital Projects, Food Services</i>							
<i>Student Activities, Adult Education and</i>							
<i>Grants and Donations Funds</i>							
5100 Local Sources							
5111 Current Tax	\$ -	\$ -	\$ 15,697,623	\$ 16,014,893	\$ 16,161,021	\$ 146,128	0.91%
Less: Estimate of Uncollectible Taxes	-	-	-	-	-	-	-
Less: Estimate of County Fees	-	-	-	-	-	-	-
5111 Net Current Tax	15,268,722	15,509,131	15,697,623	16,014,893	16,161,021	146,128	0.91%
5112 Delinquent Tax	652,575	825,976	767,343	770,201	753,414	(16,787)	(2.18%)
5114 Intangible Tax	22,579	20,030	20,089	23,897	23,897	-	-
5115 Surtax	340,948	354,457	354,457	349,597	349,597	-	-
5116 In Lieu of Tax Payments	37,724	127,996	127,996	143,204	143,204	-	-
5121 Tuition - K-12	43,261	36,667	75,000	75,000	75,000	-	-
5123 Tuition - Adult Ed	647,255	922,346	1,169,471	1,268,040	1,316,040	48,000	3.79%
5141 Interest - Daily Account	36,298	28,934	41,366	12,400	12,400	-	-
5142 Interest - Investments	428,265	107,578	128,125	76,500	76,500	-	-
5143 Interest - Intangible	-	59	-	5,100	5,100	-	-
5144 Interest - Collector	76,683	6,366	14,470	50,000	50,000	-	-
5145 Interest - Escrow Agent	89,044	57,290	-	-	-	-	-
5151 Food Sales - Program	2,176,160	2,057,183	2,205,867	2,050,000	2,100,000	50,000	2.44%
5165 Food Sales - Non Program	1,121,107	1,087,091	1,050,000	950,000	1,000,000	50,000	5.26%
5171 Student Activities	1,445,574	1,451,722	1,337,500	1,465,855	1,387,500	(78,355)	(5.35%)
5172 Vending Revenue	32,523	37,560	65,000	65,000	45,000	(20,000)	(30.77%)
5189 Enrichment Tuition	9,101	-	-	-	-	-	-
5190 Other Local	289,318	184,522	126,897	157,266	116,266	(41,000)	(26.07%)
5191 Rentals	125	-	-	-	-	-	-
5192 Donations	642,214	738,133	500,000	690,000	435,000	(255,000)	(36.96%)
5195 Refund of Expenditure	3,030	2,932	5,000	5,000	5,000	-	-
5197 Sale of Misc Items	35,061	-	-	4,005	-	(4,005)	(100.00%)
5198 Fundraising Activities	18,332	11,213	10,950	37,200	25,950	(11,250)	(30.24%)
5199 Misc. Local Revenue	161,820	223,677	74,000	98,743	328,757	230,014	232.94%

**COLUMBIA SCHOOL DISTRICT  
FINAL BUDGET  
2011-12**

**SPECIAL FUNDED PROGRAMS REVENUE SUMMARY**

Revenue Object Category	Actual 2008-09	Actual 2009-10	Budget 2010-11	Projected Actual 2010-11	Final Budget 2011-12	1 Year Variance 2011-12 vs 2010-11	
						Increase (Decrease) 2011-12	Increase (Decrease) 2011-12 %
- Project Construct	326,150	240,395	-	-	-	-	-
- Moving on Together	-	-	95,000	225,000	225,000	-	-
- E-Rate	183,047	154,084	125,000	125,000	-	(125,000)	(100.00%)
<b>51XX Local Sources</b>	<b>\$ 24,086,916</b>	<b>\$ 24,185,342</b>	<b>\$ 23,991,154</b>	<b>\$ 24,661,901</b>	<b>\$ 24,634,646</b>	<b>\$ 97,745</b>	<b>0.40%</b>
5200 Intermediate Sources							
5221 State Assessed Utilities	\$ 250,038	\$ 258,005	\$ 258,004	\$ 207,239	\$ 207,239	\$ -	-
5234 County Stock Insurance	34,829	19,487	32,115	-	-	-	-
<b>52XX Intermediate Sources</b>	<b>\$ 284,867</b>	<b>\$ 277,492</b>	<b>\$ 290,119</b>	<b>\$ 207,239</b>	<b>\$ 207,239</b>	<b>\$ -</b>	<b>-</b>
5300 State Sources							
5319 Classroom Trust Fund	1,629,324	1,641,518	1,626,778	1,641,518	1,642,154	636	0.04%
5332 Vocational Aid	160,122	-	140,500	158,000	140,500	(17,500)	(11.08%)
5333 School Lunch Assistance	39,355	35,927	50,000	40,000	40,000	-	-
5336 Incentive Grants	-	-	-	-	-	-	-
5337 Adult Basic Education	51,358	162,472	150,000	150,000	150,000	-	-
5338 Literacy Grant	70,582	167,870	-	-	-	-	-
5352 Project V.I.D.E.O.	-	-	-	-	-	-	-
5359 Vocational Enhancement Grant	347,242	336,443	600,000	265,000	300,000	35,000	13.21%
5362 A+ Schools	41,372	26,386	33,000	33,000	33,000	-	-
5367 School Health Grant	90,000	90,000	81,000	-	-	-	-
5382 Missouri Preschool Project	56,546	62,815	65,000	65,000	65,000	-	-
5397 Other State Revenue	15,308	7,800	478,952	-	-	-	-
- Project Construct	1,213,077	551,909	-	453,952	200,000	(253,952)	(55.94%)
- Area Career Center Construction	3,431,150	1,874,773	-	-	-	-	-
- Lewis & Clark Conservation	1,901	3,418	-	32,554	38,195	5,641	17.33%
- Child Care Consortium - PAT	22,800	24,000	-	25,000	25,000	-	-
- MO Arts Council	-	-	-	5,641	-	(5,641)	(100.00%)
<b>53XX State Sources</b>	<b>\$ 7,170,137</b>	<b>\$ 4,985,331</b>	<b>\$ 3,225,230</b>	<b>\$ 2,869,665</b>	<b>\$ 2,633,849</b>	<b>\$ (235,816)</b>	<b>(8.22%)</b>

**COLUMBIA SCHOOL DISTRICT  
FINAL BUDGET  
2011-12**

**SPECIAL FUNDED PROGRAMS REVENUE SUMMARY**

Revenue Object Category	Actual 2008-09	Actual 2009-10	Budget 2010-11	Projected Actual 2010-11	Final Budget 2011-12	1 Year Variance 2011-12 vs 2010-11		
						Increase (Decrease) 2011-12	Increase (Decrease) 2011-12 %	
5400 Federal Sources								
5421 Vocational Education - Spec. Proj.	\$ -	\$ -	\$ -	\$ -	\$ -	-	-	-
5423 Public Safety Grant	-	-	-	-	-	-	-	-
5427 Title II-Basic Grant	78,523	73,567	77,245	77,245	77,245	-	-	-
5435 Workforce Investment Act	34,579	5,740	-	-	-	-	-	-
5436 Adult Basic Education	332,628	256,969	303,332	503,332	618,332	115,000	22.85%	
5441 Entitlement PL 94-142	-	41,137	-	27,655	-	(27,655)	(100.00%)	
5444 NLSP Federal Revenue	-	-	23,600	23,600	23,600	-	-	-
5445 School Lunch - Federal	2,573,106	2,761,688	2,400,000	2,650,000	2,750,000	100,000	3.77%	
5446 School Breakfast	791,680	850,161	584,000	800,000	800,000	-	-	
5447 School Milk	6,430	6,172	6,000	6,000	6,000	-	-	
5448 After School Snacks	3,081	5,662	2,000	6,000	6,000	-	-	
5449 School Fruits & Veggies	-	32,096	20,000	26,000	50,000	24,000	92.31%	
5451 Title I	155,634	83,508	-	159,586	-	(159,586)	(100.00%)	
5455 Title VI	22,899	-	-	-	-	-	-	-
5461 Drug Program	58,494	54,404	54,000	54,000	54,000	-	-	
5462 Title III	71,318	88,911	35,000	435,621	435,621	-	-	
5465 Title II	538,321	300,614	390,000	390,000	-	(390,000)	(100.00%)	
5466 Title IID	-	172,444	25,000	25,000	-	(25,000)	-	
5468 Title IID	-	11,289	-	-	-	-	-	-
5472 Child Care Development	54,910	57,010	56,604	56,604	56,604	-	-	
5479 ESL Family Literacy	-	-	54,000	54,000	54,000	-	-	
5484 Pell Funds	113,425	177,310	160,000	160,000	160,000	-	-	
5493 SPED Part B - ARRA	-	1,319,563	55,321	96,575	-	(96,575)	(100.00%)	
5496 E Rate Funds	-	-	-	-	-	-	-	-
5497 Other Federal Revenue	24,634	7,848	22,573	-	-	-	-	
- Gallagher Grant	14,695	255	200,000	-	-	-	-	
- US Fish and Wildlife	-	-	-	3,977	-	(3,977)	(100.00%)	
- Forestry Grant	-	-	-	20,398	-	(20,398)	(100.00%)	
<b>54XX Federal Sources</b>	<b>\$ 4,874,357</b>	<b>\$ 6,306,348</b>	<b>\$ 4,468,675</b>	<b>\$ 5,575,593</b>	<b>\$ 5,091,402</b>	<b>\$ (484,191)</b>	<b>(8.68%)</b>	

**COLUMBIA SCHOOL DISTRICT  
FINAL BUDGET  
2011-12**

**SPECIAL FUNDED PROGRAMS REVENUE SUMMARY**

Revenue Object Category	Actual 2008-09	Actual 2009-10	Budget 2010-11	Projected Actual 2010-11	Final Budget 2011-12	1 Year Variance 2011-12 vs 2010-11	
						\$	%
5500 Donated Commodities							
5510 Donated Commodities	\$ 204,180	\$ 518,760	\$ 400,000	\$ 400,000	\$ 400,000	\$ -	-
<b>55XX Donated Commodities</b>	<b>\$ 204,180</b>	<b>\$ 518,760</b>	<b>\$ 400,000</b>	<b>\$ 400,000</b>	<b>\$ 400,000</b>	<b>\$ -</b>	<b>-</b>
5600 Other Sources							
5611 Sale of Bonds	2,000,000	12,027,000	46,800,000	49,465,000	33,000,000	(16,465,000)	(33.29%)
5631 Insurance Recoveries	366,395	373,023	-	5,459	-	(5,459)	(100.00%)
5651 Premium on Sale of Bonds	135,650	198,565	-	-	-	-	-
5692 Proceeds - Bond Refunding	2,875,000	8,305,000	-	23,835,000	10,886,000	(12,949,000)	(54.33%)
<b>56XX Other Sources</b>	<b>\$ 5,377,045</b>	<b>\$ 20,903,588</b>	<b>\$ 46,800,000</b>	<b>\$ 73,305,459</b>	<b>\$ 43,886,000</b>	<b>\$(29,419,459)</b>	<b>(40.13%)</b>
5800 Tuition							
5810 Tuition - Other Districts	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
5820 Tuition - Area Voc Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
<b>58XX Tuition</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>
5900 Other Financing Sources							
5999 Other Financing Sources	\$ 525,857	\$ 2,220,601	\$ 351,510	\$ 1,800,906	\$ 313,460	\$ (1,487,446)	(82.59%)
<b>59XX Other Financing Sources</b>	<b>\$ 525,857</b>	<b>\$ 2,220,601</b>	<b>\$ 351,510</b>	<b>\$ 1,800,906</b>	<b>\$ 313,460</b>	<b>\$ (1,487,446)</b>	<b>(82.59%)</b>
<b>Special Funded Programs - Revenues</b>	<b>\$ 42,523,359</b>	<b>\$ 59,397,462</b>	<b>\$ 79,526,688</b>	<b>\$ 108,820,763</b>	<b>\$ 77,166,596</b>	<b>\$(31,529,167)</b>	<b>(28.97%)</b>

COLUMBIA SCHOOL DISTRICT  
FINAL BUDGET  
2011-12

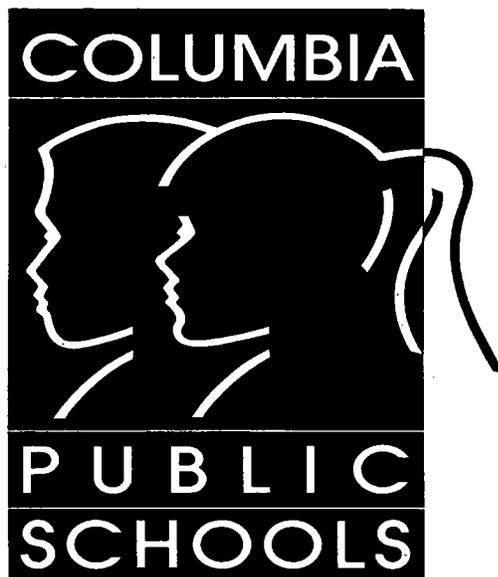
SPECIAL FUNDED PROGRAMS SUMMARY

<u>Programs</u>	<u>Actual</u> <u>2008-09</u>	<u>Actual</u> <u>2009-10</u>	<u>Original</u> <u>Budget</u> <u>2010-11</u>	<u>Projected</u> <u>Actual</u> <u>2010-11</u>	<u>Final</u> <u>Budget</u> <u>2011-12</u>	<u>1 year Variance</u> <u>Projected to New Budget</u> <u>2011-12 vs 2010-11</u>	
						<u>\$</u>	<u>%</u>
<b>Special Funded Programs</b> <i>Debt Services, Capital Projects, Food Services, Student Activities, Adult Education, and Grants and Donations Funds</i>							
Debt Services	\$ 21,200,329	\$ 27,517,855	\$ 19,195,598	\$ 22,650,808	\$ 20,419,711	\$ (2,231,097)	(9.85%)
Capital Projects	21,361,971	15,926,100	20,700,000	21,579,362	42,507,367	20,928,005	96.98%
Food Services	6,840,560	7,125,962	6,834,496	7,035,176	7,829,541	794,365	11.29%
Student Activities	1,461,708	1,400,563	1,337,500	1,465,855	1,387,500	(78,355)	(5.35%)
Adult Education	1,642,226	1,714,655	2,311,799	1,913,302	1,759,376	(153,926)	(8.05%)
Grants and Donations Fund	3,916,348	2,853,148	3,303,126	3,497,453	2,653,493	(843,960)	(24.13%)
<b>Total - Special Funded Programs</b>	<b>\$ 56,423,142</b>	<b>\$ 56,538,283</b>	<b>\$ 53,682,519</b>	<b>\$ 58,141,956</b>	<b>\$ 76,556,988</b>	<b>\$ 18,415,032</b>	<b>31.67%</b>

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**Final Budget  
2011-12**

**Revenues**





**COLUMBIA SCHOOL DISTRICT  
FINAL BUDGET  
2011-12**

**SUMMARY REVENUE ALL OBJECTS**

<u>Revenue Object Category</u>	<u>Actual 2008-09</u>	<u>Actual 2009-10</u>	<u>Budget 2010-11</u>	<u>Projected Actual 2010-11</u>	<u>Final Budget 2011-12</u>
<b>All Funds - Revenues</b>					
5100 Local Sources					
5111 Current Tax	\$ 73,668,815	\$ 74,531,611	\$ 90,040,087	\$ 91,161,719	\$ 91,992,044
Less: Estimate of Uncollectible Taxes	-	-	-	-	-
Less: Estimate of County Fees	-	-	-	-	-
5111 Net Current Tax	88,937,537	90,040,742	90,040,087	91,161,719	91,992,044
5112 Delinquent Tax	3,791,267	4,799,983	4,461,336	4,432,877	4,357,072
5113 Proposition C Sales Tax	13,152,235	12,876,293	12,876,881	13,447,050	14,012,340
5114 Intangible Tax	131,520	116,289	116,629	136,026	136,026
5115 Surtax	1,986,068	2,057,922	2,057,922	1,989,327	1,989,965
5116 In Lieu of Tax Payments	37,724	127,996	127,996	143,204	143,204
5121 Tuition - K-12	43,261	36,667	75,000	75,000	75,000
5122 Summer School Tuition	84,129	83,996	75,000	81,510	35,000
5123 Tuition - Adult Ed	647,255	922,346	1,169,471	1,268,040	1,316,040
5141 Interest - Daily Account	61,092	53,305	78,150	49,184	47,400
5142 Interest - Investments	747,481	160,506	228,125	131,500	131,500
5143 Interest - Intangible	-	342	-	5,100	5,100
5144 Interest - Collector	428,701	36,963	83,636	70,000	70,000
5145 Interest - Escrow Agent	89,044	57,290	-	-	-
5151 Food Sales - Program	2,176,160	2,057,183	2,205,867	2,050,000	2,100,000
5165 Food Sales - Non Program	1,121,107	1,087,091	1,050,000	950,000	1,000,000
5171 Student Activities	1,537,385	1,533,887	1,417,500	1,552,899	1,477,500
5172 Vending Revenue	32,523	37,560	65,000	65,000	45,000
5189 Enrichment Tuition	9,101	-	-	-	-
5190 Other Local	289,318	184,522	126,897	157,266	116,266
5191 Rentals	48,623	63,007	285,000	285,000	285,000
5192 Donations	642,214	738,133	500,000	690,136	435,000
5193 Offset Printing	77,715	114,431	90,000	90,000	90,000
5195 Refund of Expenditure	150,871	20,970	12,500	10,500	10,500
5197 Sale of Misc. Items	63,580	7,938	-	34,005	30,000
5198 Fundraising Activities	18,332	11,213	10,950	37,200	25,950
5199 Misc. Local Revenue	292,351	293,519	217,308	193,743	513,757
- Project Construct	326,150	240,395	-	-	-
- Moving on Together	-	-	95,000	225,000	225,000
- E-Rate	183,047	154,084	125,000	125,000	-
<b>51XX Local Sources</b>	<b>\$ 117,105,791</b>	<b>\$ 117,914,573</b>	<b>\$ 117,591,255</b>	<b>\$ 119,456,286</b>	<b>\$ 120,664,664</b>
5200 Intermediate Sources					
5211 Fines and Forfeitures	\$ 662,565	\$ 601,724	\$ 601,724	\$ 581,055	\$ 581,055
5221 State Assessed Utilities	1,108,746	1,145,779	1,145,778	899,859	899,859
5234 County Stock Insurance	202,873	113,135	113,135	-	-
<b>52XX Intermediate Sources</b>	<b>\$ 1,974,184</b>	<b>\$ 1,860,638</b>	<b>\$ 1,860,637</b>	<b>\$ 1,480,914</b>	<b>\$ 1,480,914</b>

**COLUMBIA SCHOOL DISTRICT  
FINAL BUDGET  
2011-12**

**SUMMARY REVENUE ALL OBJECTS**

<b>Revenue Object Category</b>	<b>Actual 2008-09</b>	<b>Actual 2009-10</b>	<b>Budget 2010-11</b>	<b>Projected Actual 2010-11</b>	<b>Final Budget 2011-12</b>
<b>5300 State Sources</b>					
5311 Basic Formula - State Aid	\$ 40,625,045	\$ 34,754,671	\$ 40,564,303	\$ 34,177,467	\$ 39,621,908
5312 Transportation	3,056,221	2,568,787	2,779,265	1,705,780	1,705,780
5314 Early Childhood, Spec Ed	1,839,320	1,745,656	1,715,147	1,741,363	1,800,000
5317 Career Ladder	11,528	1,118,300	-	2,000	-
5319 Classroom Trust Fund	5,739,775	5,781,418	5,865,606	6,986,771	7,105,843
5324 Parents as Teachers	957,472	667,794	390,000	390,000	400,000
5332 Vocational Aid	691,459	634,890	850,619	944,238	835,500
5333 School Lunch Assistance	39,355	35,927	50,000	40,000	40,000
5337 Adult Basic Education	51,358	162,472	150,000	150,000	150,000
5338 Literacy Grant	70,582	167,870	-	-	-
5359 Vocational Enhancement Grant	347,242	336,443	600,000	265,000	300,000
5362 A+ Schools	41,372	26,386	33,000	33,000	33,000
5367 School Health Grant	90,000	90,000	81,000	-	-
5369 Resid Place/Excess Cost	253,525	462,309	462,308	363,500	363,500
5371 Readers for the Blind	3,398	1,422	-	-	-
5376 Starr Program	45,799	-	-	-	-
5381 Extraordinary Cost	346,746	606,593	633,186	1,224,685	1,224,685
5382 Missouri Preschool Project	56,546	63,214	65,000	65,000	65,000
5397 Other State Revenue	15,308	8,384	478,952	-	-
- Project Construct	1,250,081	556,142	-	453,952	200,000
- Area Career Center Construction	3,431,150	1,897,699	-	-	-
- Lewis & Clark Conservation	1,901	3,418	-	32,554	38,195
- Child Care Consortium - Parents as Teachers	22,800	24,000	-	25,000	25,000
- School, Family, Community	-	-	-	5,641	-
<b>53XX State Sources</b>	<b>\$ 58,987,983</b>	<b>\$ 51,713,795</b>	<b>\$ 54,718,386</b>	<b>\$ 48,605,951</b>	<b>\$ 53,908,411</b>
<b>5400 Federal Sources</b>					
5412 Medicaid	\$ 531,764	\$ 398,013	\$ 379,432	\$ 350,000	\$ 350,000
5422 Basic Formula - Stabilization Funds	-	6,734,311	-	1,851,092	-
5423 Transportation - ARRA	-	294,583	-	-	-
5424 Career Ladder-ARRA	1,077,050	18,300	-	1,131,729	-
5425 Jobs Bill - State School Monies Fund	-	-	-	3,094,943	-
5427 Title II-Basic Grant	324,269	378,717	348,245	348,245	351,245
5432 Workforce Investment Act - ARRA	-	659	-	2,704	-
5433 Workforce Investment Act - ARRA	-	-	-	8,974	-
5435 Workforce Investment Act	34,579	18,340	-	-	-
5436 Adult Basic Education	332,628	256,969	303,332	503,332	618,332
5441 Entitlement PL 94-142	3,431,404	3,502,962	3,389,915	3,785,895	3,758,240
5442 Early Childhood, Spec Ed	343,693	454,638	516,073	705,431	520,000
5444 NLSP Federal Revenue	-	-	23,600	23,600	23,600
5445 School Lunch - Federal	2,573,106	2,761,688	2,400,000	2,650,000	2,750,000
5446 School Breakfast	791,680	850,161	584,000	800,000	800,000
5447 School Milk	6,430	6,172	6,000	6,000	6,000
5448 After School Snacks	3,081	5,662	2,000	6,000	6,000
5449 School Fruits & Veggies	-	32,096	20,000	26,000	50,000
5451 Title I	3,254,448	4,110,283	5,792,031	5,769,543	3,764,403

**COLUMBIA SCHOOL DISTRICT  
FINAL BUDGET  
2011-12**

**SUMMARY REVENUE ALL OBJECTS**

<b>Revenue Object Category</b>	<b>Actual 2008-09</b>	<b>Actual 2009-10</b>	<b>Budget 2010-11</b>	<b>Projected Actual 2010-11</b>	<b>Final Budget 2011-12</b>
5455 Title V	23,078	-	-	-	-
5461 Drug Program	58,850	54,752	54,000	54,000	54,000
5462 Title III	71,753	89,472	35,000	435,621	435,621
5464 Title I D	-	-	-	1,622	-
5465 Title II	1,217,548	1,073,417	1,184,259	1,184,259	796,201
5466 Title IID	-	219,956	25,000	25,000	-
5467 Homeless Education - ARRA	-	10,975	-	-	-
5468 Title IID - ARRA	-	70,870	-	1,392	-
5472 Child Care Development	54,910	59,496	59,072	56,604	56,604
5475 Other Federal Revenue	1,000	-	-	-	-
5479 ESL Family Literacy	-	-	54,000	54,000	54,000
5484 Pell Funds	113,425	177,310	160,000	160,000	160,000
5493 SPED Part B - ARRA	-	3,531,478	697,582	586,540	-
5496 E Rate Funds	-	-	-	-	-
5497 Other Federal Revenue	24,634	7,848	22,573	-	-
- Hurricane Relief for Displaced Students	4,764	-	-	-	-
- Gallagher Grant	14,695	255	200,000	-	-
- US Fish and Wildlife	-	-	-	3,977	-
- Forestry Grant	-	-	-	20,398	-
- Parent Involvement	452	452	-	603	-
<b>54XX Federal Sources</b>	<b>\$ 14,289,241</b>	<b>\$ 25,119,835</b>	<b>\$ 16,256,114</b>	<b>\$ 23,647,504</b>	<b>\$ 14,554,246</b>
5500 Donated Commodities					
5510 Donated Commodities	\$ 204,180	\$ 518,760	\$ 400,000	\$ 400,000	\$ 400,000
<b>55XX Donated Commodities</b>	<b>\$ 204,180</b>	<b>\$ 518,760</b>	<b>\$ 400,000</b>	<b>\$ 400,000</b>	<b>\$ 400,000</b>
5600 Other Sources					
5611 Sale of Bonds	2,000,000	12,027,000	46,800,000	49,465,000	33,000,000
5631 Insurance Recoveries	383,006	380,875	-	26,921	-
5651 Premium on Sale of Bonds	135,650	198,565	-	-	-
5692 Proceeds - Bond Refunding	2,875,000	8,305,000	-	23,835,000	10,886,000
<b>56XX Other Sources</b>	<b>\$ 5,393,656</b>	<b>\$ 20,911,440</b>	<b>\$ 46,800,000</b>	<b>\$ 73,326,921</b>	<b>\$ 43,886,000</b>
5800 Tuition					
5810 Tuition - Other Districts	\$ 130,829	\$ 187,101	\$ 187,101	\$ 187,101	\$ 190,000
5820 Tuition - Area Voc Fees	76,358	66,500	66,500	43,500	43,500
<b>58XX Tuition</b>	<b>\$ 207,187</b>	<b>\$ 253,601</b>	<b>\$ 253,601</b>	<b>\$ 230,601</b>	<b>\$ 233,500</b>
5900 Other Financing Sources					
5999 Other Financing Sources	\$ 9,026,961	\$ 8,828,898	\$ 5,050,325	\$ 4,793,056	\$ 5,206,443
<b>59XX Other Financing Sources</b>	<b>\$ 9,026,961</b>	<b>\$ 8,828,898</b>	<b>\$ 5,050,325</b>	<b>\$ 4,793,056</b>	<b>\$ 5,206,443</b>
<b>All Funds - Revenues</b>	<b><u>\$ 207,189,183</u></b>	<b><u>\$ 227,121,540</u></b>	<b><u>\$ 242,930,318</u></b>	<b><u>\$ 271,941,233</u></b>	<b><u>\$ 240,334,178</u></b>

*Summary Budget Variances*  
*All Funds / All Programs*

**COLUMBIA SCHOOL DISTRICT  
FINAL BUDGET  
2011-12**

**SUMMARY REVENUE ALL FUNDS**

Revenue Object Category	Actual 2008-09	Actual 2009-10	Budget 2010-11	Projected Actual 2010-11	Final Budget 2011-12	1 Year Variance 2011-12 vs 2010-11	
						Increase (Decrease) 2011-12	Increase (Decrease) 2010-11
<b>All Funds - Revenues</b>						\$	%
5100 Local Sources							
5111 Current Tax	\$ 73,668,815	\$ 74,531,611	\$ 90,040,087	\$ 91,161,719	\$ 91,992,044	\$ 830,325	0.91%
Less: Estimate of Uncollectible Taxes	-	-	-	-	-	-	-
Less: Estimate of County Fees	-	-	-	-	-	-	-
5111 Net Current Tax	88,937,537	90,040,742	90,040,087	91,161,719	91,992,044	830,325	0.91%
5112 Delinquent Tax	3,791,267	4,799,983	4,461,336	4,432,877	4,357,072	(75,805)	(1.71%)
5113 Proposition C Sales Tax	13,152,235	12,876,293	12,876,881	13,447,050	14,012,340	565,290	4.20%
5114 Intangible Tax	131,520	116,289	116,629	136,026	136,026	-	-
5115 Surtax	1,986,068	2,057,922	2,057,922	1,989,327	1,989,965	638	0.03%
5116 In Lieu of Tax Payments	37,724	127,996	127,996	143,204	143,204	-	-
5121 Tuition - K-12	43,261	36,667	75,000	75,000	75,000	-	-
5122 Summer School Tuition	84,129	83,996	75,000	81,510	35,000	(46,510)	(57.06%)
5123 Tuition - Adult Ed	647,255	922,346	1,169,471	1,268,040	1,316,040	48,000	3.79%
5141 Interest - Daily Account	61,092	53,305	78,150	49,184	47,400	(1,784)	(3.63%)
5142 Interest - Investments	747,481	160,506	228,125	131,500	131,500	-	-
5143 Interest - Intangible	-	342	-	5,100	5,100	-	-
5144 Interest - Collector	428,701	36,963	83,636	70,000	70,000	-	-
5145 Interest - Escrow Agent	89,044	57,290	-	-	-	-	-
5151 Food Sales - Program	2,176,160	2,057,183	2,205,867	2,050,000	2,100,000	50,000	2.44%
5165 Food Sales - Non Program	1,121,107	1,087,091	1,050,000	950,000	1,000,000	50,000	5.26%
5171 Student Activities	1,537,385	1,533,887	1,417,500	1,552,899	1,477,500	(75,399)	(4.86%)
5172 Vending Revenue	32,523	37,560	65,000	65,000	45,000	(20,000)	(30.77%)
5189 Enrichment Tuition	9,101	-	-	-	-	-	-
5190 Other Local	289,318	184,522	126,897	157,266	116,266	(41,000)	(26.07%)
5191 Rentals	48,623	63,007	285,000	285,000	285,000	-	-
5192 Donations	642,214	738,133	500,000	690,136	435,000	(255,136)	(36.97%)
5193 Offset Printing	77,715	114,431	90,000	90,000	90,000	-	-
5195 Refund of Expenditure	150,871	20,970	12,500	10,500	10,500	-	-

