

Columbia School District Budget 2004-05

**Approved by the
Board of Education
June 14, 2004**

Table of Contents

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Dr. Kerry Crist, Member
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Columbia Public School District Budget Cycle Calendar

Previous	Proposed Activities for 2004-05 Budget Development
July-December	
<ul style="list-style-type: none"> ▪ Administrators evaluate existing programs ▪ Administrators solicit requests from budget managers 	<ul style="list-style-type: none"> ▪ Administration monitors local, state, and federal funding sources
January	
<ul style="list-style-type: none"> ▪ Administrators prioritize district needs 	<ul style="list-style-type: none"> ▪ Board of Education determines budget development assumptions and guidelines (<i>Jan. 22</i>) ▪ Administration continues to monitor local, state, and federal funding sources
February	
<ul style="list-style-type: none"> ▪ Administrators prioritize district needs 	<ul style="list-style-type: none"> ▪ Using Board of Education adopted assumptions and guidelines, administration begins budget development process ▪ Possible areas of reduction are identified through utilization of the goal achievement matrix (<i>Jan. 27</i>) ▪ Building administrators/program directors are notified of reduction budgets (<i>Feb. 18</i>) ▪ Administration continues to monitor local, state, and federal funding sources
March	
<ul style="list-style-type: none"> ▪ Administration presents initial budget projections 	<ul style="list-style-type: none"> ▪ Recommendation to Board of Education on district-level reductions ▪ Building administrators/program directors forward FTE reductions to appropriate assistant superintendents and notify staff ▪ Human Resources works with building administrators to notify staff ▪ Administration continues to monitor local, state, and federal funding sources
April	
<ul style="list-style-type: none"> ▪ Administration presents initial budget projections 	<ul style="list-style-type: none"> ▪ Budget sheets submitted to Business Office (<i>April 16</i>) ▪ Probationary teachers notified ▪ Probationary and permanent contracts printed and mailed prior to <i>April 15</i>
May	
<ul style="list-style-type: none"> ▪ Administration presents proposed budget ▪ Board holds hearing on proposed budget 	<p>(Legislative session ends)</p> <ul style="list-style-type: none"> ▪ Administration submits budget concepts to Board of Education
June	
<ul style="list-style-type: none"> ▪ Administration presents final budget recommendation ▪ Board holds public hearing ▪ Adoption of final budget by Board of Education 	<ul style="list-style-type: none"> ▪ Board of Education holds public hearing on 2004-05 proposed budget ▪ Adoption of final 2004-05 budget by Board of Education



Dr. Phyllis A. Chase
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June 2004

Members of the Board of Education:

Enclosed is the proposed budget for the 2004-05 school year. As discussed in recent months at Board of Education meetings, it has become increasingly difficult to prepare local budgets that depend significantly on state funding when the information is not finalized until the middle of May. Further complicating the process, while the state budget was being prepared, the Missouri executive and legislative branches of government provided significantly different projections that affected our development of revenue and expenditure scenarios. State withholdings and, ultimately, their release, added yet another variable to this process. Finally, of significant note is the fact that the state foundation formula has not been fully funded since the 2000-01 school year. While the proration factor is up from anticipated, it should be noted it is still down from last year. The Columbia School District's total revenue loss from inadequate foundation formula funding the past two years is approximately \$29 million.

We were recently notified that state funding increased over initial estimates. In keeping with the budget parameters, this budget includes increasing the base salary on the teachers' salary schedule by \$1,800 and all other schedules by a corresponding amount. Therefore, the base teachers' salary will increase to \$27,600 from \$25,800. In addition to increasing compensation, initial budget reductions were adjusted. Rather than reducing classroom teachers by 34.5 FTE, final recommended reductions are 16.5 FTE, and operations expenditures will be reduced \$493,086 rather than \$1,749,571. Rather than reducing district-level administrators and support staff positions by 15.06 FTE, final recommended reductions are 14.06 FTE.

Despite fluctuations at the state level, the Board of Education goals and adopted budget parameters directed the timely development of the budget and allowed staff to prepare reasonable revenue and expenditure estimates. Due to the unexpected release of withheld 2003-04 funds, we were able to reverse several planned budget reductions, including eliminating combination classes at the elementary level, reducing selected class sizes at the secondary level, and maintaining a majority of supply budgets at current levels. Consequently, we believe the following presents a budget that supports the implementation of your primary goals for the 2004-05 school year.

Below are the financial highlights of the 2004-05 budget.

Revenues

- Total anticipated revenues for all funds equal \$159,462,541. Total anticipated revenues for the district operating funds (General Operating, Teachers, and Free Text funds) equal \$122,781,485. This is an increase in the total revenue of the district operating funds of \$1,509,834, or 1.25 percent.

- The assessed valuation of the district is projected to increase by 3.5 percent, based on discussions with the county assessor and an analysis of historic growth. This is projected to increase current tax collections for all funds by \$1.9 million over this year's collections, using a collection ratio of 95.6 percent. This will increase collections by \$1.6 million in the Teachers and Operating funds.
- The district's tax rate is assumed to be \$4.9444. The debt service rate remains at \$0.8019. The actual tax will be calculated after completing the state auditor's worksheet and the Proposition C sales tax rollback forms, which may change the distribution of the tax levy, although it is anticipated the total will remain at \$4.9444.
- School lunch prices will increase approximately 10 percent for students and 18 percent for adults. New lunch prices will be breakfast, \$1.00; elementary lunch, \$1.50; secondary lunch, \$1.75; and adult lunch, \$2.25.
- The proration factors we used to calculate state foundation formula revenue are currently at .87 and .82. Based on the latest information available to us as we were preparing this budget (Department of Elementary and Secondary Education estimates ranged from .86 to .87 and .81 to .82 respectively), we believe the proration factors we used in this budget are reasonable.
- State aid through the foundation formula decreased by \$1.8 million for all funds. For the Teachers and Operating funds, state aid decreased by \$1.7 million.
- Categorical state aid, including aid for transportation, Parents As Teachers, gifted programs, and remedial reading programs decreased by \$81,258.
- Proposition C sales tax is estimated to increase from \$770 per prior year eligible pupils to \$800 for 2004-05 per prior year eligible pupils.
- State aid for special education is expected to remain essentially the same.

Expenditures

- Total budgeted expenditures for all funds equal \$174,209,943. Total budgeted expenditures for the district operating funds (General Operating, Teachers, and Free Text funds) equal \$127,201,440. This is an increase of 7.4 percent in expenditures in the district operating funds for fiscal year 2004-05.
- The 2004-05 budget includes the operating of the staff salary schedules, with a base increase of \$1,800. The operating of the salary schedule equates to an average salary increase of 9.01 percent for teachers and 9.58 percent for support staff.
- Board-paid medical benefits are scheduled to increase 5 percent and dental benefits are scheduled to increase 7 percent this next year. The rates for dependent coverage (premiums paid by employees) will increase at the same rates.

- Personnel costs, salaries, and benefits are 83.4 percent of the total expenditures for the district operating funds, compared to 82.8 percent last year.
- Due to reduced resources available at the state level, it will be necessary for the Columbia School District to make reductions in staff and service/supply budgets in order to stay within the Board-approved budget parameters.
 - 16.5 FTE elementary and secondary teachers
 - 14.06 FTE district-level administrators and support staff
 - \$493,086 reduction in operations
- Funding for the model school project will be taken from district operating reserves. It is anticipated to cost an additional \$250,000 for staff stipends and an additional 1.5 FTE.
- A district-wide position—Director of Research, Assessment, and Accountability—is included.
- Special education is able to fill 3 FTE psychological intern positions which were not available in 2003-04. The cost will be shared between local, state, and federal funds.
- The district's transportation contract renewal includes a 3.5 percent rate increase for 2004-05.
- Utilities will increase \$205,000.
- The district's voters approved a bond authorization of \$22.5 million in April 2004. The first issue of \$10 million will be sold in March 2005.

Fund Balances

To meet operating expenses, the district will reduce its reserves by 14 percent for 2004-05 to fund the budget. This will decrease the reserves for the Teachers and Operating funds from a level of 24.65 percent of the budgeted expenditures for 2004-05 to a level of 21.18 percent. Debt service balances will decrease \$10.2 million due to payments from the crossover refunding escrow account. All other funds remain essentially unchanged.

Forecast

The condition of the state budget and the state economy, while improving, are major concerns for the next few years. The state provides approximately one-third of the district's funding for the district's Operating and Teachers funds. The state foundation entitlement program, the basic state aid for public education in Missouri, has not been fully funded for the past three years, with the percentage of funding continuing to decrease each year. Assuming full funding of the foundation program, the Columbia School District would have received an additional \$29 million in state funds since the 2001-02 school year. Compounding budget forecasting in 2003-04 was the announced withholding of funds and late-in-the-year release of funds.

Several respected analysts continue to project state deficits for the next three to five years, and they assume the fall elections will have a significant unknown effect on state support of education. Finally, the district joined the Committee for Educational Equality, a coalition of 252 school districts and seven professional associations, challenging the current foundation formula and asking for a formula that considers both funding equity and adequacy; we believe the final outcome could be positive for the district.

At the local level, the district continues to receive strong support. Assessed valuation continues to grow at a reasonable rate. Columbia, for many years, has been known for its extremely low unemployment rate when compared to the state and nation, and that trend continues today; we believe it will into the future.

District voters have shown their continued support by approving 24 consecutive bond authorizations, totaling \$210.1 million, dating back to 1960. Due to continued community growth as well as ongoing facilities and equipment needs, bonds will continue to be the method of choice for funding these needs.

Summary

This budget supports the Board of Education goals, provides for current programming, and establishes a model program at West Boulevard Elementary School. However, our reduced state funding seriously impairs our ability to continue to deliver a wide variety of high quality programs. Even though the district was able to significantly increase teacher salaries, attracting and retaining high quality staff is essential to delivering a high quality education. If the state foundation formula continues to be underfunded, we will need to identify new resources in order to deliver the current level of programming with quality teachers and support staff.

Sincerely,



Phyllis A. Chase
Superintendent

jlr

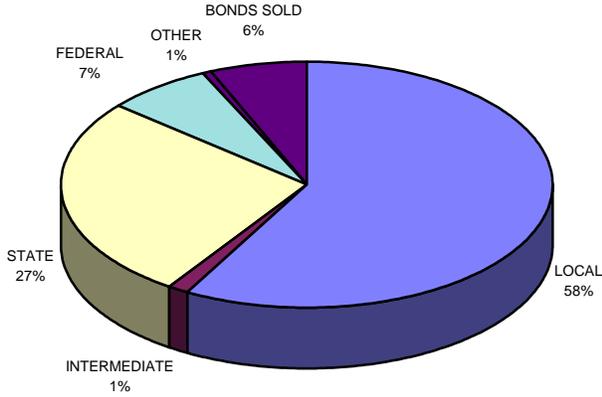
Columbia Public School District 2004-05 Budget Parameters

1. Columbia voters will not be asked to approve an operating tax levy increase in April 2004.
2. A balanced budget will be obtained by equal reductions of expenditures and reserve funds.
3. The budget will be prioritized and funded pursuant to Board of Education goals:
 - Increase achievement for all students
 - Eliminate achievement disparities between groups of students
 - Maximize resource efficiency
4. For the 2004-05 school year, the district will maintain an operating reserve fund of 18 percent of expenditures in the general operating fund.*
5. The district will maintain and operate all employee salary schedules, and column VIII on the certificated staff salary schedule will be extended to Step 21 at the indexed amount and to Step 30 at \$120, with the additional cost of the indexed amount funded by district reserve funds. District revenue from local taxes and the state foundation formula received in excess of 3.5 percent assessed valuation growth and the state foundation formula calculation of proration factors of .82 and .77 on the foundation formula in effect January 15, 2004, with an eligible pupil count of 15,202, may be added to the employee salary schedules.
6. The district will maintain Board-approved employee benefit programs at current benefit levels.
7. Student transportation will be provided at current distances - grades K-7 students living one mile or more from school, and grades 8-12 students living two miles or more from school. State regulations require any student, grades K-12, living 3.5 miles or more from school to have access to school transportation.
8. The district will pay the local portion of the career ladder program.
9. The district will increase teacher substitute pay \$5.00 per day.
10. Any additional nondesignated revenue received will be deposited to the operating reserve fund.

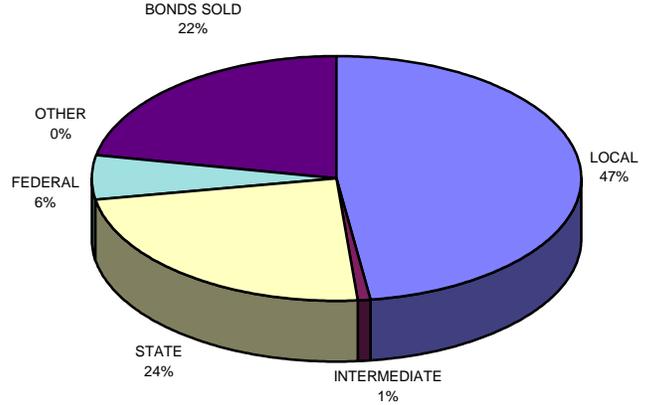
**The maintenance of a minimum operating reserve fund of 15 percent prevents cash flow borrowing.*

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2004-05**

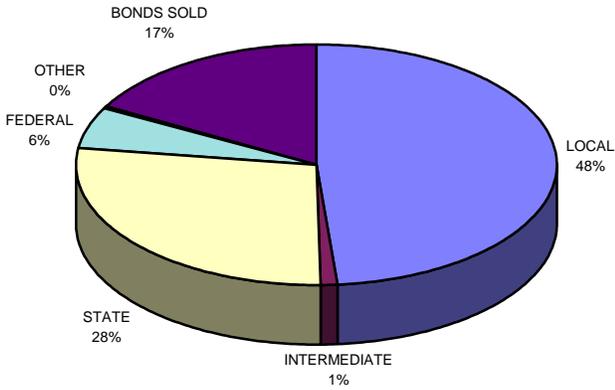
**REVENUES
FINAL BUDGET 2004-05**



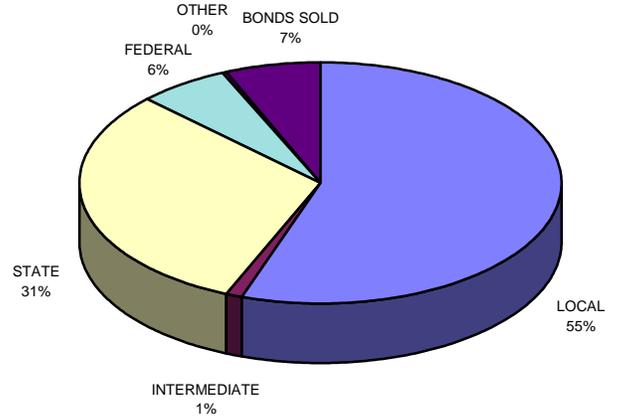
**REVENUES
PROJECTED ACTUAL 2003-04**



**REVENUES
ACTUAL 2002-03**

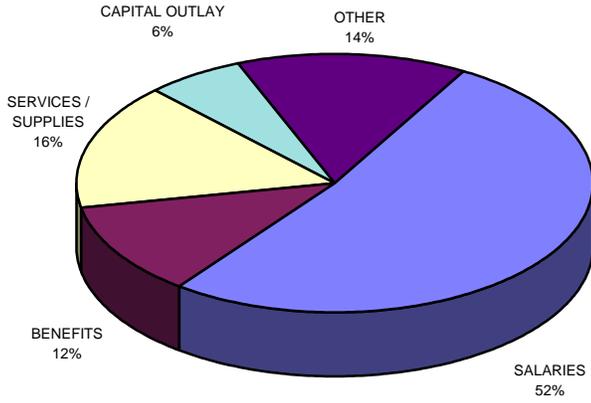


**REVENUES
ACTUAL 2001-02**

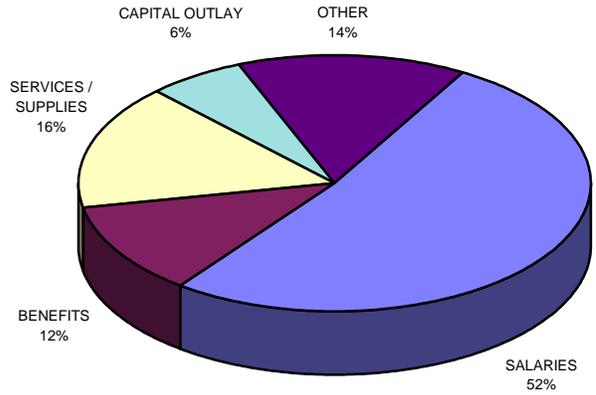


**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2004-05**

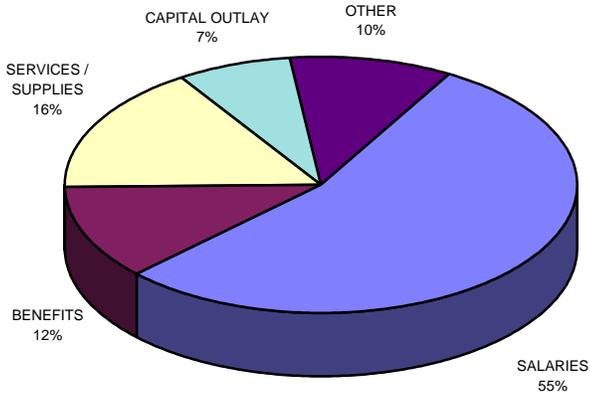
**EXPENDITURES
FINAL BUDGET 2004-05**



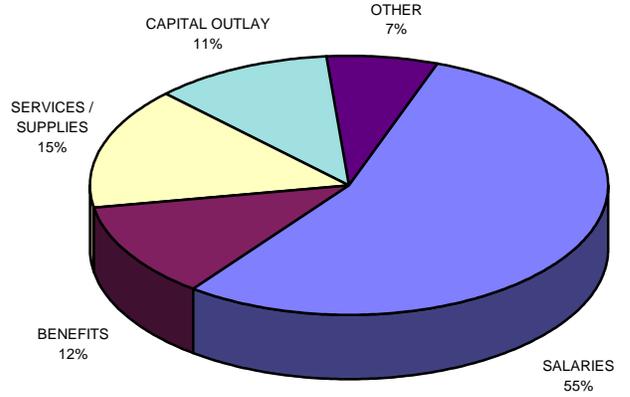
**EXPENDITURES
PROJECTED ACTUAL 2003-04**



**EXPENDITURES
ACTUAL 2002-03**



**EXPENDITURES
ACTUAL 2001-02**



**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2004-05**

TABLE OF CONTENTS

	<u>Page</u>
Budget Message.....	i

**EXPENDITURES
DISTRICT OPERATING FUNDS**

Elementary Instruction.....	2
Middle/Junior High Instruction	4
Senior High Instruction	6
Douglass High Instruction.....	8
General Instruction	10
Special Education.....	12
Gifted Program	14
Title I.....	16
English - Second Language.....	18
Vocational Instruction	20
Student Activities - Athletics	22
Adult Basic Education.....	24
Tuition Payments.....	26
Pupil Services.....	28
Instructional Services	30
Administrative Services	32
Other Administrative Services	34
Business Services	36
Maintenance Services	38
Transportation Services.....	40
Community Services.....	42
Other Financing Uses.....	44
Summary Budget - District Operating Funds	46
Summary Budget Variances - District Operating Funds	51
- Revenues	52
- Expenditures.....	56

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2004-05**

TABLE OF CONTENTS

	<u>Page</u>
EXPENDITURES SPECIAL FUNDED PROGRAMS	
Debt Services	60
Capital Projects	62
Food Services.....	64
Student Activities	66
Adult Education	68
Grants and Donations Fund.....	70
Summary Budget - Special Funded Programs	72
Summary Budget Variances - Special Funded Programs	75
- Revenues	76
- Expenditures.....	82

REVENUES

All Funds - Revenues	83
Summary Budget Variances - All Funds/All Programs	87
- Revenues	88
- Expenditures.....	95

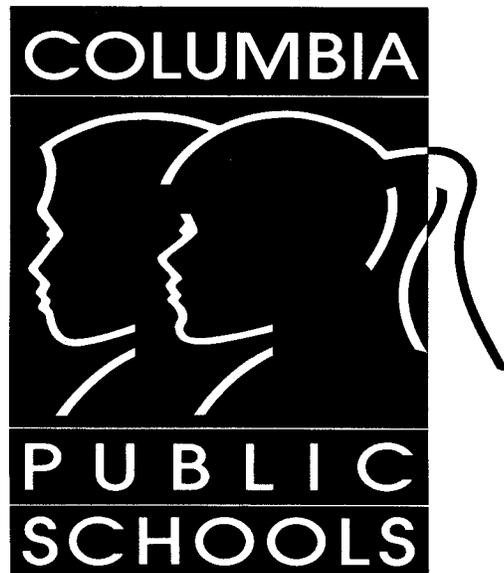
SUPPLEMENTAL INFORMATION

Summary Budget - All Programs	97
Assessed Valuation	98
Employee Benefits.....	99
Bonds Outstanding	100
Grants.....	101
Summary of Select Instructional Budgets by Department/Building.....	102
Budget by Department - Summary	117
Budget by Location - Summary	119
Summary of Capital Projects Funded by Tax Levy.....	121
Summary of Special Maintenance Projects	122
CSIP	123
Glossary	125

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Final Budget
2004-05

Expenditures
District Operating Funds



**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2004-05**

**District Operating Funds
Expenditures**

**General Operating Fund
Teachers Fund
Free Text Fund**

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2004-05**

Program: Elementary Instruction

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

Expenditure Object Category	Actual 2001-02	Actual 2002-03	Projected Actual 2003-04	Final Budget 2004-05
Salaries	\$ 17,755,435	\$ 18,382,888	\$ 17,835,654	\$ 19,030,302
Employee Benefits	\$ 3,806,489	\$ 3,922,572	\$ 3,770,276	\$ 4,190,896
Services/Supplies/Capital Outlay	<u>\$ 1,111,195</u>	<u>\$ 1,046,443</u>	<u>\$ 1,016,097</u>	<u>\$ 989,148</u>
Total	<u>\$ 22,673,119</u>	<u>\$ 23,351,903</u>	<u>\$ 22,622,027</u>	<u>\$ 24,210,346</u>