**COLUMBIA SCHOOL DISTRICT  
FINAL BUDGET  
2011-12**

**SUMMARY REVENUE ALL FUNDS**

Revenue Object Category	Actual 2008-09	Actual 2009-10	Budget 2010-11	Projected Actual 2010-11	Final Budget 2011-12	1 Year Variance 2011-12 vs 2010-11	
						\$	%
5197 Sale of Misc. Items	63,580	7,938	-	34,005	30,000	(4,005)	(11.78%)
5198 Fundraising Activities	18,332	11,213	10,950	37,200	25,950	(11,250)	(30.24%)
5199 Misc. Local Revenue	292,351	293,519	217,308	193,743	513,757	320,014	165.17%
- Project Construct	326,150	240,395	-	-	-	-	-
- Moving on Together	-	-	95,000	225,000	225,000	-	-
- E-Rate	183,047	154,084	125,000	125,000	-	(125,000)	(100.00%)
<b>51XX Local Sources</b>	<b>\$ 117,105,791</b>	<b>\$ 117,914,573</b>	<b>\$ 117,591,255</b>	<b>\$ 119,456,286</b>	<b>\$ 120,664,664</b>	<b>\$ 1,208,378</b>	<b>1.01%</b>
<b>5200 Intermediate Sources</b>							
5211 Fines and Forfeitures	\$ 662,565	\$ 601,724	\$ 601,724	\$ 581,055	\$ 581,055	\$ -	-
5221 State Assessed Utilities	1,108,746	1,145,779	1,145,778	899,859	899,859	-	-
5234 County Stock Insurance	202,873	113,135	113,135	-	-	-	-
<b>52XX Intermediate Sources</b>	<b>\$ 1,974,184</b>	<b>\$ 1,860,638</b>	<b>\$ 1,860,637</b>	<b>\$ 1,480,914</b>	<b>\$ 1,480,914</b>	<b>\$ -</b>	<b>-</b>
<b>5300 State Sources</b>							
5311 Basic Formula - State Aid	\$ 40,625,045	\$ 34,754,671	\$ 40,564,303	\$ 34,177,467	\$ 39,621,908	\$ 5,444,441	15.93%
5312 Transportation	3,056,221	2,568,787	2,779,265	1,705,780	1,705,780	-	-
5314 Early Childhood, Spec Ed	1,839,320	1,745,656	1,715,147	1,741,363	1,800,000	58,637	3.37%
5317 Career Ladder	11,528	1,118,300	-	2,000	-	(2,000)	(100.00%)
5319 Classroom Trust Fund	5,739,775	5,781,418	5,865,606	6,986,771	7,105,843	119,072	1.70%
5324 Parents as Teachers	957,472	667,794	390,000	390,000	400,000	10,000	2.56%
5332 Vocational Aid	691,459	634,890	850,619	944,238	835,500	(108,738)	(11.52%)
5333 School Lunch Assistance	39,355	35,927	50,000	40,000	40,000	-	-
5337 Adult Basic Education	51,358	162,472	150,000	150,000	150,000	-	-
5338 Literacy Grant	70,582	167,870	-	-	-	-	-
5359 Vocational Enhancement Grant	347,242	336,443	600,000	265,000	300,000	35,000	13.21%
5362 A+ Schools	41,372	26,386	33,000	33,000	-	-	-
5367 School Health Grant	90,000	90,000	81,000	-	-	-	-

**COLUMBIA SCHOOL DISTRICT  
FINAL BUDGET  
2011-12**

**SUMMARY REVENUE ALL FUNDS**

Revenue Object Category	Actual 2008-09	Actual 2009-10	Budget 2010-11	Projected Actual 2010-11	Final Budget 2011-12	1 Year Variance 2011-12 vs 2010-11	
						Increase (Decrease) 2011-12	Increase (Decrease) 2010-11 %
5369 Resid Place/Excess Cost	253,525	462,309	462,308	363,500	363,500	-	-
5371 Readers for the Blind	3,398	1,422	-	-	-	-	-
5376 Starr Program	45,799	-	-	-	-	-	-
5381 Extraordinary Cost	346,746	606,593	633,186	1,224,685	1,224,685	-	-
5382 Missouri Preschool Project	56,546	63,214	65,000	65,000	65,000	-	-
5397 Other State Revenue	15,308	8,384	478,952	-	-	-	-
- Project Construct	1,250,081	556,142	-	453,952	200,000	(253,952)	(55.94%)
- Moving on Together	-	22,926	-	-	-	-	-
- Area Career Center Construction	3,431,150	1,874,773	-	-	-	-	-
- Lewis & Clark Conservation	1,901	3,418	-	32,554	38,195	5,641	17.33%
- Child Care Consortium - PAT	22,800	24,000	-	25,000	25,000	-	-
- School, Family, Community	-	-	-	5,641	-	(5,641)	(100.00%)
<b>53XX State Sources</b>	<b>\$ 58,987,983</b>	<b>\$ 51,713,795</b>	<b>\$ 54,718,386</b>	<b>\$ 48,605,951</b>	<b>\$ 53,908,411</b>	<b>\$ 5,302,460</b>	<b>10.91%</b>
<b>5400 Federal Sources</b>							
5412 Medicaid	\$ 531,764	\$ 398,013	\$ 379,432	\$ 350,000	\$ 350,000	\$ (1,851,092)	(100.00%)
5422 Basic Formula - Stabilization Funds	-	6,734,311	-	1,851,092	-	-	-
5423 Transportation - ARRA	-	294,583	-	-	-	-	-
5424 Career Ladder-ARRA	1,077,050	18,300	-	1,131,729	-	(1,131,729)	(100.00%)
5425 Jobs Bill - State School Monies Fund	-	-	-	3,094,943	-	(3,094,943)	(100.00%)
5427 Title II-Basic Grant	324,269	378,717	348,245	348,245	351,245	3,000	0.86%
5432 Workforce Investment Act - ARRA	-	659	-	2,704	-	-	-
5433 Workforce Investment Act - ARRA	-	-	-	8,974	-	-	-
5435 Workforce Investment Act	34,579	18,340	-	-	-	-	-
5436 Adult Basic Education	332,628	256,969	303,332	503,332	618,332	115,000	22.85%
5441 Entitlement PL 94-142	3,431,404	3,502,962	3,389,915	3,785,895	3,758,240	(27,655)	(0.73%)
5442 Early Childhood, Spec Ed	343,693	454,638	516,073	705,431	520,000	(185,431)	(26.29%)
5444 NLSF Federal Revenue	-	-	23,600	23,600	23,600	-	-
5445 School Lunch - Federal	2,573,106	2,761,688	2,400,000	2,650,000	2,750,000	100,000	3.77%
5446 School Breakfast	791,680	850,161	584,000	800,000	800,000	-	-

COLUMBIA SCHOOL DISTRICT  
FINAL BUDGET  
2011-12

SUMMARY REVENUE ALL FUNDS

Revenue Object Category	Actual 2008-09	Actual 2009-10	Budget 2010-11	Projected Actual 2010-11	Final Budget 2011-12	1 Year Variance 2011-12 vs 2010-11	
						Increase (Decrease) 2011-12	Increase (Decrease) 2010-11
					\$	\$	%
5447 School Milk	6,430	6,172	6,000	6,000	6,000	-	-
5448 After School Snacks	3,081	5,662	2,000	6,000	6,000	-	-
5449 School Fruits & Veggies	-	32,096	20,000	26,000	50,000	-	-
5451 Title I	3,254,448	4,110,283	5,792,031	5,769,543	3,764,403	(2,005,140)	(34.75%)
5455 Title VI	23,078	-	-	-	-	-	-
5461 Drug Program	58,850	54,752	54,000	54,000	54,000	-	-
5462 Title III	71,753	89,472	35,000	435,621	435,621	-	-
5464 Title I D	-	-	-	1,622	-	(1,622)	(100.00%)
5465 Title II	1,217,548	1,073,417	1,184,259	1,184,259	796,201	(388,058)	(32.77%)
5466 Title IID	-	219,956	25,000	25,000	-	(25,000)	(100.00%)
5467 Homeless Education - ARRA	-	10,975	-	-	-	-	-
5468 Title IID - ARRA	-	70,870	-	1,392	-	(1,392)	(100.00%)
5472 Child Care Development	54,910	59,496	59,072	56,604	56,604	-	-
5475 Other Federal Revenue	1,000	-	-	-	-	-	-
5479 ESL Family Literacy	-	-	54,000	54,000	54,000	-	-
5484 Pell Funds	113,425	177,310	160,000	160,000	160,000	-	-
5493 SPED Part B - ARRA	-	3,531,478	697,582	586,540	-	(586,540)	(100.00%)
5496 E Rate Funds	-	-	-	-	-	-	-
5497 Other Federal Revenue	24,634	7,848	22,573	-	-	-	-
- Hurricane Relief for Displaced Students	4,764	-	-	-	-	-	-
- Gallagher Grant	14,695	255	200,000	-	-	-	-
- US Fish and Wildlife	-	-	-	3,977	-	(3,977)	(100.00%)
- LSTA	452	452	-	21,001	-	(21,001)	(100.00%)
<b>54XX Federal Sources</b>	<b>\$ 14,289,241</b>	<b>\$ 25,119,835</b>	<b>\$ 16,256,114</b>	<b>\$ 23,647,504</b>	<b>\$ 14,554,246</b>	<b>\$ (9,105,580)</b>	<b>(38.51%)</b>
5500 Donated Commodities							
5510 Donated Commodities	\$ 204,180	\$ 518,760	\$ 400,000	\$ 400,000	\$ 400,000	\$ -	-
<b>55XX Donated Commodities</b>	<b>\$ 204,180</b>	<b>\$ 518,760</b>	<b>\$ 400,000</b>	<b>\$ 400,000</b>	<b>\$ 400,000</b>	<b>\$ -</b>	<b>-</b>

COLUMBIA SCHOOL DISTRICT  
FINAL BUDGET  
2011-12

SUMMARY REVENUE ALL FUNDS

Revenue Object Category	Actual 2008-09	Actual 2009-10	Budget 2010-11	Projected Actual 2010-11	Final Budget 2011-12	1 Year Variance 2011-12 vs 2010-11	
						Increase (Decrease) 2011-12	Increase (Decrease) 2010-11 %
5600 Other Sources							
5611 Sale of Bonds	\$ 2,000,000	\$ 12,027,000	\$ 46,800,000	\$ 49,465,000	\$ 33,000,000	(16,465,000)	(33.29%)
5631 Insurance Recoveries	\$ 383,006	\$ 380,875	\$ -	\$ 26,921	\$ -	(26,921)	(100.00%)
5651 Premium on Sale of Bonds	\$ 135,650	\$ 198,565	\$ -	\$ -	\$ -	-	-
5692 Proceeds - Bond Refunding	\$ 2,875,000	\$ 8,305,000	\$ -	\$ 23,835,000	\$ 10,886,000	(12,949,000)	(54.33%)
<b>56XX Other Sources</b>	<b>\$ 5,393,656</b>	<b>\$ 20,911,440</b>	<b>\$ 46,800,000</b>	<b>\$ 73,326,921</b>	<b>\$ 43,886,000</b>	<b>\$ (29,440,921)</b>	<b>(40.15%)</b>
5800 Tuition							
5810 Tuition - Other Districts	\$ 130,829	\$ 187,101	\$ 187,101	\$ 187,101	\$ 190,000	\$ 2,899	1.55%
5820 Tuition - Area Voc Fees	76,358	66,500	66,500	43,500	43,500	-	-
<b>58XX Tuition</b>	<b>\$ 207,187</b>	<b>\$ 253,601</b>	<b>\$ 253,601</b>	<b>\$ 230,601</b>	<b>\$ 233,500</b>	<b>\$ 2,899</b>	<b>1.26%</b>
5900 Other Financing Sources							
5999 Other Financing Sources	\$ 9,026,961	\$ 8,828,898	\$ 5,050,325	\$ 4,793,056	\$ 5,206,443	\$ 413,387	8.62%
<b>59XX Other Financing Sources</b>	<b>\$ 9,026,961</b>	<b>\$ 8,828,898</b>	<b>\$ 5,050,325</b>	<b>\$ 4,793,056</b>	<b>\$ 5,206,443</b>	<b>\$ 413,387</b>	<b>8.62%</b>
<b>All Funds - Revenues</b>	<b>\$ 207,189,183</b>	<b>\$ 227,121,540</b>	<b>\$ 242,930,318</b>	<b>\$ 271,941,233</b>	<b>\$ 240,334,178</b>	<b>\$ (31,619,377)</b>	<b>(11.63%)</b>

COLUMBIA SCHOOL DISTRICT  
FINAL BUDGET  
2011-12

SUMMARY ALL FUNCTIONS

Programs	Actual 2008-09	Actual 2009-10	Original Budget 2010-11	Projected Actual 2010-11	Final Budget 2011-12	1 year Variance Projected to New Budget 2011-12 vs 2010-11	
						\$	%
Elementary Instruction	\$ 29,341,664	\$ 28,759,434	\$ 28,181,772	\$ 28,652,799	\$ 28,817,605	\$ 164,806	0.58%
Middle/Junior High Instruction	20,636,129	20,324,391	19,451,090	19,633,008	20,144,270	511,262	2.60%
Senior High Instruction	13,085,077	13,019,914	12,539,990	12,799,405	13,161,853	362,448	2.83%
Summer School Instruction	4,718,689	5,325,257	3,905,370	4,178,130	1,940,143	(2,237,987)	(53.56%)
Douglass High Instruction	1,003,705	981,847	929,008	882,013	852,279	(29,734)	(3.37%)
At Risk Programs	555,873	387,038	453,062	422,773	378,192	(44,581)	(10.54%)
Special Education Instruction	17,718,299	18,178,521	18,443,401	17,135,169	16,503,032	(632,137)	(3.69%)
Early Childhood Special Education	2,055,971	2,220,597	2,246,126	2,789,127	3,031,720	242,593	8.70%
Gifted Program	1,219,769	1,198,671	1,235,763	1,152,391	1,145,852	(6,539)	(0.57%)
Title I	2,760,296	2,931,455	4,426,555	2,063,911	1,907,882	(156,029)	(7.56%)
English Language Learners	1,436,339	1,371,689	1,359,670	1,346,906	1,220,745	(126,161)	(9.37%)
Vocational Instruction	3,591,875	3,612,999	3,308,452	3,112,426	3,282,254	169,828	5.46%
Student Activities & Athletics	896,275	854,546	811,413	852,624	866,309	13,685	1.61%
Adult Basic Education	67,631	83,556	-	7,818	-	(7,818)	(100.00%)
Tuition Payments	335,716	644,019	880,000	907,288	1,136,185	228,897	25.23%
Guidance & Counseling Services	4,740,540	4,420,227	4,175,284	4,301,053	4,331,308	30,255	0.70%
Pupil Services	4,376,300	4,543,566	4,384,785	5,628,488	5,699,018	70,530	1.25%
Educational Media Services	2,411,208	2,514,801	2,421,934	2,320,527	2,395,500	74,973	3.23%

COLUMBIA SCHOOL DISTRICT  
FINAL BUDGET  
2011-12

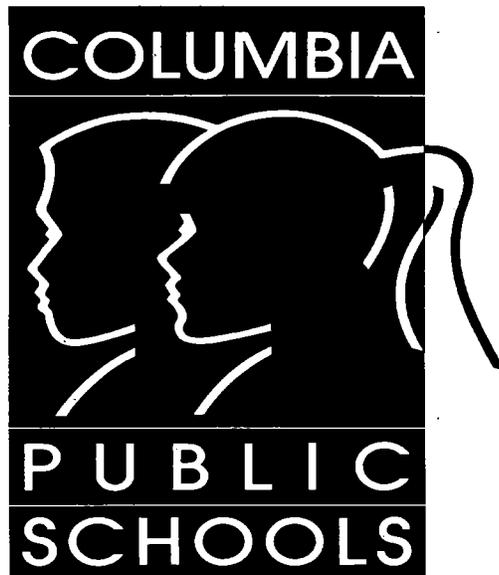
SUMMARY ALL FUNCTIONS

Programs	Actual 2008-09	Actual 2009-10	Original Budget 2010-11	Projected Actual 2010-11	Final Budget 2011-12	1 year Variance Projected to New Budget 2011-12 vs 2010-11	
						\$	%
Support Services, Instructional Staff and Planning, Research and Management Information Services	6,245,394	6,004,602	6,479,391	6,396,082	7,176,563	780,481	12.20%
Administrative Services	2,518,271	2,208,760	2,257,825	2,225,420	2,301,226	75,806	3.41%
Other Administrative Services	10,662,115	10,702,661	10,761,300	10,847,129	10,637,025	(210,104)	(1.94%)
Business Services	945,719	969,573	980,306	1,000,567	1,162,693	162,126	16.20%
Maintenance Services	14,157,521	13,970,860	15,212,065	14,857,725	15,178,921	321,196	2.16%
Security Services	436,879	520,020	532,066	506,993	544,978	37,985	7.49%
Transportation Services	7,419,884	7,731,868	8,385,189	8,948,120	8,688,551	(259,569)	(2.90%)
Community Services	737,066	672,629	722,771	540,389	520,107	(20,282)	(3.75%)
Early Childhood Education	-	240,398	52,969	2,157,190	2,201,551	44,361	2.06%
Parents as Teachers	1,468,557	1,502,182	870,107	1,026,762	1,034,086	7,324	0.71%
Other Financing Uses	8,982,261	7,795,419	5,150,325	3,568,660	5,206,443	1,637,783	45.89%
Debt Services	21,200,329	27,517,855	19,195,598	22,650,808	20,419,711	(2,231,097)	(9.85%)
Capital Projects	21,361,971	15,926,100	20,700,000	21,579,362	42,507,367	20,928,005	96.98%
Food Services	6,840,560	7,125,962	6,834,496	7,035,176	7,829,541	794,365	11.29%
Student Activities	1,461,708	1,400,563	1,337,500	1,465,855	1,387,500	(78,355)	(5.35%)
Adult Education	1,642,226	1,714,655	2,311,799	1,913,302	1,759,376	(153,926)	(8.05%)
Grants and Donations Fund	3,916,348	2,853,148	3,303,126	3,497,453	2,653,493	(843,960)	(24.13%)
<b>Total</b>	<b>\$ 220,948,165</b>	<b>\$ 220,229,783</b>	<b>\$ 214,240,508</b>	<b>\$ 218,402,849</b>	<b>\$ 238,023,279</b>	<b>\$ 19,620,430</b>	<b>8.98%</b>

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**Final Budget  
2011-12**

**Compensation**





**COLUMBIA SCHOOL DISTRICT  
FINAL BUDGET  
2011-2012**

**COMPENSATION SUMMARY FOR 2011-2012**

	<b>2010-2011 Original Budget Total Operating</b>	<b>2010-2011 Projected Total Operating</b>	<b>2011-2012 Budget Total Operating</b>
Teacher Contracts	\$ 66,085,476	\$ 64,552,334	\$ 65,629,625
Extra Days	\$ 500,000	\$ 475,694	\$ 484,350
Substitutes	\$ 1,450,000	\$ 1,489,364	\$ 1,450,000
Career Ladder	\$ 1,675,365	\$ 1,638,000	\$ 1,583,000
Summer School	\$ 2,398,287	\$ 4,258,702	\$ 1,950,507
Category I Stipends - MSHSAA activity	\$ 799,826	\$ 810,045	\$ 810,045
Category II Stipends - Club Sponsors	\$ 35,750	\$ 33,940	\$ 35,750
Category III Stipends - Administrative	\$ 228,025	\$ 233,052	\$ 322,552
General Supervision Stipends	\$ 11,900	\$ 29,253	\$ 40,625
Administrator Contracts	\$ 7,208,884	\$ 7,264,506	\$ 7,259,796
Nurse Contracts (LPNs in Support)	\$ 1,070,615	\$ 967,141	\$ 984,163
Home School Communicator Contracts	\$ 551,264	\$ 554,330	\$ 564,086
Parent as Teacher Contracts	\$ 660,390	\$ 727,157	\$ 739,955
Outreach Counselor Contracts	\$ 374,891	\$ 388,926	\$ 395,771
Specialist and OT/PT Contracts	\$ 857,948	\$ 923,308	\$ 939,558
Support Staff Salaries	\$ 10,155,000	\$ 9,949,285	\$ 9,858,233
Instructional Aides & Aides	\$ 3,078,986	\$ 3,555,327	\$ 3,633,544
Playground Supervision (1000 hrs /week)	\$ 320,000	\$ 307,919	\$ 307,919
Overtime	\$ 193,500	\$ 213,333	\$ 213,333
Temporary/Seasonal Employees	\$ 125,000	\$ 125,000	\$ 125,000
Sick Leave/Vacation Payout for Retirees	\$ 261,174	\$ 598,494	\$ 500,000
Homebound Instruction	\$ 73,439	\$ 78,978	\$ 78,978
Other Payrolls	\$ 1,250,000	\$ 1,015,449	\$ 1,015,449
Travel Allowance	\$ 24,230	\$ 26,751	\$ 26,751
Early Retirement Incentive	\$ 59,000	\$ 53,000	\$ 53,000
<b>Totals</b>	<b>\$ 99,448,950</b>	<b>\$ 100,269,288</b>	<b>\$ 99,001,990</b>

These estimations are based on query data extracted from the payroll system combined with stipend budget information from the human resource system. They will not be exact but are a close approximation of the expected pay by category. The variance from budget to projected actual in 2010-11 on the summer school line is due to a change in accounting periods that places two summers of summer school in fiscal year 2010-2011.

**COLUMBIA SCHOOL DISTRICT  
2011-12  
EXTRA-DUTY STIPENDS – DESCRIPTORS**

**Category I Stipends – MSHSAA Related Activities  
No Budget Changes**

Category I Stipends include coach or sponsor positions for which points are awarded upon the fulfillment of eight criteria descriptors. These positions have been “standardized” for the district. The responsibilities and expectations are the same for each high school, junior high school, middle school and elementary school.

In addition to the MSHSAA related activities, the district also has established pay rates for Intramurals, Off Season and Extended Season responsibilities. Intramurals and Off Season have a flat rate, and Extended Season is paid the \$10 General Supervision rate.

**Category II Stipends – Club Sponsors of Student Activities  
No Budget Changes**

Category II Stipends include sponsors of student clubs that serve to be co-curricular and/or enhance the current educational programs. These school clubs meet before or after school.

For the activity specified, appropriate points are awarded for each of five criteria descriptors standardized across the district. Points are assigned according to a given scale based on specific criteria.

<b><u>Point Scale:</u></b>	3 – 5	=	\$ 445.00
	6 – 8	=	\$ 690.00
	9 – 12	=	\$1,035.00
	13+	=	\$1,495.00

Example: The sponsor of a club earning 6-8 points would be paid \$690. The types of clubs vary at each school.

**Category III Stipends – Administrative Stipends  
No Budget Changes on Listed Pages**

Category III Stipends include activities or responsibilities that require time outside of the school day for co-curricular or extracurricular activities that are in support of the educational program of a school.

The stipend is recommended by an assistant superintendent and approved by the Assistant Superintendent of HR following identification of budget source and alignment with similarly situated responsibilities. This year we added on-line teaching opportunities and developed a stipend. You will see it added in this update.

## **FOR INFORMATION ONLY**

Due to the changes in Career Ladder and the adoption of the new supplemental pay guidelines, we are in the process of developing budget neutral stipends to cover additional duties being picked up by our teachers. These stipends will be for administrative functions such as website maintenance and development at all buildings, coordinator of book rooms, etc. These stipends will be budget neutral within the \$55,000 reallocated to stipend pay from our Supplemental Pay budget, which used to be known as the Career Ladder Program.

### **Extended Contract Days No Budget Changes**

Currently, the administration of the Columbia Public Schools utilizes “extended” day contracts for employees whose responsibilities begin earlier than the first day of the teaching contract or extend beyond the end of the school year.

Extended contracts are provided to employees recommended by the Assistant Superintendent of the designated area for duties directly associated with the employee’s professional contract, with final approval from the Superintendent of Schools upon appropriate budget identification.

All new extended day contracts beginning July 1, 2010 are now issued on a per diem basis to a capped rate of \$225 per day. Employees receiving extended day contracts prior to July 1, 2010 are grandfathered on the schedule that does not cap.

### **General Supervision Stipends No Budget Changes**

General Supervision Stipends are provided to building employees who supervise students during the “non-contractual” time periods, typically before and after the school day. The stipends are paid at a rate of \$10.00 per hour. Each school has a specific number of hours allocated to their building for general supervision.

**COLUMBIA SCHOOL DISTRICT  
2011-2012  
CATEGORY I STIPENDS**

Sport or Activity	Position	No. of Positions	Level	Criteria								Total Points	Stipend Rate	Total Stipend Amount
				# 1	# 2	# 3	# 4	# 5	# 6	# 7	# 8			
Band-Concert/Contest	Director	2	1-HS	7	3	5	7	2	1	2	6	33	\$3,795	\$7,590
Band-Jazz	Director	3	1-HS	4	3	3	3	1	0	2	3	19	\$2,185	\$6,555
Band-Marching	Director	2	1-HS	3	4	7	5	2	3	2	5	31	\$3,565	\$7,130
Band-Concert/Contest	Assistant Director	2	1-HS	5	3	5	5	2	0	2	6	28	\$3,220	\$6,440
Band-Marching	Assistant Director	2	1-HS	5	4	5	3	2	2	2	5	28	\$3,220	\$6,440
Band-Marching	Supplementary Staff	8	1-HS	7	2	1	5	2	0	2	3	22	\$2,530	\$20,240
Band-Marching, Extra Parade	Director	4	1-HS										\$200	\$800
Baseball	Head Coach	2	1-HS	9	2	5	5	2	2	3	7	35	\$4,025	\$8,050
Baseball	Asst. Coach	4	1-HS	9	2	1	3	2	0	3	7	27	\$3,105	\$12,420
Basketball	Head Coach	4	1-HS	10	2	10	9	1	2	5	11	50	\$5,750	\$23,000
Basketball	Asst. Head	4	1-HS	10	2	3	5	1	1	5	9	36	\$4,140	\$16,560
Basketball	Asst. Coach	4	1-HS	8	2	1	3	1	0	3	8	26	\$2,990	\$11,960
Basketball-DHS	Head Coach	1	1-HS	10	2	10	9	1	2	5	11	50	\$5,750	\$5,750
Basketball-DHS	Asst. Coach	1	1-HS	10	2	3	5	1	0	5	9	35	\$4,025	\$4,025
Cheerleading	Coordinator	2	1-HS	2	0	1	1	1	2	0	2	9	\$1,035	\$2,070
Cheerleading/Basketball G	Sponsor	2	1-HS	6	1	1	1	1	0	4	2	16	\$1,840	\$3,680
Cheerleading/Basketball B	Sponsor	2	1-HS	6	1	1	1	1	0	4	2	16	\$1,840	\$3,680
Cheerleading/Football (No volleyball cheerleaders)	Sponsor	2	1-HS	4	1	1	1	1	0	3	2	13	\$1,495	\$2,990
Cheerleading/Soccer	Sponsor	2	1-HS	5	1	1	1	1	0	2	1	12	\$1,380	\$2,760
Choral Act	Director	2	1-HS	12	4	5	7	2	0	2	5	37	\$4,255	\$8,510
Color Guard	1 Position	1	1-HS	7	2	1	5	2	0	2	3	22	\$2,530	\$2,530
Cross Country – B/G	Head Coach	2	1-HS	7	4	3	3	0	1	3	4	25	\$2,875	\$5,750
Cross Country – B/G	Asst Coach	2	1-HS	7	4	0	1	0	0	3	4	19	\$2,185	\$4,370
Debate	Coach	2	1-HS	2	1	3	3	0	1	3	2	15	\$1,725	\$3,450
Football	Head Coach	2	1-HS	11	2	10	9	3	6	3	9	53	\$6,095	\$12,190
Football	Asst. Head Coach	4	1-HS	11	2	5	7	3	1	3	8	40	\$4,600	\$18,400
Football	Asst. Coach	10	1-HS	11	2	3	5	3	0	3	5	32	\$3,680	\$36,800
Golf - B	Coach	2	1-HS	9	2	3	3	1	0	3	1	22	\$2,530	\$5,060
Golf – G	Coach	2	1-HS	9	2	3	3	1	0	3	1	22	\$2,530	\$5,060
MSHSAA Academic Team	Sponsors	2	1-HS	3	1	1	1	0	0	3	4	13	\$1,495	\$2,990
Musical Choreography	(funded by HHS ECA)	1	1-HS	2	4	2	1	1	0	0	1	11	\$1,035	\$0
Musical Production	Director	2	1-HS	5	4	7	7	2	2	0	4	31	\$3,565	\$7,130
Musical Production	Asst. Director	2	1-HS	4	4	3	5	2	0	0	4	22	\$2,530	\$5,060
Musical/Orchestra	Director	2	1-HS	4	3	1	5	1	0	0	0	14	\$1,610	\$3,220
Newspaper	Sponsor	2	1-HS	4	2	5	3	1	0	0	0	15	\$1,725	\$3,450
Orchestra	Director	2	1-HS	3	4	3	5	1	0	2	4	22	\$2,530	\$5,060
Percussion	Director	2	1-HS	7	2	1	5	2	0	2	3	22	\$2,530	\$5,060
Plays	Director	1	1-HS	6	5	1	5	2	0	0	7	26	\$2,990	\$2,990
Pompon	Coach	4	1-HS	9	2	3	3	1	0	0	2	20	\$2,300	\$9,200
Set Design	Coach	2	1-HS	2	1	1	1	2	0	0	2	9	\$1,035	\$2,070
Show Choir	Director	1	1-HS	2	4	7	7	2	0	3	9	34	\$3,910	\$3,910

**COLUMBIA SCHOOL DISTRICT  
2011-2012  
CATEGORY I STIPENDS**

Sport or Activity	Position	No. of Positions	Level	Criteria								Total Points	Stipend Rate	Total Stipend Amount
				# 1	# 2	# 3	# 4	# 5	# 6	# 7	# 8			
Soccer – B	Head Coach	2	1-HS	9	2	5	5	2	2	4	7	36	\$4,140	\$8,280
Soccer – B	Asst. Coach	4	1-HS	9	2	1	1	2	0	4	7	26	\$2,990	\$11,960
Soccer – G	Head Coach	2	1-HS	9	2	5	5	2	2	4	7	36	\$4,140	\$8,280
Soccer – G	Asst. Coach	5	1-HS	9	2	1	1	2	0	4	7	26	\$2,990	\$14,950
Softball	Head Coach	2	1-HS	9	2	5	5	2	2	3	7	35	\$4,025	\$8,050
Softball	Asst. Coach	4	1-HS	9	2	1	3	2	0	3	7	27	\$3,105	\$12,420
Speech and Drama	Coach	2	1-HS	7	2	5	5	0	2	3	3	27	\$3,105	\$6,210
Stage Costume Construction	Sponsor	2	1-HS	4	2	1	3	2	0	0	1	13	\$1,495	\$2,990
Stage Costume Design	Paid from Instructional Budget	2	1-HS	0	2	3	4	2	0	0	0	11	\$1,035	\$0
Swimming – B	Head Coach for 2 schools	1	1-HS	12	4	10	7	2	2	5	13	55	\$6,325	\$6,325
Swimming – B	Asst. Coach for 2 schools	1	1-HS	8	3	1	1	1	0	5	10	29	\$3,335	\$3,335
Swimming – G	Head Coach for 2 schools	1	1-HS	12	4	10	7	2	2	5	13	55	\$6,325	\$6,325
Swimming – G	Asst. Coach For 2 schools	1	1-HS	8	3	1	1	1	0	5	10	29	\$3,335	\$3,335
Tech Dir/Stage Production	Director	2	1-HS	3	4	1	5	2	0	0	4	19	\$2,185	\$4,370
Tennis – B	Coach	2	1-HS	9	2	3	3	1	0	3	3	24	\$2,760	\$5,520
Tennis – G	Coach	2	1-HS	9	2	3	3	1	0	3	3	24	\$2,760	\$5,520
Track – B&G	Head Coach	2	1-HS	7	2	3	5	2	3	3	7	32	\$3,680	\$7,360
Track – B&G	Asst. Coach	8	1-HS	7	2	1	3	2	0	3	7	25	\$2,875	\$23,000
Volleyball	Head Coach	2	1-HS	7	2	3	3	1	1	4	7	28	\$3,220	\$6,440
Volleyball	Asst. Coach	2	1-HS	7	2	1	1	1	0	4	7	23	\$2,645	\$5,290
Wrestling	Head Coach	2	1-HS	10	2	5	5	3	2	5	9	41	\$4,715	\$9,430
Wrestling	Asst. Coach	4	1-HS	7	2	1	3	3	0	5	9	30	\$3,450	\$13,800
Yearbook (curr.)	Sponsor	2	1-HS	3	2	1	3	1	0	0	0	10	\$1,150	\$2,300
Yearbook (non-curr.)	Sponsor	0	1-HS	11	2	1	3	1	0	0	0	18	\$2,070	\$0
Band	Director	3	2-JH	5	4	5	3	2	1	2	7	29	\$3,335	\$10,005
Basketball	Head Coach (9 <sup>th</sup> )	6	2-JH	9	2	3	5	1	1	2	3	26	\$2,990	\$17,940
Basketball	Head Coach (8 <sup>th</sup> )	6	2-JH	8	2	1	5	1	0	1	1	19	\$2,185	\$13,110
Basketball	Asst Coach (9 <sup>th</sup> )	6	2-JH	9	2	2	5	1	0	2	3	24	\$2,760	\$16,560
Basketball	Asst Coach (8 <sup>th</sup> )	6	2-JH	8	2	1	5	0	0	1	0	17	\$1,955	\$11,730
Cheerleading/Bsktbl-8 B&G	Coach	3	2-JH	6	1	1	3	1	0	0	0	12	\$1,380	\$4,140
Cheerleading/Bsktbl-9 B&G	Coach	3	2-JH	7	1	1	3	1	0	0	0	13	\$1,495	\$4,485
Cheerleading/Football/VB-9	Coach	3	2-JH	4	1	1	3	1	0	0	0	10	\$1,150	\$3,450
Choral Act.	Director	3	2-JH	3	4	3	3	2	0	2	5	22	\$2,530	\$7,590
Football	Head Coach	3	2-JH	12	4	2	4	3	0	3	7	35	\$4,025	\$12,075
Football	Asst. Coach	9	2-JH	10	4	1	3	2	0	2	5	27	\$3,105	\$27,945
Musical	Director(ECA School Funded)	3	2-JH	6	4	3	3	1	0	0	1	18	\$1,495	\$0