Program Data:	<u>2001-02</u>	<u>2002-03</u>	<u>2003-04</u>	<u>2004-05</u>
Number of Schools	18	19	19	19
Number of Students (September enrollment)	7,430	7,313	7,175	7,026
Per Pupil Cost \$	3,052	3,212	3,153	3,446
Staff FTE:				
Teachers	422.63	427.44	414.17	405.00
Fellows Participants	15.00	14.00	8.00	8.00
Instructional Aides	14.78	7.35	8.35	8.35
Support Staff	31.93	33.45	32.25	32.25

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2004-05**

Program:	Elementary Instruction
Function(s):	Elementary Instruction 1111 through 1129
Mission:	The mission of elementary instruction is to develop each child to his or her natural limits in accord with his or her abilities by providing the best in educational opportunities that the District can offer.
Program Information:	<p>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.</p> <p>Budget allocations for this program are made by the assistant superintendent for instruction 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.</p>
Variance Discussion:	<p>This budget includes the improvement of salary and benefits. This budget includes the reduction in staff of 10.50 FTE elementary teachers for salary and benefits, and a .17 FTE reduction for the coordination of Elementary P.E. This budget also includes an additional 1.5 FTE teacher for the new model school.</p> <p><i>The 2003-04 Services/Supplies budget included a 5.15% reduction.</i></p>
Funding Sources:	District operating funds.
Unfunded Priorities:	<p>Additional teaching staff to work as permanent substitutes for teachers involved in professional development in literacy.</p> <p>Teaching staff to provide additional literacy support to teachers and students in non-Title I schools.</p> <p>Additional art, music and physical education staff to allow for integration with classroom curriculum and to allow more uninterrupted blocks of teaching time for classroom teachers.</p> <p>Additional staff to adequately support elementary instruction and reduce class size.</p>

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2004-05**

Program: Middle / Junior High Instruction

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

Expenditure Object Category	Actual 2001-02	Actual 2002-03	Projected Actual 2003-04	Final Budget 2004-05
Salaries	\$ 13,238,766	\$ 13,228,883	\$ 13,245,717	\$ 14,027,025
Employee Benefits	\$ 2,738,944	\$ 2,780,857	\$ 2,708,323	\$ 2,989,056
Services/Supplies/Capital Outlay	\$ 805,199	\$ 912,890	\$ 1,062,247	\$ 982,420
Total	<u>\$ 16,782,909</u>	<u>\$ 16,922,630</u>	<u>\$ 17,016,287</u>	<u>\$ 17,998,501</u>

Program Data:	<u>2001-02</u>	<u>2002-03</u>	<u>2003-04</u>	<u>2004-05</u>
Number of Schools	6	6	6	6
Number of Students (September enrollment)	4,968	5,047	5,082	5,117
Per Pupil Cost \$	3,378	3,380	3,348	3,517
Staff FTE:				
Teachers	303.45	301.42	296.59	293.09
Fellows Participants	6.00	10.50	8.00	8.00
Instructional Aides	4.00	4.00	6.00	6.00
Support Staff	3.59	3.43	3.22	3.22

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2004-05**

Program:	Middle / Junior High Instruction
Function(s):	Middle / Junior High Instruction 1130 through 1149
Mission:	The mission of middle/junior high instruction is to develop each child to his or her natural limits in accord with his or her abilities by providing the best in educational opportunities that the District can offer.
Program Information:	<p>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, human environmental science, industrial technology, speech, journalism, physical education and language arts.</p> <p>Budget allocations for this program are made by the assistant superintendent for instruction 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.</p>
Variance Discussion:	<p>Variance is primarily due to the improvement of salaries and benefits. This budget includes a reduction in staff of 3.5 FTE middle and junior high teachers for salaries and benefits.</p> <p>The 2004-05 Services/Supplies budget includes a reduction of \$67,953 in the Free Text budget.</p> <p><i>The 2002-03 Services/Supplies budget includes \$50,000 for the Fellows Program and \$37,500 for expenditures formerly charged to capital outlay.</i></p> <p><i>The 2003-04 Services/Supplies budget includes an increase in the Free Text Budget of \$140,513.</i></p>
Funding Sources:	District operating funds.
Unfunded Priorities:	<p>Additional staff to support alternative schedule of instructional programming for at-risk students.</p> <p>Additional staff to adequately support middle/junior high instruction.</p>

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2004-05**

Program: Senior High Instruction

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

Expenditure Object Category	Actual 2001-02	Actual 2002-03	Projected Actual 2003-04	Final Budget 2004-05
Salaries	\$ 8,265,126	\$ 8,436,809	\$ 8,380,250	\$ 8,901,235
Employee Benefits	\$ 1,708,558	\$ 1,742,424	\$ 1,663,116	\$ 1,844,483
Services/Supplies/Capital Outlay	<u>\$ 567,304</u>	<u>\$ 690,572</u>	<u>\$ 734,785</u>	<u>\$ 919,606</u>
Total	<u>\$ 10,540,988</u>	<u>\$ 10,869,805</u>	<u>\$ 10,778,151</u>	<u>\$ 11,665,324</u>

Program Data:	<u>2001-02</u>	<u>2002-03</u>	<u>2003-04</u>	<u>2004-05</u>
Number of Schools	2	2	2	2
Number of Students (September enrollment)	3,560	3,520	3,543	3,470
Per Pupil Cost \$	2,961	3,132	3,042	3,362
Staff FTE:				
Teachers	179.81	178.71	176.03	174.53
Fellows Participants	2.00	5.00	2.00	3.00
Instructional Aides	0.00	0.00	2.00	2.00
Support Staff	8.03	10.85	10.56	10.56

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2004-05**

Program: Senior High Instruction

Function(s): Senior High Instruction
1150 through 1189

Mission: The mission of senior high instruction is to develop each child to his or her natural limits in accord with his or her abilities by providing the best in educational opportunities that the District can offer.

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, language arts, and the senior high summer school program.

Budget allocations for this program are made by the assistant superintendent for instruction 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: Variance is primarily due to the improvement of salaries and benefits. Salaries and benefits include a reduction in staff of 1.5 FTE in senior high teachers.

The 2004-05 Services/Supplies budget includes an increase in the Free Text budget of \$194,371.

The 2002-03 Services/Supply budget includes \$75,000 for the Fellows Program, an additional \$60,760 in Free Text funds and an additional \$15,147 for field trip expenditures.

Funding Sources: District operating funds.

Unfunded Priorities: Additional staff to support coordination of advanced placement programs.
Additional staff to support alternative schedule of instructional programming for at-risk students.
Additional staff to adequately support senior high instruction.

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2004-05**

Program: Douglass High Instruction

Function(s): Douglass High Instruction
1195

Expenditure Object Category	Actual <u>2001-02</u>	Actual <u>2002-03</u>	Projected Actual <u>2003-04</u>	Final Budget <u>2004-05</u>
Salaries	\$ 565,405	\$ 577,867	\$ 614,106	\$ 667,609
Employee Benefits	\$ 132,303	\$ 131,465	\$ 127,178	\$ 140,365
Services/Supplies/Capital Outlay	<u>\$ 47,482</u>	<u>\$ 50,873</u>	<u>\$ 54,054</u>	<u>\$ 55,952</u>
Total	<u>\$ 745,190</u>	<u>\$ 760,205</u>	<u>\$ 795,338</u>	<u>\$ 863,926</u>

Program Data:	<u>2001-02</u>	<u>2002-03</u>	<u>2003-04</u>	<u>2004-05</u>
Number of Students (September enrollment)	201	215	215	215
Per Pupil Cost \$	3,707	3,572	3,699	4,018
Staff FTE:				
Teachers	15.05	15.09	14.43	13.93
Instructional Aides	1.00	0.00	0.00	0.00

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2004-05**

Program: Douglass High Instruction

Function(s): Douglass High Instruction
1195

Mission: Through the academic and social opportunities offered, our at risk students will demonstrate 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 "at risk" magnet 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 at the various satellite sites. Budget allocations for these programs are made by the assistant superintendent for instruction based on requests by the supervisor/coordinator for each area or, for general services and supplies, based on serving approximately 250 students.

Business Partners have provided classroom space, utilities and various supplies and equipment to many of our students at no cost to the District.

- MBS Textbook Exchange Inc. has provided two classrooms,
- The Columbia Daily Tribune two classrooms,
- Veterans Administration Hospital one classroom, and
- Forty students are located at the Parkade Center, however, this space is rented from Parkade Plaza.

Variance Discussion: Variance is primarily due to the improvements of salaries and benefits. Salaries and benefits include a reduction in staff of .5 FTE in Douglass teachers.

The Services/Supplies budget for 2002-03 included additional expenditures of \$10,456 for transportation and the instructional budget.

Funding Sources: District operating funds.

Unfunded Priorities: Additional program options for at-risk students.

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2004-05**

Program: General Instruction

**Function(s): General Instruction
1190 through 1199**

<u>Expenditure Object Category</u>	<u>Actual 2001-02</u>	<u>Actual 2002-03</u>	<u>Projected Actual 2003-04</u>	<u>Final Budget 2004-05</u>
Salaries	\$ 110,352	\$ 111,601	\$ 112,914	\$ 123,002
Employee Benefits	\$ 21,817	\$ 21,987	\$ 22,587	\$ 25,004
Services/Supplies/Capital Outlay	<u>\$ 4,415</u>	<u>\$ 4,597</u>	<u>\$ 6,095</u>	<u>\$ 6,095</u>
Total	<u>\$ 136,584</u>	<u>\$ 138,185</u>	<u>\$ 141,596</u>	<u>\$ 154,101</u>

Program Data:	<u>2001-02</u>	<u>2002-03</u>	<u>2003-04</u>	<u>2004-05</u>
Staff FTE:				
Teachers	2.50	2.50	2.50	2.50
Instructional Aides	0.00	0.00	0.00	0.00
Support Staff	0.00	0.00	0.00	0.00

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2004-05**

Program: **General Instruction**

Function(s): **General Instruction
1190 through 1199**

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

Program Information: This program represents District expenditures for the alternative instructional programs (the juvenile justice center).

Budget allocations for this program are made by the assistant superintendent for instruction 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: Variance is primarily due to the improvement of salaries and benefits.

Funding Sources: District operating funds.

Unfunded Priorities: N/A

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2004-05**

Program: Special Education Instruction

**Function(s): Special Education Instruction
1210 and 1292**

Expenditure Object Category	Actual 2001-02	Actual 2002-03	Projected Actual 2003-04	Final Budget 2004-05
Salaries	\$ 11,215,335	\$ 11,156,560	\$ 11,268,330	\$ 12,281,759
Employee Benefits	\$ 2,895,517	\$ 2,844,482	\$ 2,839,909	\$ 3,144,912
Services/Supplies/Capital Outlay	<u>\$ 219,492</u>	<u>\$ 210,913</u>	<u>\$ 157,463</u>	<u>\$ 159,083</u>
Total	<u>\$ 14,330,344</u>	<u>\$ 14,211,955</u>	<u>\$ 14,265,702</u>	<u>\$ 15,585,754</u>

Program Data:	<u>2001-02</u>	<u>2002-03</u>	<u>2003-04</u>	<u>2004-05</u>
Number of Students (September enrollment)	2,736	2,726	2,566	2,816
Per Pupil Cost \$	5,238	5,203	5,560	5,535
Staff FTE:				
Teachers	237.79	233.54	238.74	238.74
Fellows Participants	0.00	5.50	2.00	2.00
Instructional Aides	16.59	13.39	12.85	12.85
Support Staff	162.51	156.79	152.06	155.06

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2004-05**

Program: Special Education Instruction

Function(s): Special Education Instruction
1210 and 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 especially designed instruction, materials, equipment, or other related services necessary to address individual student needs in the least restrictive environment.

Variance Discussion: This budget includes improvement of salaries and benefits. This budget also includes an increase of 3.0 FTE special education staff.

Supplies/Services expenditures for 2001-02 included an additional \$85,629 for special services, including \$29,021 in equipment, \$24,662 in professional services, and \$38,215 in supplies. The Early Childhood Program also had additional expenditures of \$7,444.

Funding Sources: District operating funds. This includes state funding (Exceptional Pupil Aid) which is based on reimbursement levels for various staff members involved in the program and federal funding (Entitlement Funds) which is based on reimbursement per student served.

Beginning with the 1998-99 school year, additional funds are available from the state, by application, for partial reimbursement of excess cost and residential placements.

The funding for the entire special education program is:

Federal funding	17.9%
State funding	27.3%
Other District operating funds	54.8%

Unfunded Priorities: Additional departmental clerical support.

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2004-05**

Program: Gifted Program

Function(s): Gifted Program
1211

Expenditure Object Category	Actual <u>2001-02</u>	Actual <u>2002-03</u>	Projected Actual <u>2003-04</u>	Final Budget <u>2004-05</u>
Salaries	\$ 689,769	\$ 725,986	\$ 734,644	\$ 797,515
Employee Benefits	\$ 130,875	\$ 142,212	\$ 140,597	\$ 155,590
Services/Supplies/Capital Outlay	<u>\$ 71,488</u>	<u>\$ 66,500</u>	<u>\$ 76,981</u>	<u>\$ 78,113</u>
Total	<u>\$ 892,132</u>	<u>\$ 934,698</u>	<u>\$ 952,222</u>	<u>\$ 1,031,218</u>

Program Data:	<u>2001-02</u>	<u>2002-03</u>	<u>2003-04</u>	<u>2004-05</u>
Number of Students (September enrollment)	877	877	909	909
Per Pupil Cost \$	1,017	1,077	1,048	1,134
Staff FTE:	14.64	16.48	15.68	15.68

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2004-05**

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 an academic environment beyond that offered through standard grade level curriculum for academically advanced students.
Variance Discussion:	Variance is primarily due to the improvement of salaries and benefits.
Funding Sources:	District operating funds. This includes state funding for the gifted program which currently is approximately 50% of expenses.
Unfunded Priorities:	N/A

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2004-05**

Program: Title I

**Function(s): Title I
1250 through 1252**

<u>Expenditure Object Category</u>	<u>Actual 2001-02</u>	<u>Actual 2002-03</u>	<u>Projected Actual 2003-04</u>	<u>Final Budget 2004-05</u>
Salaries	\$ 1,813,293	\$ 1,889,266	\$ 2,277,212	\$ 2,182,041
Employee Benefits	\$ 322,330	\$ 373,089	\$ 441,375	\$ 455,629
Services/Supplies/Capital Outlay	<u>\$ 24,223</u>	<u>\$ 76,084</u>	<u>\$ 179,331</u>	<u>\$ 172,500</u>
Total	<u>\$ 2,159,846</u>	<u>\$ 2,338,439</u>	<u>\$ 2,897,918</u>	<u>\$ 2,810,170</u>

Program Data:	<u>2001-02</u>	<u>2002-03</u>	<u>2003-04</u>	<u>2004-05</u>
Number of Students:				
Regular School Program	934	934	1,105	1,105
Summer School Program	693	563	652	-
Staff FTE:	42.34	42.97	59.70	59.70

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2004-05**

Program:	Title I
Function(s):	Title I 1250 through 1252
Mission:	The mission of the Title I program is to provide instructional support for educationally disadvantaged children and their families from preschool through the primary grades.
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. 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.
Variance Discussion:	N/A
Funding Sources:	District operating funds. This includes federal and state funding for the support of this program.
Unfunded Priorities:	N/A

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2004-05**

Program: English - Second Language

Function(s): English - Second Language
1271

Expenditure Object Category	Actual 2001-02	Actual 2002-03	Projected Actual 2003-04	Final Budget 2004-05
Salaries	\$ 482,283	\$ 501,995	\$ 516,673	\$ 561,684
Employee Benefits	\$ 101,774	\$ 104,402	\$ 106,482	\$ 117,828
Services/Supplies/Capital Outlay	<u>\$ 39,843</u>	<u>\$ 37,646</u>	<u>\$ 62,830</u>	<u>\$ 65,175</u>
Total	<u>\$ 623,900</u>	<u>\$ 644,043</u>	<u>\$ 685,985</u>	<u>\$ 744,687</u>

Program Data:	<u>2001-02</u>	<u>2002-03</u>	<u>2003-04</u>	<u>2004-05</u>
Number of Students (September Enrollment)	385	368	406	430
Per Pupil Cost \$	1,621	1,743	1,690	1,732
Staff FTE:	12.17	12.23	12.42	12.42

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2004-05**

Program: English - Second Language

Function(s): English - Second Language
1271

Mission: The mission of the English as a Second Language 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: ESL instruction focuses on an integrated approach to language through topics of interest and need for students in grades K-12. English for academic and communication purposes is emphasized. The program serves approximately 400 students.

Variance Discussion: Variance is primarily due to the improvement of salaries and benefits.

Funding Sources: District operating funds.

Unfunded Priorities: Staffing to support ESL program district-wide.

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2004-05**

Program: Vocational Instruction

Function(s): Vocational Instruction
1301 through 1399

Expenditure Object Category	Actual 2001-02	Actual 2002-03	Projected Actual 2003-04	Final Budget 2004-05
Salaries	\$ 2,054,585	\$ 2,029,961	\$ 2,110,670	\$ 2,278,694
Employee Benefits	\$ 415,469	\$ 420,249	\$ 414,350	\$ 458,057
Services/Supplies/Capital Outlay	<u>\$ 465,791</u>	<u>\$ 462,173</u>	<u>\$ 412,219</u>	<u>\$ 443,556</u>
Total	<u>\$ 2,935,845</u>	<u>\$ 2,912,383</u>	<u>\$ 2,937,239</u>	<u>\$ 3,180,307</u>

Program Data:	<u>2001-02</u>	<u>2002-03</u>	<u>2003-04</u>	<u>2004-05</u>
Number of Students (September enrollment)	1,953	1,953	2,121	2,479
Per Pupil Cost \$	1,503	1,492	1,385	1,283
Staff FTE:	43.51	41.21	41.80	41.30

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2004-05**

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:	<p>Variance is primarily due to the improvement of salaries and benefits. Salaries and benefits include a reduction in staff of .5 FTE in Career Center teachers.</p> <p>Matching funds are provided for enhancement grants. For 2004-05 \$233,010 is included in the Operating Fund budget for matching funds.</p>
Funding Sources:	This includes 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.
Unfunded Priorities:	Adequate staffing for enrollments.

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2004-05**

Program: Student Activities - Athletics

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

Expenditure Object Category	Actual 2001-02	Actual 2002-03	Projected Actual 2003-04	Final Budget 2004-05
Salaries	\$ 408,207	\$ 413,313	\$ 398,306	\$ 434,230
Employee Benefits	\$ 54,394	\$ 51,435	\$ 51,253	\$ 57,846
Services/Supplies/Capital Outlay	<u>\$ 313,800</u>	<u>\$ 305,806</u>	<u>\$ 336,157</u>	<u>\$ 334,077</u>
Total	<u>\$ 776,401</u>	<u>\$ 770,554</u>	<u>\$ 785,716</u>	<u>\$ 826,153</u>

Program Data:	<u>2001-02</u>	<u>2002-03</u>	<u>2003-04</u>	<u>2004-05</u>
<u>Athletic Expenditures by School:</u>				
All Schools	\$ 2,768	\$ 2,139	\$ 2,439	\$ 3,122
All Senior High Schools	\$ 7,709	\$ 5,855	\$ 16,580	\$ 14,500
Hickman High School	\$ 267,615	\$ 270,693	\$ 266,010	\$ 279,780
Rock Bridge High School	\$ 248,268	\$ 248,680	\$ 246,822	\$ 261,652
Douglass High School	\$ 11,340	\$ 10,398	\$ 11,078	\$ 11,371
All Junior High Schools	\$ 2,295	\$ 2,245	\$ -	\$ -
Jefferson Jr. High School	\$ 54,941	\$ 53,343	\$ 58,608	\$ 60,756
Oakland Jr. High School	\$ 62,816	\$ 68,056	\$ 63,929	\$ 67,969
West Jr. High School	\$ 63,711	\$ 54,545	\$ 62,231	\$ 65,958
All Middle Schools	\$ 1,270	\$ 1,143	\$ -	\$ -
Gentry Middle School	\$ 19,438	\$ 19,596	\$ 22,073	\$ 23,335
Lange Middle School	\$ 16,587	\$ 16,836	\$ 17,770	\$ 18,638
Smithton Middle School	\$ 17,643	\$ 17,023	\$ 18,176	\$ 19,072

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2004-05**

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: Variance is primarily due to the improvement of salaries and benefits.

Funding Sources: District operating funds. This includes gate receipts which covers a portion of the total cost of the program. The amount received by school, in gate receipts, is provided below.

<u>Athletic Revenues by School</u>	<u>Actual 2002-03</u>	<u>Projected 2003-04</u>
Hickman High	\$50,436	\$56,424
Rock Bridge High	36,158	39,551
Douglass High	1,464	1,285
Jefferson Junior High	7,321	6,177
Oakland Junior High	6,693	5,367
West Junior High	3,086	4,764
Gentry Middle	1,590	2,004
Lange Middle	3,742	3,327
Smithton Middle	3,269	2,701

Unfunded Priorities: Additional coaching / instructional staff to address student weight training.
Restore district athletic director to full FTE.

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2004-05**

Program: Adult Basic Education

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

<u>Expenditure Object Category</u>	<u>Actual 2001-02</u>	<u>Actual 2002-03</u>	<u>Projected Actual 2003-04</u>	<u>Final Budget 2004-05</u>
Salaries	\$ 43,154	\$ 44,276	\$ 45,122	\$ 49,192
Employee Benefits	\$ 5,927	\$ 6,921	\$ 7,128	\$ 7,812
Services/Supplies/Capital Outlay	<u>\$ 3,159</u>	<u>\$ 3,003</u>	<u>\$ 4,705</u>	<u>\$ 4,705</u>
Total	<u>\$ 52,240</u>	<u>\$ 54,200</u>	<u>\$ 56,955</u>	<u>\$ 61,709</u>

Program Data:	<u>2001-02</u>	<u>2002-03</u>	<u>2003-04</u>	<u>2004-05</u>
Staff FTE:	0.76	0.76	0.76	0.76

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2004-05**

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: Variance is primarily due to the improvement of salaries and benefits.

Funding Sources: District operating funds.

Unfunded Priorities: N/A

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2004-05**

Program: Tuition Payments

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

<u>Expenditure Object Category</u>	<u>Actual 2001-02</u>	<u>Actual 2002-03</u>	<u>Projected Actual 2003-04</u>	<u>Final Budget 2004-05</u>
Salaries	\$ -	\$ -	\$ -	\$ -
Employee Benefits	\$ -	\$ -	\$ -	\$ -
Services/Supplies/Capital Outlay	<u>\$ 325,486</u>	<u>\$ 349,088</u>	<u>\$ 360,000</u>	<u>\$ 360,000</u>
Total	<u>\$ 325,486</u>	<u>\$ 349,088</u>	<u>\$ 360,000</u>	<u>\$ 360,000</u>

Program Data:	<u>2001-02</u>	<u>2002-03</u>	<u>2003-04</u>	<u>2004-05</u>
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**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2004-05**

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.

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

Variance Discussion: N/A

Funding Sources: District operating funds.

Unfunded Priorities: N/A

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2004-05**

Program: Pupil Services

**Function(s): Pupil Services
2101 through 2199**

<u>Expenditure Object Category</u>	<u>Actual 2001-02</u>	<u>Actual 2002-03</u>	<u>Projected Actual 2003-04</u>	<u>Final Budget 2004-05</u>
Salaries	\$ 5,765,754	\$ 5,920,040	\$ 5,806,799	\$ 6,266,783
Employee Benefits	\$ 1,240,898	\$ 1,221,675	\$ 1,228,064	\$ 1,336,697
Services/Supplies/Capital Outlay	<u>\$ 238,278</u>	<u>\$ 323,569</u>	<u>\$ 226,710</u>	<u>\$ 249,888</u>
Total	<u>\$ 7,244,930</u>	<u>\$ 7,465,284</u>	<u>\$ 7,261,573</u>	<u>\$ 7,853,368</u>

Program Data:	<u>2001-02</u>	<u>2002-03</u>	<u>2003-04</u>	<u>2004-05</u>
Staff FTE:	148.49	147.48	150.11	148.28

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2004-05**

Program:	Pupil Services
Function(s):	Pupil Services 2101 through 2199
Mission:	Pupil services include counseling and guidance, 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. Of the total expenditures for this program, counseling and guidance accounts for 50%, home school communication services accounts for 13%, pupil health services accounts for 14%, pupil accounting accounts for 2%, and ancillary services accounts for 21%.
Variance Discussion:	<p>This budget includes the improvement of salaries and benefits. This budget also includes the reduction of 1.83 FTE salaries and benefits for home school communicators.</p> <p>The 2004-05 Services/Supplies budget includes funding for renewal of the nursing fellows program.</p> <p><i>The 2002-03 Services/Supply budget includes \$84,506 for testing materials, \$7,500 for guidance software license fees, \$7,500 for nursing Fellows and \$17,660 for A+.</i></p>
Funding Sources:	District operating funds.
Unfunded Priorities:	Additional counseling staff. Additional staff to support pupil health services. Additional home school communicators. Restore elementary guidance coordinator.

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2004-05**

Program: Instructional Services

**Function(s): Instructional Services
2201 through 2299**

Expenditure Object Category	Actual 2001-02	Actual 2002-03	Projected Actual 2003-04	Final Budget 2004-05
Salaries	\$ 4,004,718	\$ 4,104,323	\$ 4,001,801	\$ 4,299,857
Employee Benefits	\$ 840,889	\$ 827,149	\$ 838,508	\$ 913,228
Services/Supplies/Capital Outlay	<u>\$ 1,405,733</u>	<u>\$ 1,426,324</u>	<u>\$ 1,593,480</u>	<u>\$ 1,659,190</u>
Total	<u>\$ 6,251,340</u>	<u>\$ 6,357,796</u>	<u>\$ 6,433,789</u>	<u>\$ 6,872,275</u>

Program Data:	<u>2001-02</u>	<u>2002-03</u>	<u>2003-04</u>	<u>2004-05</u>
Staff FTE:	100.80	100.78	100.50	96.00

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2004-05**

Program:	Instructional Services
Function(s):	Instructional Services 2201 through 2299
Mission:	Instructional services include curriculum development and coordination, staff development, Parent Advisory Council, library and media services, Title II grant projects, and other grant projects.
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.
Variance Discussion:	<p>This budget includes the improvement of salaries and benefits. This budget also includes a net reduction in staff of 4.5 FTE (this includes a 1.0 FTE Multicultural coordinator and .5 secretary, .33 FTE Health coordinator, 2.67 FTE Library clerks, and a .5 FTE A/V repair, this also includes an increase of .5 clerical FTE for secondary math).</p> <p>The Services/Supplies/Capital Outlay budget includes \$50,000 for professional development funds for the new model school.</p> <p><i>The 2002-03 Services/Supply budget includes \$115,076 in Title II funds in past years accounted for in the Grants and Donations Fund (Special Funded Programs), \$30,500 for expenditures in past years budgeted in the Capital Projects Fund (Special Funded Programs) and an increase in the Instructional Media Services budget of \$35,280 for the Nova Net license fee.</i></p>
Funding Sources:	District operating funds.
Unfunded Priorities:	Additional IITS technicians and administrative services.

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2004-05**

Program: Administrative Services

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

<u>Expenditure Object Category</u>	<u>Actual 2001-02</u>	<u>Actual 2002-03</u>	<u>Projected Actual 2003-04</u>	<u>Final Budget 2004-05</u>
Salaries	\$ 1,194,691	\$ 1,247,617	\$ 1,161,774	\$ 1,320,175
Employee Benefits	\$ 225,040	\$ 220,888	\$ 237,360	\$ 267,129
Services/Supplies/Capital Outlay	<u>\$ 487,858</u>	<u>\$ 450,551</u>	<u>\$ 509,549</u>	<u>\$ 512,177</u>
Total	<u>\$ 1,907,589</u>	<u>\$ 1,919,056</u>	<u>\$ 1,908,683</u>	<u>\$ 2,099,481</u>

Program Data:	<u>2001-02</u>	<u>2002-03</u>	<u>2003-04</u>	<u>2004-05</u>
Staff FTE:	22.00	21.00	20.00	20.00

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2004-05**

Program: Administrative Services

Function(s): Administrative Services
2301 through 2399

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

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

superintendent,
assistant superintendents,
director of human resources,
coordinator of substitute personnel, and
support staff.

Variance Discussion: This budget includes the improvement of salaries and benefits. This budget includes an additional 1.0 FTE for the new position of Director of Research, Assessment and Accountability, and a reduction of 1.0 FTE in clerical staff in the Human Resources Department.

The 2004-05 Services/Supplies budget also includes an increase for liability insurance.

The 2001-02 Services/Supplies expenditures include additional legal expenses (\$101,015).

Funding Sources: District operating funds.

Unfunded Priorities: Reinstate administrative assistant to the superintendent.
Additional central office staff to meet MSIP criteria.
Restore reductions to Human Resources.

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2004-05**

Program: Other Administrative Services

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

<u>Expenditure Object Category</u>	<u>Actual 2001-02</u>	<u>Actual 2002-03</u>	<u>Projected Actual 2003-04</u>	<u>Final Budget 2004-05</u>
Salaries	\$ 5,691,268	\$ 6,129,350	\$ 6,145,604	\$ 6,721,839
Employee Benefits	\$ 1,194,204	\$ 1,255,830	\$ 1,272,479	\$ 1,404,735
Services/Supplies/Capital Outlay	<u>\$ 255,373</u>	<u>\$ 251,107</u>	<u>\$ 193,826</u>	<u>\$ 195,881</u>
Total	<u>\$ 7,140,845</u>	<u>\$ 7,636,287</u>	<u>\$ 7,611,909</u>	<u>\$ 8,322,455</u>

Program Data:	<u>2001-02</u>	<u>2002-03</u>	<u>2003-04</u>	<u>2004-05</u>
Staff FTE:	137.25	142.89	144.48	144.48

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2004-05**

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: This budget includes the improvement of salaries and benefits.

Funding Sources: District operating funds.

Unfunded Priorities: A second assistant director of special education.

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2004-05**

Program: Business Services

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

<u>Expenditure Object Category</u>	<u>Actual 2001-02</u>	<u>Actual 2002-03</u>	<u>Projected Actual 2003-04</u>	<u>Final Budget 2004-05</u>
Salaries	\$ 527,960	\$ 562,369	\$ 577,614	\$ 583,288
Employee Benefits	\$ 145,850	\$ 148,607	\$ 122,527	\$ 120,684
Services/Supplies/Capital Outlay	<u>\$ 106,090</u>	<u>\$ 91,115</u>	<u>\$ 138,222</u>	<u>\$ 138,222</u>
Total	<u>\$ 779,900</u>	<u>\$ 802,091</u>	<u>\$ 838,363</u>	<u>\$ 842,194</u>

Program Data:	<u>2001-02</u>	<u>2002-03</u>	<u>2003-04</u>	<u>2004-05</u>
Staff FTE:	13.00	13.00	13.00	11.00

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2004-05**

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: This budget includes the improvement of salaries and benefits. This budget includes the reduction of 2.0 FTE staff.

Funding Sources: District operating funds.

Unfunded Priorities: Additional professional and clerical support in employee benefits. Restore the purchasing assistant and receptionist positions.

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2004-05**

Program: Maintenance Services

**Function(s): Maintenance Services
2542 through 2546**

Expenditure Object Category	Actual 2001-02	Actual 2002-03	Projected Actual 2003-04	Final Budget 2004-05
Salaries	\$ 3,823,633	\$ 4,258,298	\$ 4,298,198	\$ 4,722,328
Employee Benefits	\$ 1,199,859	\$ 1,282,859	\$ 1,362,155	\$ 1,507,101
Services/Supplies/Capital Outlay	<u>\$ 6,030,575</u>	<u>\$ 6,394,306</u>	<u>\$ 6,783,254</u>	<u>\$ 6,702,806</u>
Total	<u>\$ 11,054,067</u>	<u>\$ 11,935,463</u>	<u>\$ 12,443,607</u>	<u>\$ 12,932,235</u>

Program Data:	<u>2001-02</u>	<u>2002-03</u>	<u>2003-04</u>	<u>2004-05</u>
Staff FTE:	178.92	180.47	185.83	182.83
Utilities:				
Electric	\$ 1,326,105	\$ 1,430,915	\$ 1,420,000	\$ 1,510,000
Natural Gas	\$ 595,823	\$ 75,796	\$ 862,000	\$ 962,000
Water/Sewer	\$ 164,887	\$ 161,692	\$ 200,000	\$ 200,000
Refuse Removal	\$ 120,493	\$ 119,216	\$ 130,000	\$ 145,000
Rental	\$ 1,050,386	\$ 1,057,878	\$ 968,468	\$ 907,524

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2004-05**

Program:	Maintenance Services
Function(s):	Maintenance Services 2542 through 2546
Mission:	Maintenance services provide for the operation, maintenance, and security 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 and utilities. This program also includes security services for the District including District employees and contract services.
Variance Discussion:	<p>This budget includes the improvement of salaries and benefits. This budget includes the reduction of 3.0 FTE maintenance personnel.</p> <p>The Services/Supplies/Capital Outlay budget includes \$300,000 for Special maintenance reserve projects (detailed budget is included in the supplemental section of this budget).</p> <p><i>The Services/Supply budget for 2002-03 includes increases for utilities, rent, insurance and prior year projects.</i></p>
Funding Sources:	District operating funds.
Unfunded Priorities:	Additional funding for salaries to maintain a full staff of trades personnel. Additional staffing for custodial, general and maintenance services. Additional Assistant Director of Building Services to establish a 24 hour custodial cleaning crew.

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2004-05**

Program: Transportation Services

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

<u>Expenditure Object Category</u>	<u>Actual 2001-02</u>	<u>Actual 2002-03</u>	<u>Projected Actual 2003-04</u>	<u>Final Budget 2004-05</u>
Salaries	\$ 50,000	\$ 39,375	\$ 40,127	\$ 43,971
Employee Benefits	\$ 10,059	\$ 7,704	\$ 7,965	\$ 8,760
Services/Supplies/Capital Outlay	<u>\$ 4,861,255</u>	<u>\$ 5,306,563</u>	<u>\$ 5,563,137</u>	<u>\$ 5,726,163</u>
Total	<u>\$ 4,921,314</u>	<u>\$ 5,353,642</u>	<u>\$ 5,611,229</u>	<u>\$ 5,778,894</u>

Program Data:	<u>2001-02</u>	<u>2002-03</u>	<u>2003-04</u>	<u>2004-05</u>
<u>Contracted Services:</u>				
Number of Buses	129	133	134	134
Eligible Miles	1,789,612	1,850,949	1,976,595	1,976,595
Students Transported	8,752	8,046	8,347	8,347
Staff FTE:	1.00	0.75	0.75	0.75

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2004-05**

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: This budget includes the increase in the contract rate of 3.50%. An additional \$15,125 has been included to increase the number of cameras on buses.

Funding Sources: District operating funds. This includes state funding for the operation of the student transportation program.

Unfunded Priorities: N/A

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2004-05**

Program: Community Services

**Function(s): Community Services
3001 through 3999**

<u>Expenditure Object Category</u>	<u>Actual 2001-02</u>	<u>Actual 2002-03</u>	<u>Projected Actual 2003-04</u>	<u>Final Budget 2004-05</u>
Salaries	\$ 1,316,857	\$ 1,418,811	\$ 1,390,948	\$ 1,446,427
Employee Benefits	\$ 211,457	\$ 222,040	\$ 222,445	\$ 242,874
Services/Supplies/Capital Outlay	<u>\$ 379,490</u>	<u>\$ 395,599</u>	<u>\$ 421,189</u>	<u>\$ 425,360</u>
Total	<u>\$ 1,907,804</u>	<u>\$ 2,036,450</u>	<u>\$ 2,034,582</u>	<u>\$ 2,114,661</u>

Program Data:	<u>2001-02</u>	<u>2002-03</u>	<u>2003-04</u>	<u>2004-05</u>
Staff FTE:	30.69	31.38	29.34	28.45

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2004-05**

Program: **Community Services**

Function(s): **Community Services
3001 through 3999**

Mission: Community services encompass school-community programs; Offset Print Shop, Parents as Teachers; summer school, and other family/student services.

Program Information: This program represents District expenditures for activities of the Offset Print Shop, Partners In Education, volunteers, Parents As Teachers, and summer schools (fee basis) programs.

Variance Discussion: This budget includes the improvement of salaries and benefits. This budget also includes the reduction of .5 FTE in the School and Community Program, of .17 FTE in the School to Careers Program, and .22 FTE in the Parents As Teachers Program.

Funding Sources: District operating funds. This includes state funding provided for the Parents As Teachers program based on the number of families served (approximately 50% state funding) and fees collected on the various summer school programs, and the operation of the Offset Print Shop.

Unfunded Priorities: Additional funds to support clerical assistance and staffing for Parents as Teachers program.
Additional funds to support and manage school community programs, service learning and mentor programs.

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2004-05**

Program: Other Financing Uses

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

<u>Expenditure Object Category</u>	<u>Actual 2001-02</u>	<u>Actual 2002-03</u>	<u>Projected Actual 2003-04</u>	<u>Final Budget 2004-05</u>
Salaries	\$ -	\$ -	\$ -	\$ -
Employee Benefits	\$ -	\$ -	\$ -	\$ -
Services/Supplies/Capital Outlay	\$ -	\$ -	\$ -	\$ -
Debt Service	\$ -	\$ -	\$ -	\$ -
Other Financing Uses	<u>\$ 57,680</u>	<u>\$ 175,472</u>	<u>\$ -</u>	<u>\$ 893,681</u>
Total	<u>\$ 57,680</u>	<u>\$ 175,472</u>	<u>\$ -</u>	<u>\$ 893,681</u>

Program Data:	<u>2001-02</u>	<u>2002-03</u>	<u>2003-04</u>	<u>2004-05</u>
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**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2004-05**

Program:	Other Financing Uses
Function(s):	Other Financing Uses 6999
Mission:	Other financing uses include short-term borrowing (Tax Anticipation Notes), Department of Natural Resources Energy Loans, and interfund transfers as legally required (free text funds remaining at year-end to be transferred to the Teachers Fund, or transfers to maintain a positive fund balance position).
Program Information:	Due to an improved fund balance reserve position, it will not be necessary for the District to borrow short-term by issuing Tax Anticipation Notes.
Variance Discussion:	Transfer from the Operating Fund to the Teachers Fund to maintain a positive fund balance in the Teachers Fund.
Funding Sources:	N/A
Unfunded Priorities:	N/A

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2004-05**

Program: Summary Budget

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

<u>Expenditure Object Category</u>	<u>Actual 2001-02</u>	<u>Actual 2002-03</u>	<u>Projected Actual 2003-04</u>	<u>Final Budget 2004-05</u>
Salaries	\$ 79,016,591	\$ 81,179,588	\$ 80,962,463	\$ 86,738,956
Employee Benefits	\$ 17,402,653	\$ 17,728,847	\$ 17,584,077	\$ 19,388,686
Services/Supplies/Capital Outlay	\$ 17,763,529	\$ 18,855,722	\$ 19,892,331	\$ 20,180,117
Debt Serv/Lease Pur	\$ -	\$ -	\$ -	\$ -
Other Financing Uses	\$ 57,680	\$ 175,472	\$ -	\$ 893,681
Total	<u>\$ 114,240,453</u>	<u>\$ 117,939,629</u>	<u>\$ 118,438,871</u>	<u>\$ 127,201,440</u>

Program Data:	<u>2001-02</u>	<u>2002-03</u>	<u>2003-04</u>	<u>2004-05</u>
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**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2004-05**

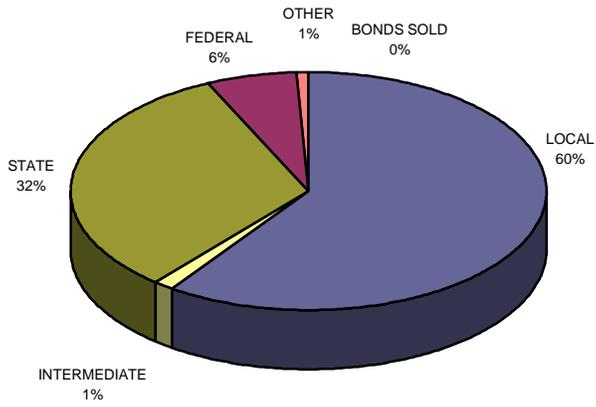
	FINAL BUDGET 2004-05 District Operating Funds			TOTAL OPERATING FUNDS
	GENERAL OPERATING	TEACHERS	FREE TEXT	
REVENUES:				
LOCAL	\$ 32,061,493	\$ 41,281,986	\$ -	\$ 73,343,479
INTERMEDIATE	\$ 855,984	\$ 776,703	\$ -	\$ 1,632,687
STATE	\$ 14,280,053	\$ 23,549,528	\$ 1,313,686	\$ 39,143,267
FEDERAL	\$ 3,328,855	\$ 4,332,145	\$ -	\$ 7,661,000
OTHER	\$ 42,500	\$ 958,552	\$ -	\$ 1,001,052
BONDS SOLD	\$ -	\$ -	\$ -	\$ -
TOTAL REVENUES	\$ 50,568,885	\$ 70,898,914	\$ 1,313,686	\$ 122,781,485
EXPENDITURES:				
SALARIES	\$ 14,744,445	\$ 71,994,511	\$ -	\$ 86,738,956
BENEFITS	\$ 14,088,377	\$ 5,300,309	\$ -	\$ 19,388,686
SERVICES / SUPPLIES	\$ 18,506,431	\$ 360,000	\$ 1,313,686	\$ 20,180,117
CAPITAL OUTLAY	\$ -	\$ -	\$ -	\$ -
OTHER	\$ 893,681	\$ -	\$ -	\$ 893,681
TOTAL EXPENDITURES	\$ 48,232,934	\$ 77,654,820	\$ 1,313,686	\$ 127,201,440
EXCESS/(DEFICIT) REVENUES OVER EXPENDITURES.....	\$ 2,335,951	\$ (6,755,906)	\$ -	\$ (4,419,955)

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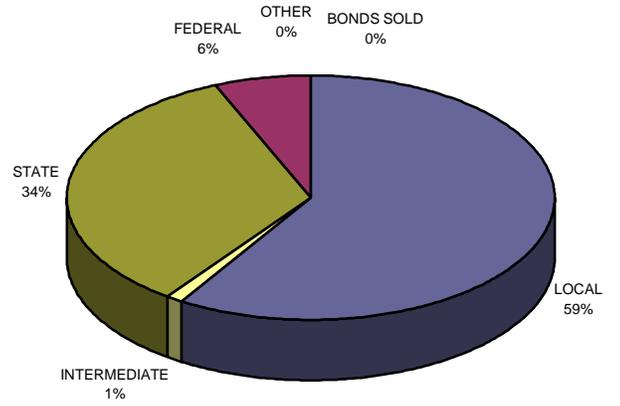
**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2004-05**