**COLUMBIA SCHOOL DISTRICT  
2011-2012  
CATEGORY I STIPENDS**

Sport or Activity	Position	No. of Positions	Level	Criteria								Total Points	Stipend Rate	Total Stipend Amount
				# 1	# 2	# 3	# 4	# 5	# 6	# 7	# 8			
Speech	Coach	2	2-JH	7	4	1	3	1	0	0		16	\$1,840	\$3,680
Track – B&G	Head Coach	3	2-JH	5	3	1	3	2	3	1	0	18	\$2,070	\$6,210
Track – B&G	Asst. Coach	9	2-JH	5	3	1	1	2	0	1	0	13	\$1,495	\$13,455
Volleyball	Head Coach	3	2-JH	7	2	1	3	1	1	2	6	23	\$2,645	\$7,935
Volleyball	Asst. Coach	3	2-JH	7	2	0	0	1	0	2	5	17	\$1,955	\$5,865
Yearbook	Sponsor – No Class	1	2-JH	5	2	1	5	1	0	0	0	14	\$1,610	\$1,610
Yearbook	Sponsor – with Class	1	2-JH	3	1	1	1	1	0	0	1	8	\$920	\$920
Band	Director	13	3-MS	3	4	3	3	2	0	0	0	15	\$1,725	\$22,425
Choir	Director	5	3-MS	2	4	3	3	1	0	1	0	14	\$1,610	\$8,050
Orchestra	Director	1	3-MS	2	3	1	3	1	0	0	0	10	\$1,150	\$1,150
Band: Honors	Co-Director	0	4-Ele	1	4	1	1	1	0	0	0	8	\$920	\$0
Band: Awards	Co-Director	2	4-Ele	3	4	3	3	1	0	0	0	14	\$1,610	\$3,220
Orchestra: Beginning or Int	Director-4 Positions@ 1 day	4	4-Ele	4	4	1	3	1	0	0	0	13	\$1,495	\$5,980
Orchestra	Asst. Director - 2 positions	2	4-Ele	\$400 per assigned day							13	\$1,495	\$2,990	
Choir	Director	19	4-Ele	2	4	1	2	0	0	0	0	9	\$1,035	\$19,665

Total: \$712,420

# Columbia Public Schools

## Athletic/Fine Arts Stipend Analysis Sheet (Category I Activities)

**Prerequisite:** In order to be considered eligible for a district stipend it must *be approved by the school administrator.*

**Activity:** \_\_\_\_\_

**Sponsor:** \_\_\_\_\_

Elementary       Middle School  
 Jr. High       High School

**Directions:** For the activity specified above, place the appropriate points awarded for each factor in the appropriate box provided.

Criteria	Values	0	1	2	3	4	5	6	7	8	9	10	11	12	13	14	Points Awarded
<b>1.</b>	Student contact hours required beyond the teaching day.	None															
	Hours		1-30	31-60	61-90	91-120	121-150	151-180	181-210	211-240	241-270	271-300	301-330	331+			<b>(1)</b>

Criteria	Values	0	1	2	3	4	5	6	7	8	9	10	11	12	13	14	Points Awarded
<b>2.</b>	Average number of students per sponsor/coach	None															
	Hours		1-10	11-18	19-27	28+											<b>(2)</b>

Criteria	Values	0	1	2	3	4	5	6	7	8	9	10	11	12	13	14	Points Awarded
<b>3.</b>	Degree of public exposure and public expectations	None	Some		Average		Above Average		Very High			Exceptional Head Coach					
	Hours																<b>(3)</b>

Criteria	Values	0	1	2	3	4	5	6	7	8	9	10	11	12	13	14	Points Awarded
<b>4.</b>	Preparation time	None	Few		Some		Average		Above Average		Exceptional						
	Hours		1-60		61-90		91-120		121-149		150+						<b>(4)</b>

Criteria	Values	0	1	2	3	4	5	6	7	8	9	10	11	12	13	14	Points Awarded
<b>5.</b>	Equipment and materials management	Minimal	Average	Above Average	Exceptional												
	Hours																<b>(5)</b>

Criteria	Values	0	1	2	3	4	5	6	7	8	9	10	11	12	13	14	Points Awarded
<b>6.</b>	Assigned adults supervised on a regular basis	0 adults	1 adult	2 adults	3 adults	4 adults	5 adults	6 adults	7 or more adults								
																	(6)

Criteria	Values	0	1	2	3	4	5	6	7	8	9	10	11	12	13	14	Points Awarded
<b>7.</b>	Obligated travel supervision	None	3+ (75 miles one way)	1-3 trips	4-6 trips	7-9 trips	10 or more trips										
																	(7)

Criteria	Values	0	1	2	3	4	5	6	7	8	9	10	11	12	13	14	Points Awarded
<b>8.</b>	Weekend and non-contracted time with students	None															
	Hours		1-15	16-30	31-45	46-60	61-75	76-90	91-105	106-120	121-135	136-150	151-165	166-180	181-195	196+	(8)

**Total Points**

**COLUMBIA SCHOOL DISTRICT  
2011-2012  
CATEGORY II STIPENDS**

	<u>2010-2011</u>	<u>2011-2012</u>
Middle School	\$ 4,387	\$ 4,385
Junior High School	\$ 15,480	\$ 15,480
High School	\$ 10,473	\$ 10,475
Career Center	<u>\$ 3,670</u>	<u>\$ 3,670</u>
	\$ 34,010	\$ 34,010

Category II Stipends include sponsors of clubs that may be co-curricular and/or enhance the current educational programs. These school clubs occur before or after school and are not supported by the supplemental pay plan approved for 2011-2012. These stipends are valued based on specific criteria.

**COLUMBIA SCHOOL DISTRICT  
2011-12  
CATEGORY III STIPENDS**

STIPEND	AMOUNT	NOTES
Administrative Assistant	\$1,500-\$3,000	3 employees
Adult Business Education	\$2,000	1 employee
Adult Ed. Coordinator	\$2,000	1 employee
Adult Ed. Webpage	\$1,000	1 employee
Advanced Placement Audit – Syllabus Development	\$150	1 employee
Athletic Director at Junior High Schools	\$1,000	3 employees
Auditorium Director	\$1,725	(High School) 2 employees
Auditorium Assist. Director	\$350	(High School) 1 employee
Class Sponsor – Junior	\$300 - \$700	2 employees
Class Sponsor -- Senior	\$1,000	2 employees
Class Sponsor – Sophomore	\$300	2 employee
Community Leader (Elem)	\$300	3 employees
Coordinator, District Basketball	\$3,000	1 employee
Developing Pre-Engineering Program	\$2,000	1 employee
DHS Building Chair	\$1,000	4 employees
Director of Summer School	\$4,000	1 employee
District Elem. Guidance Director	\$2,000	1 employee
District Foreign Language Coordinator	\$2,000	1 employee
District Guidance Coordination	\$2,000	1 employee
District Secondary P.E. Coordinator	\$1,500	1 employee
District Sp. Ed. Coordination in Area of Specialty	\$2,000	1 employee
District Speech and Drama Liaison	\$1,265	1 employee
ECA Coordinator (Extra Curricular Activities) at Middle School Level	\$750	3 employees
Elem. Sp. Ed. Dept. Liaison	\$345 – \$805	19 employees
Evening Science Program (Elem.)	\$250	1 employee
Family Math (Elem.)	\$445	1 employee
Guidance Director JH/HS	\$2,000	5 employees
Head or Lead Teacher	\$500	5 employees
Health Occupations Counselor	\$2,000	1 employee
Health Building Chairman at Junior Highs	\$100	3 employees
Hickman Review Literary	\$1,600	1 employee
High School Dept Chair	\$1,500	+ 1 class period for Core Contact (Lang, Math, Soc Studies, Science, Special Education) 10 employees
HSC Basketball Program Coordinators	\$250 - \$300	4 employees
Inst. Music Coordinator	\$1,500	1 employee
Jr. High Bldg. Chair	\$1,500	(+1 Supervision Period) 15 employees
LPN Coordinator	\$2,000	1 employee
Leadership of MSAN Action	\$1,500	1 employee

**COLUMBIA SCHOOL DISTRICT  
2011-12  
CATEGORY III STIPENDS**

STIPEND	AMOUNT	NOTES
MAC Scholar Counselor	\$1,500	1 employee
MAC Scholar Overnight Supervisor	\$2,160	4 employees
MAC and MAAC Jr. Scholars Sponsors	\$690 – \$1,035	19 employees
Math Academic Team Coaches	\$1,150	8 employees
Mathematics Data Collection	\$1,500	1 employee
Middle School Content Liaison	\$1,500	(No plan time)15 employees
Nurse Coordinator	\$2,000	1 employee
Park Avenue Lead Teacher	\$1,500	1 employee
Partner in Education Sponsor	\$300 - \$600	4 employees
P.E. Depart Building Chair (Junior High)	\$250	3 employees
P.E. Depart Building Chair (Senior High)	\$1,500	2 employees
Service Squad	\$125	2 employees
Supplemental Education Services Facilitator (NCLB Mandate)	\$1,500	7 employees
Surgical Tech. Asst. Coordinator	\$2,000	1 employee
Vandiver Building Coordinator	\$1,000	1 employee
World Language Building Chair (HS)	\$1,000	3 employees
World Language Building Chair (JHS)	\$400	3 employees
Zero Hour Teaching	.11 Index	Teaching section beyond 1.0 FTE

***SB 319***-tutoring required by law	\$27/hr.	35 employees (1500 hours estimated)
Mentor for First Year Teachers	\$300	Dependent on number of new teachers
Mentor for Second Year Teachers	\$150	Dependent on number of teachers

**Replacing Prior Career Ladder Activities:**

Stipends are being developed for Book Room Coordinators at 19 elementary schools and stipends for Maintenance and Development of Websites at all locations and/or programs. These stipends will be budget neutral as they will fall within the \$55,000 reallocated to stipend pay from our Supplemental Pay budget which used to be known as the Career Ladder Program.

On-Line Teaching		\$100/per enrolled student; capped at 25 students per class
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**Budget - \$30,000 2011-2012 Budget**

**\*\*\*Contingent upon renewed State Funding**

**COLUMBIA SCHOOL DISTRICT  
2011-2012  
GENERAL SUPERVISION STIPENDS**

	<u>2010-2011</u>	<u>2011-2012</u>
Middle School	\$ 12,000	\$ 12,000
Junior High School	\$ 12,500	\$ 12,500
High School	<u>\$ 16,125</u>	<u>\$ 16,125</u>
	\$ 40,625	\$ 40,625

General Supervision Stipends include stipends paid to building employees who supervise students during "non-contractual" time periods, typically for bus duty before and after school, detention after school and community service.

**COLUMBIA SCHOOL DISTRICT  
2011-12  
EXTENDED CONTRACT DAYS**

	<b>Extended Contract Position</b>	<b># of Days (stipend)</b>	<b># of Positions</b>
1	District PBS Coordinator	15	1
2	District PE/Health Coordinator (.42 FTE)	34	1
3	District Coordinator of Secondary PE	6	1
4	District MAC Scholars Coordinator	16	1
5	District Nurse Coordinator	8	1
6	District Elementary Guidance Coordinator	5	1
7	Special Education Bldg. Chair High School	27	1
8	Special Education Bldg. Chair	10	5
9	District Spec. Ed. Specialists	10	3
10	District Spec. Ed. Specialists	8	1
11	District Spec. Ed. Specialists	5	4
12	Administrative Assistants	10	3
13	Elem. Media Specialists	2	19
14	Sec. Media Specialists (MS/JHS)	7	6
15	Sec. Media Specialists (DHS)	3	1
16	Sec. Media Specialists (HS)	9	4
17	FACS Teachers	6	13
18	Music High School - Band Director	23	2
19	Music High School - Asst Band Director	13	2
20	Music High School - Vocal	8	2
21	Industrial Tech. Teachers	6	12
22	Secondary Guidance (Directors)	27 to 37	5
23	Secondary Guidance (DHS)	8 to 18	1
24	Secondary Guidance (Middle School)	17	6
25	Secondary Guidance	10	17 to 23
26	Special Ed. Process Coordination	16	4
27	Student Services	1	1
28	HS Science Lab	4	1
29	Vocational Counselor	15	2
30	Vocational Ag Teacher	40	4
31	Vocational Teacher--Specialized	18	1
32	Vocational Teacher --Specialized	17	2
33	Vocational Data Analysis	17	1
34	Vocational Teacher	13	4
35	Vocational Teacher	12	1
36	Career Planning Specialist	10	1
37	Vocational Teacher	8	19
38	Vocational Student Services-Basic Skills	3	1
39	Vocational Student Services	1	4

**COLUMBIA SCHOOL DISTRICT  
2011-12  
EXTENDED CONTRACT DAYS**

	<b>Extended Contract Position</b>	<b># of Days (stipend)</b>	<b># of Positions</b>
40	A+ Coordinator	18	2
41	Integration of Technology	34	4
42	COE Supervision	9	1

**Counselors:**

We updated the Director of Guidance line 23 to better detail these positions . Last year this line said 37 days which represented 10 days for counseling and an additional 27 days for Director of Guidance responsibilities. We now show the 10 counseling days on line 26 for the six guidance directors and line 23 has 27 for guidance director. This is just an updating of this stipend

**COLUMBIA SCHOOL DISTRICT  
2011-2012  
HOURLY PAY DIFFERENTIALS**

**Per Hour**

**Facilities and Construction Services**

Painter	\$0.15
Night Custodian	\$0.15
Elementary Lead Custodian	\$0.80
Elementary Head Custodian	\$1.00
Secondary Lead Custodian	\$1.00
Carpenter Supervisor	\$1.50
Grounds Supervisor	\$1.50
Paint Supervisor	\$1.50
Secondary Head Custodian	\$1.50
Specialized Maint. Supervisor	\$1.50

**Nutrition Services**

Assistant Kitchen Manager	\$1.00
Elementary Kitchen Manager	\$1.00
Floating Kitchen Manager	\$1.00
Secondary Kitchen Manager	\$1.50

**COLUMBIA SCHOOL DISTRICT  
2011-2012  
SPECIAL PAYROLL HOURLY RATE SCHEDULE**

Accompanist at School Productions	\$20 per hour
AP Audit Work	\$15 per hour
Community Service Lead Teacher	\$15 per hour
Credit Completion Instruction	\$27 per hour
Curriculum Writing	\$15 per hour
Early Childhood Home Visits	\$15 per hour
Early Childhood Screener	\$27 per hour
General Supervision Rate	\$10 per hour
Homebound Teachers	\$19.30 per hour
Homebound Supervision Assistant	\$10 per hour
Interpreting	\$30 per hour
Kindergarten Screening	\$10 per hour
Math Tutoring Grant (teaching curriculum)	\$27 per hour
Para Pro Test Administration and Interpretation	\$20 per hour
PSAT/ACT Supervision/Administration with Students	\$20 per hour
Saturday Detention	\$20 per hour
SB319 Pay (teaching curriculum)	\$27 per hour
Specialized Nurse Instruction –CACC	\$25 per hour
Specialized Sub Nurse Instruction - CACC	\$20 per hour
Staff Development Participant	\$15 per hour
Staff Development Presenter	\$21 per hour
Staff Development Co-Presenter	\$15 per hour
Summer School	\$27 per hour
Tutoring for General Instruction	\$15 per hour

Athletic Supervision Rates after January 01, 2009:

Supervision at events lasting less than 3 hours is \$25.00/event

Supervision at events lasting less than 4 hours is \$30.00/event

Supervision at events lasting less than 5 hours is \$35.00/event

Supervision at events 5 hours and over is \$45.00/event

(This rate may not meet minimum wage standards, so it would be essential to use teachers and not hourly employees for events that are 5 hours or more in duration)

\$45.00 is the maximum stipend for supervision

Columbia School District  
 Instructional Aide Hourly Salary Schedule for those hired prior to 07/01/2010  
 2011-2012 with one additional 1% index step

Step	I		II		III		IV		V		VI		VII		VIII	
	B.S. Salary	Index	B.S. + 15 Salary	OR Index	M.S. Salary	Index	M.S. + 15 Salary	Index	M.S. + 30 Salary	Index	M.S. + 45 Salary	Index	M.S. + 60 Salary	Index	M.S. + 75 OR DOCTORATE Salary	Index
1	11.53	1.00	\$ 11.99	1.04	\$ 12.97	1.125	\$ 13.43	1.165	\$ 13.90	1.205	\$ 14.36	1.245	\$ 14.82	1.285	\$ 15.28	1.325
2	11.99	1.04	\$ 12.45	1.08	\$ 13.43	1.165	\$ 13.90	1.205	\$ 14.36	1.245	\$ 14.82	1.285	\$ 15.28	1.325	\$ 15.74	1.365
3	12.45	1.08	\$ 12.92	1.12	\$ 13.90	1.205	\$ 14.36	1.245	\$ 14.82	1.285	\$ 15.28	1.325	\$ 15.74	1.365	\$ 16.20	1.405
4	12.92	1.12	\$ 13.38	1.16	\$ 14.36	1.245	\$ 14.82	1.285	\$ 15.28	1.325	\$ 15.74	1.365	\$ 16.20	1.405	\$ 16.66	1.445
5	13.38	1.16	\$ 13.84	1.20	\$ 14.82	1.285	\$ 15.28	1.325	\$ 15.74	1.365	\$ 16.20	1.405	\$ 16.66	1.445	\$ 17.13	1.485
6	13.84	1.20	\$ 14.30	1.24	\$ 15.28	1.325	\$ 15.74	1.365	\$ 16.20	1.405	\$ 16.66	1.445	\$ 17.13	1.485	\$ 17.59	1.525
7	14.30	1.24	\$ 14.76	1.28	\$ 15.74	1.365	\$ 16.20	1.405	\$ 16.66	1.445	\$ 17.13	1.485	\$ 18.05	1.565	\$ 18.51	1.605
8	14.76	1.28	\$ 15.22	1.32	\$ 16.20	1.405	\$ 16.66	1.445	\$ 17.13	1.485	\$ 17.59	1.525	\$ 18.51	1.605	\$ 18.97	1.645
9	15.22	1.32	\$ 15.68	1.36	\$ 16.66	1.445	\$ 17.13	1.485	\$ 17.59	1.525	\$ 18.05	1.565	\$ 18.97	1.645	\$ 19.43	1.685
10	15.68	1.36	\$ 16.14	1.40	\$ 17.13	1.485	\$ 17.59	1.525	\$ 18.05	1.565	\$ 18.51	1.605	\$ 19.43	1.685	\$ 19.89	1.725
11	16.14	1.40	\$ 16.61	1.44	\$ 17.59	1.525	\$ 18.05	1.565	\$ 18.51	1.605	\$ 19.43	1.685	\$ 19.89	1.725	\$ 20.35	1.765
12	16.26	1.41	\$ 17.07	1.48	\$ 18.05	1.565	\$ 18.51	1.605	\$ 18.97	1.645	\$ 19.89	1.725	\$ 20.35	1.765	\$ 20.82	1.805
13	16.38	1.42	\$ 17.18	1.49	\$ 18.51	1.605	\$ 18.97	1.645	\$ 19.43	1.685	\$ 19.89	1.725	\$ 20.82	1.805	\$ 21.28	1.845
14	16.49	1.43	\$ 17.30	1.50	\$ 18.62	1.615	\$ 19.43	1.685	\$ 19.89	1.725	\$ 20.35	1.765	\$ 21.28	1.845	\$ 21.74	1.885
15	16.57	0.08	\$ 17.41	1.51	\$ 18.74	1.625	\$ 19.55	1.695	\$ 20.35	1.765	\$ 20.82	1.805	\$ 21.74	1.885	\$ 22.20	1.925
16	16.66	0.09	\$ 17.49	0.08	\$ 18.86	1.635	\$ 19.66	1.705	\$ 20.47	1.775	\$ 21.28	1.845	\$ 21.74	1.885	\$ 22.20	1.925
17	16.75	0.09	\$ 17.58	0.09	\$ 18.94	0.08	\$ 19.78	1.715	\$ 20.58	1.785	\$ 21.39	1.855	\$ 22.20	1.925	\$ 22.66	1.965
18	16.84	0.09	\$ 17.67	0.09	\$ 19.03	0.09	\$ 19.86	0.08	\$ 20.70	1.795	\$ 21.51	1.865	\$ 22.31	1.935	\$ 23.12	2.005
19	16.93	0.09	\$ 17.76	0.09	\$ 19.12	0.09	\$ 19.95	0.09	\$ 20.78	0.08	\$ 21.62	1.875	\$ 22.43	1.945	\$ 23.58	2.045
20	17.02	0.09	\$ 17.85	0.09	\$ 19.21	0.09	\$ 20.04	0.09	\$ 20.87	0.09	\$ 21.70	0.08	\$ 22.55	1.955	\$ 24.04	2.085
21	17.11	0.09	\$ 17.94	0.09	\$ 19.30	0.09	\$ 20.13	0.09	\$ 20.96	0.09	\$ 21.79	0.09	\$ 22.63	0.08	\$ 24.51	2.125
22	17.20	0.09	\$ 18.03	0.09	\$ 19.39	0.09	\$ 20.22	0.09	\$ 21.05	0.09	\$ 21.88	0.09	\$ 22.72	0.09	\$ 24.97	2.165
23	17.20		\$ 18.12	0.09	\$ 19.48	0.09	\$ 20.31	0.09	\$ 21.14	0.09	\$ 21.97	0.09	\$ 22.81	0.09	\$ 25.08	2.175
24	17.20		\$ 18.12		\$ 19.57	0.09	\$ 20.40	0.09	\$ 21.23	0.09	\$ 22.06	0.09	\$ 22.90	0.09	\$ 25.20	2.185
25	17.20		\$ 18.12		\$ 19.57		\$ 20.49	0.09	\$ 21.32	0.09	\$ 22.15	0.09	\$ 22.99	0.09	\$ 25.28	0.08
26	17.20		\$ 18.12		\$ 19.57		\$ 20.49		\$ 21.41	0.09	\$ 22.24	0.09	\$ 23.08	0.09	\$ 25.37	0.09
27	17.20		\$ 18.12		\$ 19.57		\$ 20.49		\$ 21.41		\$ 22.33	0.09	\$ 23.17	0.09	\$ 25.46	0.09
28	17.20		\$ 18.12		\$ 19.57		\$ 20.49		\$ 21.41		\$ 22.33		\$ 23.26	0.09	\$ 25.55	0.09
29	17.20		\$ 18.12		\$ 19.57		\$ 20.49		\$ 21.41		\$ 22.33		\$ 23.26		\$ 25.64	0.09
30	17.20		\$ 18.12		\$ 19.57		\$ 20.49		\$ 21.41		\$ 22.33		\$ 23.26		\$ 25.73	0.09

Columbia School District  
 Salary Schedule for Instructional Aides hired after 06/30/2010  
 2011-2012

<b>Instructional Aides</b>		
FT Hours	1496	
Days/HR	187/8	
Min per hr	\$11.53	
Max per hr	\$16.95	
Index	0.04	
1	\$ 11.53	
2	\$ 11.99	1.04
3	\$ 12.45	1.08
4	\$ 12.91	1.12
5	\$ 13.37	1.16
6	\$ 13.84	1.20
7	\$ 14.30	1.24
8	\$ 14.76	1.28
9	\$ 15.22	1.32
10	\$ 15.68	1.36
11	\$ 16.14	1.40
12	\$ 16.26	1.41
13	<b>\$ 16.37</b>	<b>1.42</b>
14	\$ 16.45	\$0.08
15	\$ 16.53	\$0.08
16	\$ 16.62	\$0.09
17	\$ 16.71	\$0.09
18	\$ 16.80	\$0.09
19	\$ 16.89	\$0.09
20	\$ 16.98	\$0.09
<b>21</b>	<b>\$ 17.07</b>	<b>\$0.09</b>

Columbia School District  
 Salary Schedule for Home School Communicators hired after 06/30/2010  
 2011-2012

<b>Home School Communicators</b>		
FT Hours		1496
Days/HR		187/8
Base	\$	24,012
Max	\$	36,020
Index		0.02632
1	\$	24,012
2	\$	24,644
3	\$	25,276
4	\$	25,908
5	\$	26,540
6	\$	27,172
7	\$	27,804
8	\$	28,436
9	\$	29,068
10	\$	29,700
11	\$	30,332
12	\$	30,964
13	\$	31,596
14	\$	32,228
15	\$	32,860
16	\$	33,492
17	\$	34,124
18	\$	34,756
19	\$	35,388
20	\$	36,020
<b>21</b>	<b>\$</b>	<b>36,260</b>

Columbia School District  
 Salary Schedule for Outreach Counselors hired after 06/30/2010  
 2011-2012

<b>Outreach Counselors</b>			
FT Hours		1496	
Days/HR		187/8	
Min	\$	33,498	
Max	\$	50,250	
Index		0.02632	
1	\$	33,498	
2	\$	34,380	1.02632
3	\$	35,261	1.05264
4	\$	36,143	1.07896
5	\$	37,025	1.10528
6	\$	37,906	1.13160
7	\$	38,788	1.15792
8	\$	39,670	1.18424
9	\$	40,551	1.21056
10	\$	41,433	1.23688
11	\$	42,315	1.26320
12	\$	43,196	1.28952
13	\$	44,078	1.31584
14	\$	44,960	1.34216
15	\$	45,841	1.36848
16	\$	46,723	1.39480
17	\$	47,605	1.42112
18	\$	48,486	1.44744
19	\$	49,368	1.47376
20	\$	50,250	1.50008
<b>21</b>	<b>\$</b>	<b>50,585</b>	<b>1.51008</b>

Columbia School District  
Salary Schedule for Nurses hired after 06/30/2010  
2011-2012

<b>RN</b>			
FT Hours		1496	
Days/HR		187/8	
Min	\$	28,358	
Max	\$	42,540	
Index		0.02632	
1	\$	28,358	
2	\$	29,105	1.02632
3	\$	29,851	1.05264
4	\$	30,598	1.07896
5	\$	31,344	1.10528
6	\$	32,090	1.13160
7	\$	32,837	1.15792
8	\$	33,583	1.18424
9	\$	34,330	1.21056
10	\$	35,076	1.23688
11	\$	35,822	1.26320
12	\$	36,569	1.28952
13	\$	37,315	1.31584
14	\$	38,062	1.34216
15	\$	38,808	1.36848
16	\$	39,554	1.39480
17	\$	40,301	1.42112
18	\$	41,047	1.44744
19	\$	41,794	1.47376
20	\$	42,540	1.50008
21	\$	<b>42,824</b>	<b>1.51008</b>

<b>BSN</b>			
FT Hours		1496	
Days/HR		187/8	
Min	\$	30,514	
Max	\$	43,905	
Index			
1	\$	30,514	
2	\$	31,735	1.04000
3	\$	32,955	1.08000
4	\$	34,176	1.12000
5	\$	35,396	1.16000
6	\$	36,617	1.20000
7	\$	37,837	1.24000
8	\$	39,058	1.28000
9	\$	40,278	1.32000
10	\$	41,499	1.36000
11	\$	42,720	1.40000
12	\$	43,025	1.41000
13	\$	<b>43,330</b>	<b>1.42000</b>
14	\$	43,430	\$100
15	\$	43,530	\$100
16	\$	43,630	\$100
17	\$	43,750	\$120
18	\$	43,870	\$120
19	\$	43,990	\$120
20	\$	44,110	\$120
21	\$	<b>44,230</b>	<b>\$120</b>

**Columbia School District**  
**Occupational Therapist / Physical Therapist Salary Schedule**  
**2011-2012**  
**187 Days**

<b>Occupational Therapist Physical Therapist</b>		
<b>Range</b>		
<b>Min</b>	<b>\$41,222</b>	
<b>Max</b>	<b>\$65,131</b>	
Step	Salary	Index
1	\$41,222	1.00
2	\$42,871	1.04
3	\$44,520	1.08
4	\$46,169	1.12
5	\$47,818	1.16
6	\$49,466	1.20
7	\$51,115	1.24
8	\$52,764	1.28
9	\$54,413	1.32
10	\$56,062	1.36
11	\$57,711	1.40
12	\$58,535	1.42
13	\$59,360	1.44
14	\$60,184	1.46
15	\$61,009	1.48
16	\$61,833	1.50
17	\$62,657	1.52
18	\$63,482	1.54
19	\$64,306	1.56
20	\$65,131	1.58

Columbia School District  
 Parents As Teachers  
 Salary Schedule  
 2011-2012 228 Days

\$30,514 base with no minimum salary and Extension of Indexes one step per column