DISTRICT OPERATING FUNDS

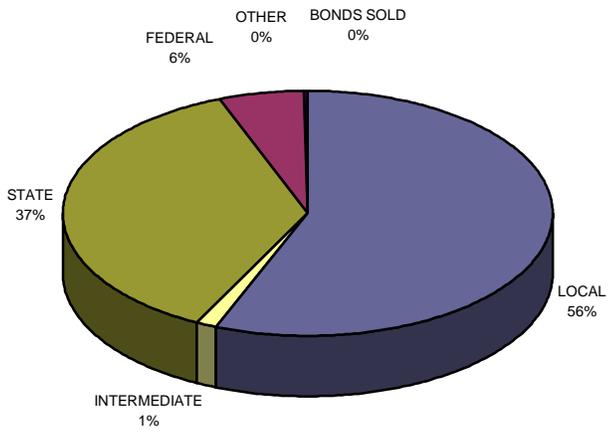
**REVENUES
FINAL BUDGET 2004-05**



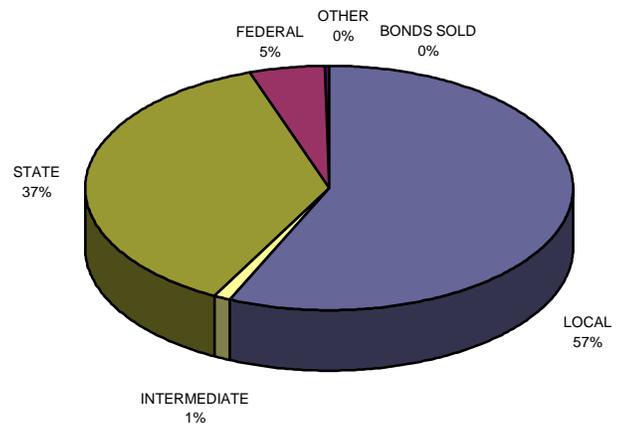
**REVENUES
PROJECTED ACTUAL 2003-04**



**REVENUES
ACTUAL 2002-03**



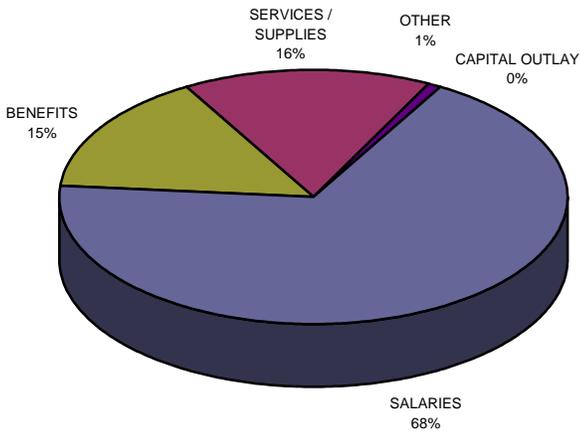
**REVENUES
ACTUAL 2001-02**



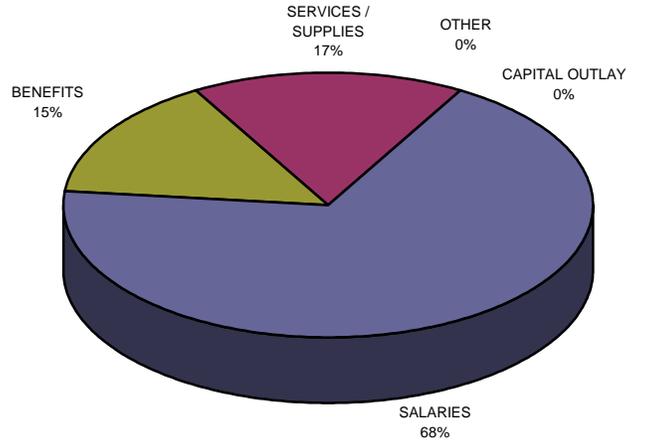
**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2004-05**

DISTRICT OPERATING FUNDS

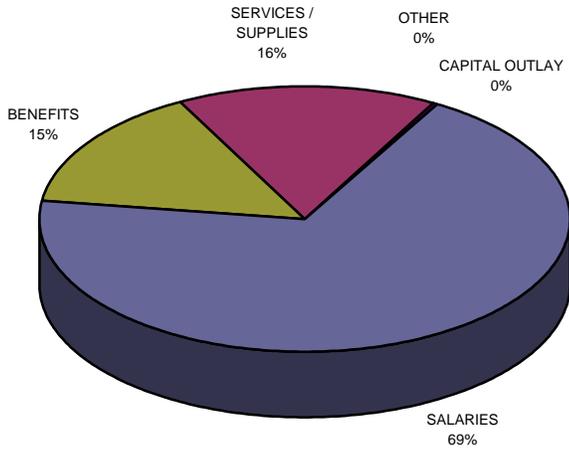
**EXPENDITURES
FINAL BUDGET 2004-05**



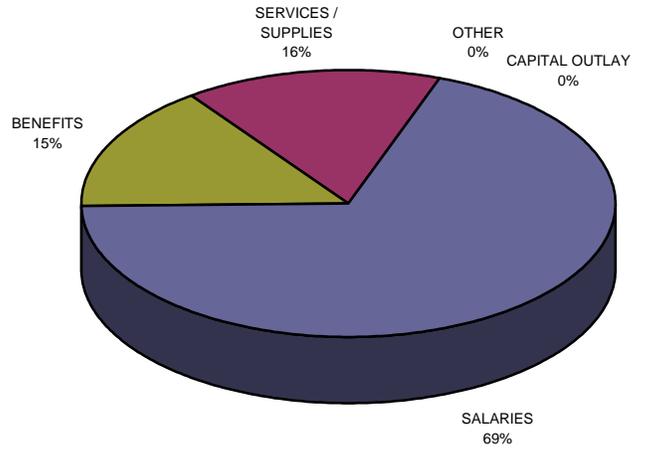
**EXPENDITURES
PROJECTED ACTUAL 2003-04**



**EXPENDITURES
ACTUAL 2002-03**



**EXPENDITURES
ACTUAL 2001-02**



Summary Budget Variances

District Operating Funds

General Operating Fund

Teachers Fund

Free Text Fund

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2004-05**

**FINAL BUDGET 2004-05
DISTRICT OPERATING FUNDS SUMMARY**

<u>Revenue</u> <u>Object Category</u>	<u>Actual</u> <u>2001-02</u>	<u>Actual</u> <u>2002-03</u>	<u>Projected</u> <u>Actual</u> <u>2003-04</u>	<u>Final</u> <u>Budget</u> <u>2004-05</u>	1 Year Variance 2004-05 vs 2003-04	
					<u>\$</u>	<u>%</u>
					<u>Increase</u> <u>(Decrease)</u> <u>2004-05</u>	<u>Increase</u> <u>(Decrease)</u> <u>2004-05</u>
District Operating Funds						
<i>General Operating, Teachers and Free Text Funds</i>						
5100 Local Sources						
5111 Current Tax	\$ -	\$ -	\$ -	\$ 59,529,780	\$ 59,529,780	-
Less: Estimate of Uncollectible Taxes	-	-	-	(1,696,598)	(1,696,598)	-
Less: Estimate of County Fees	-	-	-	(918,397)	(918,397)	-
5111 Net Current Tax	47,902,848	50,536,988	55,351,977	56,914,785	1,562,808	2.82%
5112 Delinquent Tax	1,932,667	1,833,670	1,840,535	1,904,955	64,420	3.50%
5113 Proposition C Sales Tax	13,475,207	11,641,327	11,705,540	12,168,000	462,460	3.95%
5114 Intangible Tax	75,073	72,126	149,679	149,679	-	-
5115 Surtax	1,041,331	1,092,633	1,149,739	1,149,739	-	-
5116 In Lieu of Tax Payments	43,898	45,589	47,790	47,790	-	-
5121 Tuition - K-12	2,029	-	-	-	-	-
5122 Summer School Tuition	171,375	189,015	215,675	215,675	-	-
5141 Interest - Daily Account	38,393	23,538	17,000	17,000	-	-
5142 Interest - Investments	761,025	458,609	275,000	275,000	-	-
5143 Interest - Intangible	2,625	1,155	1,068	1,068	-	-
5144 Interest - Collector	120,251	47,987	43,188	43,188	-	-
5171 Student Activities	135,765	113,757	121,600	121,600	-	-
5190 Other Local	-	653	-	-	-	-
5191 Rentals	214,737	245,178	100,000	100,000	-	-
5192 Donations	-	-	14,000	-	(14,000)	(100.00%)
5193 Offset Printing	154,781	130,647	145,000	145,000	-	-

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2004-05**

**FINAL BUDGET 2004-05
DISTRICT OPERATING FUNDS SUMMARY**

<u>Revenue Object Category</u>	<u>Actual 2001-02</u>	<u>Actual 2002-03</u>	<u>Projected Actual 2003-04</u>	<u>Final Budget 2004-05</u>	<u>1 Year Variance 2004-05 vs 2003-04</u>	
					<u>\$ Increase (Decrease) 2004-05</u>	<u>% Increase (Decrease) 2004-05</u>
5197 Sale of Misc. Items	8,323	9,607	20,000	20,000	-	-
5199 Misc. Local Revenue	84,262	69,256	70,000	70,000	-	-
51XX Local Sources	\$ 66,164,590	\$ 66,511,735	\$ 71,267,791	\$ 73,343,479	\$ 2,075,688	2.91%
5200 Intermediate Sources						
5211 Fines and Forfeitures	\$ 299,007	\$ 795,496	\$ 561,719	\$ 561,719	\$ -	-
5221 State Assessed Utilities	868,565	798,024	872,646	903,188	30,542	3.50%
5234 County Stock Insurance	186,468	-	167,780	167,780	-	-
52XX Intermediate Sources	\$ 1,354,040	\$ 1,593,520	\$ 1,602,145	\$ 1,632,687	\$ 30,542	1.91%
5300 State Sources						
5311 Basic Formula - State Aid	\$ 25,813,728	\$ 26,044,133	\$ 23,098,323	\$ 21,494,764	\$ (1,603,559)	(6.94%)
5312 Transportation	2,766,379	2,530,132	2,510,075	2,384,571	(125,504)	(5.00%)
5313 Exceptional Pupil Aid	3,225,961	3,164,853	3,076,246	3,092,746	16,500	0.54%
5314 Early Childhood, Spec Ed	1,405,409	1,352,585	1,459,787	1,550,762	90,975	6.23%
5315 Remedial Reading	246,400	200,446	168,938	168,938	-	-
5316 Gifted Center	556,524	543,615	542,799	542,799	-	-
5317 Career Ladder	987,375	982,070	962,000	986,588	24,588	2.56%
5318 Free/Reduce Lunch Count	5,245,215	5,462,279	5,927,306	5,832,499	(94,807)	(1.60%)
5324 Parents as Teachers	708,692	704,340	553,065	597,311	44,246	8.00%
5331 Free Text	1,278,810	1,493,198	1,188,539	1,313,686	125,147	10.53%
5332 Vocational Aid	511,263	538,400	357,518	357,518	-	-

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2004-05**

**FINAL BUDGET 2004-05
DISTRICT OPERATING FUNDS SUMMARY**

<u>Revenue Object Category</u>	<u>Actual 2001-02</u>	<u>Actual 2002-03</u>	<u>Projected Actual 2003-04</u>	<u>Final Budget 2004-05</u>	1 Year Variance 2004-05 vs 2003-04	
					\$	%
					Increase (Decrease) 2004-05	Increase (Decrease) 2004-05
5334 Fair Share/Cigarette Tax	404,749	409,302	400,000	400,000	-	-
5351 Handicapped Census	2,757	3,003	3,255	3,255	-	-
5369 Resid Place/Excess Cost	8,168	105,901	105,901	105,901	-	-
5374 Educare	-	-	-	-	-	-
5379 ESL Family Literacy Grant	-	-	-	-	-	-
5381 Extraordinary Cost	111,678	216,040	282,665	282,665	-	-
5397 Other State Revenue	21,727	27,980	29,264	29,264	-	-
53XX State Sources	\$ 43,294,835	\$ 43,778,277	\$ 40,665,681	\$ 39,143,267	\$ (1,522,414)	(3.74%)
5400 Federal Sources						
5412 Medicaid	\$ 772,898	\$ 642,505	\$ 600,000	\$ 400,000	\$ (200,000)	(33.33%)
5427 Title II-Basic Grant	206,605	275,234	260,994	260,994	-	-
5441 Entitlement PL 94-142	2,406,519	2,234,662	2,898,754	2,898,754	-	-
5442 Early Childhood, Spec Ed	329,664	450,862	425,791	463,215	37,424	8.79%
5451 Title I	1,704,251	2,163,687	2,717,592	2,924,570	206,978	7.62%
5455 Title V	381,355	64,170	-	-	-	-
5456 Goals 2000 Early Childhood	-	2,000	-	-	-	-
5461 Drug Program	7,050	1,018	-	-	-	-
5465 Title II	8,979	690,800	725,332	713,467	(11,865)	(1.64%)
5482 Boone Works Grant	-	-	-	-	-	-
5484 Pell Funds	-	-	200	-	(200)	(100.00%)
5491 School Renovation Fund	11,265	-	-	-	-	-
5496 E Rate Funds	14,000	9,582	-	-	-	-
54XX Federal Sources	\$ 5,842,586	\$ 6,534,520	\$ 7,628,663	\$ 7,661,000	\$ 32,337	0.42%

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2004-05**

**FINAL BUDGET 2004-05
DISTRICT OPERATING FUNDS SUMMARY**

<u>Revenue Object Category</u>	<u>Actual 2001-02</u>	<u>Actual 2002-03</u>	<u>Projected Actual 2003-04</u>	<u>Final Budget 2004-05</u>	<u>1 Year Variance 2004-05 vs 2003-04</u>	
					<u>\$ Increase (Decrease) 2004-05</u>	<u>% Increase (Decrease) 2004-05</u>
5500 Donated Commodities						
5510 Donated Commodities	\$ -	\$ -	\$ -	\$ -	\$ -	-
55XX Donated Commodities	\$ -	\$ -	\$ -	\$ -	\$ -	-
5600 Other Sources						
5611 Sale of Bonds	\$ -	\$ -	\$ -	\$ -	\$ -	-
56XX Other Sources	\$ -	\$ -	\$ -	\$ -	\$ -	-
5800 Tuition						
5810 Tuition - Other Districts	\$ 19,570	\$ 11,219	\$ 22,371	\$ 22,371	\$ -	-
5820 Tuition - Area Voc Fees	103,250	75,750	85,000	85,000	-	-
58XX Tuition	\$ 122,820	\$ 86,969	\$ 107,371	\$ 107,371	\$ -	-
5900 Other Financing Sources						
5999 Other Financing Sources	\$ 57,680	\$ 175,472	\$ -	\$ 893,681	\$ 893,681	-
59XX Other Financing Sources	\$ 57,680	\$ 175,472	\$ -	\$ 893,681	\$ 893,681	-
District Operating Funds - Revenues	\$ 116,836,551	\$ 118,680,493	\$ 121,271,651	\$ 122,781,485	\$ 1,509,834	1.25%

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2004-05**

**FINAL BUDGET 2004-05
DISTRICT OPERATING FUNDS SUMMARY**

<u>Program</u>	<u>Actual 2001-02</u>	<u>Actual 2002-03</u>	<u>Projected Actual 2003-04</u>	<u>Final Budget 2004-05</u>	1 year Variance 2004-05 vs 2003-04	
					\$ Increase (Decrease) 2004-05	% Increase (Decrease) 2004-05
District Operating Funds						
<i>General Operating, Teachers and Free Text Funds</i>						
Elementary Instruction	\$ 22,673,119	\$ 23,351,903	\$ 22,622,027	\$ 24,210,346	\$ 1,588,319	7.02%
Middle/Junior High Instruction	16,782,909	16,922,630	17,016,287	17,998,501	\$ 982,214	5.77%
Senior High Instruction	10,540,988	10,869,805	10,778,151	11,665,324	\$ 887,173	8.23%
Douglass High Instruction	745,190	760,205	795,338	863,926	\$ 68,588	8.62%
General Instruction	136,584	138,185	141,596	154,101	\$ 12,505	8.83%
Special Education Instruction	14,330,344	14,211,955	14,265,702	15,585,754	\$ 1,320,052	9.25%
Gifted Program	892,132	934,698	952,222	1,031,218	\$ 78,996	8.30%
Title I	2,159,846	2,338,439	2,897,918	2,810,170	\$ (87,748)	(3.03%)
English-Second Language	623,900	644,043	685,985	744,687	\$ 58,702	8.56%
Vocational Instruction	2,935,845	2,912,383	2,937,239	3,180,307	\$ 243,068	8.28%
Student Activities-Athletics	776,401	770,554	785,716	826,153	\$ 40,437	5.15%
Adult Basic Education	52,240	54,200	56,955	61,709	\$ 4,754	8.35%

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2004-05**

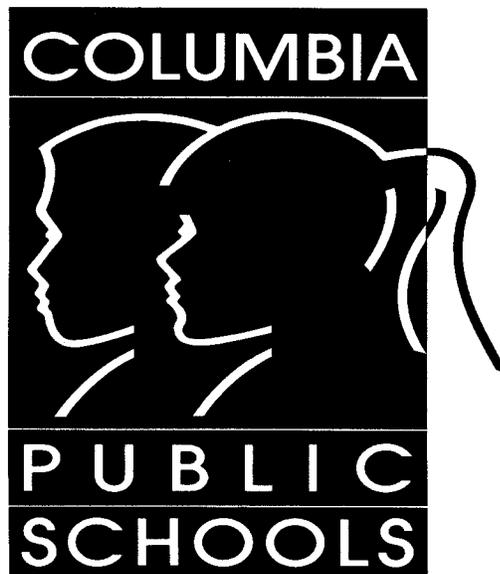
**FINAL BUDGET 2004-05
DISTRICT OPERATING FUNDS SUMMARY**

<u>Program</u>	<u>Actual 2001-02</u>	<u>Actual 2002-03</u>	<u>Projected Actual 2003-04</u>	<u>Final Budget 2004-05</u>	1 year Variance 2004-05 vs 2003-04	
					<u>\$ Increase (Decrease) 2004-05</u>	<u>% Increase (Decrease) 2004-05</u>
Tuition Payments	325,486	349,088	360,000	360,000	\$ -	-
Pupil Services	7,244,930	7,465,284	7,261,573	7,853,368	\$ 591,795	8.15%
Instructional Services	6,251,340	6,357,796	6,433,789	6,872,275	\$ 438,486	6.82%
Administrative Services	1,907,589	1,919,056	1,908,683	2,099,481	\$ 190,798	10.00%
Other Administrative Services	7,140,845	7,636,287	7,611,909	8,322,455	\$ 710,546	9.33%
Business Services	779,900	802,091	838,363	842,194	\$ 3,831	0.46%
Maintenance Services	11,054,067	11,935,463	12,443,607	12,932,235	\$ 488,628	3.93%
Transportation Services	4,921,314	5,353,642	5,611,229	5,778,894	\$ 167,665	2.99%
Community Services	1,907,804	2,036,450	2,034,582	2,114,661	\$ 80,079	3.94%
Other Financing Uses	57,680	175,472	-	893,681	\$ 893,681	-
Total - District Operating Funds	<u>\$ 114,240,453</u>	<u>\$ 117,939,629</u>	<u>\$ 118,438,871</u>	<u>\$ 127,201,440</u>	<u>\$ 8,762,569</u>	<u>7.40%</u>

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Final Budget
2004-05

Expenditures
Special Funded Programs



**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2004-05**

**Special Funded Programs
Expenditures**

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

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2004-05**

Program: Debt Services

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

<u>Expenditure Object Category</u>	<u>Actual 2001-02</u>	<u>Actual 2002-03</u>	<u>Projected Actual 2003-04</u>	<u>Final Budget 2004-05</u>
Salaries	\$ -	\$ -	\$ -	\$ -
Employee Benefits	\$ -	\$ -	\$ -	\$ -
Services/Supplies/Capital Outlay	\$ -	\$ -	\$ -	\$ -
Debt Serv/Lease Pur	\$ 10,598,260	\$ 15,967,844	\$ 35,317,850	\$ 24,205,380
	<u>\$ 10,598,260</u>	<u>\$ 15,967,844</u>	<u>\$ 35,317,850</u>	<u>\$ 24,205,380</u>
Total	<u>\$ 10,598,260</u>	<u>\$ 15,967,844</u>	<u>\$ 35,317,850</u>	<u>\$ 24,205,380</u>

Program Data:	<u>2001-02</u>	<u>2002-03</u>	<u>2003-04</u>	<u>2004-05</u>
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**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2004-05**

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:	<p>This program represents the debt service payments (principal, interest and registrar/paying agent fees) for outstanding general obligation debt of the District.</p> <p>Detailed budget information for the total debt outstanding, principal and interest payments, by year, may be found in the supplemental section of this budget.</p>
Variance Discussion:	<p>The District's debt service schedule will vary each year dependent upon the original debt outstanding and refunding activity.</p> <p>The District's voters authorized an additional \$22.5 million in April 2004. It is anticipated the District will issue \$10 million of this authorization in March 2005.</p>
Funding Sources:	The major source of funding for the Debt Service Fund is the debt service levy. For fiscal year 2004 the levy for debt service purposes was \$.8019 per \$100 of assessed valuation. For fiscal year 2005 the levy for debt service purposes is projected to be \$.8019 per \$100 of assessed valuation. The levy is reviewed and set each year after the District's preliminary assessed valuation is certified and provided to the District by the county.
Unfunded Priorities:	N/A

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2004-05**

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. The last authorization was presented, and approved, by the voters in April 2004, in the amount of \$22,500,000. The primary purpose of this authorization is the renovations and maintenance of existing buildings, new construction of specialized space and the purchase of equipment and furniture at all schools.
Variance Discussion:	Variance is related to projects as funded by the April 2004 authorization.
Funding Sources:	The issuance of general obligation bonds as approved by the voters and a \$.01 tax levy for capital projects.
Unfunded Priorities:	Building renovations Classroom space (building additions and new schools) Equipment for the Maintenance and Food Service programs, and instructional/administrative technology

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2004-05**

Program: Food Services

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

<u>Expenditure Object Category</u>	<u>Actual 2001-02</u>	<u>Actual 2002-03</u>	<u>Projected Actual 2003-04</u>	<u>Final Budget 2004-05</u>
Salaries	\$ 1,619,188	\$ 1,676,006	\$ 1,591,069	\$ 1,742,343
Employee Benefits	\$ 459,411	\$ 544,193	\$ 535,326	\$ 592,800
Services/Supplies/Capital Outlay	<u>\$ 2,676,122</u>	<u>\$ 2,445,603</u>	<u>\$ 2,695,860</u>	<u>\$ 2,772,985</u>
 Total	 <u>\$ 4,754,721</u>	 <u>\$ 4,665,802</u>	 <u>\$ 4,822,255</u>	 <u>\$ 5,108,128</u>

Program Data:	<u>2001-02</u>	<u>2002-03</u>	<u>2003-04</u>	<u>2004-05</u>
Staff FTE:	100.69	101.57	96.63	96.63

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2004-05**

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.
Variance Discussion:	<p>This budget includes the improvement of salaries and benefits.</p> <p>The increase in the services/supplies/capital outlay budget reflects anticipated increases in the cost of food supplies.</p>
Funding Sources:	Funding for the operation of the Food Service program is from lunch and breakfast sales, federal funding, donated commodities and state funding.
Unfunded Priorities:	Additional funding for equipment and cafeteria expansion in each building.

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2004-05**

Program: Student Activities

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

Expenditure Object Category	Actual 2001-02	Actual 2002-03	Projected Actual 2003-04	Final Budget 2004-05
Salaries	\$ 12,078	\$ 24,996	\$ -	\$ -
Employee Benefits	\$ 2,244	\$ 3,386	\$ -	\$ -
Services/Supplies/Capital Outlay	<u>\$ 1,262,116</u>	<u>\$ 1,391,881</u>	<u>\$ 1,400,000</u>	<u>\$ 1,400,000</u>
Total	<u>\$ 1,276,438</u>	<u>\$ 1,420,263</u>	<u>\$ 1,400,000</u>	<u>\$ 1,400,000</u>

Program Data:	2001-02	2002-03	2003-04	2004-05
<u>Expenditure by School:</u>				
Hickman High School	\$ 521,211	\$ 578,420	\$ 465,000	\$ 465,000
Rock Bridge High School	\$ 245,021	\$ 328,184	\$ 337,500	\$ 337,500
Douglass High School	\$ 5,687	\$ 4,976	\$ 10,500	\$ 10,500
Columbia Career Center	\$ 103,381	\$ 129,384	\$ 130,000	\$ 130,000
Jefferson Jr. High School	\$ 63,598	\$ 72,062	\$ 80,000	\$ 80,000
Oakland Jr. High School	\$ 82,582	\$ 69,975	\$ 77,000	\$ 77,000
West Jr. High School	\$ 122,301	\$ 107,188	\$ 115,000	\$ 115,000
Gentry Middle School	\$ 70,208	\$ 65,200	\$ 95,000	\$ 95,000
Lange Middle School	\$ 35,729	\$ 37,744	\$ 45,000	\$ 45,000
Smithton Middle School	\$ 26,720	\$ 27,130	\$ 45,000	\$ 45,000

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2004-05**

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 are for student projects.
Variance Discussion:	N/A
Funding Sources:	Student fees and fundraising projects.
Unfunded Priorities:	N/A

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2004-05**

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

Expenditure Object Category	Actual 2001-02	Actual 2002-03	Projected Actual 2003-04	Final Budget 2004-05
Salaries	\$ 1,197,794	\$ 1,173,105	\$ 1,011,145	\$ 928,187
Employee Benefits	\$ 208,096	\$ 226,371	\$ 224,227	\$ 180,618
Services/Supplies/Capital Outlay	<u>\$ 628,593</u>	<u>\$ 670,841</u>	<u>\$ 673,384</u>	<u>\$ 672,267</u>
 Total	 <u>\$ 2,034,483</u>	 <u>\$ 2,070,317</u>	 <u>\$ 1,908,756</u>	 <u>\$ 1,781,072</u>

Program Data:	<u>2001-02</u>	<u>2002-03</u>	<u>2003-04</u>	<u>2004-05</u>
Staff FTE:	20.97	22.10	18.05	18.05

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2004-05**

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.

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

Variance Discussion: Anticipate smaller programs due to declining enrollments.

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

Unfunded Priorities: N/A

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2004-05**

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:	<p>Grant funding comes from a wide range of sources, both public and private. These sources include state and federal programs such as Project Construct, 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 the Danforth, Kemper and Green Foundations. Locally, these funders have included the Heinkel Charitable Trust, the Boone Community Trust and the Stafford Family Trust, Columbia Public Schools Foundation, and the Assistance League of Mid-Missouri.</p> <p>A listing of grants obtained by the District is provided in the supplemental section of this budget.</p>
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.
Unfunded Priorities:	N/A

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2004-05**

Program: Summary Budget

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

Expenditure Object Category	Actual 2001-02	Actual 2002-03	Projected Actual 2003-04	Final Budget 2004-05
Salaries	\$ 4,454,468	\$ 4,280,095	\$ 4,045,602	\$ 3,902,622
Employee Benefits	\$ 960,463	\$ 1,050,666	\$ 1,003,720	\$ 1,004,699
Services/Supplies/Capital Outlay	\$ 22,615,773	\$ 17,632,919	\$ 20,176,574	\$ 17,895,802
Debt Serv/Lease Pur	\$ 10,598,260	\$ 15,967,844	\$ 35,317,850	\$ 24,205,380
Other Financing Uses	\$ -	\$ -	\$ -	\$ -
Total	<u>\$ 38,628,964</u>	<u>\$ 38,931,524</u>	<u>\$ 60,543,746</u>	<u>\$ 47,008,503</u>

Program Data:	<u>2001-02</u>	<u>2002-03</u>	<u>2003-04</u>	<u>2004-05</u>
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**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2004-05**

**FINAL BUDGET 2004-05
Special Funded Programs**

	<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>
REVENUES:							
LOCAL	\$ 12,619,988	\$ 330,707	\$ 2,812,867	\$ 1,400,000	\$ 1,011,146	\$ 1,241,373	\$ 19,416,081
INTERMEDIATE	\$ 279,661	\$ 5,214	\$ -	\$ -	\$ -	\$ -	\$ 284,875
STATE	\$ 1,124,170	\$ 66,128	\$ 40,000	\$ -	\$ 237,180	\$ 2,193,333	\$ 3,660,811
FEDERAL	\$ -	\$ -	\$ 2,031,222	\$ -	\$ 508,850	\$ 579,217	\$ 3,119,289
OTHER	\$ -	\$ -	\$ 200,000	\$ -	\$ -	\$ -	\$ 200,000
BONDS SOLD	\$ -	\$ 10,000,000	\$ -	\$ -	\$ -	\$ -	\$ 10,000,000
TOTAL REVENUES	\$ 14,023,819	\$ 10,402,049	\$ 5,084,089	\$ 1,400,000	\$ 1,757,176	\$ 4,013,923	\$ 36,681,056
EXPENDITURES:							
SALARIES	\$ -	\$ -	\$ 1,742,343	\$ -	\$ 928,187	\$ 1,232,092	\$ 3,902,622
BENEFITS	\$ -	\$ -	\$ 592,800	\$ -	\$ 180,618	\$ 231,281	\$ 1,004,699
SERVICES / SUPPLIES	\$ -	\$ -	\$ 2,772,985	\$ 1,400,000	\$ 672,267	\$ 2,550,550	\$ 7,395,802
CAPITAL OUTLAY	\$ -	\$ 10,500,000	\$ -	\$ -	\$ -	\$ -	\$ 10,500,000
OTHER	\$ 24,205,380	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 24,205,380
TOTAL EXPENDITURES	\$ 24,205,380	\$ 10,500,000	\$ 5,108,128	\$ 1,400,000	\$ 1,781,072	\$ 4,013,923	\$ 47,008,503
EXCESS/(DEFICIT) REVENUES OVER EXPENDITURES.....	\$ (10,181,561)	\$ (97,951)	\$ (24,039)	\$ -	\$ (23,896)	\$ -	\$ (10,327,447)

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Summary Budget Variances

Special Funded Programs

Debt Service Fund

Capital Projects Fund

Food Services Fund

Student Activities Fund

Adult Education Fund

Grants and Donations Fund

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2004-05**

**FINAL BUDGET 2004-05
SPECIAL FUNDED PROGRAMS SUMMARY**

Revenue Object Category	Actual 2001-02	Actual 2002-03	Projected Actual 2003-04	Final Budget 2004-05	1 Year Variance 2004-05 vs 2003-04	
					\$ Increase (Decrease) 2004-05	% Increase (Decrease) 2004-05
Special Funded Programs						
<i>Debt Service, Capital Projects, Food Services Student Activities, Adult Education and Grants and Donations Funds</i>						
5100 Local Sources						
5111 Current Tax	\$ -	\$ -	\$ -	\$ 11,695,639	\$ 11,695,639	-
Less: Estimate of Uncollectible Taxes	-	-	-	(333,326)	(333,326)	-
Less: Estimate of County Fees	-	-	-	(180,434)	(180,434)	-
5111 Net Current Tax	10,307,860	10,407,374	10,874,839	11,181,879	307,040	2.82%
5112 Delinquent Tax	418,213	385,919	361,605	374,261	12,656	3.50%
5114 Intangible Tax	16,155	14,854	29,406	29,406	-	-
5115 Surtax	224,079	225,015	225,886	225,886	-	-
5116 In Lieu of Tax Payments	9,446	9,388	9,389	9,389	-	-
5121 Tuition - K-12	92,338	84,604	85,000	40,000	(45,000)	(52.94%)
5123 Tuition - Adult Ed	1,123,413	1,244,160	1,167,389	941,823	(225,566)	(19.32%)
5141 Interest - Daily Account	131,892	103,081	120,000	120,000	-	-
5142 Interest - Investments	534,437	292,340	218,042	218,042	-	-
5143 Interest - Intangible	565	3	210	210	-	-
5144 Interest - Collector	27,440	9,882	8,894	8,894	-	-
5145 Interest - Escrow Agent	111,790	174,967	693,017	782,728	89,711	12.94%
5146 Interest - Bond Premium	-	75,945	80,821	-	(80,821)	(100.00%)
5151 Food Sales - Program	1,386,455	1,430,569	1,470,050	1,694,050	224,000	15.24%
5165 Food Sales - Non Program	1,190,945	1,191,726	1,150,817	1,106,817	(44,000)	(3.82%)
5171 Student Activities	1,317,415	1,450,314	1,400,000	1,400,000	-	-

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2004-05**

**FINAL BUDGET 2004-05
SPECIAL FUNDED PROGRAMS SUMMARY**

<u>Revenue Object Category</u>	<u>Actual 2001-02</u>	<u>Actual 2002-03</u>	<u>Projected Actual 2003-04</u>	<u>Final Budget 2004-05</u>	1 Year Variance 2004-05 vs 2003-04	
					\$	%
					Increase (Decrease) 2004-05	Increase (Decrease) 2004-05
5172 Soda Revenue	50,310	46,175	50,200	50,200	-	-
5189 Enrichment Tuition	9,984	7,944	11,000	11,000	-	-
5190 Other Local	344,840	311,998	423,102	295,923	(127,179)	(30.06%)
5192 Donations	513,361	206,969	335,700	336,000	300	0.09%
5195 Refund of Expenditure	1,627	2,103	1,000	1,400	400	40.00%
5198 Fundraising Activities	16,646	13,139	15,000	16,000	1,000	6.67%
5199 Misc. Local Revenue	192,602	50,581	32,788	22,200	(10,588)	(32.29%)
- Project Construct	428,130	360,825	601,529	549,973	(51,556)	(8.57%)
51XX Local Sources	\$ 18,449,943	\$ 18,099,875	\$ 19,365,684	\$ 19,416,081	\$ 50,397	0.26%
5200 Intermediate Sources						
5221 State Assessed Utilities	\$ 251,779	\$ 228,909	\$ 243,393	\$ 251,912	\$ 8,519	3.50%
5234 County Stock Insurance	40,125	-	32,963	32,963	-	-
52XX Intermediate Sources	\$ 291,904	\$ 228,909	\$ 276,356	\$ 284,875	\$ 8,519	3.08%
5300 State Sources						
5311 Basic Formula - State Aid	\$ 1,187,515	\$ 1,188,999	\$ 1,006,097	\$ 936,251	\$ (69,846)	(6.94%)
5318 Free/Reduce Lunch Count	241,306	249,370	258,177	254,047	(4,130)	(1.60%)
5332 Vocational Aid	322,331	263,722	182,800	172,180	(10,620)	(5.81%)
5333 School Lunch Assistance	37,230	36,478	40,000	40,000	-	-
5336 Incentive Grants	-	-	-	-	-	-
5337 Adult Basic Education	167,468	175,935	178,368	90,000	(88,368)	(49.54%)

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2004-05**

**FINAL BUDGET 2004-05
SPECIAL FUNDED PROGRAMS SUMMARY**

Revenue Object Category	Actual 2001-02	Actual 2002-03	Projected Actual 2003-04	Final Budget 2004-05	1 Year Variance 2004-05 vs 2003-04	
					\$	%
					Increase (Decrease) 2004-05	Increase (Decrease) 2004-05
5338 Literacy Grant	60,000	70,000	68,586	75,000	6,414	9.35%
5352 Project V.I.D.E.O.	8,251	-	-	-	-	-
5353 Customized Training	5,476	500	-	-	-	-
5358 Safe Schools Grant	25,000	89,041	90,691	77,735	(12,956)	(14.29%)
5359 Vocational Enhancement Grant	482,371	689,258	1,130,000	927,945	(202,055)	(17.88%)
5362 A+ Schools	256,000	35,391	-	-	-	-
5364 Grants For School Technology	149,010	98,399	-	-	-	-
5367 School Health Grant	90,000	85,500	85,500	85,500	-	-
5368 Extended Care	18,615	-	-	-	-	-
5371 Readers For The Blind	-	10,500	-	-	-	-
5374 Educare	-	-	-	-	-	-
5376 Starr Program	31,538	-	-	-	-	-
5379 ESL Family Literacy Grant	-	-	-	-	-	-
5382 Missouri Preschool Project	120,372	27,100	35,000	30,000	(5,000)	(14.29%)
5383 Read to be Ready	159,674	-	-	-	-	-
5397 Other State Revenue	14,993	-	-	-	-	-
- Project Construct	760,395	991,564	926,892	927,153	261	0.03%
- Child Care Consortium	13,425	-	-	-	-	-
- Show-Me Science	3,987	-	-	-	-	-
- Child Care Consortium - PAT	40,449	40,359	44,934	45,000	66	0.15%
- School, Family, Community	641	3,636	-	-	-	-
- Math	-	3,289	-	-	-	-
- Accelerated Schools	-	5,307	-	-	-	-
- Missouri Assessment Program	-	-	18,000	-	(18,000)	(100.00%)
- Reading Recovery	-	-	33,000	-	(33,000)	(100.00%)
53XX State Sources	\$ 4,196,047	\$ 4,064,348	\$ 4,098,045	\$ 3,660,811	\$ (437,234)	(10.67%)

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2004-05**

**FINAL BUDGET 2004-05
SPECIAL FUNDED PROGRAMS SUMMARY**

<u>Revenue Object Category</u>	<u>Actual 2001-02</u>	<u>Actual 2002-03</u>	<u>Projected Actual 2003-04</u>	<u>Final Budget 2004-05</u>	1 Year Variance 2004-05 vs 2003-04	
					\$	%
					<u>Increase (Decrease) 2004-05</u>	<u>Increase (Decrease) 2004-05</u>
5400 Federal Sources						
5421 Vocational Education - Spec. Proj.	\$ 5,200	\$ -	\$ -	\$ -	\$ -	-
5423 Public Safety Grant	19,900	-	-	-	-	-
5427 Title II-Basic Grant	46,016	-	-	-	-	-
5435 JTPA - Post Secondary	8,545	12,920	-	-	-	-
5436 Adult Basic Education	271,832	198,063	304,006	333,850	29,844	9.82%
5441 Entitlement PL 94-142	10,976	12,012	23,903	-	(23,903)	(100.00%)
5445 School Lunch - Federal	1,812,787	1,998,494	1,614,661	1,614,661	-	-
5446 School Breakfast	-	-	414,561	414,561	-	-
5448 After School Snacks	1,534	4,083	2,000	2,000	-	-
5451 Title I	27,336	-	-	-	-	-
5454 Comprehensive School Reform	-	122,311	150,000	-	(150,000)	(100.00%)
5455 Title VI	88,063	73,045	138,119	127,744	(10,375)	(7.51%)
5456 Goals 2000 - Early Childhood	-	-	-	-	-	-
5457 Goals 2000 Grants	35,421	-	-	-	-	-
5461 Drug Program	65,282	75,472	104,674	110,332	5,658	5.41%
5462 Title III	-	30,326	57,754	57,600	(154)	(0.27%)
5465 Title II	134,208	59,364	-	-	-	-
5466 Technology Literacy Challenge	-	56,915	64,613	54,808	(9,805)	(15.17%)
5467 Dependent Care (SAC Funds)	-	-	-	-	-	-
5469 Futures Program	-	-	-	-	-	-
5472 Child Care Development	18,616	20,000	23,619	10,000	(13,619)	(57.66%)

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2004-05**

**FINAL BUDGET 2004-05
SPECIAL FUNDED PROGRAMS SUMMARY**

Revenue Object Category	Actual 2001-02	Actual 2002-03	Projected Actual 2003-04	Final Budget 2004-05	1 Year Variance 2004-05 vs 2003-04	
					\$ Increase (Decrease) 2004-05	% Increase (Decrease) 2004-05
5473 Learn and Serve Grant	19,000	13,000	14,500	-	(14,500)	(100.00%)
5474 School To Work Grant	14,898	-	-	-	-	-
5475 Other Federal Revenue	2,991	999	-	-	-	-
- Dept. of Education		-	-	-	-	-
5476 Even Start Family Literacy	200,000	177,778	155,555	133,333	(22,222)	(14.29%)
5479 ESL Family Literacy	-	65,000	-	-	-	-
5481 USDA-Summer Program	98,204	-	-	-	-	-
5482 Boone Works Grant	109,046	106,465	-	-	-	-
5484 Pell Funds	196,111	212,630	225,000	250,000	25,000	11.11%
5497 Other Federal Revenue		17,599	-	-	-	-
- Child Care	12,126	-	-	-	-	-
- Youth Build	-	-	30,886	10,400	(20,486)	(66.33%)
- Refugee Children	-	-	-	-	-	-
5498 Comprehensive School Reform	128,771	-	-	-	-	-
54XX Federal Sources	\$ 3,326,863	\$ 3,256,476	\$ 3,323,851	\$ 3,119,289	\$ (204,562)	(6.15%)
5500 Donated Commodities						
5510 Donated Commodities	\$ 166,062	\$ 174,201	\$ 200,000	\$ 200,000	\$ -	-
55XX Donated Commodities	\$ 166,062	\$ 174,201	\$ 200,000	\$ 200,000	\$ -	-
5600 Other Sources						
5611 Sale of Bonds	\$ 10,000,000	\$ 15,000,000	\$ 8,800,000	\$ 10,000,000	\$ 1,200,000	13.64%

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2004-05**

**FINAL BUDGET 2004-05
SPECIAL FUNDED PROGRAMS SUMMARY**

Revenue Object Category	Actual 2001-02	Actual 2002-03	Projected Actual 2003-04	Final Budget 2004-05	1 Year Variance 2004-05 vs 2003-04	
					\$ Increase (Decrease) 2004-05	% Increase (Decrease) 2004-05
5651 Premium on Sale of Bonds	-	19,010	-	-	-	-
5692 Proceeds - Bond Refunding	-	14,320,000	32,640,000	-	(32,640,000)	(100.00%)
56XX Other Sources	\$ 10,000,000	\$ 29,339,010	\$ 41,440,000	\$ 10,000,000	\$(31,440,000)	(75.87%)
 5800 Tuition						
5810 Tuition - Other Districts	\$ -	\$ -	\$ -	\$ -	\$ -	-
5820 Tuition - Area Voc Fees	-	-	-	-	-	-
58XX Tuition	\$ -	\$ -	\$ -	\$ -	\$ -	-
 5900 Other Financing Sources						
5999 Other Financing Sources	\$ -	\$ -	\$ -	\$ -	\$ -	-
59XX Other Financing Sources	\$ -	\$ -	\$ -	\$ -	\$ -	-
 Special Funded Programs - Revenues	\$ 36,430,819	\$ 55,162,819	\$ 68,703,936	\$ 36,681,056	\$(32,022,880)	(46.61%)

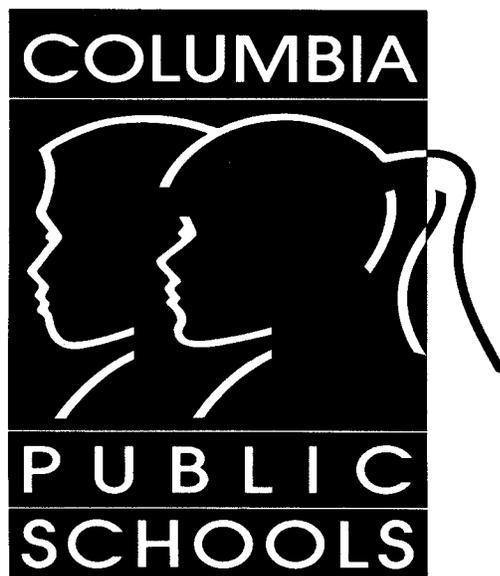
**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2004-05**

**FINAL BUDGET 2004-05
SPECIAL FUNDED PROGRAMS SUMMARY**

<u>Programs</u>	<u>Actual 2001-02</u>	<u>Actual 2002-03</u>	<u>Projected Actual 2003-04</u>	<u>Final Budget 2004-05</u>	1 year Variance 2004-05 vs 2003-04	
					<u>\$ Increase (Decrease) 2004-05</u>	<u>% Increase (Decrease) 2004-05</u>
Special Funded Programs						
<i>Debt Service, Capital Projects, Food Services, Student Activities, Adult Education ,and Grants and Donations Funds</i>						
Debt Services	\$ 10,598,260	\$ 15,967,844	\$ 35,317,850	\$ 24,205,380	\$ (11,112,470)	(31.46%)
Capital Projects	15,333,410	10,756,450	12,500,000	10,500,000	(2,000,000)	(16.00%)
Food Services	4,754,721	4,665,802	4,822,255	5,108,128	285,873	5.93%
Student Activities	1,276,438	1,420,263	1,400,000	1,400,000	-	-
Adult Education	2,034,483	2,070,317	1,908,756	1,781,072	(127,684)	(6.69%)
Grants and Donations Fund	4,631,652	4,050,848	4,594,885	4,013,923	(580,962)	(12.64%)
Total - Special Funded Programs	<u>\$ 38,628,964</u>	<u>\$ 38,931,524</u>	<u>\$ 60,543,746</u>	<u>\$ 47,008,503</u>	<u>\$ (13,535,243)</u>	<u>(22.36%)</u>