Step	I		II		III		IV		V		VI		VII		VIII	
	B.S.		B.S. + 15		M.S.		M.S. + 15		M.S. + 30		M.S. + 45		M.S. + 60		M.S. + 75	
	Salary	Index														
1	\$ 30,514	1.00	\$ 31,735	1.04	\$ 34,328	1.125	\$ 35,549	1.165	\$ 36,769	1.205	\$ 37,990	1.245	\$ 39,210	1.285	\$ 40,431	1.325
2	\$ 31,735	1.04	\$ 32,955	1.08	\$ 35,549	1.165	\$ 36,769	1.205	\$ 37,990	1.245	\$ 39,210	1.285	\$ 40,431	1.325	\$ 41,652	1.365
3	\$ 32,955	1.08	\$ 34,176	1.12	\$ 36,769	1.205	\$ 37,990	1.245	\$ 39,210	1.285	\$ 40,431	1.325	\$ 41,652	1.365	\$ 42,872	1.405
4	\$ 34,176	1.12	\$ 35,396	1.16	\$ 37,990	1.245	\$ 39,210	1.285	\$ 40,431	1.325	\$ 41,652	1.365	\$ 42,872	1.405	\$ 44,093	1.445
5	\$ 35,396	1.16	\$ 36,617	1.20	\$ 39,210	1.285	\$ 40,431	1.325	\$ 41,652	1.365	\$ 42,872	1.405	\$ 44,093	1.445	\$ 45,313	1.485
6	\$ 36,617	1.20	\$ 37,837	1.24	\$ 40,431	1.325	\$ 41,652	1.365	\$ 42,872	1.405	\$ 44,093	1.445	\$ 45,313	1.485	\$ 46,534	1.525
7	\$ 37,837	1.24	\$ 39,058	1.28	\$ 41,652	1.365	\$ 42,872	1.405	\$ 44,093	1.445	\$ 45,313	1.485	\$ 46,534	1.525	\$ 47,754	1.565
8	\$ 39,058	1.28	\$ 40,278	1.32	\$ 42,872	1.405	\$ 44,093	1.445	\$ 45,313	1.485	\$ 46,534	1.525	\$ 47,754	1.565	\$ 48,975	1.605
9	\$ 40,278	1.32	\$ 41,499	1.36	\$ 44,093	1.445	\$ 45,313	1.485	\$ 46,534	1.525	\$ 47,754	1.565	\$ 48,975	1.605	\$ 50,196	1.645
10	\$ 41,499	1.36	\$ 42,720	1.40	\$ 45,313	1.485	\$ 46,534	1.525	\$ 47,754	1.565	\$ 48,975	1.605	\$ 50,196	1.645	\$ 51,416	1.685
11	\$ 42,720	1.40	\$ 43,940	1.44	\$ 46,534	1.525	\$ 47,754	1.565	\$ 48,975	1.605	\$ 50,196	1.645	\$ 51,416	1.685	\$ 52,637	1.725
12	\$ 43,940	1.44	\$ 45,161	1.48	\$ 47,754	1.565	\$ 48,975	1.605	\$ 50,196	1.645	\$ 51,416	1.685	\$ 52,637	1.725	\$ 53,857	1.765
13	\$ 43,330	1.42	\$ 45,466	1.49	\$ 48,975	1.605	\$ 50,196	1.645	\$ 51,416	1.685	\$ 52,637	1.725	\$ 53,857	1.765	\$ 55,078	1.805
14	\$ 43,430	1.00	\$ 45,771	1.50	\$ 49,280	1.615	\$ 51,416	1.685	\$ 52,637	1.725	\$ 53,857	1.765	\$ 55,078	1.805	\$ 56,298	1.845
15	\$ 43,530	1.00	\$ 45,871	1.00	\$ 49,585	1.625	\$ 51,721	1.695	\$ 53,857	1.765	\$ 55,078	1.805	\$ 56,298	1.845	\$ 57,519	1.885
16	\$ 43,650	1.20	\$ 45,971	1.00	\$ 49,685	1.00	\$ 52,026	1.705	\$ 54,162	1.775	\$ 56,298	1.845	\$ 57,519	1.885	\$ 58,739	1.925
17	\$ 43,770	1.20	\$ 46,091	1.20	\$ 49,785	1.00	\$ 52,126	1.00	\$ 54,467	1.785	\$ 56,603	1.855	\$ 58,739	1.925	\$ 59,960	1.965
18	\$ 43,890	1.20	\$ 46,211	1.20	\$ 49,905	1.20	\$ 52,226	1.00	\$ 54,567	1.00	\$ 56,909	1.865	\$ 59,045	1.935	\$ 61,181	2.005
19	\$ 44,010	1.20	\$ 46,331	1.20	\$ 50,025	1.20	\$ 52,346	1.20	\$ 54,667	1.00	\$ 57,009	1.00	\$ 59,350	1.945	\$ 62,401	2.045
20	\$ 44,130	1.20	\$ 46,451	1.20	\$ 50,145	1.20	\$ 52,466	1.20	\$ 54,787	1.20	\$ 57,109	1.20	\$ 59,450	1.00	\$ 63,622	2.085
21	\$ 44,250	1.20	\$ 46,571	1.20	\$ 50,265	1.20	\$ 52,586	1.20	\$ 54,907	1.20	\$ 57,229	1.20	\$ 59,550	1.00	\$ 64,842	2.125
22	\$ 44,250	1.20	\$ 46,691	1.20	\$ 50,385	1.20	\$ 52,706	1.20	\$ 55,027	1.20	\$ 57,349	1.20	\$ 59,670	1.20	\$ 65,147	2.135
23	\$ 44,250	1.20	\$ 46,691	1.20	\$ 50,505	1.20	\$ 52,826	1.20	\$ 55,147	1.20	\$ 57,469	1.20	\$ 59,790	1.20	\$ 65,453	2.145
24	\$ 44,250	1.20	\$ 46,691	1.20	\$ 50,505	1.20	\$ 52,946	1.20	\$ 55,267	1.20	\$ 57,589	1.20	\$ 59,910	1.20	\$ 65,553	1.00
25	\$ 44,250	1.20	\$ 46,691	1.20	\$ 50,505	1.20	\$ 52,946	1.20	\$ 55,387	1.20	\$ 57,709	1.20	\$ 60,030	1.20	\$ 65,653	1.00
26	\$ 44,250	1.20	\$ 46,691	1.20	\$ 50,505	1.20	\$ 52,946	1.20	\$ 55,387	1.20	\$ 57,829	1.20	\$ 60,150	1.20	\$ 65,773	1.00
27	\$ 44,250	1.20	\$ 46,691	1.20	\$ 50,505	1.20	\$ 52,946	1.20	\$ 55,387	1.20	\$ 57,829	1.20	\$ 60,270	1.20	\$ 65,893	1.00
28	\$ 44,250	1.20	\$ 46,691	1.20	\$ 50,505	1.20	\$ 52,946	1.20	\$ 55,387	1.20	\$ 57,829	1.20	\$ 60,270	1.20	\$ 66,013	1.00
29	\$ 44,250	1.20	\$ 46,691	1.20	\$ 50,505	1.20	\$ 52,946	1.20	\$ 55,387	1.20	\$ 57,829	1.20	\$ 60,270	1.20	\$ 66,133	1.00
30	\$ 44,250	1.20	\$ 46,691	1.20	\$ 50,505	1.20	\$ 52,946	1.20	\$ 55,387	1.20	\$ 57,829	1.20	\$ 60,270	1.20	\$ 66,253	1.00

**Columbia School District**  
**Parents as Teachers Salary Schedule**  
**2011-2012**  
**For new hires after 06/30/2011**

<b>Parents as Teachers</b>			
FT Hours	1,596		
Days/HR	228 / 7		
Min	\$	30,514	
Max	\$	45,154	
1	\$	30,514	
2	\$	31,714	\$1,200
3	\$	32,914	\$1,200
4	\$	34,114	\$1,200
5	\$	35,114	\$1,000
6	\$	36,114	\$1,000
7	\$	37,114	\$1,000
8	\$	38,114	\$1,000
9	\$	39,114	\$1,000
10	\$	39,914	\$800
11	\$	40,714	\$800
12	\$	41,514	\$800
13	\$	42,114	\$600
14	\$	42,714	\$600
15	\$	43,314	\$600
16	\$	43,714	\$400
17	\$	44,114	\$400
18	\$	44,514	\$400
19	\$	44,834	\$320
20	\$	45,154	\$320

Columbia School District  
 Teacher Salary Schedule  
 2011-2012  
 187 Days

\$30,514 Base with \$34,353 Minimum  
 Extension of indexes one step per column

Base Salary \$30,514  
 Minimum Salary \$34,353

Step	I		II		III		IV		V		VI		VII		VIII	
	B.S. Salary	Index	BS + 15 or 150 Salary	Index	MS Salary	Index	MS + 15 Salary	Index	MS + 30 Salary	Index	MS + 45 Salary	Index	MS + 60 Salary	Index	M.S. + 75/ DOCTORATE Salary	Index
1	\$34,353		\$34,353		\$34,353	1.165	\$35,549	1.165	\$36,770	1.205	\$37,990	1.245	\$39,211	1.285	\$40,431	1.325
2	\$34,353		\$34,353		\$35,549	1.165	\$36,770	1.205	\$37,990	1.245	\$39,211	1.285	\$40,431	1.325	\$41,652	1.365
3	\$34,353		\$34,353		\$36,770	1.205	\$37,990	1.245	\$39,211	1.285	\$40,431	1.325	\$41,652	1.365	\$42,873	1.405
4	\$34,353	1.12	\$35,397	1.16	\$37,990	1.245	\$39,211	1.285	\$40,431	1.325	\$41,652	1.365	\$42,873	1.405	\$44,093	1.445
5	\$35,397	1.16	\$36,617	1.20	\$39,211	1.285	\$40,431	1.325	\$41,652	1.365	\$42,873	1.405	\$44,093	1.445	\$45,314	1.485
6	\$36,617	1.20	\$37,838	1.24	\$40,431	1.325	\$41,652	1.365	\$42,873	1.405	\$44,093	1.445	\$45,314	1.485	\$46,534	1.525
7	\$37,838	1.24	\$39,058	1.28	\$41,652	1.365	\$42,873	1.405	\$44,093	1.445	\$45,314	1.485	\$46,534	1.525	\$47,755	1.565
8	\$39,058	1.28	\$40,279	1.32	\$42,873	1.405	\$44,093	1.445	\$45,314	1.485	\$46,534	1.525	\$47,755	1.565	\$48,975	1.605
9	\$40,279	1.32	\$41,499	1.36	\$44,093	1.445	\$45,314	1.485	\$46,534	1.525	\$47,755	1.565	\$48,975	1.605	\$50,196	1.645
10	\$41,499	1.36	\$42,720	1.40	\$45,314	1.485	\$46,534	1.525	\$47,755	1.565	\$48,975	1.605	\$50,196	1.645	\$51,417	1.685
11	\$42,720	1.40	\$43,941	1.44	\$46,534	1.525	\$47,755	1.565	\$48,975	1.605	\$50,196	1.645	\$51,417	1.685	\$52,637	1.725
12	\$43,025	1.41	\$45,161	1.48	\$47,755	1.565	\$48,975	1.605	\$50,196	1.645	\$51,417	1.685	\$52,637	1.725	\$53,858	1.765
13	\$43,330	1.42	\$45,466	1.49	\$48,975	1.605	\$50,196	1.645	\$51,417	1.685	\$52,637	1.725	\$53,858	1.765	\$55,078	1.805
14	\$43,430	\$ 100	\$45,771	1.50	\$49,281	1.615	\$51,417	1.685	\$52,637	1.725	\$53,858	1.765	\$55,078	1.805	\$56,299	1.845
15	\$43,530	\$ 100	\$45,871	\$ 100	\$49,586	1.625	\$51,722	1.695	\$53,858	1.765	\$55,078	1.805	\$56,299	1.845	\$57,519	1.885
16	\$43,630	\$ 100	\$45,971	\$ 100	\$49,891	1.635	\$52,027	1.705	\$54,163	1.775	\$56,299	1.845	\$57,519	1.885	\$58,740	1.925
17	\$43,750	\$ 120	\$46,071	\$ 100	\$50,196	1.645	\$52,332	1.715	\$54,468	1.785	\$56,604	1.855	\$58,740	1.925	\$59,961	1.965
18	\$43,870	\$ 120	\$46,191	\$ 120	\$50,501	1.655	\$52,637	1.725	\$54,773	1.795	\$56,909	1.865	\$59,045	1.935	\$61,181	2.005
19	\$43,990	\$ 120	\$46,311	\$ 120	\$50,501		\$52,942	1.735	\$55,078	1.805	\$57,214	1.875	\$59,350	1.945	\$62,402	2.045
20	\$44,110	\$ 120	\$46,431	\$ 120	\$50,501		\$52,942		\$55,383	1.815	\$57,519	1.885	\$59,655	1.955	\$63,622	2.085
21	\$44,230	\$ 120	\$46,551	\$ 120	\$50,501		\$52,942		\$55,383		\$57,824	1.895	\$59,960	1.965	\$64,843	2.125
22	\$44,230		\$46,671	\$ 120	\$50,501		\$52,942		\$55,383		\$57,824		\$60,265	1.975	\$65,148	2.135
23	\$44,230		\$46,671		\$50,501		\$52,942		\$55,383		\$57,824		\$60,265		\$65,453	2.145
24	\$44,230		\$46,671		\$50,501		\$52,942		\$55,383		\$57,824		\$60,265		\$65,758	2.155
25	\$44,230		\$46,671		\$50,501		\$52,942		\$55,383		\$57,824		\$60,265		\$66,063	2.165
26	\$44,230		\$46,671		\$50,501		\$52,942		\$55,383		\$57,824		\$60,265		\$66,368	2.175
27	\$44,230		\$46,671		\$50,501		\$52,942		\$55,383		\$57,824		\$60,265		\$66,488	\$ 120
28	\$44,230		\$46,671		\$50,501		\$52,942		\$55,383		\$57,824		\$60,265		\$66,608	\$ 120
29	\$44,230		\$46,671		\$50,501		\$52,942		\$55,383		\$57,824		\$60,265		\$66,728	\$ 120
30	\$44,230		\$46,671		\$50,501		\$52,942		\$55,383		\$57,824		\$60,265		\$66,848	\$ 120

Columbia School District  
 Teacher Daily Rate Schedule  
 for hires prior to 07/01/2010  
 for 2011-2012

Base Salary		\$30,514		VIII		VII		VI		V		IV		III		II		I		
Minimum Salary		\$34,353		M.S. + 75 /		MS + 60		MS + 45		MS + 30		MS + 15		MS		BS + 15 or		B.S.		
		150		DOCTORA		TE														
Step	Salary	Salary	Salary	Salary	Salary	Salary	Salary	Salary	Salary	Salary	Salary	Salary	Salary	Salary	Salary	Salary	Salary	Salary	Salary	Step
1	\$183.71	\$183.71	\$183.71	\$190.10	\$196.63	\$203.15	\$209.68	\$216.21	\$222.74	\$229.27	\$235.79	\$242.32	\$248.84	\$255.37	\$261.90	\$268.43	\$274.96	\$281.48	\$288.01	1
2	\$183.71	\$183.71	\$183.71	\$196.63	\$203.15	\$209.68	\$216.21	\$222.74	\$229.27	\$235.79	\$242.32	\$248.84	\$255.37	\$261.90	\$268.43	\$274.96	\$281.48	\$288.01	\$294.53	2
3	\$183.71	\$183.71	\$183.71	\$203.15	\$209.68	\$216.21	\$222.74	\$229.27	\$235.79	\$242.32	\$248.84	\$255.37	\$261.90	\$268.43	\$274.96	\$281.48	\$288.01	\$294.53	\$301.06	3
4	\$183.71	\$189.29	\$189.29	\$209.68	\$216.21	\$222.74	\$229.27	\$235.79	\$242.32	\$248.84	\$255.37	\$261.90	\$268.43	\$274.96	\$281.48	\$288.01	\$294.53	\$301.06	\$307.59	4
5	\$189.29	\$195.81	\$195.81	\$216.21	\$222.74	\$229.27	\$235.79	\$242.32	\$248.84	\$255.37	\$261.90	\$268.43	\$274.96	\$281.48	\$288.01	\$294.53	\$301.06	\$307.59	\$314.12	5
6	\$195.81	\$202.34	\$202.34	\$222.74	\$229.27	\$235.79	\$242.32	\$248.84	\$255.37	\$261.90	\$268.43	\$274.96	\$281.48	\$288.01	\$294.53	\$301.06	\$307.59	\$314.12	\$320.65	6
7	\$202.34	\$208.87	\$208.87	\$229.27	\$235.79	\$242.32	\$248.84	\$255.37	\$261.90	\$268.43	\$274.96	\$281.48	\$288.01	\$294.53	\$301.06	\$307.59	\$314.12	\$320.65	\$327.17	7
8	\$208.87	\$215.40	\$215.40	\$235.79	\$242.32	\$248.84	\$255.37	\$261.90	\$268.43	\$274.96	\$281.48	\$288.01	\$294.53	\$301.06	\$307.59	\$314.12	\$320.65	\$327.17	\$333.70	8
9	\$215.40	\$221.92	\$221.92	\$242.32	\$248.84	\$255.37	\$261.90	\$268.43	\$274.96	\$281.48	\$288.01	\$294.53	\$301.06	\$307.59	\$314.12	\$320.65	\$327.17	\$333.70	\$340.22	9
10	\$221.92	\$228.45	\$228.45	\$248.84	\$255.37	\$261.90	\$268.43	\$274.96	\$281.48	\$288.01	\$294.53	\$301.06	\$307.59	\$314.12	\$320.65	\$327.17	\$333.70	\$340.22	\$346.75	10
11	\$228.45	\$234.98	\$234.98	\$255.37	\$261.90	\$268.43	\$274.96	\$281.48	\$288.01	\$294.53	\$301.06	\$307.59	\$314.12	\$320.65	\$327.17	\$333.70	\$340.22	\$346.75	\$353.28	11
12	\$234.98	\$241.50	\$241.50	\$261.90	\$268.43	\$274.96	\$281.48	\$288.01	\$294.53	\$301.06	\$307.59	\$314.12	\$320.65	\$327.17	\$333.70	\$340.22	\$346.75	\$353.28	\$359.81	12
13	\$241.50	\$248.03	\$248.03	\$268.43	\$274.96	\$281.48	\$288.01	\$294.53	\$301.06	\$307.59	\$314.12	\$320.65	\$327.17	\$333.70	\$340.22	\$346.75	\$353.28	\$359.81	\$366.34	13
14	\$248.03	\$254.56	\$254.56	\$274.96	\$281.48	\$288.01	\$294.53	\$301.06	\$307.59	\$314.12	\$320.65	\$327.17	\$333.70	\$340.22	\$346.75	\$353.28	\$359.81	\$366.34	\$372.87	14
15	\$254.56	\$261.09	\$261.09	\$281.48	\$288.01	\$294.53	\$301.06	\$307.59	\$314.12	\$320.65	\$327.17	\$333.70	\$340.22	\$346.75	\$353.28	\$359.81	\$366.34	\$372.87	\$379.40	15
16	\$261.09	\$267.62	\$267.62	\$288.01	\$294.53	\$301.06	\$307.59	\$314.12	\$320.65	\$327.17	\$333.70	\$340.22	\$346.75	\$353.28	\$359.81	\$366.34	\$372.87	\$379.40	\$385.93	16
17	\$267.62	\$274.15	\$274.15	\$294.53	\$301.06	\$307.59	\$314.12	\$320.65	\$327.17	\$333.70	\$340.22	\$346.75	\$353.28	\$359.81	\$366.34	\$372.87	\$379.40	\$385.93	\$392.46	17
18	\$274.15	\$280.68	\$280.68	\$301.06	\$307.59	\$314.12	\$320.65	\$327.17	\$333.70	\$340.22	\$346.75	\$353.28	\$359.81	\$366.34	\$372.87	\$379.40	\$385.93	\$392.46	\$398.99	18
19	\$280.68	\$287.21	\$287.21	\$307.59	\$314.12	\$320.65	\$327.17	\$333.70	\$340.22	\$346.75	\$353.28	\$359.81	\$366.34	\$372.87	\$379.40	\$385.93	\$392.46	\$398.99	\$405.52	19
20	\$287.21	\$293.74	\$293.74	\$314.12	\$320.65	\$327.17	\$333.70	\$340.22	\$346.75	\$353.28	\$359.81	\$366.34	\$372.87	\$379.40	\$385.93	\$392.46	\$398.99	\$405.52	\$412.05	20
21	\$293.74	\$300.27	\$300.27	\$320.65	\$327.17	\$333.70	\$340.22	\$346.75	\$353.28	\$359.81	\$366.34	\$372.87	\$379.40	\$385.93	\$392.46	\$398.99	\$405.52	\$412.05	\$418.58	21
22	\$300.27	\$306.80	\$306.80	\$327.17	\$333.70	\$340.22	\$346.75	\$353.28	\$359.81	\$366.34	\$372.87	\$379.40	\$385.93	\$392.46	\$398.99	\$405.52	\$412.05	\$418.58	\$425.11	22
23	\$306.80	\$313.33	\$313.33	\$333.70	\$340.22	\$346.75	\$353.28	\$359.81	\$366.34	\$372.87	\$379.40	\$385.93	\$392.46	\$398.99	\$405.52	\$412.05	\$418.58	\$425.11	\$431.64	23
24	\$313.33	\$319.86	\$319.86	\$340.22	\$346.75	\$353.28	\$359.81	\$366.34	\$372.87	\$379.40	\$385.93	\$392.46	\$398.99	\$405.52	\$412.05	\$418.58	\$425.11	\$431.64	\$438.17	24
25	\$319.86	\$326.39	\$326.39	\$346.75	\$353.28	\$359.81	\$366.34	\$372.87	\$379.40	\$385.93	\$392.46	\$398.99	\$405.52	\$412.05	\$418.58	\$425.11	\$431.64	\$438.17	\$444.70	25
26	\$326.39	\$332.92	\$332.92	\$353.28	\$359.81	\$366.34	\$372.87	\$379.40	\$385.93	\$392.46	\$398.99	\$405.52	\$412.05	\$418.58	\$425.11	\$431.64	\$438.17	\$444.70	\$451.23	26
27	\$332.92	\$339.45	\$339.45	\$359.81	\$366.34	\$372.87	\$379.40	\$385.93	\$392.46	\$398.99	\$405.52	\$412.05	\$418.58	\$425.11	\$431.64	\$438.17	\$444.70	\$451.23	\$457.76	27
28	\$339.45	\$345.98	\$345.98	\$366.34	\$372.87	\$379.40	\$385.93	\$392.46	\$398.99	\$405.52	\$412.05	\$418.58	\$425.11	\$431.64	\$438.17	\$444.70	\$451.23	\$457.76	\$464.29	28
29	\$345.98	\$352.51	\$352.51	\$372.87	\$379.40	\$385.93	\$392.46	\$398.99	\$405.52	\$412.05	\$418.58	\$425.11	\$431.64	\$438.17	\$444.70	\$451.23	\$457.76	\$464.29	\$470.82	29
30	\$352.51	\$359.04	\$359.04	\$379.40	\$385.93	\$392.46	\$398.99	\$405.52	\$412.05	\$418.58	\$425.11	\$431.64	\$438.17	\$444.70	\$451.23	\$457.76	\$464.29	\$470.82	\$477.35	30

Columbia School District  
 Teacher Daily Rate Schedule for New Hires after 06/30/2010  
 for 2011-2012

Base Salary		I		II		III		IV		V		VI		VII		VIII	
Minimum Salary		BS + 15 or 150		MS		MS + 15		MS + 30		MS + 45		MS + 60		M.S. + 75 / DOCTORA		TE	
Step	Salary	Salary	Salary	Salary	Salary	Salary	Salary	Salary	Salary	Salary	Salary	Salary	Salary	Salary	Salary	Salary	Step
1	\$183.71	\$183.71	\$183.71	\$183.71	\$190.10	\$196.63	\$203.15	\$209.68	\$216.21	\$222.74	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	1
2	\$183.71	\$183.71	\$183.71	\$183.71	\$196.63	\$203.15	\$209.68	\$216.21	\$222.74	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	2
3	\$183.71	\$183.71	\$183.71	\$183.71	\$203.15	\$209.68	\$216.21	\$222.74	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	3
4	\$183.71	\$189.29	\$189.29	\$203.15	\$209.68	\$216.21	\$222.74	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	4
5	\$189.29	\$195.81	\$195.81	\$209.68	\$216.21	\$222.74	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	5
6	\$195.81	\$202.34	\$202.34	\$216.21	\$222.74	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	6
7	\$202.34	\$208.87	\$208.87	\$222.74	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	7
8	\$208.87	\$215.40	\$215.40	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	8
9	\$215.40	\$221.92	\$221.92	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	9
10	\$221.92	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	10
11	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	11
12	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	12
13	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	13
14	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	14
15	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	15
16	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	16
17	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	17
18	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	18
19	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	19
20	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	20
21	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	21
22	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	22
23	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	23
24	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	24
25	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	25
26	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	26
27	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	27
28	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	28
29	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	29
30	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	30

**Columbia School District  
Elementary Assistant Principal  
2011-2012**

<b>158A Elementary AP Master's Degree in administration</b>		
Days	210	
	<b>Range</b>	
Min	\$59,770	
Max	\$79,374	
Index	1.31%	
		Index
1	\$59,770	
2	\$60,446	1.01131
3	\$61,122	1.02262
4	\$61,798	1.03393
5	\$62,474	1.04524
6	\$63,150	1.05655
7	\$63,826	1.06786
8	\$64,502	1.07917
9	\$65,178	1.09048
10	\$65,854	1.10179
11	\$66,530	1.11310
12	\$67,206	1.12441
13	\$67,882	1.13572
14	\$68,558	1.14703
15	\$69,234	1.15834
16	\$69,910	1.16965
17	\$70,586	1.18096
18	\$71,262	1.19227
19	\$71,938	1.20358
20	\$72,614	1.21489
21	\$73,290	1.22620
22	\$73,966	1.23751
23	\$74,642	1.24882
24	\$75,318	1.26013
25	\$75,994	1.27144
26	\$76,670	1.28275
27	\$77,346	1.29406
28	\$78,022	1.30537
29	\$78,698	1.31668
30	\$79,374	1.32799

<b>158B Elementary AP Career Admin Certificate (Specialist Degree in administration or instruction)</b>		
Days	210	
	<b>Range</b>	
Min	\$60,770	
Max	\$80,702	
		Index
1	\$60,770	
2	\$61,457	1.01131
3	\$62,145	1.02262
4	\$62,832	1.03393
5	\$63,519	1.04524
6	\$64,207	1.05655
7	\$64,894	1.06786
8	\$65,581	1.07917
9	\$66,268	1.09048
10	\$66,956	1.10179
11	\$67,643	1.11310
12	\$68,330	1.12441
13	\$69,018	1.13572
14	\$69,705	1.14703
15	\$70,392	1.15834
16	\$71,080	1.16965
17	\$71,767	1.18096
18	\$72,454	1.19227
19	\$73,142	1.20358
20	\$73,829	1.21489
21	\$74,516	1.22620
22	\$75,203	1.23751
23	\$75,891	1.24882
24	\$76,578	1.26013
25	\$77,265	1.27144
26	\$77,953	1.28275
27	\$78,640	1.29406
28	\$79,327	1.30537
29	\$80,015	1.31668
30	\$80,702	1.32799

<b>158C Elementary AP Doctoral Degree in administration or instruction</b>		
Days	210	
	<b>Range</b>	
Min	\$61,770	
Max	\$82,030	
		Index
1	\$61,770	
2	\$62,469	1.01131
3	\$63,167	1.02262
4	\$63,866	1.03393
5	\$64,564	1.04524
6	\$65,263	1.05655
7	\$65,962	1.06786
8	\$66,660	1.07917
9	\$67,359	1.09048
10	\$68,058	1.10179
11	\$68,756	1.11310
12	\$69,455	1.12441
13	\$70,153	1.13572
14	\$70,852	1.14703
15	\$71,551	1.15834
16	\$72,249	1.16965
17	\$72,948	1.18096
18	\$73,647	1.19227
19	\$74,345	1.20358
20	\$75,044	1.21489
21	\$75,742	1.22620
22	\$76,441	1.23751
23	\$77,140	1.24882
24	\$77,838	1.26013
25	\$78,537	1.27144
26	\$79,235	1.28275
27	\$79,934	1.29406
28	\$80,633	1.30537
29	\$81,331	1.31668
30	\$82,030	1.32799

Approved at the March 14, 2011 Board of Education Meeting

**Columbia School District  
Elementary Principal  
2011-2012**

<b>162A Elementary Principal Master's Degree in administration</b>		
Days	215	
	<b>Range</b>	
<b>Min</b>	<b>\$72,278</b>	
<b>Max</b>	<b>\$95,984</b>	
		Index
1	\$72,278	
2	\$73,095	1.01131
3	\$73,913	1.02262
4	\$74,730	1.03393
5	\$75,548	1.04524
6	\$76,365	1.05655
7	\$77,183	1.06786
8	\$78,000	1.07917
9	\$78,818	1.09048
10	\$79,635	1.10179
11	\$80,452	1.11310
12	\$81,270	1.12441
13	\$82,087	1.13572
14	\$82,905	1.14703
15	\$83,722	1.15834
16	\$84,540	1.16965
17	\$85,357	1.18096
18	\$86,175	1.19227
19	\$86,992	1.20358
20	\$87,810	1.21489
21	\$88,627	1.22620
22	\$89,445	1.23751
23	\$90,262	1.24882
24	\$91,079	1.26013
25	\$91,897	1.27144
26	\$92,714	1.28275
27	\$93,532	1.29406
28	\$94,349	1.30537
29	\$95,167	1.31668
30	\$95,984	1.32799

<b>162B Elementary Principal Career Admin Certificate (Specialist Degree in administration or instruction)</b>		
Days	215	
	<b>Range</b>	
<b>Min</b>	<b>\$73,278</b>	
<b>Max</b>	<b>\$97,312</b>	
		Index
1	\$73,278	
2	\$74,107	1.01131
3	\$74,935	1.02262
4	\$75,764	1.03393
5	\$76,593	1.04524
6	\$77,422	1.05655
7	\$78,250	1.06786
8	\$79,079	1.07917
9	\$79,908	1.09048
10	\$80,737	1.10179
11	\$81,566	1.11310
12	\$82,394	1.12441
13	\$83,223	1.13572
14	\$84,052	1.14703
15	\$84,881	1.15834
16	\$85,709	1.16965
17	\$86,538	1.18096
18	\$87,367	1.19227
19	\$88,196	1.20358
20	\$89,024	1.21489
21	\$89,853	1.22620
22	\$90,682	1.23751
23	\$91,511	1.24882
24	\$92,340	1.26013
25	\$93,168	1.27144
26	\$93,997	1.28275
27	\$94,826	1.29406
28	\$95,655	1.30537
29	\$96,483	1.31668
30	\$97,312	1.32799

<b>162C Elementary Principal Doctoral Degree in administration or instruction</b>		
Days	215	
	<b>Range</b>	
<b>Min</b>	<b>\$74,278</b>	
<b>Max</b>	<b>\$98,640</b>	
		Index
1	\$74,278	
2	\$75,118	1.01131
3	\$75,958	1.02262
4	\$76,798	1.03393
5	\$77,638	1.04524
6	\$78,478	1.05655
7	\$79,318	1.06786
8	\$80,158	1.07917
9	\$80,998	1.09048
10	\$81,839	1.10179
11	\$82,679	1.11310
12	\$83,519	1.12441
13	\$84,359	1.13572
14	\$85,199	1.14703
15	\$86,039	1.15834
16	\$86,879	1.16965
17	\$87,719	1.18096
18	\$88,559	1.19227
19	\$89,399	1.20358
20	\$90,239	1.21489
21	\$91,079	1.22620
22	\$91,920	1.23751
23	\$92,760	1.24882
24	\$93,600	1.26013
25	\$94,440	1.27144
26	\$95,280	1.28275
27	\$96,120	1.29406
28	\$96,960	1.30537
29	\$97,800	1.31668
30	\$98,640	1.32799

Approved at the March 14, 2011 Board of Education Meeting

**Columbia School District  
Middle School Assistant Principal  
2011-2012**

<b>159A Middle School AP Master's Degree in administration</b>		
Days	234	
	<b>Range</b>	
<b>Min</b>	<b>\$70,618</b>	
<b>Max</b>	<b>\$93,780</b>	
		Index
1	\$70,618	
2	\$71,417	1.01131
3	\$72,215	1.02262
4	\$73,014	1.03393
5	\$73,813	1.04524
6	\$74,611	1.05655
7	\$75,410	1.06786
8	\$76,209	1.07917
9	\$77,008	1.09048
10	\$77,806	1.10179
11	\$78,605	1.11310
12	\$79,404	1.12441
13	\$80,202	1.13572
14	\$81,001	1.14703
15	\$81,800	1.15834
16	\$82,598	1.16965
17	\$83,397	1.18096
18	\$84,196	1.19227
19	\$84,994	1.20358
20	\$85,793	1.21489
21	\$86,592	1.22620
22	\$87,390	1.23751
23	\$88,189	1.24882
24	\$88,988	1.26013
25	\$89,787	1.27144
26	\$90,585	1.28275
27	\$91,384	1.29406
28	\$92,183	1.30537
29	\$92,981	1.31668
30	\$93,780	1.32799

<b>159B Middle School AP Career Admin Certificate (Specialist Degree in administration or instruction)</b>		
Days	234	
	<b>Range</b>	
<b>Min</b>	<b>\$71,618</b>	
<b>Max</b>	<b>\$95,108</b>	
		Index
1	\$71,618	
2	\$72,428	1.01131
3	\$73,238	1.02262
4	\$74,048	1.03393
5	\$74,858	1.04524
6	\$75,668	1.05655
7	\$76,478	1.06786
8	\$77,288	1.07917
9	\$78,098	1.09048
10	\$78,908	1.10179
11	\$79,718	1.11310
12	\$80,528	1.12441
13	\$81,338	1.13572
14	\$82,148	1.14703
15	\$82,958	1.15834
16	\$83,768	1.16965
17	\$84,578	1.18096
18	\$85,388	1.19227
19	\$86,198	1.20358
20	\$87,008	1.21489
21	\$87,818	1.22620
22	\$88,628	1.23751
23	\$89,438	1.24882
24	\$90,248	1.26013
25	\$91,058	1.27144
26	\$91,868	1.28275
27	\$92,678	1.29406
28	\$93,488	1.30537
29	\$94,298	1.31668
30	\$95,108	1.32799

<b>159C Middle School AP Doctoral Degree in administration or instruction</b>		
Days	234	
	<b>Range</b>	
<b>Min</b>	<b>\$72,618</b>	
<b>Max</b>	<b>\$96,436</b>	
		Index
1	\$72,618	
2	\$73,439	1.01131
3	\$74,261	1.02262
4	\$75,082	1.03393
5	\$75,903	1.04524
6	\$76,725	1.05655
7	\$77,546	1.06786
8	\$78,367	1.07917
9	\$79,188	1.09048
10	\$80,010	1.10179
11	\$80,831	1.11310
12	\$81,652	1.12441
13	\$82,474	1.13572
14	\$83,295	1.14703
15	\$84,116	1.15834
16	\$84,938	1.16965
17	\$85,759	1.18096
18	\$86,580	1.19227
19	\$87,402	1.20358
20	\$88,223	1.21489
21	\$89,044	1.22620
22	\$89,866	1.23751
23	\$90,687	1.24882
24	\$91,508	1.26013
25	\$92,329	1.27144
26	\$93,151	1.28275
27	\$93,972	1.29406
28	\$94,793	1.30537
29	\$95,615	1.31668
30	\$96,436	1.32799

Approved at the March 14, 2011 Board of Education Meeting

**Columbia School District  
Middle School Principal  
2011-2012**

<b>163A MS Principal Master's Degree in administration</b>		
Days	234	
	<b>Range</b>	
Min	<b>\$83,410</b>	
Max	<b>\$110,768</b>	
		Index
1	\$83,410	
2	\$84,354	1.01131
3	\$85,297	1.02262
4	\$86,240	1.03393
5	\$87,184	1.04524
6	\$88,127	1.05655
7	\$89,071	1.06786
8	\$90,014	1.07917
9	\$90,957	1.09048
10	\$91,901	1.10179
11	\$92,844	1.11310
12	\$93,787	1.12441
13	\$94,731	1.13572
14	\$95,674	1.14703
15	\$96,617	1.15834
16	\$97,561	1.16965
17	\$98,504	1.18096
18	\$99,448	1.19227
19	\$100,391	1.20358
20	\$101,334	1.21489
21	\$102,278	1.22620
22	\$103,221	1.23751
23	\$104,164	1.24882
24	\$105,108	1.26013
25	\$106,051	1.27144
26	\$106,995	1.28275
27	\$107,938	1.29406
28	\$108,881	1.30537
29	\$109,825	1.31668
30	\$110,768	1.32799

<b>163B MS Principal Career Admin Certificate (Specialist Degree in administration or instruction)</b>		
Days	234	
	<b>Range</b>	
Min	<b>\$84,410</b>	
Max	<b>\$112,096</b>	
		Index
1	\$84,410	
2	\$85,365	1.01131
3	\$86,320	1.02262
4	\$87,274	1.03393
5	\$88,229	1.04524
6	\$89,184	1.05655
7	\$90,138	1.06786
8	\$91,093	1.07917
9	\$92,048	1.09048
10	\$93,002	1.10179
11	\$93,957	1.11310
12	\$94,912	1.12441
13	\$95,866	1.13572
14	\$96,821	1.14703
15	\$97,776	1.15834
16	\$98,731	1.16965
17	\$99,685	1.18096
18	\$100,640	1.19227
19	\$101,595	1.20358
20	\$102,549	1.21489
21	\$103,504	1.22620
22	\$104,459	1.23751
23	\$105,413	1.24882
24	\$106,368	1.26013
25	\$107,323	1.27144
26	\$108,277	1.28275
27	\$109,232	1.29406
28	\$110,187	1.30537
29	\$111,141	1.31668
30	\$112,096	1.32799

<b>163C MS Principal Doctoral Degree in administration or instruction</b>		
Days	234	
	<b>Range</b>	
Min	<b>\$85,410</b>	
Max	<b>\$113,424</b>	
		Index
1	\$85,410	
2	\$86,376	1.01131
3	\$87,342	1.02262
4	\$88,308	1.03393
5	\$89,274	1.04524
6	\$90,240	1.05655
7	\$91,206	1.06786
8	\$92,172	1.07917
9	\$93,138	1.09048
10	\$94,104	1.10179
11	\$95,070	1.11310
12	\$96,036	1.12441
13	\$97,002	1.13572
14	\$97,968	1.14703
15	\$98,934	1.15834
16	\$99,900	1.16965
17	\$100,866	1.18096
18	\$101,832	1.19227
19	\$102,798	1.20358
20	\$103,764	1.21489
21	\$104,730	1.22620
22	\$105,696	1.23751
23	\$106,662	1.24882
24	\$107,628	1.26013
25	\$108,594	1.27144
26	\$109,560	1.28275
27	\$110,526	1.29406
28	\$111,492	1.30537
29	\$112,458	1.31668
30	\$113,424	1.32799

Approved at the March 14, 2011 Board of Education Meeting

**Columbia School District  
Junior High Assistant Principal  
2011-2012**

<b>160A Junior High AP Master's Degree in administration</b>		
Days	234	
	<b>Range</b>	
<b>Min</b>	<b>\$73,619</b>	
<b>Max</b>	<b>\$97,765</b>	
		Index
1	\$73,619	
2	\$74,452	1.01131
3	\$75,284	1.02262
4	\$76,117	1.03393
5	\$76,950	1.04524
6	\$77,782	1.05655
7	\$78,615	1.06786
8	\$79,447	1.07917
9	\$80,280	1.09048
10	\$81,113	1.10179
11	\$81,945	1.11310
12	\$82,778	1.12441
13	\$83,611	1.13572
14	\$84,443	1.14703
15	\$85,276	1.15834
16	\$86,108	1.16965
17	\$86,941	1.18096
18	\$87,774	1.19227
19	\$88,606	1.20358
20	\$89,439	1.21489
21	\$90,272	1.22620
22	\$91,104	1.23751
23	\$91,937	1.24882
24	\$92,770	1.26013
25	\$93,602	1.27144
26	\$94,435	1.28275
27	\$95,267	1.29406
28	\$96,100	1.30537
29	\$96,933	1.31668
30	\$97,765	1.32799

<b>160B Junior High AP Career Admin Certificate (Specialist Degree in administration or instruction)</b>		
Days	234	
	<b>Range</b>	
<b>Min</b>	<b>\$74,619</b>	
<b>Max</b>	<b>\$99,093</b>	
		Index
1	\$74,619	
2	\$75,463	1.01131
3	\$76,307	1.02262
4	\$77,151	1.03393
5	\$77,995	1.04524
6	\$78,839	1.05655
7	\$79,683	1.06786
8	\$80,527	1.07917
9	\$81,371	1.09048
10	\$82,214	1.10179
11	\$83,058	1.11310
12	\$83,902	1.12441
13	\$84,746	1.13572
14	\$85,590	1.14703
15	\$86,434	1.15834
16	\$87,278	1.16965
17	\$88,122	1.18096
18	\$88,966	1.19227
19	\$89,810	1.20358
20	\$90,654	1.21489
21	\$91,498	1.22620
22	\$92,342	1.23751
23	\$93,186	1.24882
24	\$94,030	1.26013
25	\$94,874	1.27144
26	\$95,718	1.28275
27	\$96,561	1.29406
28	\$97,405	1.30537
29	\$98,249	1.31668
30	\$99,093	1.32799

<b>160C Junior High AP Doctoral Degree in administration or instruction</b>		
Days	234	
	<b>Range</b>	
<b>Min</b>	<b>\$75,619</b>	
<b>Max</b>	<b>\$100,421</b>	
		Index
1	\$75,619	
2	\$76,474	1.01131
3	\$77,330	1.02262
4	\$78,185	1.03393
5	\$79,040	1.04524
6	\$79,895	1.05655
7	\$80,751	1.06786
8	\$81,606	1.07917
9	\$82,461	1.09048
10	\$83,316	1.10179
11	\$84,172	1.11310
12	\$85,027	1.12441
13	\$85,882	1.13572
14	\$86,737	1.14703
15	\$87,593	1.15834
16	\$88,448	1.16965
17	\$89,303	1.18096
18	\$90,158	1.19227
19	\$91,014	1.20358
20	\$91,869	1.21489
21	\$92,724	1.22620
22	\$93,579	1.23751
23	\$94,435	1.24882
24	\$95,290	1.26013
25	\$96,145	1.27144
26	\$97,000	1.28275
27	\$97,856	1.29406
28	\$98,711	1.30537
29	\$99,566	1.31668
30	\$100,421	1.32799

Approved at the March 14, 2011 Board of Education Meeting

**Columbia School District  
Junior High School Principal  
2011-2012**

<b>164A Junior High Principal Master's Degree in administration</b>		
Days	234	
	<b>Range</b>	
Min	<b>\$85,174</b>	
Max	<b>\$113,110</b>	
		Index
1	\$85,174	
2	\$86,137	1.01131
3	\$87,101	1.02262
4	\$88,064	1.03393
5	\$89,027	1.04524
6	\$89,991	1.05655
7	\$90,954	1.06786
8	\$91,917	1.07917
9	\$92,881	1.09048
10	\$93,844	1.10179
11	\$94,807	1.11310
12	\$95,770	1.12441
13	\$96,734	1.13572
14	\$97,697	1.14703
15	\$98,660	1.15834
16	\$99,624	1.16965
17	\$100,587	1.18096
18	\$101,550	1.19227
19	\$102,514	1.20358
20	\$103,477	1.21489
21	\$104,440	1.22620
22	\$105,404	1.23751
23	\$106,367	1.24882
24	\$107,330	1.26013
25	\$108,294	1.27144
26	\$109,257	1.28275
27	\$110,220	1.29406
28	\$111,184	1.30537
29	\$112,147	1.31668
30	\$113,110	1.32799

<b>164B Junior High Principal Career Admin Certificate (Specialist Degree in administration or instruction)</b>		
Days	234	
	<b>Range</b>	
Min	<b>\$86,174</b>	
Max	<b>\$114,438</b>	
		Index
1	\$86,174	
2	\$87,149	1.01131
3	\$88,123	1.02262
4	\$89,098	1.03393
5	\$90,073	1.04524
6	\$91,047	1.05655
7	\$92,022	1.06786
8	\$92,996	1.07917
9	\$93,971	1.09048
10	\$94,946	1.10179
11	\$95,920	1.11310
12	\$96,895	1.12441
13	\$97,870	1.13572
14	\$98,844	1.14703
15	\$99,819	1.15834
16	\$100,793	1.16965
17	\$101,768	1.18096
18	\$102,743	1.19227
19	\$103,717	1.20358
20	\$104,692	1.21489
21	\$105,667	1.22620
22	\$106,641	1.23751
23	\$107,616	1.24882
24	\$108,590	1.26013
25	\$109,565	1.27144
26	\$110,540	1.28275
27	\$111,514	1.29406
28	\$112,489	1.30537
29	\$113,464	1.31668
30	\$114,438	1.32799

<b>164C Junior High Principal Doctoral Degree in administration or instruction</b>		
Days	234	
	<b>Range</b>	
Min	<b>\$87,174</b>	
Max	<b>\$115,766</b>	
		Index
1	\$87,174	
2	\$88,160	1.01131
3	\$89,146	1.02262
4	\$90,132	1.03393
5	\$91,118	1.04524
6	\$92,104	1.05655
7	\$93,090	1.06786
8	\$94,076	1.07917
9	\$95,062	1.09048
10	\$96,047	1.10179
11	\$97,033	1.11310
12	\$98,019	1.12441
13	\$99,005	1.13572
14	\$99,991	1.14703
15	\$100,977	1.15834
16	\$101,963	1.16965
17	\$102,949	1.18096
18	\$103,935	1.19227
19	\$104,921	1.20358
20	\$105,907	1.21489
21	\$106,893	1.22620
22	\$107,879	1.23751
23	\$108,865	1.24882
24	\$109,851	1.26013
25	\$110,837	1.27144
26	\$111,822	1.28275
27	\$112,808	1.29406
28	\$113,794	1.30537
29	\$114,780	1.31668
30	\$115,766	1.32799

Approved at the March 14, 2011 Board of Education Meeting

**Columbia School District  
Douglass Assistant Principal  
2011-2012**

<b>166A Douglass AP Master's Degree in administration</b>		
Days	234	
	<b>Range</b>	
Min	<b>\$70,618</b>	
Max	<b>\$93,780</b>	
		Index
1	\$70,618	
2	\$71,417	1.01131
3	\$72,215	1.02262
4	\$73,014	1.03393
5	\$73,813	1.04524
6	\$74,611	1.05655
7	\$75,410	1.06786
8	\$76,209	1.07917
9	\$77,008	1.09048
10	\$77,806	1.10179
11	\$78,605	1.11310
12	\$79,404	1.12441
13	\$80,202	1.13572
14	\$81,001	1.14703
15	\$81,800	1.15834
16	\$82,598	1.16965
17	\$83,397	1.18096
18	\$84,196	1.19227
19	\$84,994	1.20358
20	\$85,793	1.21489
21	\$86,592	1.22620
22	\$87,390	1.23751
23	\$88,189	1.24882
24	\$88,988	1.26013
25	\$89,787	1.27144
26	\$90,585	1.28275
27	\$91,384	1.29406
28	\$92,183	1.30537
29	\$92,981	1.31668
30	\$93,780	1.32799

<b>166B Douglass AP Career Admin Certificate (Specialist Degree in administration or instruction)</b>		
Days	234	
	<b>Range</b>	
Min	<b>\$71,618</b>	
Max	<b>\$95,108</b>	
		Index
1	\$71,618	
2	\$72,428	1.01131
3	\$73,238	1.02262
4	\$74,048	1.03393
5	\$74,858	1.04524
6	\$75,668	1.05655
7	\$76,478	1.06786
8	\$77,288	1.07917
9	\$78,098	1.09048
10	\$78,908	1.10179
11	\$79,718	1.11310
12	\$80,528	1.12441
13	\$81,338	1.13572
14	\$82,148	1.14703
15	\$82,958	1.15834
16	\$83,768	1.16965
17	\$84,578	1.18096
18	\$85,388	1.19227
19	\$86,198	1.20358
20	\$87,008	1.21489
21	\$87,818	1.22620
22	\$88,628	1.23751
23	\$89,438	1.24882
24	\$90,248	1.26013
25	\$91,058	1.27144
26	\$91,868	1.28275
27	\$92,678	1.29406
28	\$93,488	1.30537
29	\$94,298	1.31668
30	\$95,108	1.32799

<b>166C Douglass AP Doctoral Degree in administration or instruction</b>		
Days	234	
	<b>Range</b>	
Min	<b>\$72,618</b>	
Max	<b>\$96,436</b>	
		Index
1	\$72,618	
2	\$73,439	1.01131
3	\$74,261	1.02262
4	\$75,082	1.03393
5	\$75,903	1.04524
6	\$76,725	1.05655
7	\$77,546	1.06786
8	\$78,367	1.07917
9	\$79,188	1.09048
10	\$80,010	1.10179
11	\$80,831	1.11310
12	\$81,652	1.12441
13	\$82,474	1.13572
14	\$83,295	1.14703
15	\$84,116	1.15834
16	\$84,938	1.16965
17	\$85,759	1.18096
18	\$86,580	1.19227
19	\$87,402	1.20358
20	\$88,223	1.21489
21	\$89,044	1.22620
22	\$89,866	1.23751
23	\$90,687	1.24882
24	\$91,508	1.26013
25	\$92,329	1.27144
26	\$93,151	1.28275
27	\$93,972	1.29406
28	\$94,793	1.30537
29	\$95,615	1.31668
30	\$96,436	1.32799

Approved at the March 14, 2011 Board of Education Meeting

**Columbia School District  
Douglass High School Principal  
2011-2012**

<b>167A Douglass High Principal Master's Degree in administration</b>		
Days	234	
	<b>Range</b>	
<b>Min</b>	<b>\$80,010</b>	
<b>Max</b>	<b>\$106,252</b>	
		Index
1	\$80,010	
2	\$80,915	1.01131
3	\$81,820	1.02262
4	\$82,725	1.03393
5	\$83,630	1.04524
6	\$84,535	1.05655
7	\$85,439	1.06786
8	\$86,344	1.07917
9	\$87,249	1.09048
10	\$88,154	1.10179
11	\$89,059	1.11310
12	\$89,964	1.12441
13	\$90,869	1.13572
14	\$91,774	1.14703
15	\$92,679	1.15834
16	\$93,584	1.16965
17	\$94,489	1.18096
18	\$95,394	1.19227
19	\$96,298	1.20358
20	\$97,203	1.21489
21	\$98,108	1.22620
22	\$99,013	1.23751
23	\$99,918	1.24882
24	\$100,823	1.26013
25	\$101,728	1.27144
26	\$102,633	1.28275
27	\$103,538	1.29406
28	\$104,443	1.30537
29	\$105,348	1.31668
30	\$106,252	1.32799

<b>167B Douglass High Principal Career Admin Certificate (Specialist Degree in administration or instruction)</b>		
Days	234	
	<b>Range</b>	
<b>Min</b>	<b>\$81,010</b>	
<b>Max</b>	<b>\$107,580</b>	
		Index
1	\$81,010	
2	\$81,926	1.01131
3	\$82,842	1.02262
4	\$83,759	1.03393
5	\$84,675	1.04524
6	\$85,591	1.05655
7	\$86,507	1.06786
8	\$87,424	1.07917
9	\$88,340	1.09048
10	\$89,256	1.10179
11	\$90,172	1.11310
12	\$91,088	1.12441
13	\$92,005	1.13572
14	\$92,921	1.14703
15	\$93,837	1.15834
16	\$94,753	1.16965
17	\$95,670	1.18096
18	\$96,586	1.19227
19	\$97,502	1.20358
20	\$98,418	1.21489
21	\$99,334	1.22620
22	\$100,251	1.23751
23	\$101,167	1.24882
24	\$102,083	1.26013
25	\$102,999	1.27144
26	\$103,916	1.28275
27	\$104,832	1.29406
28	\$105,748	1.30537
29	\$106,664	1.31668
30	\$107,580	1.32799

<b>167C Douglass High Principal Doctoral Degree in administration or instruction</b>		
Days	234	
	<b>Range</b>	
<b>Min</b>	<b>\$82,010</b>	
<b>Max</b>	<b>\$108,908</b>	
		Index
1	\$82,010	
2	\$82,938	1.01131
3	\$83,865	1.02262
4	\$84,793	1.03393
5	\$85,720	1.04524
6	\$86,648	1.05655
7	\$87,575	1.06786
8	\$88,503	1.07917
9	\$89,430	1.09048
10	\$90,358	1.10179
11	\$91,285	1.11310
12	\$92,213	1.12441
13	\$93,140	1.13572
14	\$94,068	1.14703
15	\$94,995	1.15834
16	\$95,923	1.16965
17	\$96,851	1.18096
18	\$97,778	1.19227
19	\$98,706	1.20358
20	\$99,633	1.21489
21	\$100,561	1.22620
22	\$101,488	1.23751
23	\$102,416	1.24882
24	\$103,343	1.26013
25	\$104,271	1.27144
26	\$105,198	1.28275
27	\$106,126	1.29406
28	\$107,053	1.30537
29	\$107,981	1.31668
30	\$108,908	1.32799

Approved at the March 14, 2011 Board of Education Meeting

**Columbia School District  
High School Assistant Principal  
2011-2012**

<b>161A High School AP Master's Degree in administration</b>		
Days	234	
	<b>Range</b>	
<b>Min</b>	<b>\$80,010</b>	
<b>Max</b>	<b>\$106,252</b>	
		Index
1	\$80,010	
2	\$80,915	1.01131
3	\$81,820	1.02262
4	\$82,725	1.03393
5	\$83,629	1.04524
6	\$84,534	1.05655
7	\$85,439	1.06786
8	\$86,344	1.07917
9	\$87,249	1.09048
10	\$88,154	1.10179
11	\$89,059	1.11310
12	\$89,964	1.12441
13	\$90,869	1.13572
14	\$91,774	1.14703
15	\$92,679	1.15834
16	\$93,584	1.16965
17	\$94,488	1.18096
18	\$95,393	1.19227
19	\$96,298	1.20358
20	\$97,203	1.21489
21	\$98,108	1.22620
22	\$99,013	1.23751
23	\$99,918	1.24882
24	\$100,823	1.26013
25	\$101,728	1.27144
26	\$102,633	1.28275
27	\$103,538	1.29406
28	\$104,442	1.30537
29	\$105,347	1.31668
30	\$106,252	1.32799

<b>161B High School AP Career Admin Certificate (Specialist Degree in administration or instruction)</b>		
Days	234	
	<b>Range</b>	
<b>Min</b>	<b>\$81,010</b>	
<b>Max</b>	<b>\$107,580</b>	
		Index
1	\$81,010	
2	\$81,926	1.01131
3	\$82,842	1.02262
4	\$83,759	1.03393
5	\$84,675	1.04524
6	\$85,591	1.05655
7	\$86,507	1.06786
8	\$87,423	1.07917
9	\$88,340	1.09048
10	\$89,256	1.10179
11	\$90,172	1.11310
12	\$91,088	1.12441
13	\$92,005	1.13572
14	\$92,921	1.14703
15	\$93,837	1.15834
16	\$94,753	1.16965
17	\$95,669	1.18096
18	\$96,586	1.19227
19	\$97,502	1.20358
20	\$98,418	1.21489
21	\$99,334	1.22620
22	\$100,251	1.23751
23	\$101,167	1.24882
24	\$102,083	1.26013
25	\$102,999	1.27144
26	\$103,915	1.28275
27	\$104,832	1.29406
28	\$105,748	1.30537
29	\$106,664	1.31668
30	\$107,580	1.32799

<b>161C High School AP Doctoral Degree in administration or instruction</b>		
Days	234	
	<b>Range</b>	
<b>Min</b>	<b>\$82,010</b>	
<b>Max</b>	<b>\$108,908</b>	
		Index
1	\$82,010	
2	\$82,937	1.01131
3	\$83,865	1.02262
4	\$84,792	1.03393
5	\$85,720	1.04524
6	\$86,648	1.05655
7	\$87,575	1.06786
8	\$88,503	1.07917
9	\$89,430	1.09048
10	\$90,358	1.10179
11	\$91,285	1.11310
12	\$92,213	1.12441
13	\$93,140	1.13572
14	\$94,068	1.14703
15	\$94,995	1.15834
16	\$95,923	1.16965
17	\$96,850	1.18096
18	\$97,778	1.19227
19	\$98,705	1.20358
20	\$99,633	1.21489
21	\$100,560	1.22620
22	\$101,488	1.23751
23	\$102,416	1.24882
24	\$103,343	1.26013
25	\$104,271	1.27144
26	\$105,198	1.28275
27	\$106,126	1.29406
28	\$107,053	1.30537
29	\$107,981	1.31668
30	\$108,908	1.32799

Approved at the March 14, 2011 Board of Education Meeting

**Columbia School District  
High School Assistant Principal for 225 Days  
2011-2012**

<b>161AB High School AP Master's Degree in administration</b>		
Days	225	
	<b>Range</b>	
<b>Min</b>	<b>\$76,933</b>	
<b>Max</b>	<b>\$102,166</b>	
		Index
1	\$76,933	
2	\$77,803	1.01131
3	\$78,673	1.02262
4	\$79,543	1.03393
5	\$80,413	1.04524
6	\$81,283	1.05655
7	\$82,153	1.06786
8	\$83,023	1.07917
9	\$83,893	1.09048
10	\$84,764	1.10179
11	\$85,634	1.11310
12	\$86,504	1.12441
13	\$87,374	1.13572
14	\$88,244	1.14703
15	\$89,114	1.15834
16	\$89,984	1.16965
17	\$90,854	1.18096
18	\$91,724	1.19227
19	\$92,594	1.20358
20	\$93,465	1.21489
21	\$94,335	1.22620
22	\$95,205	1.23751
23	\$96,075	1.24882
24	\$96,945	1.26013
25	\$97,815	1.27144
26	\$98,685	1.28275
27	\$99,555	1.29406
28	\$100,425	1.30537
29	\$101,296	1.31668
30	\$102,166	1.32799

<b>161ABB High School AP Career Admin Certificate (Specialist Degree in administration or instruction)</b>		
Days	225	
	<b>Range</b>	
<b>Min</b>	<b>\$77,894</b>	
<b>Max</b>	<b>\$103,443</b>	
		Index
1	\$77,894	
2	\$78,775	1.01131
3	\$79,656	1.02262
4	\$80,537	1.03393
5	\$81,418	1.04524
6	\$82,299	1.05655
7	\$83,180	1.06786
8	\$84,061	1.07917
9	\$84,942	1.09048
10	\$85,823	1.10179
11	\$86,704	1.11310
12	\$87,585	1.12441
13	\$88,466	1.13572
14	\$89,347	1.14703
15	\$90,228	1.15834
16	\$91,109	1.16965
17	\$91,990	1.18096
18	\$92,871	1.19227
19	\$93,752	1.20358
20	\$94,633	1.21489
21	\$95,514	1.22620
22	\$96,395	1.23751
23	\$97,276	1.24882
24	\$98,157	1.26013
25	\$99,038	1.27144
26	\$99,919	1.28275
27	\$100,800	1.29406
28	\$101,681	1.30537
29	\$102,562	1.31668
30	\$103,443	1.32799

<b>161ABC High School AP Doctoral Degree in administration or instruction</b>		
Days	225	
	<b>Range</b>	
<b>Min</b>	<b>\$78,856</b>	
<b>Max</b>	<b>\$104,719</b>	
		Index
1	\$78,856	
2	\$79,747	1.01131
3	\$80,639	1.02262
4	\$81,531	1.03393
5	\$82,423	1.04524
6	\$83,315	1.05655
7	\$84,207	1.06786
8	\$85,099	1.07917
9	\$85,990	1.09048
10	\$86,882	1.10179
11	\$87,774	1.11310
12	\$88,666	1.12441
13	\$89,558	1.13572
14	\$90,450	1.14703
15	\$91,342	1.15834
16	\$92,233	1.16965
17	\$93,125	1.18096
18	\$94,017	1.19227
19	\$94,909	1.20358
20	\$95,801	1.21489
21	\$96,693	1.22620
22	\$97,585	1.23751
23	\$98,476	1.24882
24	\$99,368	1.26013
25	\$100,260	1.27144
26	\$101,152	1.28275
27	\$102,044	1.29406
28	\$102,936	1.30537
29	\$103,828	1.31668
30	\$104,719	1.32799

Presented to Board of Education May, 9, 2011

**Columbia School District  
High School Principal  
2011-2012**

<b>165A High School Principal Master's Degree in administration</b>		
Days	234	
	<b>Range</b>	
Min	\$90,651	
Max	\$120,384	
		Index
1	\$90,651	
2	\$91,676	1.01131
3	\$92,702	1.02262
4	\$93,727	1.03393
5	\$94,752	1.04524
6	\$95,777	1.05655
7	\$96,803	1.06786
8	\$97,828	1.07917
9	\$98,853	1.09048
10	\$99,878	1.10179
11	\$100,904	1.11310
12	\$101,929	1.12441
13	\$102,954	1.13572
14	\$103,980	1.14703
15	\$105,005	1.15834
16	\$106,030	1.16965
17	\$107,055	1.18096
18	\$108,081	1.19227
19	\$109,106	1.20358
20	\$110,131	1.21489
21	\$111,156	1.22620
22	\$112,182	1.23751
23	\$113,207	1.24882
24	\$114,232	1.26013
25	\$115,257	1.27144
26	\$116,283	1.28275
27	\$117,308	1.29406
28	\$118,333	1.30537
29	\$119,358	1.31668
30	\$120,384	1.32799

<b>165B High School Principal Career Admin Certificate (Specialist Degree in administration or instruction)</b>		
Days	234	
	<b>Range</b>	
Min	\$91,651	
Max	\$121,712	
		Index
1	\$91,651	
2	\$92,688	1.01131
3	\$93,724	1.02262
4	\$94,761	1.03393
5	\$95,797	1.04524
6	\$96,834	1.05655
7	\$97,871	1.06786
8	\$98,907	1.07917
9	\$99,944	1.09048
10	\$100,980	1.10179
11	\$102,017	1.11310
12	\$103,053	1.12441
13	\$104,090	1.13572
14	\$105,127	1.14703
15	\$106,163	1.15834
16	\$107,200	1.16965
17	\$108,236	1.18096
18	\$109,273	1.19227
19	\$110,309	1.20358
20	\$111,346	1.21489
21	\$112,383	1.22620
22	\$113,419	1.23751
23	\$114,456	1.24882
24	\$115,492	1.26013
25	\$116,529	1.27144
26	\$117,565	1.28275
27	\$118,602	1.29406
28	\$119,639	1.30537
29	\$120,675	1.31668
30	\$121,712	1.32799