Final Budget
2004-05

Revenues



**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2004-05**

**FINAL BUDGET 2004-05
SUMMARY ALL OBJECTS**

<u>Revenue Object Category</u>	<u>Actual 2001-02</u>	<u>Actual 2002-03</u>	<u>Projected Actual 2003-04</u>	<u>Final Budget 2004-05</u>
All Funds - Revenues				
5100 Local Sources				
5111 Current Tax	\$ -	\$ -	\$ -	\$ 71,225,419
Less: Estimate of Uncollectible Taxes	-	-	-	(2,029,924)
Less: Estimate of County Fees	-	-	-	(1,098,831)
5111 Net Current Tax	58,210,708	60,944,362	66,226,816	68,096,664
5112 Delinquent Tax	2,350,880	2,219,589	2,202,140	2,279,216
5113 Proposition C Sales Tax	13,475,207	11,641,327	11,705,540	12,168,000
5114 Intangible Tax	91,228	86,980	179,085	179,085
5115 Surtax	1,265,410	1,317,648	1,375,625	1,375,625
5116 In Lieu of Tax Payments	53,344	54,977	57,179	57,179
5121 Tuition - K-12	94,367	84,604	85,000	40,000
5122 Summer School Tuition	171,375	189,015	215,675	215,675
5123 Tuition - Adult Ed	1,123,413	1,244,160	1,167,389	941,823
5141 Interest - Daily Account	170,285	126,619	137,000	137,000
5142 Interest - Investments	1,295,462	750,949	493,042	493,042
5143 Interest - Intangible	3,190	1,158	1,278	1,278
5144 Interest - Collector	147,691	57,869	52,082	52,082
5145 Interest - Escrow Agent	111,790	174,967	693,017	782,728
5146 Interest - Bond Premium	-	75,945	80,821	-
5151 Food Sales - Program	1,386,455	1,430,569	1,470,050	1,694,050
5165 Food Sales - Non Program	1,190,945	1,191,726	1,150,817	1,106,817
5171 Student Activities	1,453,180	1,564,071	1,521,600	1,521,600
5172 Soda Revenue	50,310	46,175	50,200	50,200
5189 Enrichment Tuition	9,984	7,944	11,000	11,000
5190 Other Local	344,840	312,651	288,332	295,923
5191 Rentals	214,737	245,178	100,000	100,000
5192 Donations	513,361	206,969	349,700	336,000
5193 Offset Printing	154,781	130,647	145,000	145,000
5195 Refund of Expenditure	1,627	2,103	1,000	1,400
5197 Sale of Misc. Items	8,323	9,607	20,000	20,000
5198 Fundraising Activities	16,646	13,139	15,000	16,000
5199 Misc. Local Revenue	276,864	119,837	102,788	92,200
- Project Construct	428,130	360,825	601,529	549,973
51XX Local Sources	\$ 84,614,533	\$ 84,611,610	\$ 90,498,705	\$ 92,759,560
5200 Intermediate Sources				
5211 Fines and Forfeitures	299,007	795,496	561,719	561,719
5221 State Assessed Utilities	1,120,344	1,026,933	1,116,039	1,155,100
5234 County Stock Insurance	226,593	-	200,743	200,743
52XX Intermediate Sources	\$ 1,645,944	\$ 1,822,429	\$ 1,878,501	\$ 1,917,562

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2004-05**

**FINAL BUDGET 2004-05
SUMMARY ALL OBJECTS**

Revenue <u>Object Category</u>	Actual <u>2001-02</u>	Actual <u>2002-03</u>	Projected Actual <u>2003-04</u>	Final Budget <u>2004-05</u>
5300 State Sources				
5311 Basic Formula - State Aid	27,001,243	27,233,132	24,104,420	22,431,015
5312 Transportation	2,766,379	2,530,132	2,510,075	2,384,571
5313 Exceptional Pupil Aid	3,225,961	3,164,853	3,076,246	3,092,746
5314 Early Childhood, Spec Ed	1,405,409	1,352,585	1,459,787	1,550,762
5315 Remedial Reading	246,400	200,446	168,938	168,938
5316 Gifted Center	556,524	543,615	542,799	542,799
5317 Career Ladder	987,375	982,070	962,000	986,588
5318 Free/Reduce Lunch Count	5,486,521	5,711,649	6,185,483	6,086,546
5324 Parents as Teachers	708,692	704,340	553,065	597,311
5331 Free Text	1,278,810	1,493,198	1,188,539	1,313,686
5332 Vocational Aid	833,594	802,122	540,318	529,698
5333 School Lunch Assistance	37,230	36,478	40,000	40,000
5334 Fair Share/Cigarette Tax	404,749	409,302	400,000	400,000
5337 Adult Basic Education	167,468	175,935	129,368	90,000
5338 Literacy Grant	60,000	70,000	68,586	75,000
5351 Handicapped Census	2,757	3,003	3,255	3,255
5352 Project V.I.D.E.O.	8,251	-	-	-
5353 Customized Training	5,476	500	-	-
5358 Safe Schools Grant	25,000	89,041	64,779	77,735
5359 Vocational Enhancement Grant	482,371	689,258	1,130,000	927,945
5362 A+ Schools	256,000	35,391	-	-
5364 Grants For School Technology	149,010	98,399	-	-
5367 School Health Grant	90,000	85,500	85,500	85,500
5368 Extended Care	18,615	-	-	-
5369 Resid Place/Excess Cost	8,168	105,901	105,901	105,901
5371 Readers for the Blind	-	10,500	-	-
5376 Starr Program	31,538	-	-	-
5381 Extraordinary Cost	111,678	216,040	282,665	282,665
5382 Missouri Preschool Project	120,372	27,100	35,000	30,000
5383 Read to be Ready	159,674	-	-	-
5397 Other State Revenue	14,993	-	3,500	-
- Project Construct	782,122	1,019,544	952,656	956,417
- Child Care Consortium	13,425	-	-	-
- Show-Me Science	3,987	-	-	-
- Child Care Consortium - Parents as Teachers	40,449	40,359	44,934	45,000
- School, Family, Community	-	3,636	-	-
- Math	-	3,289	-	-
- Accelerated Schools	-	5,307	-	-
- Educare	641	-	-	-
- Missouri Assessment Program	-	-	18,000	-
- Reading Recovery	-	-	33,000	-
53XX State Sources	\$ 47,490,882	\$ 47,842,625	\$ 44,688,814	\$ 42,804,078

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2004-05**

**FINAL BUDGET 2004-05
SUMMARY ALL OBJECTS**

Revenue <u>Object Category</u>	Actual <u>2001-02</u>	Actual <u>2002-03</u>	Projected Actual <u>2003-04</u>	Final Budget <u>2004-05</u>
5400 Federal Sources				
5412 Medicaid	772,898	642,505	600,000	400,000
5421 Vocational Education - Special Project	5,200	-	-	-
5423 Public Safety Grant	19,900	-	-	-
5427 Title II-Basic Grant	252,621	275,234	260,994	260,994
5435 JTPA - Post Secondary	8,545	12,920	-	-
5436 Adult Basic Education	271,832	198,063	304,006	333,850
5441 Entitlement PL 94-142	2,417,495	2,246,674	2,905,729	2,898,754
5442 Early Childhood, Spec Ed	329,664	450,862	425,791	463,215
5445 School Lunch - Federal	1,455,190	1,597,704	1,614,661	1,614,661
5446 School Breakfast	357,597	400,790	414,561	414,561
5448 After School Snacks	1,534	4,083	2,000	2,000
5451 Title I	1,731,587	2,163,687	2,717,592	2,924,570
5454 Comprehensive School Reform	-	122,311	150,000	-
5455 Title V	469,418	137,215	138,119	127,744
5456 Goals 2000 - Early Childhood	-	2,000	-	-
5457 Goals 2000 Grants	35,421	-	-	-
5461 Drug Program	72,332	76,490	104,674	110,332
5462 Title III	-	30,326	57,754	57,600
5465 Title II	143,187	750,164	725,332	713,467
5466 Technology Literacy Challenge	-	56,915	64,613	54,808
5472 Child Care Development	18,616	20,000	16,381	-
5473 Learn and Serve Grant	19,000	13,000	14,500	10,000
5474 School To Work Grant	14,898	-	-	-
5475 Other Federal Revenue	2,991	999	-	-
5476 Even Start Family Literacy	200,000	177,778	155,555	133,333
5479 ESL Family Literacy	-	65,000	-	-
5481 USDA-Summer Program	98,204	-	-	-
5482 Boone Works Grant	109,046	106,465	-	-
5484 Pell Funds	196,111	212,630	225,200	250,000
5491 School Renovation Fund	11,265	-	-	-
5496 E Rate Funds	14,000	9,582	-	-
5497 Child Care	12,126	17,599	-	-
5497 Youth Build	-	-	30,886	10,400
5498 Comprehensive School Reform	128,771	-	-	-
54XX Federal Sources	\$ 9,169,449	\$ 9,790,996	\$ 10,928,348	\$ 10,780,289

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2004-05**

**FINAL BUDGET 2004-05
SUMMARY ALL OBJECTS**

Revenue <u>Object Category</u>	Actual <u>2001-02</u>	Actual <u>2002-03</u>	Projected Actual <u>2003-04</u>	Final Budget <u>2004-05</u>
5500 Donated Commodities				
5510 Donated Commodities	166,062	174,201	200,000	200,000
55XX Donated Commodities	\$ 166,062	\$ 174,201	\$ 200,000	\$ 200,000
5600 Other Sources				
5611 Sale of Bonds	10,000,000	15,000,000	8,800,000	10,000,000
5651 Premium on Sale of Bonds	-	19,010	-	-
5692 Proceeds - Bond Refunding	-	14,320,000	32,640,000	-
56XX Other Sources	\$ 10,000,000	\$ 29,339,010	\$ 41,440,000	\$ 10,000,000
5800 Tuition				
5810 Tuition - Other Districts	19,570	11,219	22,371	22,371
5820 Tuition - Area Voc Fees	103,250	75,750	85,000	85,000
58XX Tuition	\$ 122,820	\$ 86,969	\$ 107,371	\$ 107,371
5900 Other Financing Sources				
5999 Other Financing Sources	57,680	175,472	-	893,681
59XX Other Financing Sources	\$ 57,680	\$ 175,472	\$ -	\$ 893,681
 All Funds - Revenues	 \$ 153,267,370	 \$ 173,843,312	 \$ 189,741,739	 \$ 159,462,541

Summary Budget Variances

All Funds / All Programs

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2004-05**

**FINAL BUDGET 2004-05
SUMMARY ALL FUNDS**

<u>Revenue Object Category</u>	<u>Actual 2001-02</u>	<u>Actual 2002-03</u>	<u>Projected Actual 2003-04</u>	<u>Final Budget 2004-05</u>	1 Year Variance 2004-05 vs 2003-04	
					\$	%
					<u>Increase (Decrease) 2004-05</u>	<u>Increase (Decrease) 2004-05</u>
All Funds - Revenues						
5100 Local Sources						
5111 Current Tax	\$ -	\$ -	\$ -	\$ 71,225,419	\$ 71,225,419	-
Less: Estimate of Uncollectible Taxes	-	-	-	(2,029,924)	(2,029,924)	-
Less: Estimate of County Fees	-	-	-	(1,098,831)	(1,098,831)	-
5111 Net Current Tax	58,210,708	60,944,362	66,226,816	68,096,664	1,869,848	2.82%
5112 Delinquent Tax	2,350,880	2,219,589	2,202,140	2,279,216	77,076	3.50%
5113 Proposition C Sales Tax	13,475,207	11,641,327	11,705,540	12,168,000	462,460	3.95%
5114 Intangible Tax	91,228	86,980	179,085	179,085	-	-
5115 Surtax	1,265,410	1,317,648	1,375,625	1,375,625	-	-
5116 In Lieu of Tax Payments	53,344	54,977	57,179	57,179	-	-
5121 Tuition - K-12	94,367	84,604	85,000	40,000	(45,000)	(52.94%)
5122 Summer School Tuition	171,375	189,015	215,675	215,675	-	-
5123 Tuition - Adult Ed	1,123,413	1,244,160	1,167,389	941,823	(225,566)	(19.32%)
5141 Interest - Daily Account	170,285	126,619	137,000	137,000	-	-
5142 Interest - Investments	1,295,462	750,949	493,042	493,042	-	-
5143 Interest - Intangible	3,190	1,158	1,278	1,278	-	-
5144 Interest - Collector	147,691	57,869	52,082	52,082	-	-
5145 Interest - Escrow Agent	111,790	174,967	693,017	782,728	89,711	12.94%
5146 Interest - Bond Premium	-	75,945	80,821	-	(80,821)	(100.00%)
5151 Food Sales - Program	1,386,455	1,430,569	1,470,050	1,694,050	224,000	15.24%
5165 Food Sales - Non Program	1,190,945	1,191,726	1,150,817	1,106,817	(44,000)	(3.82%)
5171 Student Activities	1,453,180	1,564,071	1,521,600	1,521,600	-	-

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2004-05**

**FINAL BUDGET 2004-05
SUMMARY ALL FUNDS**

<u>Revenue Object Category</u>	<u>Actual 2001-02</u>	<u>Actual 2002-03</u>	<u>Projected Actual 2003-04</u>	<u>Final Budget 2004-05</u>	1 Year Variance 2004-05 vs 2003-04	
					<u>\$ Increase (Decrease) 2004-05</u>	<u>% Increase (Decrease) 2004-05</u>
5172 Soda Revenue	50,310	46,175	50,200	50,200	-	-
5189 Enrichment Tuition	9,984	7,944	11,000	11,000	-	-
5190 Other Local	344,840	312,651	288,332	295,923	7,591	2.63%
5191 Rentals	214,737	245,178	100,000	100,000	-	-
5192 Donations	513,361	206,969	349,700	336,000	(13,700)	(3.92%)
5193 Offset Printing	154,781	130,647	145,000	145,000	-	-
5195 Refund of Expenditure	1,627	2,103	1,000	1,400	400	40.00%
5197 Sale of Misc. Items	8,323	9,607	20,000	20,000	-	-
5198 Fundraising Activities	16,646	13,139	15,000	16,000	1,000	6.67%
5199 Misc. Local Revenue	276,864	119,837	102,788	92,200	(10,588)	(10.30%)
- Project Construct	428,130	360,825	601,529	549,973	(51,556)	(8.57%)
51XX Local Sources	\$ 84,614,533	\$ 84,611,610	\$ 90,498,705	\$ 92,759,560	\$ 2,260,855	2.50%
5200 Intermediate Sources						
5211 Fines and Forfeitures	\$ 299,007	\$ 795,496	\$ 561,719	\$ 561,719	\$ -	-
5221 State Assessed Utilities	1,120,344	1,026,933	1,116,039	1,155,100	39,061	3.50%
5234 County Stock Insurance	226,593	-	200,743	200,743	-	-
52XX Intermediate Sources	\$ 1,645,944	\$ 1,822,429	\$ 1,878,501	\$ 1,917,562	\$ 39,061	2.08%
5300 State Sources						
5311 Basic Formula - State Aid	\$ 27,001,243	\$ 27,233,132	\$ 24,104,420	\$ 22,431,015	\$ (1,673,405)	(6.94%)
5312 Transportation	2,766,379	2,530,132	2,510,075	2,384,571	(125,504)	(5.00%)

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2004-05**

**FINAL BUDGET 2004-05
SUMMARY ALL FUNDS**

Revenue Object Category	Actual 2001-02	Actual 2002-03	Projected Actual 2003-04	Final Budget 2004-05	1 Year Variance 2004-05 vs 2003-04	
					\$ Increase (Decrease) 2004-05	% Increase (Decrease) 2004-05
5313 Exceptional Pupil Aid	3,225,961	3,164,853	3,076,246	3,092,746	16,500	0.54%
5314 Early Childhood, Spec Ed	1,405,409	1,352,585	1,459,787	1,550,762	90,975	6.23%
5315 Remedial Reading	246,400	200,446	168,938	168,938	-	-
5316 Gifted Center	556,524	543,615	542,799	542,799	-	-
5317 Career Ladder	987,375	982,070	962,000	986,588	24,588	2.56%
5318 Free/Reduce Lunch Count	5,486,521	5,711,649	6,185,483	6,086,546	(98,937)	(1.60%)
5324 Parents as Teachers	708,692	704,340	553,065	597,311	44,246	8.00%
5331 Free Text	1,278,810	1,493,198	1,188,539	1,313,686	125,147	10.53%
5332 Vocational Aid	833,594	802,122	540,318	529,698	(10,620)	(1.97%)
5333 School Lunch Assistance	37,230	36,478	40,000	40,000	-	-
5334 Fair Share/Cigarette Tax	404,749	409,302	400,000	400,000	-	-
5337 Adult Basic Education	167,468	175,935	129,368	90,000	(39,368)	(30.43%)
5338 Literacy Grant	60,000	70,000	68,586	75,000	6,414	9.35%
5351 Handicapped Census	2,757	3,003	3,255	3,255	-	-
5352 Project V.I.D.E.O.	8,251	-	-	-	-	-
5353 Customized Training	5,476	500	-	-	-	-
5357 Futures Program	-	-	-	-	-	-
5358 Safe Schools Grant	25,000	89,041	64,779	77,735	12,956	20.00%
5359 Vocational Enhancement Grant	482,371	689,258	1,130,000	927,945	(202,055)	(17.88%)
5362 A+ Schools	256,000	35,391	-	-	-	-
5364 Grants For School Technology	149,010	98,399	-	-	-	-
5367 School Health Grant	90,000	85,500	85,500	85,500	-	-
5368 Extended Care	18,615	-	-	-	-	-
5369 Resid Place/Excess Cost	8,168	105,901	105,901	105,901	-	-
5371 Readers for the Blind	-	10,500	-	-	-	-
5374 Educare	-	-	-	-	-	-

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2004-05**

**FINAL BUDGET 2004-05
SUMMARY ALL FUNDS**

Revenue Object Category	Actual 2001-02	Actual 2002-03	Projected Actual 2003-04	Final Budget 2004-05	1 Year Variance 2004-05 vs 2003-04	
					\$	%
					Increase (Decrease) 2004-05	Increase (Decrease) 2004-05
5376 Starr Program	31,538	-	-	-	-	-
5381 Extraordinary Cost	111,678	216,040	282,665	282,665	-	-
5382 Missouri Preschool Project	120,372	27,100	35,000	30,000	(5,000)	(14.29%)
5383 Read to be Ready	159,674	-	-	-	-	-
5397 Other State Revenue	14,993	-	3,500	-	(3,500)	(100.00%)
- Project Construct	782,122	1,019,544	952,656	956,417	3,761	0.39%
- Child Care Consortium	13,425	-	-	-	-	-
- Show-Me Science	3,987	-	-	-	-	-
- Child Care Consortium - PAT	40,449	40,359	44,934	45,000	66	0.15%
- School, Family, Community	641	3,636	-	-	-	-
- Math	-	3,289	-	-	-	-
- Accelerated Schools	-	5,307	-	-	-	-
- Educare	-	-	-	-	-	-
- Missouri Assessment Program	-	-	18,000	-	(18,000)	(100.00%)
- Reading Recovery	-	-	33,000	-	(33,000)	(100.00%)
53XX State Sources	\$ 47,490,882	\$ 47,842,625	\$ 44,688,814	\$ 42,804,078	\$ (1,884,736)	(4.22%)
5400 Federal Sources						
5412 Medicaid	\$ 772,898	\$ 642,505	\$ 600,000	\$ 400,000	\$ (200,000)	(33.33%)
5421 Vocational Education - Special Project	5,200	-	-	-	-	-
5423 Public Safety Grant	19,900	-	-	-	-	-
5427 Title II-Basic Grant	252,621	275,234	260,994	260,994	-	-
5435 JTPA - Post Secondary	8,545	12,920	-	-	-	-
5436 Adult Basic Education	271,832	198,063	304,006	333,850	29,844	9.82%

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2004-05**

**FINAL BUDGET 2004-05
SUMMARY ALL FUNDS**

Revenue Object Category	Actual 2001-02	Actual 2002-03	Projected Actual 2003-04	Final Budget 2004-05	1 Year Variance 2004-05 vs 2003-04	
					\$	%
					Increase (Decrease) 2004-05	Increase (Decrease) 2004-05
5441 Entitlement PL 94-142	2,417,495	2,246,674	2,905,729	2,898,754	(6,975)	(0.24%)
5442 Early Childhood, Spec Ed	329,664	450,862	425,791	463,215	37,424	8.79%
5445 School Lunch - Federal	1,455,190	1,597,704	1,614,661	1,614,661	-	-
5446 School Breakfast	357,597	400,790	414,561	414,561	-	-
5448 After School Snacks	1,534	4,083	2,000	2,000	-	-
5451 Title I	1,731,587	2,163,687	2,717,592	2,924,570	206,978	7.62%
5454 Comprehensive School Reform	-	122,311	150,000	-	(150,000)	(100.00%)
5455 Title VI	469,418	137,215	138,119	127,744	(10,375)	(7.51%)
5456 Goals 2000 - Early Childhood	-	2,000	-	-	-	-
5457 Goals 2000 Grants	35,421	-	-	-	-	-
5461 Drug Program	72,332	76,490	104,674	110,332	5,658	5.41%
5462 Title III	-	30,326	57,754	57,600	(154)	(0.27%)
5465 Title II	143,187	750,164	725,332	713,467	(11,865)	(1.64%)
5466 Technology Literacy Challenge	-	56,915	64,613	54,808	(9,805)	(15.17%)
5472 Child Care Development	18,616	20,000	16,381	-	(16,381)	(100.00%)
5473 Learn and Serve Grant	19,000	13,000	14,500	10,000	(4,500)	(31.03%)
5474 School To Work Grant	14,898	-	-	-	-	-
5475 Other Federal Revenue	2,991	999	-	-	-	-
5476 Even Start Family Literacy	200,000	177,778	155,555	133,333	(22,222)	(14.29%)
5479 ESL Family Literacy	-	65,000	-	-	-	-
5481 USDA-Summer Program	98,204	-	-	-	-	-
5482 Boone Works Grant	109,046	106,465	-	-	-	-
5484 Pell Funds	196,111	212,630	225,200	250,000	24,800	11.01%
5491 School Renovation Fund	11,265	-	-	-	-	-
5496 E Rate Funds	14,000	9,582	-	-	-	-
5497 Other Federal Revenue	-	17,599	-	-	-	-