<b>165C High School Principal Doctoral Degree in administration or instruction</b>		
Days	234	
	<b>Range</b>	
Min	\$92,651	
Max	\$123,040	
		Index
1	\$92,651	
2	\$93,699	1.01131
3	\$94,747	1.02262
4	\$95,795	1.03393
5	\$96,843	1.04524
6	\$97,891	1.05655
7	\$98,938	1.06786
8	\$99,986	1.07917
9	\$101,034	1.09048
10	\$102,082	1.10179
11	\$103,130	1.11310
12	\$104,178	1.12441
13	\$105,226	1.13572
14	\$106,274	1.14703
15	\$107,321	1.15834
16	\$108,369	1.16965
17	\$109,417	1.18096
18	\$110,465	1.19227
19	\$111,513	1.20358
20	\$112,561	1.21489
21	\$113,609	1.22620
22	\$114,657	1.23751
23	\$115,705	1.24882
24	\$116,752	1.26013
25	\$117,800	1.27144
26	\$118,848	1.28275
27	\$119,896	1.29406
28	\$120,944	1.30537
29	\$121,992	1.31668
30	\$123,040	1.32799

Approved at the March 14, 2011 Board of Education Meeting

**Columbia School District**  
**Assistant Director of Columbia Area Career Center**  
**2011-2012**

<b>168A CACC Asst. Director</b>		
<b>Master's Degree</b>		
<i>in administration</i>		
Days	234	
	<b>Range</b>	
<b>Min</b>	<b>\$73,619</b>	
<b>Max</b>	<b>\$97,766</b>	
		Index
1	\$73,619	
2	\$74,452	1.01131
3	\$75,284	1.02262
4	\$76,117	1.03393
5	\$76,950	1.04524
6	\$77,782	1.05655
7	\$78,615	1.06786
8	\$79,448	1.07917
9	\$80,280	1.09048
10	\$81,113	1.10179
11	\$81,946	1.11310
12	\$82,778	1.12441
13	\$83,611	1.13572
14	\$84,443	1.14703
15	\$85,276	1.15834
16	\$86,109	1.16965
17	\$86,941	1.18096
18	\$87,774	1.19227
19	\$88,607	1.20358
20	\$89,439	1.21489
21	\$90,272	1.22620
22	\$91,104	1.23751
23	\$91,937	1.24882
24	\$92,770	1.26013
25	\$93,602	1.27144
26	\$94,435	1.28275
27	\$95,268	1.29406
28	\$96,100	1.30537
29	\$96,933	1.31668
30	\$97,766	1.32799

<b>168B CACC Asst. Director</b>		
<b>Career Admin Certificate</b>		
<i>(Specialist Degree in administration or instruction)</i>		
Days	234	
	<b>Range</b>	
<b>Min</b>	<b>\$74,619</b>	
<b>Max</b>	<b>\$99,094</b>	
		Index
1	\$74,619	
2	\$75,463	1.01131
3	\$76,307	1.02262
4	\$77,151	1.03393
5	\$77,995	1.04524
6	\$78,839	1.05655
7	\$79,683	1.06786
8	\$80,527	1.07917
9	\$81,371	1.09048
10	\$82,215	1.10179
11	\$83,059	1.11310
12	\$83,903	1.12441
13	\$84,746	1.13572
14	\$85,590	1.14703
15	\$86,434	1.15834
16	\$87,278	1.16965
17	\$88,122	1.18096
18	\$88,966	1.19227
19	\$89,810	1.20358
20	\$90,654	1.21489
21	\$91,498	1.22620
22	\$92,342	1.23751
23	\$93,186	1.24882
24	\$94,030	1.26013
25	\$94,874	1.27144
26	\$95,718	1.28275
27	\$96,562	1.29406
28	\$97,406	1.30537
29	\$98,250	1.31668
30	\$99,094	1.32799

<b>168C CACC Asst. Director</b>		
<b>Doctoral Degree</b>		
<i>in administration or instruction</i>		
Days	234	
	<b>Range</b>	
<b>Min</b>	<b>\$75,619</b>	
<b>Max</b>	<b>\$100,422</b>	
		Index
1	\$75,619	
2	\$76,474	1.01131
3	\$77,330	1.02262
4	\$78,185	1.03393
5	\$79,040	1.04524
6	\$79,895	1.05655
7	\$80,751	1.06786
8	\$81,606	1.07917
9	\$82,461	1.09048
10	\$83,316	1.10179
11	\$84,172	1.11310
12	\$85,027	1.12441
13	\$85,882	1.13572
14	\$86,737	1.14703
15	\$87,593	1.15834
16	\$88,448	1.16965
17	\$89,303	1.18096
18	\$90,158	1.19227
19	\$91,014	1.20358
20	\$91,869	1.21489
21	\$92,724	1.22620
22	\$93,579	1.23751
23	\$94,435	1.24882
24	\$95,290	1.26013
25	\$96,145	1.27144
26	\$97,000	1.28275
27	\$97,856	1.29406
28	\$98,711	1.30537
29	\$99,566	1.31668
30	\$100,422	1.32799

Approved at the March 14, 2011 Board of Education Meeting

**Columbia School District  
Director of Columbia Area Career Center  
2011-2012**

<b>169A CACC Director Master's Degree in administration</b>		
Days	234	
	<b>Range</b>	
<b>Min</b>	<b>\$87,674</b>	
<b>Max</b>	<b>\$116,430</b>	
		Index
1	\$87,674	
2	\$88,666	1.01131
3	\$89,657	1.02262
4	\$90,649	1.03393
5	\$91,640	1.04524
6	\$92,632	1.05655
7	\$93,624	1.06786
8	\$94,615	1.07917
9	\$95,607	1.09048
10	\$96,598	1.10179
11	\$97,590	1.11310
12	\$98,582	1.12441
13	\$99,573	1.13572
14	\$100,565	1.14703
15	\$101,556	1.15834
16	\$102,548	1.16965
17	\$103,539	1.18096
18	\$104,531	1.19227
19	\$105,523	1.20358
20	\$106,514	1.21489
21	\$107,506	1.22620
22	\$108,497	1.23751
23	\$109,489	1.24882
24	\$110,481	1.26013
25	\$111,472	1.27144
26	\$112,464	1.28275
27	\$113,455	1.29406
28	\$114,447	1.30537
29	\$115,439	1.31668
30	\$116,430	1.32799

<b>169B CACC Director Career Admin Certificate (Specialist Degree in administration or instruction)</b>		
Days	234	
	<b>Range</b>	
<b>Min</b>	<b>\$88,674</b>	
<b>Max</b>	<b>\$117,758</b>	
		Index
1	\$88,674	
2	\$89,677	1.01131
3	\$90,680	1.02262
4	\$91,683	1.03393
5	\$92,686	1.04524
6	\$93,689	1.05655
7	\$94,691	1.06786
8	\$95,694	1.07917
9	\$96,697	1.09048
10	\$97,700	1.10179
11	\$98,703	1.11310
12	\$99,706	1.12441
13	\$100,709	1.13572
14	\$101,712	1.14703
15	\$102,715	1.15834
16	\$103,718	1.16965
17	\$104,720	1.18096
18	\$105,723	1.19227
19	\$106,726	1.20358
20	\$107,729	1.21489
21	\$108,732	1.22620
22	\$109,735	1.23751
23	\$110,738	1.24882
24	\$111,741	1.26013
25	\$112,744	1.27144
26	\$113,747	1.28275
27	\$114,749	1.29406
28	\$115,752	1.30537
29	\$116,755	1.31668
30	\$117,758	1.32799

<b>169C CACC Director Doctoral Degree in administration or instruction</b>		
Days	234	
	<b>Range</b>	
<b>Min</b>	<b>\$89,674</b>	
<b>Max</b>	<b>\$119,086</b>	
		Index
1	\$89,674	
2	\$90,688	1.01131
3	\$91,702	1.02262
4	\$92,717	1.03393
5	\$93,731	1.04524
6	\$94,745	1.05655
7	\$95,759	1.06786
8	\$96,773	1.07917
9	\$97,788	1.09048
10	\$98,802	1.10179
11	\$99,816	1.11310
12	\$100,830	1.12441
13	\$101,845	1.13572
14	\$102,859	1.14703
15	\$103,873	1.15834
16	\$104,887	1.16965
17	\$105,901	1.18096
18	\$106,916	1.19227
19	\$107,930	1.20358
20	\$108,944	1.21489
21	\$109,958	1.22620
22	\$110,972	1.23751
23	\$111,987	1.24882
24	\$113,001	1.26013
25	\$114,015	1.27144
26	\$115,029	1.28275
27	\$116,044	1.29406
28	\$117,058	1.30537
29	\$118,072	1.31668
30	\$119,086	1.32799

Approved at the March 14, 2011 Board of Education Meeting

Columbia School District  
 Hourly Support Staff Schedule for 2011-2012  
 with one 1% index extension per column

Step	Salary Grade 25		Salary Grade 26		Salary Grade 27		Salary Grade 28		Salary Grade 29	
	Hrly Rate	Index								
1	\$8.74	1.0000	\$9.78	1.0000	\$10.94	1.0000	\$12.27	1.0000	\$13.73	1.0000
2	\$9.00	1.0300	\$10.08	1.0300	\$11.27	1.0300	\$12.63	1.0300	\$14.15	1.0300
3	\$9.26	1.0600	\$10.37	1.0600	\$11.60	1.0600	\$13.00	1.0600	\$14.56	1.0600
4	\$9.53	1.0900	\$10.66	1.0900	\$11.93	1.0900	\$13.37	1.0900	\$14.97	1.0900
5	\$9.79	1.1200	\$10.96	1.1200	\$12.26	1.1200	\$13.74	1.1200	\$15.38	1.1200
6	\$10.05	1.1500	\$11.25	1.1500	\$12.58	1.1500	\$14.11	1.1500	\$15.79	1.1500
7	\$10.31	1.1800	\$11.55	1.1800	\$12.91	1.1800	\$14.47	1.1800	\$16.21	1.1800
8	\$10.57	1.2100	\$11.84	1.2100	\$13.24	1.2100	\$14.84	1.2100	\$16.62	1.2100
9	\$10.84	1.2400	\$12.13	1.2400	\$13.57	1.2400	\$15.21	1.2400	\$17.03	1.2400
10	\$11.10	1.2700	\$12.43	1.2700	\$13.90	1.2700	\$15.58	1.2700	\$17.44	1.2700
11	\$11.36	1.3000	\$12.72	1.3000	\$14.22	1.3000	\$15.95	1.3000	\$17.86	1.3000
12	\$11.62	1.3300	\$13.01	1.3300	\$14.55	1.3300	\$16.31	1.3300	\$18.27	1.3300
13	\$11.89	1.3600	\$13.31	1.3600	\$14.88	1.3600	\$16.68	1.3600	\$18.68	1.3600
14	\$12.15	1.3900	\$13.60	1.3900	\$15.21	1.3900	\$17.05	1.3900	\$19.09	1.3900
15	\$12.41	1.4200	\$13.89	1.4200	\$15.54	1.4200	\$17.42	1.4200	\$19.50	1.4200
16	\$12.67	1.4500	\$14.19	1.4500	\$15.87	1.4500	\$17.79	1.4500	\$19.92	1.4500
17	\$12.93	1.4800	\$14.48	1.4800	\$16.19	1.4800	\$18.15	1.4800	\$20.33	1.4800
18	\$13.20	1.5100	\$14.77	1.5100	\$16.52	1.5100	\$18.52	1.5100	\$20.74	1.5100
19	\$13.46	1.5400	\$15.07	1.5400	\$16.85	1.5400	\$18.89	1.5400	\$21.15	1.5400
20	\$13.72	1.5700	\$15.36	1.5700	\$17.18	1.5700	\$19.26	1.5700	\$21.56	1.5700
21	\$13.81	1.5800	\$15.46	1.5800	\$17.29	1.5800	\$19.38	1.5800	\$21.70	1.5800
22	\$13.90	1.5900	\$15.56	1.5900	\$17.40	1.5900	\$19.50	1.5900	\$21.84	1.5900
23	\$14.05	1.6000	\$15.71	1.6000	\$17.55	1.6000	\$19.65	1.6000	\$21.99	1.6000
24	\$14.18	\$ 100	\$15.85	\$ 100	\$17.71	\$ 100	\$19.83	\$ 100	\$22.18	\$ 100
25	\$14.24	\$ 120	\$15.91	\$ 120	\$17.77	\$ 120	\$19.89	\$ 120	\$22.24	\$ 120
26	\$14.30	\$ 120	\$15.97	\$ 120	\$17.83	\$ 120	\$19.95	\$ 120	\$22.30	\$ 120
27	\$14.36	\$ 120	\$16.03	\$ 120	\$17.89	\$ 120	\$20.01	\$ 120	\$22.36	\$ 120
28	\$14.42	\$ 120	\$16.09	\$ 120	\$17.95	\$ 120	\$20.07	\$ 120	\$22.42	\$ 120
29	\$14.48	\$ 120	\$16.15	\$ 120	\$18.01	\$ 120	\$20.13	\$ 120	\$22.48	\$ 120
30	\$14.48		\$16.15		\$18.01		\$20.13		\$22.48	

Columbia School District  
Salary Schedule for IITS Support Staff  
2011-2012  
with one 1% extension of index

Step	Index	Level 1	Level 2	Level 3	Level 4	Level 5	Level 6	Level 7	Level 8
1	1.00	\$13.86	\$14.27	\$14.69	\$15.11	\$15.52	\$15.94	\$16.35	\$16.77
2	1.03	\$14.27	\$14.70	\$15.13	\$15.56	\$15.99	\$16.42	\$16.84	\$17.27
3	1.06	\$14.69	\$15.13	\$15.57	\$16.01	\$16.45	\$16.89	\$17.33	\$17.78
4	1.09	\$15.11	\$15.56	\$16.01	\$16.47	\$16.92	\$17.37	\$17.83	\$18.28
5	1.12	\$15.52	\$15.99	\$16.45	\$16.92	\$17.38	\$17.85	\$18.32	\$18.78
6	1.15	\$15.94	\$16.42	\$16.89	\$17.37	\$17.85	\$18.33	\$18.81	\$19.28
7	1.18	\$16.35	\$16.84	\$17.33	\$17.83	\$18.32	\$18.81	\$19.30	\$19.79
8	1.21	\$16.77	\$17.27	\$17.78	\$18.28	\$18.78	\$19.28	\$19.79	\$20.29
9	1.24	\$17.19	\$17.70	\$18.22	\$18.73	\$19.25	\$19.76	\$20.28	\$20.79
10	1.27	\$17.60	\$18.13	\$18.66	\$19.18	\$19.71	\$20.24	\$20.77	\$21.30
11	1.30	\$18.02	\$18.56	\$19.10	\$19.64	\$20.18	\$20.72	\$21.26	\$21.80
12	1.33	\$18.43	\$18.99	\$19.54	\$20.09	\$20.64	\$21.20	\$21.75	\$22.30
13	1.36	\$18.85	\$19.41	\$19.98	\$20.54	\$21.11	\$21.68	\$22.24	\$22.81
14	1.39	\$19.26	\$19.84	\$20.42	\$21.00	\$21.58	\$22.15	\$22.73	\$23.31
15	1.42	\$19.68	\$20.27	\$20.86	\$21.45	\$22.04	\$22.63	\$23.22	\$23.81
16	1.45	\$20.10	\$20.70	\$21.30	\$21.90	\$22.51	\$23.11	\$23.71	\$24.32
17	1.48	\$20.51	\$21.13	\$21.74	\$22.36	\$22.97	\$23.59	\$24.20	\$24.82
18	1.51	\$20.93	\$21.55	\$22.18	\$22.81	\$23.44	\$24.07	\$24.69	\$25.32
19	1.54	\$21.34	\$21.98	\$22.62	\$23.26	\$23.90	\$24.54	\$25.18	\$25.82
20	1.57	\$21.76	\$22.41	\$23.06	\$23.72	\$24.37	\$25.02	\$25.67	\$26.33
21	1.58	\$21.90	\$22.55	\$23.21	\$23.87	\$24.52	\$25.18	\$25.84	\$26.50

Cost of Operation (one step for everyone on the schedule today) of this Schedule is estimated at \$12,678. Estimated Cost of extending the indexes is \$0, as no FTE have over 17 years of service credit.

**Key:**

- Level 1 - No certifications; some experience
- Level 2 - A+ Certification
- Level 3 - A+ and Network + Certification
- Level 4 - Associates Degree in Technology area
- Level 5 - Associate's Degree and 1 certification OR specialized training/certificate with spec. responsibilities
- Level 6 - Associates Degree 2 or more certifications
- Level 7 - Associates Degree and specialized training/certifications and specialized responsibilities
- Level 8 - Associates plus 15 hours, 4 or more certifications and administrative responsibilities

NOTE: 8 hours of uncertificated training required yearly to maintain level status (i.e. MoreNet Training, Anixter, Gateway, etc.)

Level changes with certifications/formal education only

Certifications: A+, Network +, Novell C.N.A., Novell CNE, Windows MCSE, Specialized Certifications may apply  
Note: All certifications must be within 8 years (or renewed within 8 years)

The school district has created a single calendar for K-12.

# COLUMBIA PUBLIC SCHOOLS 2011-2012 CALENDAR K-12

Approved by Board of Education  
March 14, 2011

First Day of Classes.....August 18  
End of First Semester.....December 21  
End of First Trimester.....November 10  
End of Second Trimester.....February 17  
Last Day of Classes.....May 31  
First Day of Summer School 2012.....June 4  
Last Day of Summer School 2012.....June 29

AUGUST						
S	M	T	W	T	F	S
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30	31		

SEPTEMBER						
S	M	T	W	T	F	S
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	

OCTOBER						
S	M	T	W	T	F	S
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	31					

NOVEMBER						
S	M	T	W	T	F	S
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30			

DECEMBER						
S	M	T	W	T	F	S
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31

JANUARY						
S	M	T	W	T	F	S
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				

FEBRUARY						
S	M	T	W	T	F	S
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29			

MARCH						
S	M	T	W	T	F	S
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31

APRIL						
S	M	T	W	T	F	S
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30					

MAY						
S	M	T	W	T	F	S
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30	31		

JUNE						
S	M	T	W	T	F	S
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30

JULY						
S	M	T	W	T	F	S
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				

Legal Holidays..... November 24, December 26, February 20, July 4  
Labor Day ..... September 5  
Thanksgiving Vacation..... November 23 - 25  
Winter Recess..... December 22 - January 2  
Martin Luther King's Birthday..... January 16  
Presidents' Day..... February 20  
Spring Recess..... March 26 - March 30  
Memorial Day..... May 28

 Teacher Collaboration or Work Day – School not in Session

**November 11 and February 24 Are Parent/Teacher Conference Days in Elementary and Middle Schools**

 School Not In Session

 Classes Dismissed 2 ½ Hours Before Normal Dismissal Times for Staff Planning and Collaboration

 Opening Day of School

 Closing Day of School

6 snow days are built into the calendar (shaded in grey). If the district uses fewer than 6 inclement weather days during the year, the unused days will be removed from the end of the school year. If the district uses exactly 4 inclement weather days, the district will consider taking May 4 as a holiday, so that the final day of school will not be a single early release day following the weekend.

# COLUMBIA PUBLIC SCHOOLS 2011-2012 SCHOOL CALENDAR



**ADSUP - Hourly**  
261 Days - "Snow Days" are Scheduled Work Days

July 2011								August 2011								
JULY	S	M	T	W	T	F	S	AUGUST	S	M	T	W	T	F	S	
1 - First Day of Employment						1	2		1	2	3	4	5	6		
4 - Independence Day PAID DAY OFF	3	4	5	6	7	8	9	7	8	9	10	11	12	13		
	10	11	12	13	14	15	16	14	15	16	17	18	19	20		
	17	18	19	20	21	22	23	21	22	23	24	25	26	27		
	24	25	26	27	28	29	30	28	29	30	31					
	31															
September 2011								October 2011								
SEPTEMBER	S	M	T	W	T	F	S	OCTOBER	S	M	T	W	T	F	S	
					1	2	3							1		
5 - Labor Day PAID DAY OFF	4	5	6	7	8	9	10	2	3	4	5	6	7	8		
	11	12	13	14	15	16	17	9	10	11	12	13	14	15		
	18	19	20	21	22	23	24	16	17	18	19	20	21	22		
	25	26	27	28	29	30		23	24	25	26	27	28	29		
								30	31							
November 2011								December 2011								
NOVEMBER	S	M	T	W	T	F	S	DECEMBER	S	M	T	W	T	F	S	
			1	2	3	4	5					1	2	3		
	6	7	8	9	10	11	12	4	5	6	7	8	9	10		
	13	14	15	16	17	18	19	11	12	13	14	15	16	17		
24-25 - Thanksgiving Break PAID DAYS OFF	20	21	22	23	24	25	26	18	19	20	21	22	23	24	23 - Winter Break PAID DAY OFF	
	27	28	29	30				25	26	27	28	29	30	31	26-27 - Winter Break PAID DAYS OFF	
January 2012								February 2012								
JANUARY	S	M	T	W	T	F	S	FEBRUARY	S	M	T	W	T	F	S	
2 - New Year's Holiday PAID DAY OFF	1	2	3	4	5	6	7				1	2	3	4		
	8	9	10	11	12	13	14	5	6	7	8	9	10	11		
16 - Martin L. King's Day PAID DAY OFF	15	16	17	18	19	20	21	12	13	14	15	16	17	18		
	22	23	24	25	26	27	28	19	20	21	22	23	24	25	20 - Presidents' Day PAID DAY OFF	
	29	30	31					26	27	28	29					
March 2012								April 2012								
MARCH	S	M	T	W	T	F	S	APRIL	S	M	T	W	T	F	S	
					1	2	3									
	4	5	6	7	8	9	10	1	2	3	4	5	6	7		
	11	12	13	14	15	16	17	8	9	10	11	12	13	14		
	18	19	20	21	22	23	24	15	16	17	18	19	20	21		
	25	26	27	28	29	30	31	22	23	24	25	26	27	28		
								29	30							
May 2012								June 2012								
MAY	S	M	T	W	T	F	S	JUNE	S	M	T	W	T	F	S	
			1	2	3	4	5						1	2		
	6	7	8	9	10	11	12	3	4	5	6	7	8	9		
	13	14	15	16	17	18	19	10	11	12	13	14	15	16		
	20	21	22	23	24	25	26	17	18	19	20	21	22	23		
28 - Memorial Day PAID DAY OFF	27	28	29	30	31			24	25	26	27	28	29	30	29 - Last Day of Employment	

# COLUMBIA PUBLIC SCHOOLS 2011-2012 SCHOOL CALENDAR



**ADSUP - Salaried**  
259 Days - "Snow Days" are Scheduled Work Days

July 2011								August 2011							
<b>JULY</b>	S	M	T	W	T	F	S	S	M	T	W	T	F	S	<b>AUGUST</b>
1 - First Day of Employment						1	2		1	2	3	4	5	6	
4 - Independence Day PAID DAY OFF	3	4	5	6	7	8	9	7	8	9	10	11	12	13	
	10	11	12	13	14	15	16	14	15	16	17	18	19	20	
22 - UNPAID DAY OFF	17	18	19	20	21	22	23	21	22	23	24	25	26	27	
29 - UNPAID DAY OFF	24	25	26	27	28	29	30	28	29	30	31				
	31														
September 2011								October 2011							
<b>SEPTEMBER</b>	S	M	T	W	T	F	S	S	M	T	W	T	F	S	<b>OCTOBER</b>
5 - Labor Day PAID DAY OFF	4	5	6	7	8	9	10							1	
	11	12	13	14	15	16	17	2	3	4	5	6	7	8	
	18	19	20	21	22	23	24	9	10	11	12	13	14	15	
	25	26	27	28	29	30		16	17	18	19	20	21	22	
								23	24	25	26	27	28	29	
								30	31						
November 2011								December 2011							
<b>NOVEMBER</b>	S	M	T	W	T	F	S	S	M	T	W	T	F	S	<b>DECEMBER</b>
			1	2	3	4	5					1	2	3	
	6	7	8	9	10	11	12	4	5	6	7	8	9	10	
	13	14	15	16	17	18	19	11	12	13	14	15	16	17	
24-25 - Thanksgiving Break PAID DAYS OFF	20	21	22	23	24	25	26	18	19	20	21	22	23	24	23 - Winter Break PAID DAY OFF
	27	28	29	30				25	26	27	28	29	30	31	26-27 - Winter Break PAID DAYS OFF
January 2012								February 2012							
<b>JANUARY</b>	S	M	T	W	T	F	S	S	M	T	W	T	F	S	<b>FEBRUARY</b>
2 - New Year's Holiday PAID DAY OFF	1	2	3	4	5	6	7				1	2	3	4	
	8	9	10	11	12	13	14	5	6	7	8	9	10	11	
16 - Martin L. King's Day PAID DAY OFF	15	16	17	18	19	20	21	12	13	14	15	16	17	18	
	22	23	24	25	26	27	28	19	20	21	22	23	24	25	20 - Presidents' Day PAID DAY OFF
	29	30	31					26	27	28	29				
March 2012								April 2012							
<b>MARCH</b>	S	M	T	W	T	F	S	S	M	T	W	T	F	S	<b>APRIL</b>
					1	2	3	1	2	3	4	5	6	7	
	4	5	6	7	8	9	10	8	9	10	11	12	13	14	
	11	12	13	14	15	16	17	15	16	17	18	19	20	21	
	18	19	20	21	22	23	24	22	23	24	25	26	27	28	
	25	26	27	28	29	30	31	29	30						
May 2012								June 2012							
<b>MAY</b>	S	M	T	W	T	F	S	S	M	T	W	T	F	S	<b>JUNE</b>
			1	2	3	4	5						1	2	
	6	7	8	9	10	11	12	3	4	5	6	7	8	9	
	13	14	15	16	17	18	19	10	11	12	13	14	15	16	
	20	21	22	23	24	25	26	17	18	19	20	21	22	23	
28 - Memorial Day PAID DAY OFF	27	28	29	30	31			24	25	26	27	28	29	30	29 - Last Day of Employment







# COLUMBIA PUBLIC SCHOOLS 2011-2012 SCHOOL CALENDAR



**Secretary 12**  
251 Days - "Snow Days" are Scheduled Work Days

July 2011		August 2011	
<b>JULY</b>	S M T W T F S	S M T W T F S	<b>AUGUST</b>
1 - First Day of Employment		1 2 3 4 5 6	15 - First Day for Teachers 18 - First Day for Students
4 - Independence Day PAID DAY OFF	3 4 5 6 7 8 9	7 8 9 10 11 12 13	
	10 11 12 13 14 15 16	14 15 16 17 18 19 20	
	17 18 19 20 21 22 23	21 22 23 24 25 26 27	
	24 25 26 27 28 29 30	28 29 30 31	
	31		
September 2011		October 2011	
<b>SEPTEMBER</b>	S M T W T F S	S M T W T F S	<b>OCTOBER</b>
5 - Labor Day PAID DAY OFF	4 5 6 7 8 9 10		
	11 12 13 14 15 16 17	1 2 3	
	18 19 20 21 22 23 24	4 5 6 7 8	
	25 26 27 28 29 30	9 10 11 12 13 14 15	
		16 17 18 19 20 21 22	
		23 24 25 26 27 28 29	
		30 31	
November 2011		December 2011	
<b>NOVEMBER</b>	S M T W T F S	S M T W T F S	<b>DECEMBER</b>
	1 2 3 4 5	1 2 3	
	6 7 8 9 10 11 12	4 5 6 7 8 9 10	
	13 14 15 16 17 18 19	11 12 13 14 15 16 17	22 - Winter Break UNPAID DAY OFF
23 - Thanksgiving Break UNPAID DAY OFF	20 21 22 23 24 25 26	18 19 20 21 22 23 24	23, 26-27 - Winter Break PAID DAYS OFF
24-25 - Thanksgiving Break PAID DAYS OFF	27 28 29 30	25 26 27 28 29 30 31	28-30 - Winter Break UNPAID DAYS OFF
January 2012		February 2012	
<b>JANUARY</b>	S M T W T F S	S M T W T F S	<b>FEBRUARY</b>
2 - New Year's Holiday PAID DAY OFF	1 2 3 4 5 6 7	1 2 3 4	
	8 9 10 11 12 13 14	5 6 7 8 9 10 11	
16 - Martin L. King's Day PAID DAY OFF	15 16 17 18 19 20 21	12 13 14 15 16 17 18	
	22 23 24 25 26 27 28	19 20 21 22 23 24 25	20 - Presidents' Day PAID DAY OFF
	29 30 31	26 27 28 29	
March 2012		April 2012	
<b>MARCH</b>	S M T W T F S	S M T W T F S	<b>APRIL</b>
	1 2 3	1 2 3 4 5 6 7	
	4 5 6 7 8 9 10	8 9 10 11 12 13 14	
	11 12 13 14 15 16 17	15 16 17 18 19 20 21	
	18 19 20 21 22 23 24	22 23 24 25 26 27 28	
26-30 - Spring Break UNPAID DAYS OFF	25 26 27 28 29 30 31	29 30	
May 2012		June 2012	
<b>MAY</b>	S M T W T F S	S M T W T F S	<b>JUNE</b>
	1 2 3 4 5	1 2	
	6 7 8 9 10 11 12	3 4 5 6 7 8 9	
	13 14 15 16 17 18 19	10 11 12 13 14 15 16	
	20 21 22 23 24 25 26	17 18 19 20 21 22 23	
28 - Memorial Day PAID DAY OFF	27 28 29 30 31	24 25 26 27 28 29 30	29 - Last Day of Employment

# COLUMBIA PUBLIC SCHOOLS 2011-2012 SCHOOL CALENDAR



**Elementary Assistant Principal**  
216 Days Less 6 Snow Days (Unpaid Days Off) = 210 Days

July 2011								August 2011								
<b>JULY</b>	S	M	T	W	T	F	S	<b>AUGUST</b>	S	M	T	W	T	F	S	15 - First Day for Teachers 18 - First Day for Students
									1	2	3	4	5	6		
									7	8	9	10	11	12	13	
									14	15	16	17	18	19	20	
	21 - First Day of Employment								21	22	23	24	25	26	27	
									28	29	30	31				
							31									
September 2011								October 2011								
<b>SEPTEMBER</b>	S	M	T	W	T	F	S	<b>OCTOBER</b>	S	M	T	W	T	F	S	
						1	2		3						1	
	5 - Labor Day UNPAID DAY OFF	4	5	6	7	8	9		10	2	3	4	5	6	7	8
										9	10	11	12	13	14	15
										16	17	18	19	20	21	22
										23	24	25	26	27	28	29
								30	31							
November 2011								December 2011								
<b>NOVEMBER</b>	S	M	T	W	T	F	S	<b>DECEMBER</b>	S	M	T	W	T	F	S	
				1	2	3	4		5					1	2	3
	23 - Thanksgiving Break UNPAID DAY OFF	6	7	8	9	10	11		12	4	5	6	7	8	9	10
	24 - Thanksgiving Break PAID DAYS OFF	13	14	15	16	17	18		19	11	12	13	14	15	16	17
	25 - Thanksgiving Break UNPAID DAY OFF	20	21	22	23	24	25		26	18	19	20	21	22	23	24
										25	26	27	28	29	30	31
January 2012								February 2012								
<b>JANUARY</b>	S	M	T	W	T	F	S	<b>FEBRUARY</b>	S	M	T	W	T	F	S	
	2 - New Year's Holiday UNPAID DAY OFF	1	2	3	4	5	6		7				1	2	3	4
										5	6	7	8	9	10	11
	16 - Martin L. King's Day UNPAID DAY OFF	8	9	10	11	12	13		14	12	13	14	15	16	17	18
										15	16	17	18	19	20	21
										19	20	21	22	23	24	25
								26	27	28	29					
March 2012								April 2012								
<b>MARCH</b>	S	M	T	W	T	F	S	<b>APRIL</b>	S	M	T	W	T	F	S	
					1	2	3		1	2	3	4	5	6	7	
									8	9	10	11	12	13	14	
									15	16	17	18	19	20	21	
									22	23	24	25	26	27	28	
	26-30 - Spring Break UNPAID DAYS OFF	18	19	20	21	22	23		24	29	30					
							25	26	27	28	29	30	31			
May 2012								June 2012								
<b>MAY</b>	S	M	T	W	T	F	S	<b>JUNE</b>	S	M	T	W	T	F	S	
				1	2	3	4		5					1	2	
										3	4	5	6	7	8	9
										10	11	12	13	14	15	16
	28 - Memorial Day UNPAID DAY OFF	13	14	15	16	17	18		19	17	18	19	20	21	22	23
										20	21	22	23	24	25	26
								27	28	29	30	31				
								24	25	26	27	28	29	30		



# COLUMBIA PUBLIC SCHOOLS 2011-2012 SCHOOL CALENDAR



**Secondary Principal / Assistant Principal**  
234 Days - "Snow Days" are Scheduled Work Days

July 2011								August 2011							
<b>JULY</b>	S	M	T	W	T	F	S	S	M	T	W	T	F	S	<b>AUGUST</b>
1 - First Day of Employment						1	2		1	2	3	4	5	6	15 - First Day for Teachers 18 - First Day for Students
4 - Independence Day PAID DAY OFF	3	4	5	6	7	8	9	7	8	9	10	11	12	13	
	10	11	12	13	14	15	16	14	15	16	17	18	19	20	
18-29 - UNPAID DAYS OFF	17	18	19	20	21	22	23	21	22	23	24	25	26	27	
	24	25	26	27	28	29	30	28	29	30	31				
	31														
September 2011								October 2011							
<b>SEPTEMBER</b>	S	M	T	W	T	F	S	S	M	T	W	T	F	S	<b>OCTOBER</b>
5 - Labor Day UNPAID DAY OFF		4	5	6	7	8	9	10						1	
	11	12	13	14	15	16	17	2	3	4	5	6	7	8	
	18	19	20	21	22	23	24	9	10	11	12	13	14	15	
	25	26	27	28	29	30		16	17	18	19	20	21	22	
								23	24	25	26	27	28	29	
								30	31						
November 2011								December 2011							
<b>NOVEMBER</b>	S	M	T	W	T	F	S	S	M	T	W	T	F	S	<b>DECEMBER</b>
			1	2	3	4	5					1	2	3	22-23 - Winter Break UNPAID DAYS OFF 26 - Winter Break PAID DAY OFF 27-30 - Winter Break UNPAID DAYS OFF
23 - Thanksgiving Break UNPAID DAY OFF	6	7	8	9	10	11	12	4	5	6	7	8	9	10	
24 - Thanksgiving Break PAID DAY OFF	13	14	15	16	17	18	19	11	12	13	14	15	16	17	
25 - Thanksgiving Break UNPAID DAY OFF	20	21	22	23	24	25	26	18	19	20	21	22	23	24	
	27	28	29	30				25	26	27	28	29	30	31	
January 2012								February 2012							
<b>JANUARY</b>	S	M	T	W	T	F	S	S	M	T	W	T	F	S	<b>FEBRUARY</b>
2 - New Year's Holiday UNPAID DAY OFF	1	2	3	4	5	6	7				1	2	3	4	
	8	9	10	11	12	13	14	5	6	7	8	9	10	11	
16 - Martin L. King's Day UNPAID DAY OFF	15	16	17	18	19	20	21	12	13	14	15	16	17	18	
	22	23	24	25	26	27	28	19	20	21	22	23	24	25	
	29	30	31					26	27	28	29				
March 2012								April 2012							
<b>MARCH</b>	S	M	T	W	T	F	S	S	M	T	W	T	F	S	<b>APRIL</b>
					1	2	3	1	2	3	4	5	6	7	
	4	5	6	7	8	9	10	8	9	10	11	12	13	14	
	11	12	13	14	15	16	17	15	16	17	18	19	20	21	
	18	19	20	21	22	23	24	22	23	24	25	26	27	28	
26-30 - Spring Break UNPAID DAYS OFF	25	26	27	28	29	30	31	29	30						
May 2012								June 2012							
<b>MAY</b>	S	M	T	W	T	F	S	S	M	T	W	T	F	S	<b>JUNE</b>
			1	2	3	4	5						1	2	29 - Last Day of Employment
	6	7	8	9	10	11	12	3	4	5	6	7	8	9	
	13	14	15	16	17	18	19	10	11	12	13	14	15	16	
	20	21	22	23	24	25	26	17	18	19	20	21	22	23	
28 - Memorial Day UNPAID DAY OFF	27	28	29	30	31			24	25	26	27	28	29	30	

# COLUMBIA PUBLIC SCHOOLS 2011-2012 SCHOOL CALENDAR



**Coordinator**

**231 Days Less 6 Snow Days (Unpaid Days Off) = 225 Days**

July 2011								August 2011								AUGUST	
JULY	S	M	T	W	T	F	S	S	M	T	W	T	F	S			
5 - First Day of Employment			5	6	7	8	9	1	2	3	4	5	6	15 - First Day for Teachers			
	10	11	12	13	14	15	16	7	8	9	10	11	12	13	18 - First Day for Students		
	17	18	19	20	21	22	23	14	15	16	17	18	19	20			
	24	25	26	27	28	29	30	21	22	23	24	25	26	27			
	31							28	29	30	31						
September 2011								October 2011								OCTOBER	
SEPTEMBER	S	M	T	W	T	F	S	S	M	T	W	T	F	S			
5 - Labor Day UNPAID DAY OFF						1	2	3							1		
	4	5	6	7	8	9	10	2	3	4	5	6	7	8			
	11	12	13	14	15	16	17	9	10	11	12	13	14	15			
	18	19	20	21	22	23	24	16	17	18	19	20	21	22			
	25	26	27	28	29	30		23	24	25	26	27	28	29			
								30	31								
November 2011								December 2011								DECEMBER	
NOVEMBER	S	M	T	W	T	F	S	S	M	T	W	T	F	S			
			1	2	3	4	5					1	2	3			
23 - Thanksgiving Break UNPAID DAY OFF	6	7	8	9	10	11	12	4	5	6	7	8	9	10	22-23 - Winter Break UNPAID DAYS OFF		
24 - Thanksgiving Break PAID DAY OFF	13	14	15	16	17	18	19	11	12	13	14	15	16	17	26 - Winter Break PAID DAY OFF		
25 - Thanksgiving Break UNPAID DAY OFF	20	21	22	23	24	25	26	18	19	20	21	22	23	24	27-30 - Winter Break UNPAID DAYS OFF		
	27	28	29	30				25	26	27	28	29	30	31			
January 2012								February 2012								FEBRUARY	
JANUARY	S	M	T	W	T	F	S	S	M	T	W	T	F	S			
2 - New Year's Holiday UNPAID DAY OFF	1	2	3	4	5	6	7				1	2	3	4			
	8	9	10	11	12	13	14	5	6	7	8	9	10	11			
16 - Martin L. King's Day UNPAID DAY OFF	15	16	17	18	19	20	21	12	13	14	15	16	17	18			
	22	23	24	25	26	27	28	19	20	21	22	23	24	25	20 - Presidents' Day PAID DAY OFF		
	29	30	31					26	27	28	29						
March 2012								April 2012								APRIL	
MARCH	S	M	T	W	T	F	S	S	M	T	W	T	F	S			
					1	2	3	1	2	3	4	5	6	7			
	4	5	6	7	8	9	10	8	9	10	11	12	13	14			
	11	12	13	14	15	16	17	15	16	17	18	19	20	21			
	18	19	20	21	22	23	24	22	23	24	25	26	27	28			
26-30 - Spring Break UNPAID DAYS OFF	25	26	27	28	29	30	31	29	30								
May 2012								June 2012								JUNE	
MAY	S	M	T	W	T	F	S	S	M	T	W	T	F	S			
			1	2	3	4	5					1	2				
	6	7	8	9	10	11	12	3	4	5	6	7	8	9			
	13	14	15	16	17	18	19	10	11	12	13	14	15	16	13 - Last Day of Employment		
	20	21	22	23	24	25	26	17	18	19	20	21	22	23			
28 - Memorial Day UNPAID DAY OFF	27	28	29	30	31			24	25	26	27	28	29	30			

# COLUMBIA PUBLIC SCHOOLS 2011-2012 SCHOOL CALENDAR



**Nurse**

**193 Days Less 6 Snow Days (Unpaid Days Off) = 187 Days**

July 2011								August 2011								
JULY	S	M	T	W	T	F	S	AUGUST	S	M	T	W	T	F	S	
						1	2		1	2	3	4	5	6	7	
	3	4	5	6	7	8	9	7	8	9	10	11	12	13	9 - First Day of Employment	
	10	11	12	13	14	15	16	14	15	16	17	18	19	20	15 - First Day for Teachers	
	17	18	19	20	21	22	23	21	22	23	24	25	26	27	18 - First Day for Students	
	24	25	26	27	28	29	30	28	29	30	31					
	31															
September 2011								October 2011								
SEPTEMBER	S	M	T	W	T	F	S	OCTOBER	S	M	T	W	T	F	S	
						1	2							1		
5 - Labor Day UNPAID DAY OFF	4	5	6	7	8	9	10	2	3	4	5	6	7	8		
	11	12	13	14	15	16	17	9	10	11	12	13	14	15		
23 - Teacher Work Day UNPAID DAY OFF	18	19	20	21	22	23	24	16	17	18	19	20	21	22		
	25	26	27	28	29	30		23	24	25	26	27	28	29	28 - Teacher Work Day UNPAID DAY OFF	
								30	31							
November 2011								December 2011								
NOVEMBER	S	M	T	W	T	F	S	DECEMBER	S	M	T	W	T	F	S	
			1	2	3	4	5					1	2	3		
23 - Thanksgiving Break UNPAID DAY OFF	6	7	8	9	10	11	12	4	5	6	7	8	9	10		
24 - Thanksgiving Break PAID DAY OFF	13	14	15	16	17	18	19	11	12	13	14	15	16	17	22-23 - Winter Break UNPAID DAYS OFF	
25 - Thanksgiving Break UNPAID DAY OFF	20	21	22	23	24	25	26	18	19	20	21	22	23	24	26 - Winter Break PAID DAY OFF	
	27	28	29	30				25	26	27	28	29	30	31	27-30 - Winter Break UNPAID DAYS OFF	
January 2012								February 2012								
JANUARY	S	M	T	W	T	F	S	FEBRUARY	S	M	T	W	T	F	S	
	1	2	3	4	5	6	7				1	2	3	4		
2 - New Year's Holiday UN PAID DAY OFF	8	9	10	11	12	13	14	5	6	7	8	9	10	11	10 - Teacher Work Day UNPAID DAY OFF	
3 - Teacher Work Day UNPAID DAY OFF	15	16	17	18	19	20	21	12	13	14	15	16	17	18		
16 - Martin L. King's Day UNPAID DAY OFF	22	23	24	25	26	27	28	19	20	21	22	23	24	25	20 - Presidents' Day PAID DAY OFF	
	29	30	31					26	27	28	29					
March 2012								April 2012								
MARCH	S	M	T	W	T	F	S	APRIL	S	M	T	W	T	F	S	
					1	2	3									
	4	5	6	7	8	9	10	1	2	3	4	5	6	7		
	11	12	13	14	15	16	17	8	9	10	11	12	13	14		
	18	19	20	21	22	23	24	15	16	17	18	19	20	21		
26-30 - Spring Break UNPAID DAYS OFF	25	26	27	28	29	30	31	22	23	24	25	26	27	28		
								29	30							
May 2012								June 2012								
MAY	S	M	T	W	T	F	S	JUNE	S	M	T	W	T	F	S	
			1	2	3	4	5							1	1 - Last Day of Employment	
	6	7	8	9	10	11	12	8	9	10	11	12	13	14		
	13	14	15	16	17	18	19	15	16	17	18	19	20	21		
	20	21	22	23	24	25	26	22	23	24	25	26	27	28		
28 - Memorial Day UNPAID DAY OFF	27	28	29	30	31			29	30							

# COLUMBIA PUBLIC SCHOOLS 2011-2012 SCHOOL CALENDAR



## Classroom Aide

**190 Days Less 6 Snow Days (Unpaid Days Off) = 184 Days**

July 2011								August 2011								
JULY	S	M	T	W	T	F	S	AUGUST	S	M	T	W	T	F	S	
						1	2		1	2	3	4	5	6		
	3	4	5	6	7	8	9	7	8	9	10	11	12	13		
	10	11	12	13	14	15	16	14	15	16	17	18	19	20	18 - First Day of Employment	
	17	18	19	20	21	22	23	21	22	23	24	25	26	27		
	24	25	26	27	28	29	30	28	29	30	31					
	31															
September 2011								October 2011								
SEPTEMBER	S	M	T	W	T	F	S	OCTOBER	S	M	T	W	T	F	S	
						1	2	3							1	
5 - Labor Day PAID DAY OFF	4	5	6	7	8	9	10	2	3	4	5	6	7	8		
	11	12	13	14	15	16	17	9	10	11	12	13	14	15		
23 - Teacher Work Day UNPAID DAY OFF	18	19	20	21	22	23	24	16	17	18	19	20	21	22	28 - Teacher Work Day UNPAID DAY OFF	
	25	26	27	28	29	30		23	24	25	26	27	28	29		
								30	31							
November 2011								December 2011								
NOVEMBER	S	M	T	W	T	F	S	DECEMBER	S	M	T	W	T	F	S	
			1	2	3	4	5					1	2	3		
11 - Teacher Work Day UNPAID DAY OFF	6	7	8	9	10	11	12	4	5	6	7	8	9	10		
	13	14	15	16	17	18	19	11	12	13	14	15	16	17	22 - Winter Break UNPAID DAY OFF	
23 - Thanksgiving Break UNPAID DAY OFF	20	21	22	23	24	25	26	18	19	20	21	22	23	24	23, 26-27 - Winter Break PAID DAYS OFF	
24-25 - Thanksgiving Break PAID DAYS OFF	27	28	29	30				25	26	27	28	29	30	31	28-30 - Winter Break UNPAID DAYS OFF	
January 2012								February 2012								
JANUARY	S	M	T	W	T	F	S	FEBRUARY	S	M	T	W	T	F	S	
	1	2	3	4	5	6	7				1	2	3	4		
2 - New Year's Holiday PAID DAY OFF								5	6	7	8	9	10	11	10 - Teacher Work Day UNPAID DAY OFF	
3 - Teacher Work Day UNPAID DAY OFF	8	9	10	11	12	13	14	12	13	14	15	16	17	18		
16 - Martin L. King's Day PAID DAY OFF	15	16	17	18	19	20	21	19	20	21	22	23	24	25	20 - Presidents' Day PAID DAY OFF	
	22	23	24	25	26	27	28	26	27	28	29				24 - Teacher Work Day UNPAID DAY OFF	
	29	30	31													
March 2012								April 2012								
MARCH	S	M	T	W	T	F	S	APRIL	S	M	T	W	T	F	S	
					1	2	3									
	4	5	6	7	8	9	10	1	2	3	4	5	6	7		
	11	12	13	14	15	16	17	8	9	10	11	12	13	14		
	18	19	20	21	22	23	24	15	16	17	18	19	20	21		
26-30 - Spring Break UNPAID DAYS OFF	25	26	27	28	29	30	31	22	23	24	25	26	27	28		
								29	30							
May 2012								June 2012								
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28 - Memorial Day PAID DAY OFF	20	21	22	23	24	25	26	20	21	22	23	24	25	26		
31 - Last Day of Employment	27	28	29	30	31			27	28	29	30					



# COLUMBIA PUBLIC SCHOOLS 2011-2012 SCHOOL CALENDAR



**Elementary/MiddleSchool Library Clerk**  
**191 Days Less 6 Snow Days (Unpaid Days Off) = 185 Days**

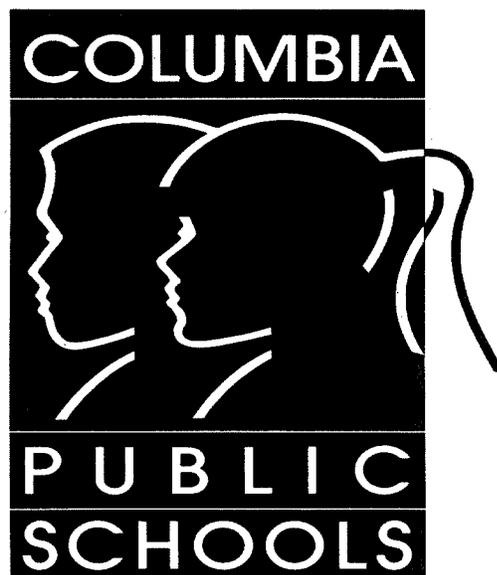
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**Final Budget  
2011-12**

**Supplemental Information**



**COLUMBIA SCHOOL DISTRICT  
FINAL BUDGET  
2011-12**

**SUMMARY BUDGET - ALL PROGRAMS**

	GENERAL OPERATING	TEACHERS	TOTAL DISTRICT OPERATING FUNDS	DEBT SERVICE	CAPITAL PROJECTS	FOOD SERVICES	STUDENT ACTIVITIES	ADULT EDUCATION	GRANTS AND DONATIONS	TOTAL SPECIAL FUNDED PROGRAMS	FINAL BUDGET 2011-12 TOTAL
<i>Projected Beginning Fund Balance as of 07/01/2011</i>	\$ 34,980,878	\$ -	\$ 34,980,878	\$ 34,454,669	\$ 43,321,036	\$ 2,399,759	\$ 751,646	\$ 462,880	\$ 855,072	\$ 82,245,062	\$ 117,225,940
<b>REVENUES:</b>											
LOCAL INTERMEDIATE	\$ 38,772,970	\$ 57,257,048	\$ 96,030,018	\$ 16,472,644	\$ 1,168,589	\$ 3,147,000	\$ 1,387,500	\$ 1,357,440	\$ 1,101,473	\$ 24,634,646	\$ 120,664,664
STATE	634,808	638,867	1,273,675	201,770	5,469	-	-	-	-	207,239	\$ 1,480,914
FEDERAL	15,143,782	36,130,780	51,274,562	1,543,154	99,000	40,000	-	323,500	628,195	2,633,849	\$ 53,908,411
OTHER	3,822,464	5,640,380	9,462,844	-	-	3,612,000	-	555,577	923,825	5,091,402	\$ 14,554,246
BONDS SOLD	21,750	211,750	233,500	-	-	400,000	-	-	-	400,000	\$ 633,500
	-	-	-	10,886,000	33,000,000	-	-	-	-	43,886,000	\$ 43,886,000
<b>TOTAL REVENUES</b>	\$ 58,395,774	\$ 99,878,825	\$ 158,274,599	\$ 29,103,568	\$ 34,273,058	\$ 7,199,000	\$ 1,387,500	\$ 2,236,517	\$ 2,653,493	\$ 76,853,136	\$ 235,127,735
<b>EXPENDITURES:</b>											
SALARIES	\$ 17,650,767	\$ 81,351,223	\$ 99,001,990	\$ -	\$ -	\$ 2,102,112	\$ -	\$ 723,715	\$ 399,466	\$ 3,225,293	\$ 102,227,283
BENEFITS	6,280,293	23,020,585	29,300,878	-	-	868,262	-	174,082	134,845	1,177,189	\$ 30,478,067
SERVICES / SUPPLIES	27,556,980	400,000	27,956,980	-	-	4,409,167	1,387,500	861,579	2,119,182	8,777,428	\$ 36,734,408
CAPITAL OUTLAY	-	-	-	-	-	450,000	-	-	-	42,957,367	\$ 42,957,367
DEBT SERVICE	-	-	-	20,419,711	-	-	-	-	-	20,419,711	\$ 20,419,711
OTHER	-	-	-	-	-	-	-	-	-	-	\$ -
<b>TOTAL EXPENDITURES</b>	\$ 51,488,040	\$ 104,771,808	\$ 156,259,848	\$ 20,419,711	\$ 42,507,367	\$ 7,829,541	\$ 1,387,500	\$ 1,759,376	\$ 2,653,493	\$ 76,556,988	\$ 232,816,836
<b>EXCESS/(DEFICIT) REVENUES OVER EXPENDITURES.....</b>	\$ 6,907,734	\$ (4,892,983)	\$ 2,014,751	\$ 8,683,857	\$ (8,234,309)	\$ (630,541)	\$ -	\$ 477,141	\$ -	\$ 296,148	\$ 2,310,899
<b>INTERFUND TRANSFERS</b>	\$ (5,244,493)	\$ 4,892,983	\$ (351,510)	\$ -	\$ 351,510	\$ -	\$ -	\$ -	\$ -	\$ 351,510	\$ -
<i>Projected Ending Fund Balance as of 6/30/10</i>	\$ 36,644,119	\$ -	\$ 36,644,119	\$ 43,138,526	\$ 35,438,237	\$ 1,769,218	\$ 751,646	\$ 940,021	\$ 855,072	\$ 82,892,720	\$ 119,536,839

Note: The 6/30/12 Projected combined balance of the Operating and Teachers Funds, \$36,644,119, represents 23.45% of the budgeted expenditures for 2011-12 for Operating and Teachers Funds, as compared to 22.32% projected for 06/30/11.

**COLUMBIA SCHOOL DISTRICT  
FINAL BUDGET  
2011-12**

<u>FISCAL YEAR</u>	<u>TAX RATE</u>	<u>ASSESSED VALUATION</u>	<u>\$ INCREASE</u>	<u>% INCREASE</u>	<u>COLLECTION RATIO</u>
1998	\$4.12	\$ 1,042,836,063			96.02%
1999	\$4.12	\$ 1,090,964,765	\$ 48,128,702	4.62%	95.00%
2000	\$4.70	\$ 1,141,693,888	\$ 50,729,123	4.65%	94.14%
2001	\$4.79	\$ 1,195,928,843	\$ 54,234,955	4.75%	95.08%
2002	\$4.7544	\$ 1,284,272,994	<b>\$ 88,344,151</b>	<b>7.39%</b>	95.30%
2003	\$4.7544	\$ 1,337,034,886	\$ 52,761,892	4.11%	95.87%
2004	\$4.9444	\$ 1,391,813,552	\$ 54,778,666	4.10%	96.20%
2005	\$4.9444	\$ 1,440,787,421	\$ 48,973,869	3.52%	94.80%
2006	\$4.6863	\$ 1,692,090,316	<b>\$ 251,302,895</b>	<b>17.44%</b>	95.62%
2007	\$4.6706	\$ 1,807,231,551	\$ 115,141,235	6.80%	95.41%
2008	\$4.7089	\$ 1,915,423,106	\$ 108,191,555	5.99%	95.45%
2009	\$4.7292	\$ 1,982,355,770	\$ 66,932,664	3.49%	94.87%
2010	\$4.7717	\$ 1,992,198,228	<b>\$ 9,842,458</b>	<b>0.50%</b>	94.72%
2011	\$4.8492	\$ 2,008,104,257	\$ 15,906,029	0.80%	93.62%
<b>2012 Projected</b>	<b>\$4.8492</b>	<b>\$ 2,018,144,778</b>	\$ 10,040,521	0.50%	94.00%
AVERAGES:					
Previous 5 Years			\$ 63,202,788	3.52%	94.81%
Previous 3 Years			\$ 30,893,717	1.60%	94.40%
<p><b>Note: The increases in assessed valuation for fiscal years 2002 and 2006 are primarily due to reassessment and are offset, as required by state law, by a reduction in the District's tax rate. 2010 was also a reassessment year, however property values did not increase at a typical rate during reassessment.</b></p>					

**COLUMBIA SCHOOL DISTRICT  
FINAL BUDGET  
2011-12**

**Board of Education Paid Employee Benefits**

<u>Benefit</u>	<u>2001-02</u>	<u>2002-03</u>	<u>2003-04</u>	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>	<u>2007-08</u>	<u>2008-09</u>	<u>2009-10</u>	<u>2010-11</u>	<u>2011-12</u>
<b>Per Participant:</b>											
<u>Retirement:</u>											
Teachers	10.50%	10.50%	10.50%	11.00%	11.50%	12.00%	12.50%	13.00%	13.50%	14.00%	14.50%
Increase from prior year		0.00%	0.00%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%
Non-teachers	5.00%	5.00%	5.00%	5.25%	5.50%	5.75%	6.00%	6.25%	6.50%	6.63%	6.86%
Increase from prior year		0.00%	0.00%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.13%	0.23%
Section 218 (Certificated staff in non-certificated roles)										9.33%	9.67%
Increase from prior year		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	9.33%	0.34%
FICA-Retirement	6.20%	6.20%	6.20%	6.20%	6.20%	6.20%	6.20%	6.20%	6.20%	6.20%	6.20%
Increase from prior year		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
FICA-Medicare	1.45%	1.45%	1.45%	1.45%	1.45%	1.45%	1.45%	1.45%	1.45%	1.45%	1.45%
Increase from prior year		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
<u>Medical (mthly avg)</u>	\$ 190.12	\$ 259.04	\$ 269.40	\$ 282.88	\$ 311.16	\$ 342.28	\$ 370.00	\$ 400.00	\$ 425.00	\$ 442.00	\$ 466.00
Increase from prior year		\$ 68.92	\$ 10.36	\$ 13.48	\$ 28.28	\$ 31.12	\$ 27.72	\$ 30.00	\$ 25.00	\$ 17.00	\$ 24.00
<u>Dental (monthly)</u>	\$ 18.66	\$ 19.52	\$ 20.30	\$ 21.72	\$ 23.46	\$ 23.46	\$ 25.00	\$ 25.00	\$ 25.00	\$ 25.00	\$ 25.00
Increase from prior year		\$ 0.86	\$ 0.78	\$ 1.42	\$ 1.74	\$ -	\$ 1.54	\$ -	\$ -	\$ -	\$ -
<u>Life &amp; AD&amp;D (per \$1000)</u>	0.18	0.18	0.18	0.18	0.18	0.18	0.18	0.18	0.18	0.18	0.18
Increase from prior year		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<u>Administrative Fees Flexible Benefits Plan</u>											
(per participant monthly)	2.15	2.15	2.15	2.15	2.15	2.15	2.15	2.15	2.15	2.15	2.15
Increase from prior		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Note: Beginning in 2009-2010, the monthly medical insurance cost increases is effective January 1st annually, due to a change in plan design and rate year. This moves the rate year from beginning in September to January, aligning it with IRS Flexible Spending Account rules.