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2004-05**

**FINAL BUDGET 2004-05
SUMMARY ALL FUNDS**

<u>Revenue Object Category</u>	<u>Actual 2001-02</u>	<u>Actual 2002-03</u>	<u>Projected Actual 2003-04</u>	<u>Final Budget 2004-05</u>	1 Year Variance 2004-05 vs 2003-04	
					<u>\$ Increase (Decrease) 2004-05</u>	<u>% Increase (Decrease) 2004-05</u>
5497 Child Care	12,126	-	30,886	10,400	(20,486)	(66.33%)
5498 Comprehensive School Reform	128,771	-	-	-	-	-
54XX Federal Sources	\$ 9,169,449	\$ 9,790,996	\$ 10,928,348	\$ 10,780,289	\$ (148,059)	(1.35%)
5500 Donated Commodities						
5510 Donated Commodities	\$ 166,062	\$ 174,201	\$ 200,000	\$ 200,000	\$ -	-
55XX Donated Commodities	\$ 166,062	\$ 174,201	\$ 200,000	\$ 200,000	\$ -	-
5600 Other Sources						
5611 Sale of Bonds	\$ 10,000,000	\$ 15,000,000	\$ 8,800,000	\$ 10,000,000	\$ 1,200,000	13.64%
5651 Premium on Sale of Bonds	-	19,010	-	-	-	-
5692 Proceeds - Bond Refunding	-	14,320,000	32,640,000	-	(32,640,000)	(100.00%)
56XX Other Sources	\$ 10,000,000	\$ 29,339,010	\$ 41,440,000	\$ 10,000,000	\$ (31,440,000)	(75.87%)
5800 Tuition						
5810 Tuition - Other Districts	\$ 19,570	\$ 11,219	\$ 22,371	\$ 22,371	\$ -	-
5820 Tuition - Area Voc Fees	103,250	75,750	85,000	85,000	-	-
58XX Tuition	\$ 122,820	\$ 86,969	\$ 107,371	\$ 107,371	\$ -	-

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2004-05**

**FINAL BUDGET 2004-05
SUMMARY ALL FUNDS**

Revenue Object Category	Actual 2001-02	Actual 2002-03	Projected Actual 2003-04	Final Budget 2004-05	1 Year Variance 2004-05 vs 2003-04	
					\$ Increase (Decrease) 2004-05	% Increase (Decrease) 2004-05
5900 Other Financing Sources						
5999 Other Financing Sources	\$ 57,680	\$ 175,472	\$ -	\$ 893,681	\$ 893,681	-
59XX Other Financing Sources	\$ 57,680	\$ 175,472	\$ -	\$ 893,681	\$ 893,681	-
All Funds - Revenues	<u>\$ 153,267,370</u>	<u>\$ 173,843,312</u>	<u>\$ 189,741,739</u>	<u>\$ 159,462,541</u>	<u>\$ (30,279,198)</u>	<u>(15.96%)</u>

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2004-05**

**FINAL BUDGET 2004-05
SUMMARY ALL FUNCTIONS**

<u>Programs</u>	<u>Actual 2001-02</u>	<u>Actual 2002-03</u>	<u>Projected Actual 2003-04</u>	<u>Final Budget 2004-05</u>	1 year Variance 2004-05 vs 2003-04	
					\$ Increase (Decrease) 2004-05	% Increase (Decrease) 2004-05
Elementary Instruction	\$ 22,673,119	\$ 23,351,903	\$ 22,622,027	\$ 24,210,346	\$ 1,588,319	7.02%
Middle/Junior High Instruction	16,782,909	16,922,630	17,016,287	17,998,501	982,214	5.77%
Senior High Instruction	10,540,988	10,869,805	10,778,151	11,665,324	887,173	8.23%
Douglass High Instruction	745,190	760,205	795,338	863,926	68,588	8.62%
General Instruction	136,584	138,185	141,596	154,101	12,505	8.83%
Special Education Instruction	14,330,344	14,211,955	14,265,702	15,585,754	1,320,052	9.25%
Gifted Program	892,132	934,698	952,222	1,031,218	78,996	8.30%
Title I	2,159,846	2,338,439	2,897,918	2,810,170	(87,748)	(3.03%)
English-Second Language	623,900	644,043	685,985	744,687	58,702	8.56%
Vocational Instruction	2,935,845	2,912,383	2,937,239	3,180,307	243,068	8.28%
Student Activities-Athletics	776,401	770,554	785,716	826,153	40,437	5.15%
Adult Basic Education	52,240	54,200	56,955	61,709	4,754	8.35%
Tuition Payments	325,486	349,088	360,000	360,000	-	-
Pupil Services	7,244,930	7,465,284	7,261,573	7,853,368	591,795	8.15%
Instructional Services	6,251,340	6,357,796	6,433,789	6,872,275	438,486	6.82%

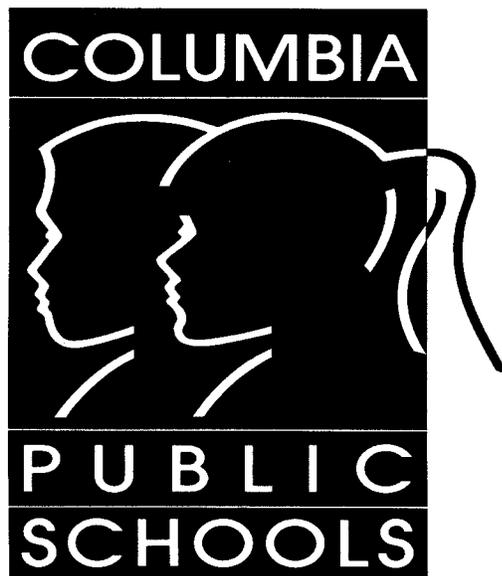
**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2004-05**

**FINAL BUDGET 2004-05
SUMMARY ALL FUNCTIONS**

<u>Programs</u>	<u>Actual 2001-02</u>	<u>Actual 2002-03</u>	<u>Projected Actual 2003-04</u>	<u>Final Budget 2004-05</u>	1 year Variance 2004-05 vs 2003-04	
					<u>\$ Increase (Decrease) 2004-05</u>	<u>% Increase (Decrease) 2004-05</u>
Administrative Services	1,907,589	1,919,056	1,908,683	2,099,481	190,798	10.00%
Other Administrative Services	7,140,845	7,636,287	7,611,909	8,322,455	710,546	9.33%
Business Services	779,900	802,091	838,363	842,194	3,831	0.46%
Maintenance Services	11,054,067	11,935,463	12,443,607	12,932,235	488,628	3.93%
Transportation Services	4,921,314	5,353,642	5,611,229	5,778,894	167,665	2.99%
Community Services	1,907,804	2,036,450	2,034,582	2,114,661	80,079	3.94%
Other Financing Uses	57,680	175,472	-	893,681	893,681	-
Debt Services	10,598,260	15,967,844	35,317,850	24,205,380	(11,112,470)	(31.46%)
Capital Projects	15,333,410	10,756,450	12,500,000	10,500,000	(2,000,000)	(16.00%)
Food Services	4,754,721	4,665,802	4,822,255	5,108,128	285,873	5.93%
Student Activities	1,276,438	1,420,263	1,400,000	1,400,000	-	-
Adult Education	2,034,483	2,070,317	1,908,756	1,781,072	(127,684)	(6.69%)
Grants and Donations Fund	4,631,652	4,050,848	4,594,885	4,013,923	(580,962)	(12.64%)
Total	<u>\$ 152,869,417</u>	<u>\$ 156,871,153</u>	<u>\$ 178,982,617</u>	<u>\$ 174,209,943</u>	<u>\$ (4,772,674)</u>	<u>(2.67%)</u>

Final Budget
2004-05

Supplemental Information



**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2004-05**

SUMMARY BUDGET - ALL PROGRAMS

	<u>GENERAL OPERATING</u>	<u>TEACHERS</u>	<u>FREE TEXT</u>	<u>TOTAL DISTRICT OPERATING FUNDS</u>	<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>	<u>FINAL BUDGET 2004-05 TOTAL</u>
<i>Beginning Fund Balance</i>												
<i>Projected As of 6/30/04:</i>	\$ 24,603,340	\$ 6,755,906	\$ -	\$ 31,359,246	\$ 34,104,075	\$ 16,215,708	\$ 1,411,554	\$ 536,308	\$ 760,876	\$ 1,370,849	\$ 54,399,370	\$ 85,758,616
	<p>Note: The 6/30/04 Projected combined balance of the Operating and Teachers Funds, \$31,359,246, represents 24.65% of the budgeted expenditures for 2004-05 for District Operated Funds.</p>				<p>Note: The Debt Service Fund balance consists of reserved and unreserved funds. The reserved funds (\$24.8 million) are escrowed for the purpose of refunding bonds on the call dates on future maturities and therefore are not available for other debt service purposes.</p>							
REVENUES:												
LOCAL	\$ 32,061,493	\$ 41,281,986	\$ -	\$ 73,343,479	\$ 12,619,988	\$ 330,707	\$ 2,812,867	\$ 1,400,000	\$ 1,011,146	\$ 1,241,373	\$ 19,416,081	\$ 92,759,560
INTERMEDIATE	855,984	776,703	-	1,632,687	279,661	5,214	-	-	-	-	284,875	1,917,562
STATE	14,280,053	23,549,528	1,313,686	39,143,267	1,124,170	66,128	40,000	-	237,180	2,193,333	3,660,811	42,804,078
FEDERAL	3,328,855	4,332,145	-	7,661,000	-	-	2,031,222	-	508,850	579,217	3,119,289	10,780,289
OTHER	42,500	958,552	-	1,001,052	-	-	200,000	-	-	-	200,000	1,201,052
BONDS SOLD	-	-	-	-	-	10,000,000	-	-	-	-	10,000,000	10,000,000
TOTAL REVENUES	\$ 50,568,885	\$ 70,898,914	\$ 1,313,686	\$ 122,781,485	\$ 14,023,819	\$ 10,402,049	\$ 5,084,089	\$ 1,400,000	\$ 1,757,176	\$ 4,013,923	\$ 36,681,056	\$ 159,462,541
EXPENDITURES:												
SALARIES	\$ 14,744,445	\$ 71,994,511	\$ -	\$ 86,738,956	\$ -	\$ -	\$ 1,742,343	\$ -	\$ 928,187	\$ 1,232,092	\$ 3,902,622	\$ 90,641,578
BENEFITS	14,088,377	5,300,309	-	19,388,686	-	-	592,800	-	180,618	231,281	1,004,699	20,393,385
SERVICES / SUPPLIES	18,506,431	360,000	1,313,686	20,180,117	-	-	2,772,985	1,400,000	672,267	2,550,550	7,395,802	27,575,919
CAPITAL OUTLAY	-	-	-	-	-	10,500,000	-	-	-	-	10,500,000	10,500,000
OTHER	893,681	-	-	893,681	24,205,380	-	-	-	-	-	24,205,380	25,099,061
TOTAL EXPENDITURES	\$ 48,232,934	\$ 77,654,820	\$ 1,313,686	\$ 127,201,440	\$ 24,205,380	\$ 10,500,000	\$ 5,108,128	\$ 1,400,000	\$ 1,781,072	\$ 4,013,923	\$ 47,008,503	\$ 174,209,943
EXCESS/(DEFICIT)												
REVENUES OVER												
EXPENDITURES.....	\$ 2,335,951	\$ (6,755,906)	\$ -	\$ (4,419,955)	\$(10,181,561)	\$ (97,951)	\$ (24,039)	\$ -	\$ (23,896)	\$ -	\$(10,327,447)	\$(14,747,402)
	<p>Note: The 6/30/05 Projected combined balance of the Operating and Teachers Funds, \$26,939,291 represents 21.18% of the budgeted expenditures for 2004-05 for District Operated Funds.</p>											
<i>Ending Fund Balance</i>												
<i>Projected As of 6/30/05:</i>	\$ 26,939,291	\$ -	\$ -	\$ 26,939,291	\$ 23,922,514	\$ 16,117,757	\$ 1,387,515	\$ 536,308	\$ 736,980	\$ 1,370,849	\$ 44,071,923	\$ 71,011,214

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2004-05**

<u>FISCAL YEAR</u>	<u>TAX RATE</u>	<u>ASSESSED VALUATION</u>	<u>\$ INCREASE</u>	<u>% INCREASE</u>	<u>COLLECTION RATIO</u>
1995	\$4.45	\$ 763,909,133			95.09%
1996	\$4.55	\$ 810,703,075	\$ 46,793,942	6.13%	95.31%
1997	\$4.56	\$ 873,346,561	\$ 62,643,486	7.73%	95.73%
1998	\$4.12	\$ 1,042,836,063	\$ 169,489,502	19.41%	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	\$ 88,344,151	7.39%	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%
Projected 2005	\$4.9444	\$ 1,440,527,026	\$ 48,713,474	3.50%	95.60%

AVERAGES:

5 YEAR	60,169,757.40	5.00%	95.32%
3 YEAR	65,294,903.00	5.20%	95.79%

Note: The increase in assessed valuation for fiscal years 1998 and 2002 is primarily due to reassessment and is offset, as required by state law, by a reduction in the District's tax rate.

COLUMBIA SCHOOL DISTRICT

**BOND SCHEDULE
SUMMARY**

BONDS OUTSTANDING AS OF JUNE 30, 2004

<u>Fiscal Year</u>	<u>Maturity</u>	<u>Amounts to be paid by Escrow Accounts - Refundings</u>									
		<u>September Interest</u>	<u>March Interest</u>	<u>Interest</u>	<u>March Principal</u>	<u>Interest and Principal</u>	<u>September Interest</u>	<u>March Interest</u>	<u>Interest</u>	<u>March Principal</u>	<u>Interest and Principal</u>
2005	\$ 7,505,000	\$ 2,924,784.38	\$ 2,924,784.38	\$ 5,849,568.76	\$ 7,505,000.00	\$ 13,354,568.76	\$ 415,404.38	\$ 415,404.38	\$ 830,808.76	\$ 10,000,000.00	\$ 10,830,808.76
2006	\$ 8,470,000	\$ 2,656,509.38	\$ 2,656,509.38	\$ 5,313,018.75	\$ 8,470,000.00	\$ 13,783,018.75	\$ 244,095.00	\$ 244,095.00	\$ 488,190.00	\$ -	\$ 488,190.00
2007	\$ 9,505,000	\$ 2,463,315.63	\$ 2,463,315.63	\$ 4,926,631.25	\$ 9,505,000.00	\$ 14,431,631.25	\$ 244,095.00	\$ 244,095.00	\$ 488,190.00	\$ 10,150,000.00	\$ 10,638,190.00
2008	\$ 10,695,000	\$ 2,138,765.63	\$ 2,138,765.63	\$ 4,277,531.25	\$ 10,695,000.00	\$ 14,972,531.25	\$ 66,891.25	\$ 66,891.25	\$ 133,782.50	\$ 4,100,000.00	\$ 4,233,782.50
2009	\$ 11,285,000	\$ 1,883,341.88	\$ 1,883,341.88	\$ 3,766,683.75	\$ 11,285,000.00	\$ 15,051,683.75	\$ -	\$ -	\$ -	\$ -	\$ -
2010	\$ 12,300,000	\$ 1,656,545.00	\$ 1,656,545.00	\$ 3,313,090.00	\$ 12,300,000.00	\$ 15,613,090.00	\$ -	\$ -	\$ -	\$ -	\$ -
2011	\$ 10,680,000	\$ 1,406,895.00	\$ 1,406,895.00	\$ 2,813,790.00	\$ 10,680,000.00	\$ 13,493,790.00	\$ -	\$ -	\$ -	\$ -	\$ -
2012	\$ 12,150,000	\$ 1,219,926.88	\$ 1,219,926.88	\$ 2,439,853.75	\$ 12,150,000.00	\$ 14,589,853.75	\$ -	\$ -	\$ -	\$ -	\$ -
2013	\$ 13,705,000	\$ 967,310.63	\$ 967,310.63	\$ 1,934,621.25	\$ 13,705,000.00	\$ 15,639,621.25	\$ -	\$ -	\$ -	\$ -	\$ -
2014	\$ 12,645,000	\$ 678,088.75	\$ 678,088.75	\$ 1,356,177.50	\$ 12,645,000.00	\$ 14,001,177.50	\$ -	\$ -	\$ -	\$ -	\$ -
2015	\$ 6,430,000	\$ 406,013.75	\$ 406,013.75	\$ 812,027.50	\$ 6,430,000.00	\$ 7,242,027.50	\$ -	\$ -	\$ -	\$ -	\$ -
2016	\$ 5,895,000	\$ 263,297.50	\$ 263,297.50	\$ 526,595.00	\$ 5,895,000.00	\$ 6,421,595.00	\$ -	\$ -	\$ -	\$ -	\$ -
2017	\$ 3,565,000	\$ 139,760.00	\$ 139,760.00	\$ 279,520.00	\$ 3,565,000.00	\$ 3,844,520.00	\$ -	\$ -	\$ -	\$ -	\$ -
2018	\$ 3,640,000	\$ 71,590.00	\$ 71,590.00	\$ 143,180.00	\$ 3,640,000.00	\$ 3,783,180.00	\$ -	\$ -	\$ -	\$ -	\$ -
Totals	\$ 128,470,000	\$ 18,876,144.38	\$ 18,876,144.38	\$ 37,752,288.76	\$ 128,470,000.00	\$ 166,222,288.76	\$ 970,485.63	\$ 970,485.63	\$ 1,940,971.26	\$ 24,250,000.00	\$ 26,190,971.26

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2004-05**

<u>Grant Name</u>	<u>2003-04 Grants</u>		<u>2004-05 Grants</u>	
	<u>Grant</u>	<u>Match</u>	<u>Grant</u>	<u>Match</u>
Boone Hospital Nurse	\$ 15,000	\$ -	\$ 15,000	\$ -
Foundation Grants	27,000	-	40,000	-
Missouri Preschool Project	-	-	30,000	-
School Health Grant	85,500	-	85,500	-
Parents as Teachers	-	-	45,000	-
Safe Schools Program	50,000	-	77,735	40,880
Vocational Enhancement Grants	1,284,712	523,830	927,945	378,798
Project Construct	975,483	-	927,153	-
ESL Family Literacy	100,000	-	25,000	-
Serve America	-	-	10,000	-
Drug Free Schools	84,522	-	110,332	-
Special Literacy Grant	70,000	-	75,000	-
Title V	115,000	-	127,744	-
Even Start Family Literacy	155,555	-	133,333	-
Youth Build	30,886	-	10,400	-
Title II D	57,000	-	54,808	-
Title III	37,920	-	57,600	-

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2004-05**

<i>Summary of Select Instructional Budgets by Department/Building</i>	
	Budget
	<u>2004-05</u>
ART	
Elementary	18,200
Lange Middle	7,179
Gentry Middle	6,455
Smithton Middle	7,350
Oakland Junior High	3,517
Jefferson Junior High	2,795
West Junior High	6,580
Unallocated Junior High	949
Douglass High	4,200
Hickman High	18,270
Rock Bridge High	15,270
Unallocated Senior High	949
Parkade Center	332
Art Supplies for Elementary Classrooms	23,500
Maintenance - Kilns - Elementary	1,500
Maintenance - Kilns - Middle/Junior High	1,500
Maintenance - Kilns and Equipment - Senior High	2,000
	120,545
BUSINESS	
Lange Middle	1,660
Gentry Middle	1,660
Smithton Middle	1,660
Unallocated Middle School	1,043
Oakland Junior High	1,897
Jefferson Junior High	1,897
West Junior High	1,897
Unallocated Junior High	569
Douglass High	474
Hickman High	4,173
Rock Bridge High	1,897
Unallocated Senior High	949
	19,776
COMMENCEMENT	
Douglass High	700
Hickman High	12,000
Rock Bridge High	8,000
	20,700
FAMILY AND CONSUMER SCIENCE	
Lange Middle	4,818

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2004-05**

Summary of Select Instructional Budgets by Department/Building	
	Budget
	2004-05
Gentry Middle	4,695
Smithton Middle	5,549
Oakland Junior High	3,472
Jefferson Junior High	3,794
West Junior High	2,585
Unallocated Junior High	949
Middle/Junior High Maintenance	1,897
Douglass High	1,209
Hickman High	7,588
Rock Bridge High	5,027
Unallocated Senior High	949
Senior High Maintenance	1,897
Hickman Occupational	1,897
Rock Bridge Occupational	1,897
	48,222
FIELD TRIPS	
Benton Elementary	708
Blue Ridge Elementary	925
Cedar Ridge Elementary	392
Derby Ridge Elementary	1,292
Fairview Elementary	1,043
Field Elementary	678
Grant Elementary	738
Lee Elementary	656
Midway Heights Elementary	667
Mill Creek Elementary	1,522
New Haven Elementary	658
Parkade Elementary	1,031
Paxton Keeley Elementary	1,043
Ridgeway Elementary	522
Rock Bridge Elementary	993
Russell Boulevard Elementary	1,043
Shepard Boulevard Elementary	889
Two Mile Prairie Elementary	501
West Boulevard Elementary	708
Lange Middle	1,385
Gentry Middle	1,385
Smithton Middle	1,612
Center for Gifted Education	1,802
Parkade Center	451
Art & Archaeology	2,205
Travel for Academic Teams	22,140
	46,990