COLUMBIA SCHOOL DISTRICT

BOND SCHEDULE  
SUMMARY

BONDS OUTSTANDING AS OF JUNE 30, 2011

<u>Fiscal Year</u>	<u>Maturity</u>	<u>September Interest</u>	<u>March Interest</u>	<u>Interest</u>	<u>March Principal</u>	<u>Total Interest and Principal</u>
2012	\$ 13,315,000	\$ 2,661,581	\$ 4,363,631	\$ 7,025,211	\$ 13,315,000	\$ 20,340,211
2013	\$ 16,105,000	\$ 3,541,512	\$ 3,541,512	\$ 7,083,024	\$ 16,105,000	\$ 23,188,024
2014	\$ 17,915,000	\$ 3,275,043	\$ 3,275,043	\$ 6,550,086	\$ 17,915,000	\$ 24,465,086
2015	\$ 14,855,000	\$ 2,946,696	\$ 2,946,696	\$ 5,893,393	\$ 14,855,000	\$ 20,748,393
2016	\$ 15,635,000	\$ 2,678,897	\$ 2,678,897	\$ 5,357,794	\$ 15,635,000	\$ 20,992,794
2017	\$ 11,545,000	\$ 2,418,872	\$ 2,418,872	\$ 4,837,744	\$ 11,545,000	\$ 16,382,744
2018	\$ 11,160,000	\$ 2,217,277	\$ 2,217,277	\$ 4,434,554	\$ 11,160,000	\$ 15,594,554
2019	\$ 6,345,000	\$ 2,000,161	\$ 2,000,161	\$ 4,000,321	\$ 6,345,000	\$ 10,345,321
2020	\$ 6,945,000	\$ 1,881,913	\$ 1,881,913	\$ 3,763,826	\$ 6,945,000	\$ 10,708,826
2021	\$ 4,480,000	\$ 1,732,437	\$ 1,732,437	\$ 6,879,760	\$ 4,480,000	\$ 7,944,874
2022	\$ 15,802,000	\$ 1,641,243	\$ 1,595,308	\$ 3,236,551	\$ 15,802,000	\$ 19,038,551
2023	\$ 6,650,000	\$ 1,443,772	\$ 1,443,772	\$ 3,944,049	\$ 6,650,000	\$ 9,537,544
2024	\$ 7,300,000	\$ 1,288,022	\$ 1,288,022	\$ 2,576,044	\$ 7,300,000	\$ 9,876,044
2025	\$ 7,975,000	\$ 1,115,084	\$ 1,115,084	\$ 2,230,169	\$ 7,975,000	\$ 10,205,169
2026	\$ 8,700,000	\$ 921,291	\$ 921,291	\$ 1,842,581	\$ 8,700,000	\$ 10,542,581
2027	\$ 4,950,000	\$ 709,703	\$ 709,703	\$ 1,419,406	\$ 4,950,000	\$ 6,369,406
2028	\$ 5,275,000	\$ 586,828	\$ 586,828	\$ 1,173,656	\$ 5,275,000	\$ 6,448,656
2029	\$ 175,000	\$ 455,741	\$ 455,741	\$ 911,481	\$ 175,000	\$ 1,086,481
2030	\$ 11,965,000	\$ 452,109	\$ 284,375	\$ 736,484	\$ 11,965,000	\$ 12,701,484
2031	\$ 5,875,000	\$ 146,875	\$ 146,875	\$ 293,750	\$ 5,875,000	\$ 6,168,750
Totals	\$ 192,967,000	\$ 34,115,057	\$ 35,603,438	\$ 74,189,886	\$ 192,967,000	\$ 262,685,495

**COLUMBIA SCHOOL DISTRICT  
FINAL BUDGET  
2011-12**

Operational Grants by Fund approved by Budget Adoption for 2011-12					
	Function	Fund Impacted by Operational Grant Funding			
		Incidental	Teachers	Adult Ed	Grant
Vocational Aid	5332	X	X	X	
Adult Basic Literacy Grant	5337			X	X
Vocational Enhancement Grants	5359				X
School Health Grant	5367				X
Missouri Preschool Project	5382				X
Title II Basic Grant	5427			X	
Adult Basic Education	5436			X	X
Title II Basic Grant (Vocational)	5441	X	X		
Early Childhood Special Education	5442	X	X		
Title I - Improving Academic Achievement of the Disadvantaged	5451	X	X		
Title V - Missouri School Improvement	5455				X
Title IV A - Drug Free Schools	5461				X
Title III - English Language Learners	5462				X
Title II A - Improving Teacher Quality	5465	X	X		X
Title IID - Educational Technology	5466				X
Child Care Development	5472			X	X
ESL - Family Literacy	5479				X

**COLUMBIA SCHOOL DISTRICT  
FINAL BUDGET  
2011-2012**

**CAPITAL PROJECTS FUND  
Local and State Funding**

Location/Department	Capital Expenditure Item	Budget
Lange Middle School	(10) Smartboards	\$ 11,960
Oakland Junior High School	(2) Smartboards, Special Education & World L	\$ 2,392
Oakland Junior High School	Electronic Gym Goal Lifts	\$ 6,000
Jefferson Junior High School	Computer Lab	\$ 18,962
Jefferson Junior High School	Replacement of Small Gym Floor	\$ 30,000
West Junior High School	Choral Risers for class and ADA needs	\$ 7,350
West Junior High School	Middle Stage Curtain for Performing Arts	\$ 3,000
West Junior High School	(3) Smartboards, Art (2) and Spanish Classes	\$ 3,588
Hickman High School	(4) Computers for Graphic Design Class	\$ 4,176
Hickman High School	(3) Cafeteria Tables	\$ 3,600
Hickman High School	Storage/VoAg Classroom Shed Replacement	\$ 40,000
Hickman High School	Wrestling Mat	\$ 10,000
Rock Bridge High School	(4) Smartboard for World Languages	\$ 4,784
Rock Bridge Elementary School	Smartboard for 5th grade	\$ 1,196
Lee Elementary School	Gates/Fencing for driveway	\$ 4,000
Midway Elementary School	(8) Smartboards	\$ 9,568
Grant Elementary School	Fence between trailers and cemetery - north	\$ 2,000
Russell Elementary School	Mobile Computer Lab	\$ 26,675
New Haven Elementary School	Fence on east side of playground	\$ 2,425
Benton Elementary School	Mobile Computer Lab	\$ 26,675
Parkade Elementary School	(10) Smartboards for various classrooms	\$ 11,960
Blue Ridge Elementary School	(1) Smartboard	\$ 1,196
Student Health Services	Titmus V3 Vision Screener	\$ 4,990
Art at Smithton	Kiln	\$ 2,900
Music	Instruments at Middle, Junior & Senior High	\$ 52,635
Science at RBHS	Chemical Storage Cabinet for Chemistry	\$ 1,150
Gifted Education	Stage Curtains at Field Building	\$ 4,000
IITS Student Data Services	eLearning Producer for eSchool Plus	\$ 15,500
IITS Instructional Services - various schools	(10) Smartboards - replacement as needed	\$ 11,960
Administration Building	Audio/Video Equip for Board/Training Room	\$ 200,000

**COLUMBIA SCHOOL DISTRICT  
FINAL BUDGET  
2011-2012**

Location/Department	Capital Expenditure Item	Budget
Administration Building	Desktop & Laptop for Deputy Superintendent	\$ 3,000
Facility & Construction Services - Custodial	Custodial Equipment	\$ 84,400
Facility & Construction Services - Grounds	Stand Up Concrete Saw	\$ 3,500
Facility & Construction Services - Special Maint	Aluminum A-Frame Ladder	\$ 1,200
Facility & Construction Services - WBE	Replace Roof Top Units (office & media)	\$ 20,000
Facility & Construction Services - Lange Middle	Replace Chiller Panel	\$ 2,000
Facility & Construction Services - Paxton Keeley	Replace Boilers	\$ 75,000
Facility & Construction Services-Variou locations	Replace Asphalt and Concrete	\$ 300,000
Facility & Construction Services - WJHS	Window Unit Air Conditioning for (17) Classrooms	\$ 30,000
Facility & Construction Services - JJHS	Portable AC Unit and Wiring in Cafeteria	\$ 9,100
Facility & Construction Services - WJHS	Walking Track and Field Relocation	\$ 254,000
Mobile Classrooms Lease Purchase Pymt	Transfer from Operating for final payment	\$ 116,000
Business Services & Human Resources	Carryforward on Software Conversion/Impl	\$ 100,000
Elementary School Energy Lease Purchase Pymt	Transfer from Operating for Lease Pymt	\$ 197,460
Rock Bridge High School & Hickman High School	Scoreboards / Sports Marketing Program	\$ 282,512
District wide contingency vehicle budget	Estimated 3 replacement vehicles if needed	\$ 45,000
Unallocated Capital	Available for needs occuring during 11-12	\$ 350,000
<b>Total 2011-2012 Capital Projects</b>		<b>\$ 2,397,814</b>

**CAPITAL PROJECTS FUND BOND FUNDING**

Location/Department	Capital Expenditure Item	Budget
New High School	Professional and Construction Costs	\$ 29,986,043
New High School	Purchase of additional tract of land	\$ 38,000
New High School	St. Charles Road Improvement Project	\$ 715,456
Hickman High School	Carryforward of Roof Replacement	\$ 131,397
IITS - Infrastructure	Purchase of computers and technology	\$ 2,500,000
Rock Bridge High School and Hickman High School	Professional Fees for additional gymnasiums	\$ 168,032
Rock Bridge High School and Hickman High School	Construction of New Gymnasiums	\$ 3,500,000
Various Schools	HVAC Architectural Project carryforward	\$ 156,250
New Elementary School Site	Purchase/Improvement of Land	\$ 2,000,000
Capitalized Interest on June 2011 issue	Capitalized Interest	\$ 874,375
Estimated Bond Closing Costs and Fees	Fees and Costs	\$ 40,000
<b>Total Capital Projects Fund Bond Funding</b>		<b>\$ 40,109,553</b>

<b>Grand Total Capital Project Spending</b>		<b>\$ 42,507,367</b>
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**COLUMBIA SCHOOL DISTRICT  
FINAL BUDGET  
2011-2012**

**SPECIAL MAINTENANCE FUND**

<b>Location/Department</b>	<b>Expenditure Description</b>	
Lange Middle School	Close common area to create classrooms	\$ 13,402
Gentry Middle School	Replace carpet with tile in main hall & cafeteria	\$ 50,165
Smithton Middle School	Close common area to create classrooms	\$ 10,300
Jefferson Junior High School	Computer lab renovation including wiring	\$ 14,780
Douglass High School	Renovate computer lab	\$ 4,223
Rock Bridge Elementary School	Replace carpet with tile in office and entrance	\$ 7,556
Lee Elementary School	Replace carpet in east side hallway	\$ 15,000
Field Building	Replace water damaged flooring	\$ 2,347
Douglass High School	Carpet replacement for rooms 217-218	\$ 4,615
Undesignated contingency fund		\$ 177,612
<b>Total Special Maintenance Operating Fund</b>		<b>\$ 300,000</b>

**COLUMBIA SCHOOL DISTRICT  
FINAL BUDGET  
2011-12**

**EMPLOYEE BENEFITS**

**Medical - Fund 85 and Flexible Benefit Plan - Fund 86**

	<u>Actual 2008-09</u>	<u>Actual 2009-10</u>	<u>Final Budget 2010-11</u>	<u>Projected Actual 2010-11</u>	<u>Final Budget 2011-12</u>
<b>Projected Beginning Fund Balance</b>	\$ 1,225,460	\$ 2,443,156	\$ 2,558,288	\$ 3,022,027	\$ 3,115,605
<b><u>Revenue</u></b>					
Plan Payments	\$17,281,836	\$17,005,286	\$ 18,500,000	\$17,551,500	\$ 17,985,000
Interest Income	\$ 39,638	\$ 23,961	\$ 21,000	\$ 21,000	\$ 21,000
<b>Total Program Revenue</b>	<u>\$17,321,474</u>	<u>\$17,029,247</u>	<u>\$ 18,521,000</u>	<u>\$17,572,500</u>	<u>\$ 18,006,000</u>
<b><u>Expenditure</u></b>					
Salaries	\$ 43,075	\$ 43,249	\$ 44,927	\$ 47,932	\$ 64,139
Employee Benefits	\$ 11,140	\$ 12,287	\$ 12,334	\$ 13,990	\$ 16,089
Services/Supplies	<u>\$16,049,562</u>	<u>\$16,858,579</u>	<u>\$ 18,000,000</u>	<u>\$17,417,000</u>	<u>\$ 17,803,000</u>
<b>Total Expenditures</b>	<u>\$16,103,777</u>	<u>\$16,914,115</u>	<u>\$ 18,057,261</u>	<u>\$17,478,922</u>	<u>\$ 17,883,228</u>
<b>Projected Ending Fund Balance</b>	\$ 2,443,157	\$ 2,558,288	\$ 3,022,027	\$ 3,115,605	\$ 3,238,378
<b>Program Data:</b>	<u>2008-09</u>	<u>2009-10</u>	<u>2010-11</u>	<u>2010-11</u>	<u>2011-12</u>
FTE	1.00	1.00	1.50	1.50	1.50

<p>This Internal Service Fund receives plan payments from the District and from employees for part time and dependent coverages. Additionally revenue comes from retirees who have elected to participate in the plan. Expenditures are for claims, administration and excess loss insurance cost as well as the District personnel who support the program.</p>
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**COLUMBIA SCHOOL DISTRICT  
FINAL BUDGET  
2011-12**

**EMPLOYEE BENEFITS  
Dental - Fund 87**

	<u>Actual 2008-09</u>	<u>Actual 2009-10</u>	<u>Final Budget 2010-11</u>	<u>Projected Actual 2010-11</u>	<u>Final Budget 2011-12</u>
<b>Projected Beginning Fund Balance</b>	\$ 418,276	\$ 473,761	\$ 468,910	\$ 481,682	\$ 401,795
<b><u>Revenue</u></b>					
Plan Payments	\$1,189,138	\$1,168,022	\$ 1,250,000	\$1,156,000	\$ 1,156,000
Interest Income	\$ 4,628	\$ 2,663	\$ 2,500	\$ 2,500	\$ 2,500
<b>Total Program Revenue</b>	<u>\$1,193,766</u>	<u>\$1,170,685</u>	<u>\$ 1,252,500</u>	<u>\$1,158,500</u>	<u>\$ 1,158,500</u>
<b><u>Expenditure</u></b>					
Salaries	\$ 4,307	\$ 4,387	\$ 4,494	\$ 4,792	\$ 4,900
Employee Benefits	\$ 1,114	\$ 1,166	\$ 1,234	\$ 1,345	\$ 1,375
Services/Supplies	\$1,132,859	\$1,169,983	\$ 1,234,000	\$1,232,250	\$ 1,257,250
<b>Total Expenditures</b>	<u>\$1,138,280</u>	<u>\$1,175,536</u>	<u>\$ 1,239,728</u>	<u>\$1,238,387</u>	<u>\$ 1,263,525</u>
<b>Projected Ending Fund Balance</b>	\$ 473,762	\$ 468,910	\$ 481,682	\$ 401,795	\$ 296,770
<b>Program Data:</b>	<u>2008-09</u>	<u>2009-10</u>	<u>2010-11</u>	<u>2010-11</u>	<u>2011-12</u>
FTE	0.10	0.10	0.15	0.15	0.15

This Internal Service Fund receives plan payments from the District and from employees for part time and dependent coverages. Additionally revenue comes from retirees who have elected to participate in the plan. Expenditures are for claims, administration and excess loss insurance cost as well as the District personnel who support the program.

**COLUMBIA SCHOOL DISTRICT  
FINAL BUDGET  
2011-12**

**EMPLOYEE BENEFITS  
Worker's Compensation - Fund 89**

	<u>Actual 2008-09</u>	<u>Actual 2009-10</u>	<u>Final Budget 2010-11</u>	<u>Projected Actual 2010-11</u>	<u>Final Budget 2011-12</u>
<b>Projected Beginning Fund Balance</b>	\$ 2,700,816	\$ 2,805,700	\$ 1,953,010	\$ 1,953,010	\$ 1,557,083
<b><u>Revenue</u></b>					
Plan Payments	\$ 727,875	\$ -	\$ 740,000	\$ 727,042	\$ 727,042
Interest Income	\$ 30,354	\$ 23,239	\$ 6,000	\$ 7,500	\$ 7,500
<b>Total Program Revenue</b>	<u>\$ 758,229</u>	<u>\$ 23,239</u>	<u>\$ 746,000</u>	<u>\$ 734,542</u>	<u>\$ 734,542</u>
<b><u>Expenditure</u></b>					
Salaries	\$ 38,768	\$ 39,485	\$ 40,435	\$ 43,110	\$ 57,266
Employee Benefits	\$ 10,026	\$ 10,498	\$ 11,103	\$ 13,528	\$ 15,428
Services/Supplies	\$ 604,551	\$ 825,946	\$ 900,000	\$ 1,073,831	\$ 933,775
<b>Total Expenditures</b>	<u>\$ 653,345</u>	<u>\$ 875,929</u>	<u>\$ 951,538</u>	<u>\$ 1,130,469</u>	<u>\$ 1,006,469</u>
<b>Projected Ending Fund Balance</b>	\$ 2,805,700	\$ 1,953,010	\$ 1,747,472	\$ 1,557,083	\$ 1,285,157
<b>Program Data:</b>	<u>2008-09</u>	<u>2009-10</u>	<u>2010-11</u>	<u>2010-11</u>	<u>2011-12</u>
FTE	0.90	0.90	1.35	1.35	1.35

<p>This Internal Service Fund receives plan payments from the District and from employees for part time and dependent coverages. Additionally revenue comes from retirees who have elected to participate in the plan. Expenditures are for claims, administration and excess loss insurance cost as well as the District</p>
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**COLUMBIA SCHOOL DISTRICT  
FINAL BUDGET  
2011-12**

**EMPLOYEE BENEFITS**

**Summary All Programs - Funds 85 through 89**

	<u>Actual 2008-09</u>	<u>Actual 2009-10</u>	<u>Final Budget 2010-11</u>	<u>Projected Actual 2010-11</u>	<u>Final Budget 2011-12</u>
<b>Projected Beginning Fund Balance</b>	\$ 4,344,552	\$ 5,722,617	\$ 4,980,208	\$ 3,490,937	\$ 3,108,701
<b>Revenue</b>					
Plan Payments	\$19,198,849	\$18,173,308	\$20,490,000	\$19,434,542	\$19,868,042
Interest Income	\$ 74,620	\$ 49,863	\$ 29,500	\$ 31,000	\$ 31,000
<b>Total Program Revenue</b>	<u>\$19,273,469</u>	<u>\$18,223,171</u>	<u>\$20,519,500</u>	<u>\$19,465,542</u>	<u>\$19,899,042</u>
<b>Expenditure</b>					
Salaries	\$ 86,150	\$ 87,121	\$ 89,856	\$ 95,834	\$ 126,305
Employee Benefits	\$ 22,280	\$ 23,951	\$ 24,671	\$ 28,863	\$ 32,892
Services/Supplies	\$17,786,972	\$18,854,508	\$20,134,000	\$19,723,081	\$19,994,025
<b>Total Expenditures</b>	<u>\$17,895,402</u>	<u>\$18,965,580</u>	<u>\$20,248,527</u>	<u>\$19,847,778</u>	<u>\$20,153,221</u>
<b>Projected Ending Fund Balance</b>	\$ 5,722,619	\$ 4,980,208	\$ 5,251,181	\$ 3,108,701	\$ 2,854,522
<b>Program Data:</b>	<u>2008-09</u>	<u>2009-10</u>	<u>2010-11</u>	<u>2010-11</u>	<u>2011-12</u>
FTE	2.00	2.00	3.00	3.00	3.00

<p>This Internal Service Fund receives plan payments from the District and from employees for part time and dependent coverages. Additionally revenue comes from retirees who have elected to participate in the plan. Expenditures are for claims, administration and excess loss insurance cost as well as the District personnel who</p>
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## GLOSSARY

**ACCOUNTS PAYABLE** - Amounts owing on open account to private persons, firms, or corporations for goods and services rendered by the LEA.

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

**ACCRUAL BASIS** - The basis of accounting under which revenues are recorded when earned or when levies are made, and expenditures are recorded as soon as they result in liabilities, regardless of when the revenue is actually received or the payment is actually made.

**ACCRUE** - To record revenues when earned or when levies are made, and to record expenditures as soon as they result in liabilities, regardless of when the revenue is actually received or the payment is actually made. Sometimes the term is used in a restricted sense to denote the recording of revenues earned but not yet due, such as accrued interest on investments and the recording of expenditures which result in liabilities that are payable in another accounting period, such as accrued interest on bonds.

**ACCRUED EXPENSES** - Expenses which have been incurred and have not been paid as of a given date. See also Accrual Basis and Accrue.

**ACCRUED INTEREST** - Interest accumulated between interest dates but not yet due.

**ACCRUED INTEREST ON INVESTMENTS PURCHASED** - Interest accrued on investments between the last interest payment date and date of purchase. The account is carried as an asset until the first interest payment date after date of purchase. At that time an entry is made debiting the account Cash and crediting the account Accrued Interest on Investments Purchased and an Interest Earnings account for the balance.

**ACCRUED LIABILITIES** - Amounts owed but not yet due; for example, accrued interest on bonds or notes.

**ACCRUED REVENUE** - Levies made or other revenue earned and not collected regardless of whether due or not.

**ADJUSTED OPERATING LEVY** - The amount of levy for the Incidental, Teachers', and Capital Projects Funds after reduction by the Proposition C sales tax rollback. The Columbia School District applies the rollback to the Incidental Fund Levy.

**AD VALOREM TAXES** - 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.

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

**ALLOWANCE FOR UNCOLLECTIBLE TAXES** - A provision of tax revenues for that portion of taxes receivable which it is estimated will not be collected. The account is shown on the balance sheet as a deduction from the Taxes Receivable account in order to arrive at the net taxes receivable. Separate accounts may be maintained on the basis of tax roll year and/or delinquent taxes.

**APPROPRIATION** - An authorization granted by a legislative body to make expenditures and to incur obligations for specific purposes.

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

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

**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.

**BOND DISCOUNT** - The excess of the face value of a bond over the price for which it is acquired or sold. The price does not include accrued interest at the date of acquisition or sale.

**BOND PREMIUM** - The excess of the price at which a bond is acquired or sold, over its face value. The price does not include accrued interest at the date of acquisition or sale.

**BONDED INDEBTEDNESS** - The part of the LEA debt which is covered by outstanding bonds of the LEA.

**BOND PROCEEDS RECEIVABLE** - An account used to designate the amount receivable upon sale of bonds. Revenue from bond sales is placed in the Capital Projects Fund, not in the Debt Service Fund.

**BONDS PAYABLE** - The face value of bonds issued and outstanding.

**BOOK VALUE** - Carrying amount as shown on the books.

**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.

**BUDGETARY ACCOUNTS** - Those accounts necessary to reflect budget operations and conditions, such as estimated revenues, appropriations, and encumbrances, as distinguished from proprietary accounts. See also Proprietary Accounts.

**BUDGETARY CONTROL** - The control or management of the business affairs of the LEA in accordance with an approved budget with a view toward keeping expenditures within the authorized amounts.

**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.

**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 Capital Projects Fund accounts for expenditures from the proceeds of bond issues, investment income earned on the proceeds, and other revenues designated from acquisition or construction of major capital assets. The expenditures include major capital outlay projects and equipment purchases for instructional and support programs.

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

**CATEGORICAL AID** - Support funds provided from a higher governmental level and specifically limited to (earmarked for) a given purpose, e.g., special education, transportation, or vocational education.

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

**COMMUNICATION** - Expenditures for telephone and telegraph services as well as postage machine rental and postage.

**COMMUNITY RECREATION** - Activities concerned with providing recreation programs for the community as a whole, or for some segment of the community. It includes such staff activities as organizing and supervising playgrounds, swimming pools, and other recreation programs for the community.

**COMMUNITY RELATIONS** - Activities concerned with conducting community relations activities. It includes maintaining liaisons with local civic groups, serving as the central point for all requests for public speaking engagements, responses to public inquiry, arranging for tours of and visits to the LEA.

**COMMUNITY SERVICES** - 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 (PAT), community welfare activities, and services for nonpublic school pupils provided by the public schools on a continuing basis.

**CONTINGENT FUND** - Assets or other resources set aside to provide for unforeseen expenditures, or for anticipated expenditures of uncertain amount.

**CONTINGENT LIABILITIES** - Items which may become liabilities as a result of conditions undetermined at a given date, such as guarantees, pending lawsuits, judgments under appeal, and unsettled disputed claims.

**CONTRACTED SERVICES** - Services rendered by personnel who are not on the payroll of the LEA including all related expenses covered by the contract.

**CURRENT ASSETS** - Cash or anything that can be readily converted into cash.

**CURRENT EXPENSE** - Any expenditure except for capital outlay and debt service. Current expense includes total charges incurred, whether paid or unpaid.

**CURRENT FUNDS** - Money received during the current fiscal year from revenue which can be used to pay obligations currently due, and surpluses reappropriated for the current fiscal year.

**CURRENT LIABILITIES** - Debts which are payable within a relatively short period of time, usually no longer than a year.

**CURRENT OPERATING COST** - Total instruction and support expenditures in a fiscal year excluding capital outlay, long term or short term principal and interest minus revenues received for food service (local program and nonprogram, state, federal, and summer food program) and student activities in that fiscal year. Current operating cost is calculated for the district annually and used in computing the certificated salary compliance for the school district.

**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 MAY transfer the unexpended amount to the Capital Projects Fund. The Debt Service Fund must be maintained as a separate bank account.

**DEBT SERVICE FUND** - The Debt Service Fund accounts for expenditures for the revenue collected from local taxation and allocated state aid for the payment of principal and interest on bonded indebtedness.

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

**DOUBLE ENTRY** - A system of bookkeeping which requires for every entry made to the debit side of an account or accounts an entry for the corresponding amount or amounts to the credit side of another account or accounts.

**ELIGIBLE PUPIL (EP)** - Average daily attendance (ADA) for the regular school term and summer school PLUS summer school ADA added a second time.

**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 which are chargeable to an appropriation and for which a part of the appropriation is reserved. They cease to be encumbrances when paid or when actual liability is incurred.

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

**ENTITLEMENT GRANT** - A formula grant program that establishes a specific amount of funds to be distributed to each agency. Recipients of such funds determine how the funds are to be used according to the purposes authorized by the program.

**EQUALIZED ASSESSED VALUATION (EAV)** - The district assessed valuation adjusted for the county average sales ratio. The calculation to equalize the assessed valuation only adjusts real property assessed valuation. To calculate equalized assessed valuation: (Real Property AV x .3333  $\square$  County Sales Ratio).

**EQUALIZED OPERATING LEVY** - The operating levy (General (Incidental) & Special Revenue (Teachers) Funds) as defined in Section 163.011, RSMo, adjusted for the county average sales ratio. To calculate equalized Operating Levy : (Operating Levy x County Sales Ratio  $\square$  .3333).

**FAIR MARKET VALUE** - The current assessed value of a piece of equipment, service or activity.

**FIDELITY BOND** - A bond guaranteeing the LEA against losses resulting from the actions of the treasurer, employees, or other persons of the system. See also Surety Bond.

**FISCAL INSTRUCTIONAL RATIO OF EFFICIENCY (FIRE RATIO)** – The quotient of the sum of the district's current operating costs for all kindergarten through grade twelve, direct instructional and direct pupil support service functions, plus the costs of improvement of instruction and the cost of purchased services and supplies for operation of the facilities housing those programs, excluding student activities, divided by the sum of the district's current operating cost for kindergarten through grade twelve, plus all tuition revenue received from other districts minus all non-capital transportation costs.

**FIXED ASSETS** - Land, buildings, machinery, furniture, and other equipment which 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.

**FREE AND REDUCED LUNCH ELIGIBLE COUNT (Line 14)** - The number of pupils enrolled in the district AND eligible for free or 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 Food Services count). This number by definition is a different count from that used for the federal programs or School Food Services.

**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.

**FUNDING** - The conversion of judgments and other floating debt into bonded debt.

**GAIN OR LOSS ON SALE OF INVESTMENTS** - Gains or losses realized from the sale of bonds or stocks. Gains represent the excess of the sales proceeds over cost or other basis at date of sale (cost less amortization of premium in the case of long-term bonds purchased at a premium over par value or cost plus amortization of discount on long-term bonds purchased at a discount under par value); gains realized from sale of US Treasury bills represent interest income. Losses represent the excess of the cost or other basis at date of sale (as described above) over the sales proceeds.

**GENERAL (INCIDENTAL) FUND** – The General Fund accounts for all expenditures relating to the general operations of the District, including instruction, administration, operation and maintenance of plant, student support services, and pupil transportation. Certificated salaries may also be paid from the General Fund.

**GUARANTEED TAX BASE** – The amount of equalized assessed valuation per eligible pupil guaranteed each school district by the state in the computation of state aid.

**INCLEMENT WEATHER** - If school is dismissed because of inclement weather after it has been in session for three hours, that day shall count as a school day towards the minimum requirement of 174 days. This includes the afternoon session kindergarten (K-PM). If the aggregate hours lost in a term due to inclement weather decreases the total hours of the term below the required minimum of 1044 hours by more than twelve hours for all day students or six hours for one-half day kindergarten students, all such hours below the minimum must be made up in one half day or full day additions to the term except as provided in Section 171.033, RSMo.

**INDIRECT COSTS** - Costs incurred for services, materials, supplies, and/or equipment which are common to two or more programs and, therefore, are not identifiable with a particular program. There are restricted and nonrestricted indirect cost rates. The School Finance Section calculates the indirect cost rate for the next school year based on data submitted by the district on Core Data and on the Annual Secretary of the Board Report (ASBR) for the second preceding year.

**INSTRUCTION** - Instruction includes the activities dealing directly with the teaching of pupils. Teaching may be provided for pupils in a school classroom, in another location such as in a home or hospital, and other learning situations such as those involving cocurricular activities. It may also be provided through some other approved medium such as television, radio, telephone, and correspondence.

**INSTRUCTIONAL PERSONNEL** - Those who render direct and personal services which are in the nature of teaching. Included here are: teachers (including teachers of homebound), teaching assistants, teacher aides, secretaries for teachers, special graders, substitute teachers, and clerks serving teachers only. Attendance personnel, health personnel, and other clerical personnel should not be included as instructional personnel.

**INSURANCE AND BOND PREMIUMS** - Expenditures for all types of insurance coverage such as property, liability, fidelity, bond premiums, as well as the costs of judgments. Insurance for group health, worker's compensation, etc., are not charged here, but are recorded under Personal Services--Employee Benefits.

**MAINTENANCE OF EFFORT** - A requirement to spend as many dollars or as many dollars per student for a specific activity during the current school year as was spent during the previous year for a similar activity. Maintenance of effort is required for handicapped programs, Title I, and vocational education.

**MEMBERSHIP** - A pupil is a member of a class or school from the date the pupil presents himself/herself 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. Membership for state aid purposes shall be the count of students taken the last Wednesday in September and January who were enrolled on the count day AND in attendance at least one of the previous ten school days. Part-time students are reported on a full-time equivalent (FTE) basis.

**OPERATING LEVY** – The levy association with the Incidental, Teachers', and Capital Projects Funds.

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

**PAYMENTS IN LIEU OF TAXES** - Payments made out of general revenues by a governmental unit to the LEA in lieu of taxes it would have had to pay had its property or other tax base been subject to taxation by the local LEA on the same basis as other privately owned property or other

tax base. It would include payment made for privately owned property which is not subject to taxation on the same basis as other privately owned property due to action by the governmental unit owning or responsible for the property.

**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.

**PROPERTY INSURANCE** - Expenditures for 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** – A one-cent sales tax for education. Fifty percent of the amount received is used to reduce the operating levy. Hence the term Prop C rollback, which in the Columbia School District is used to reduce the Incidental Fund Levy.

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

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

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

**RESIDENT STUDENT** - Generally a student whose legal residence is within the geographic area served (district boundary) by a specified school, LEA, or institution. It includes all children between the ages of five and twenty-one who are attending kindergarten through grade twelve. If a child is attending in a district other than the domicile (district of residence) district AND the child's parent is teaching in the district the child is attending, then that child shall be considered a resident pupil of that district for the period of time when that district of residence is not otherwise liable for tuition.

**REVENUE TRANSFER** - One of two transfers allowed in Section 165.011, RSMo, from the General (Incidental) Fund to the Capital Projects Fund in an amount not to exceed the calculated cap based on \$.18 and \$.06. This cap is calculated annually by the School Finance Section and carries statutory requirements to be able to make the transfers.

**SALE OF BONDS** - Proceeds from the sale of bonds, except that if bonds are not sold at a premium, only those proceeds representing the par value of the bonds would be included.

**SCHOOL PURPOSES** – Refers to the Incidental and Teachers' Funds.

**SPECIAL REVENUE (TEACHERS' FUND)** – The Teachers' Fund is used to account for revenue sources legally restricted to expenditures for the purpose of teachers' salaries, health insurance benefits for teachers, and tuition payments to other districts.

**SUPLANT** - To substitute a new source of funds to provide services or materials already in existence in the LEA and previously funded with other funds.

**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.

**SURETY BOND** - 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.

**TAX ANTICIPATION NOTES** - Short-term loan issued in the amount to not exceed 50 percent of the taxes levied by the respective school district. The loan may bear an interest rate not exceeding ten percent unless advertised; if advertised, fourteen percent. The loan does not count against any statutory debt limitation and the loan must mature within six months.

**TAX ASSESSMENT AND COLLECTION** - Activities concerned with assigning and recording equitable values to real and personal property, assigning a mileage rate (dollars yield per thousand dollars), and receiving yield in a central office.

**TAX RATE CEILING** – The highest tax rate ceiling in effect subsequent to the 1980 tax year or any subsequent year. Such tax rate ceiling shall not contain any tax levy for debt service.

**TAXES RECEIVABLE** - The uncollected portion of taxes which the LEA or governmental unit has levied and which has become due, including any interest or penalties which may be accrued. Separate accounts may be maintained on the basis of tax roll year and/or current and delinquent taxes.

**UNAMORTIZED DISCOUNTS ON BONDS SOLD** - That portion of the excess of the face value of bonds over the amount received from their sale which remains to be written off periodically over the life of the bonds.

**UNAMORTIZED DISCOUNTS ON INVESTMENTS** - The excess of the face value of securities over the amount paid for them which have not yet been written off.

**UNAMORTIZED PREMIUMS ON BONDS SOLD** - An account which represents that portion of the excess of bond proceeds over par value and which remains to be amortized over the remaining life of such bonds.

**UNAMORTIZED PREMIUMS ON INVESTMENTS** - The excess of the amount paid for securities over the face value which has not yet been amortized. Use of this account is normally restricted to long-term investments.