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2004-05**

<i>Summary of Select Instructional Budgets by Department/Building</i>	
	Budget
	<u>2004-05</u>
FOREIGN LANGUAGE	
Lange Middle	1,186
Gentry Middle	1,470
Smithton Middle	1,850
Oakland Junior High	1,356
Jefferson Junior High	1,878
West Junior High	3,130
Unallocated Junior High	403
Hickman High	5,691
Rock Bridge High	4,079
Unallocated Senior High	403
	21,446
GIFTED	
Elementary	285
Lange Middle	285
Gentry Middle	285
Smithton Middle	285
Oakland Junior High	285
Jefferson Junior High	285
West Junior High	285
	1,992
GUIDANCE	
Elementary	7,114
Lange Middle	1,423
Gentry Middle	1,423
Smithton Middle	1,518
Oakland Junior High	1,897
Jefferson Junior High	1,897
West Junior High	1,897
Douglass High	949
Hickman High	5,881
Rock Bridge High	3,130
Elementary/Secondary	949
District Secondary Guidance (Plato license fees)	52,500
	80,576
HEALTH	
Secondary	1,233
Elementary	7,873
Lange Middle	711

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2004-05**

<i>Summary of Select Instructional Budgets by Department/Building</i>	
	Budget
	<u>2004-05</u>
Gentry Middle	711
Smithton Middle	711
Oakland Junior High	1,647
Jefferson Junior High	1,547
West Junior High	1,324
Douglass High	474
Hickman High	982
Rock Bridge High	778
	17,991
INDUSTRIAL TECHNOLOGY	
Lange Middle	6,165
Gentry Middle	6,165
Smithton Middle	5,691
Unallocated Middle School/Maintenance and Repair	1,897
Oakland Junior High	4,458
Jefferson Junior High	5,406
West Junior High	6,640
Unallocated Junior High /Maintenance & Repair	1,897
Hickman High	13,279
Rock Bridge High	3,035
Unallocated Senior High /Maintenance & Repair	1,897
	56,531
INSTRUCTIONAL SUPPLIES	
Benton Elementary	2,511
Blue Ridge Elementary	3,784
Cedar Ridge Elementary	1,636
Derby Ridge Elementary	5,241
Fairview Elementary	4,195
Field Elementary	2,645
Grant Elementary	2,789
Lee Elementary	2,377
Midway Heights Elementary	2,280
Mill Creek Elementary	6,025
New Haven Elementary	2,469
Parkade Elementary	3,648
Paxton Keeley Elementary	5,100
Ridgeway Elementary	1,985
Rock Bridge Elementary	3,758
Russell Boulevard Elementary	3,949
Shepard Boulevard Elementary	3,547
Two Mile Prairie Elementary	2,106
West Boulevard Elementary	2,658

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2004-05**

Summary of Select Instructional Budgets by Department/Building	
	Budget
	2004-05
Lange Middle	4,193
Gentry Middle	4,471
Smithton Middle	5,494
Oakland Junior High	4,103
Jefferson Junior	4,650
West Junior	5,662
Douglass High	2,182
Hickman High	11,993
Rock Bridge High	6,856
Center for Gifted Education	854
Parkade Center	664
Bearfield	569
District-wide	5,622
	120,014
LANGUAGE ARTS	
English	
Oakland Junior High	2,940
Jefferson Junior High	2,940
West Junior High	2,940
Unallocated Middle School	190
Unallocated Junior High	190
Douglass High	1,423
Hickman High	6,450
Rock Bridge High	3,509
Secondary Writing Assessment	1,328
Unallocated Senior High	379
	22,290
English As A Second Language	
Elementary	843
Middle	206
Junior High	160
Senior High	379
	1,589
Humanities	
Hickman High	854
Rock Bridge High	797
	1,650
Journalism	
Oakland Junior High	797

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2004-05**

Summary of Select Instructional Budgets by Department/Building	
	Budget
	2004-05
Jefferson Junior High	797
West Junior High	797
Hickman High	4,648
Rock Bridge High	3,699
Douglass High	285
	11,022
Publications	
Hickman High	901
Rock Bridge High	541
Hickman Review	1,707
Rock Bridge Literary Magazine	949
	4,098
Speech and Assembly	
Lange Middle	1,186
Gentry Middle	1,186
Smithton Middle	1,186
Oakland Junior High	1,612
Jefferson Junior High	1,612
West Junior High	1,612
Hickman High	4,932
Rock Bridge High	3,509
Hickman High Performance Royalties	1,612
Rock Bridge High Performance Royalties	1,612
	20,061
Reading	
Gentry Middle	427
Lange Middle	427
Smithton Middle	427
Oakland Junior High	427
Jefferson Junior High	427
West Junior High	427
Hickman High	427
Rock Bridge High	285
Unallocated Secondary	1,423
	4,695
LIBRARY	
Elementary Library	949
Lange Middle	711
Gentry Middle	711
Smithton Middle	711

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2004-05**

Summary of Select Instructional Budgets by Department/Building	
	Budget
	2004-05
Oakland Junior High	711
Jefferson Junior High	711
West Junior High	711
Douglass High	379
Hickman High	1,138
Rock Bridge High	1,138
	7,873
MATHEMATICS K-5	
Elementary	7,588
	7,588
MATHEMATICS - SECONDARY	
Lange Middle	1,897
Gentry Middle	1,897
Smithton Middle	2,087
Oakland Junior High	2,656
Jefferson Junior High	2,656
West Junior High	2,656
Unallocated Junior High	332
Douglass High	759
Hickman High	10,434
Rock Bridge High	6,734
Unallocated Senior High	332
	32,439
MUSIC	
Elementary Vocal Music	10,434
Elementary Orchestra	664
Elementary Music Travel	2,846
Elementary Music Equipment Maintenance & Repair	2,466
Middle School Band	1,043
Middle School Orchestra	474
Middle School Vocal Music	949
Lange Middle	
Vocal Music	697
Instrumental Music	1,138
Gentry Middle	
Vocal Music	697
Instrumental Music	1,138
Smithton Middle	
Vocal Music	697
Instrumental Music	1,138
Middle School Music Travel	1,660

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2004-05**

Summary of Select Instructional Budgets by Department/Building	
	Budget
	2004-05
Oakland Junior High	
Vocal Music	854
Instrumental Music	1,423
Jefferson Junior High	
Vocal Music	854
Instrumental Music	1,423
West Junior High	
Vocal Music	901
Instrumental Music	1,518
Special Education Music	332
Junior High Symphony	854
Junior High Music Travel	3,794
Junior High Equipment Maintenance & Repair	2,561
Junior High Uniform Cleaning	1,593
Hickman High	
Vocal Music	2,561
Instrumental Music	4,553
Music Travel	13,753
Rock Bridge High	
Vocal Music (Show Choir \$5,000)	6,578
Instrumental Music	2,656
Music Travel	11,856
Senior High Instrumental Unallocated	474
Senior High Music Equipment Maintenance & Repair	6,355
Senior High Orchestra	664
Senior High Uniform Cleaning	4,173
	95,770
OFFICE	
Fine Arts	1,500
IITS	7,057
Special Education Office	7,588
Elementary Language Arts Office	1,897
Elementary Mathematics Office	1,423
School Improvement	2,902
P.E. & Athletics Office	2,940
Science/Health Office	2,500
Center for Gifted Education	1,138
Vandiver Programs	2,846
Social Studies Office	1,328
Family and Consumer Science Office	664
Foreign Language Office	664
Parents As Teachers Office	7,825
Staff Development Office	2,205

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2004-05**

Summary of Select Instructional Budgets by Department/Building	
	Budget
	2004-05
Secondary Language Arts Office	1,138
Secondary Mathematics Office	1,138
Parkade Center	664
Benton Elementary	1,240
Blue Ridge Elementary	1,618
Cedar Ridge Elementary	686
Derby Ridge Elementary	2,260
Fairview Elementary	1,707
Field Elementary	1,190
Grant Elementary	1,292
Lee Elementary	1,148
Midway Heights Elementary	1,167
Mill Creek Elementary	2,664
New Haven Elementary	1,152
Parkade Elementary	1,695
Paxton Keeley Elementary	2,276
Ridgeway Elementary	914
Rock Bridge Elementary	1,738
Russell Boulevard Elementary	1,707
Shepard Boulevard Elementary	1,556
Two Mile Prairie Elementary	877
West Boulevard Elementary	1,240
Lange Middle	6,171
Gentry Middle	6,171
Smithton Middle	7,114
Oakland Junior High	6,165
Jefferson Junior High	6,734
West Junior High	8,333
Douglass High	1,707
Hickman High	18,022
Rock Bridge High	10,091
Career Center	9,188
Bearfield	569
	155,810
PHYSICAL EDUCATION	
Elementary Physical Education	7,090
Lange Middle	834
Gentry Middle	834
Smithton Middle	834
Middle School Unallocated	152
Oakland Junior High	986
Jefferson Junior High	986

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2004-05**

Summary of Select Instructional Budgets by Department/Building	
	Budget
	2004-05
West Junior High	986
Junior High Unallocated	152
Hickman High	2,352
Swimming	996
Rock Bridge High	2,048
Douglass High	304
Unallocated Senior High	152
	18,706
PRINTING	
Hickman Course Catalog	2,000
Rock Bridge Course Catalog	1,300
	3,300
PROFESSIONAL DEVELOPMENT - BUILDINGS	
Benton Elementary	2,986
Blue Ridge Elementary	4,664
Cedar Ridge Elementary	1,896
Derby Ridge Elementary	6,571
Fairview Elementary	5,267
Field Elementary	2,899
Grant Elementary	3,694
Lee Elementary	3,269
Midway Heights Elementary	3,258
Mill Creek Elementary	7,770
New Haven Elementary	3,444
Parkade Elementary	4,980
Paxton Keeley Elementary	5,267
Ridgeway Elementary	2,571
Rock Bridge Elementary	5,093
Russell Blvd. Elementary	5,267
Shepard Blvd. Elementary	4,479
Two Mile Prairie Elementary	2,462
West Boulevard Elementary	3,207
Lange Middle	6,020
Gentry Middle	6,020
Smithton Middle	7,446
Oakland Junior High	6,023
Jefferson Junior High	6,592
West Junior	8,179
Douglass High	1,755
Hickman High	17,484

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2004-05**

Summary of Select Instructional Budgets by Department/Building	
	Budget
	2004-05
Rock Bridge High	9,935
Career Center	3,083
Center for Gifted Education	1,280
	152,861
PROFESSIONAL DEVELOPMENT - DEPARTMENTS	
Elementary Guidance	1,423
Elementary Language Arts	1,423
Elementary Mathematics	759
English as A Second Language	949
Secondary Guidance	1,423
Secondary Language Arts	1,138
Secondary Mathematics	1,138
Science/Health	1,138
Social Studies	759
Fine Arts	1,897
Business Education	1,423
Foreign Language	2,371
Parents As Teachers	2,846
Physical Education	1,423
IITS	9,485
Center for Gifted Education	759
Family and Consumer Science	1,423
Industrial Technology	759
School Improvement	1,366
Multicultural	759
District Instructional	14,970
District - CAEOP	4,000
	53,628
SATELLITE PROGRAMS	
Douglass	3,718
Bearfield	531
	4,249
SCIENCE	
Elementary	18,496
Lange Middle	3,130
Gentry Middle	3,130
Smithton Middle	3,320
Oakland Junior High	4,743
Jefferson Junior High	4,837
West Junior High	5,217

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2004-05**

Summary of Select Instructional Budgets by Department/Building	
	Budget
	2004-05
Douglass High	759
Hickman High	16,125
Rock Bridge High	11,382
Planetarium	1,423
Planetarium Travel	4,268
Unallocated Secondary Science	474
Microscope Repair	5,691
Planetarium Maintenance Agreement	5,312
	88,305
SOCIAL STUDIES	
Elementary	19,919
Lange Middle	569
Gentry Middle	569
Smithton Middle	569
Oakland Junior High	1,707
Jefferson Junior High	1,707
West Junior High	1,707
Douglass High	474
Hickman High	4,743
Rock Bridge High	3,794
Secondary Unallocated	949
	36,707
SPECIAL EDUCATION	
Supplies (Instructional & Testing)	52,737
Summer School Supplies	2,000
	54,737
VOCATIONAL	
Equipment Repair	5,691
Job Placement	854
Agriculture	24,919
Auto Mechanics I & II	3,171
Electronics	2,697
Building Trades	1,054
Health Occupations	3,687
COE (Hickman)	911
CADD	1,907
Computerized Medical Applications	1,138
Distributive Education (Hickman)	1,149
Distributive Education (Rock Bridge)	1,149
Special Needs	2,846

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2004-05**

Summary of Select Instructional Budgets by Department/Building	
	Budget
	2004-05
Guidance	1,280
Intro to Health Occupations	1,843
Safety Supplies	5,543
Career Assessment Center Supplies	806
Physics Technology	1,054
Business	8,640
Child Care	1,338
Food Management	16,371
Commercial Electricity	2,771
Introduction to Laser Technology	3,151
Photonics I	2,297
	96,267
WAREHOUSE SUPPLIES - Operating	
Benton Elementary	6,781
Blue Ridge Elementary	10,420
Cedar Ridge Elementary	4,418
Derby Ridge Elementary	14,555
Fairview Elementary	11,727
Field Elementary	6,592
Grant Elementary	8,317
Lee Elementary	7,396
Midway Heights Elementary	6,002
Mill Creek Elementary	17,154
New Haven Elementary	7,419
Parkade Elementary	10,916
Paxton Keeley Elementary	11,727
Ridgeway Elementary	5,883
Rock Bridge Elementary	10,916
Russell Boulevard Elementary	11,727
Shepard Boulevard Elementary	10,018
Two Mile Prairie Elementary	5,647
West Boulevard Elementary	6,829
Lange Middle	17,309
Gentry Middle	17,309
Smithton Middle	19,544
Oakland Junior High	16,663
Jefferson Junior High	16,848
West Junior High	23,370
Douglass High	3,320
Hickman High	49,506
Rock Bridge High	28,302
Vandiver	5,406
Career Center	5,501

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2004-05**

Summary of Select Instructional Budgets by Department/Building	
	Budget
	2004-05
Center for Gifted Education	1,897
Bearfield	854
	380,274
TEXTBOOK	
Art Elementary	37,700
Elementary Music	9,100
Secondary Music	16,650
Lange Middle Library	9,600
Gentry Middle Library	9,600
Smithton Middle Library	9,600
Oakland Junior High Library	7,200
Jefferson Junior High Library	7,200
West Junior High Library	7,200
Douglass High Library	1,290
Hickman High Library	12,140
Rock Bridge High Library	11,000
Professional Library	1,130
Science (K-5)	22,000
Science (6-9)	20,000
Science (10-12)	36,000
ESL (Elementary-Junior High-Senior High)	2,180
Family and Consumer Science	8,150
Foreign Language	3,000
Health (K-5)	5,000
Health (6-9)	1,000
Health (10-12)	22,000
Social Studies (K-5)	3,000
Social Studies (6-9)	21,000
Social Studies (10-12)	81,000
Mathematics (K-5)	100,000
Mathematics (6-9)	30,000
Mathematics (10-12)	55,000
Language Arts (K-5)	154,000
Language Arts (6-9)	80,000
Language Arts (10-12)	5,000
Elementary Libraries	56,800
Elementary Guidance	1,506
Special Education	11,380
Early Childhood	2,270
Lange Middle	9,570
Gentry Middle	9,920
Smithton Middle	11,600

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2004-05**

<i>Summary of Select Instructional Budgets by Department/Building</i>	
	Budget
	<u>2004-05</u>
Oakland Junior High	39,160
Jefferson Junior High	45,150
West Junior High	49,950
Business Software Upgrades	7,500
Douglass High	7,910
Hickman High	85,040
Rock Bridge High	61,070
Career Center	23,520
Replacement Test Materials EEE	1,600
Staff Development	400
Bearfield	1,600
District-wide	100,000
	1,313,686

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2004-05**

Budget by Department - Summary		
Account Number	Account Title	Budget 2004-05
XX.XXXX.XXXX.XXX.XXXX.100	General Instruction	\$ 33,465,499
XX.XXXX.XXXX.XXX.XXXX.101	Science	4,601,681
XX.XXXX.XXXX.XXX.XXXX.102	Math - Secondary	3,943,033
XX.XXXX.XXXX.XXX.XXXX.103	Math - Elementary	400,832
XX.XXXX.XXXX.XXX.XXXX.104	Language Arts - Elementary	325,396
XX.XXXX.XXXX.XXX.XXXX.105	Language Arts - Secondary	5,142,066
XX.XXXX.XXXX.XXX.XXXX.106	Social Studies	3,778,266
XX.XXXX.XXXX.XXX.XXXX.107	Reading	1,408,991
XX.XXXX.XXXX.XXX.XXXX.108	Foreign Language	2,069,677
XX.XXXX.XXXX.XXX.XXXX.109	Music	2,561,556
XX.XXXX.XXXX.XXX.XXXX.110	Art	2,096,056
XX.XXXX.XXXX.XXX.XXXX.111	Business Education	936,760
XX.XXXX.XXXX.XXX.XXXX.112	Family & Consumer Science	1,010,283
XX.XXXX.XXXX.XXX.XXXX.113	Industrial Technology	1,016,636
XX.XXXX.XXXX.XXX.XXXX.114	Physical Education	2,929,597
XX.XXXX.XXXX.XXX.XXXX.115	Journalism/Publications	44,342
XX.XXXX.XXXX.XXX.XXXX.116	Speech and Drama	625,476
XX.XXXX.XXXX.XXX.XXXX.117	Computer Science	15,315
XX.XXXX.XXXX.XXX.XXXX.118	Special Education	18,735,074
XX.XXXX.XXXX.XXX.XXXX.119	Gifted Education	1,108,719
XX.XXXX.XXXX.XXX.XXXX.120	English - Second Language	796,581
XX.XXXX.XXXX.XXX.XXXX.121	Vocational	4,577,995
XX.XXXX.XXXX.XXX.XXXX.125	Health	533,454
XX.XXXX.XXXX.XXX.XXXX.136	Title I	3,115,285
XX.XXXX.XXXX.XXX.XXXX.140	Athletics	826,153
XX.XXXX.XXXX.XXX.XXXX.222	Guidance	3,965,005
XX.XXXX.XXXX.XXX.XXXX.224	Library	4,470,536
XX.XXXX.XXXX.XXX.XXXX.226	Testing	172,600
XX.XXXX.XXXX.XXX.XXXX.232	Staff Inservice	266,443
XX.XXXX.XXXX.XXX.XXXX.233	Staff Dev/Ass't Sup Curr	349,439
XX.XXXX.XXXX.XXX.XXXX.235	Pupil Health	1,164,261
XX.XXXX.XXXX.XXX.XXXX.238	Home School Communicators	1,068,415
XX.XXXX.XXXX.XXX.XXXX.273	Pupil Accounting	169,768
XX.XXXX.XXXX.XXX.XXXX.337	Parents as Teachers	1,191,158
XX.XXXX.XXXX.XXX.XXXX.339	Family Assistance Service	1,674,987
XX.XXXX.XXXX.XXX.XXXX.341	Adult Enrichment	198,847
XX.XXXX.XXXX.XXX.XXXX.342	Financial Aid Office	289,823
XX.XXXX.XXXX.XXX.XXXX.344	Medical Coding/Info Tech	13,850
XX.XXXX.XXXX.XXX.XXXX.345	Business and Office	165,810
XX.XXXX.XXXX.XXX.XXXX.347	Surgical Technician	114,400
XX.XXXX.XXXX.XXX.XXXX.348	LPN Program	435,274
XX.XXXX.XXXX.XXX.XXXX.351	Vocational Education	169,675
XX.XXXX.XXXX.XXX.XXXX.352	Customized Training	20,000
XX.XXXX.XXXX.XXX.XXXX.353	Adult Basic Education	728,835

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2004-05**

<i>Budget by Department - Summary</i>		
<u>Account Number</u>	<u>Account Title</u>	<u>Budget 2004-05</u>
XX.XXXX.XXXX.XXX.XXXX.374	Community Relations	348,953
XX.XXXX.XXXX.XXX.XXXX.430	Office of the Principal	9,236,017
XX.XXXX.XXXX.XXX.XXXX.470	Administration	2,678,816
XX.XXXX.XXXX.XXX.XXXX.471	Food Services	5,108,128
XX.XXXX.XXXX.XXX.XXXX.472	Building Services	12,075,125
XX.XXXX.XXXX.XXX.XXXX.473	Security Services	323,550
XX.XXXX.XXXX.XXX.XXXX.476	Print Shop	200,893
XX.XXXX.XXXX.XXX.XXXX.477	Student Transportation	5,614,232
XX.XXXX.XXXX.XXX.XXXX.480	Board of Education	24,530,380
XX.XXXX.XXXX.XXX.XXXX.500	Club Accounts	1,400,000
Total		\$ 174,209,943

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2004-05**

<i>Budget by Location - Summary</i>		
<u>Account</u>	<u>Location</u>	<u>Budget 2004-05</u>
XX.XXXX.XXXX.100.XXXX.XXX	All Schools	\$ 24,023,017
XX.XXXX.XXXX.102.XXXX.XXX	All Secondary School	56,441
XX.XXXX.XXXX.103.XXXX.XXX	All Senior High Schools	1,073,088
XX.XXXX.XXXX.105.XXXX.XXX	Hickman High School	12,002,618
XX.XXXX.XXXX.107.XXXX.XXX	Rock Bridge Senior High School	7,650,258
XX.XXXX.XXXX.110.XXXX.XXX	Douglass High School	1,541,050
XX.XXXX.XXXX.111.XXXX.XXX	Juvenile Justice Center	147,132
XX.XXXX.XXXX.112.XXXX.XXX	Satellite Programs	151,590
XX.XXXX.XXXX.113.XXXX.XXX	Parkade Center	142,562
XX.XXXX.XXXX.114.XXXX.XXX	Woodhaven Learning Center	900,775
XX.XXXX.XXXX.120.XXXX.XXX	Columbia Area Career Center	4,780,171
XX.XXXX.XXXX.200.XXXX.XXX	All Junior High Schools	1,568,657
XX.XXXX.XXXX.205.XXXX.XXX	Jefferson Junior High School	4,995,877
XX.XXXX.XXXX.206.XXXX.XXX	Oakland Junior High School	3,974,041
XX.XXXX.XXXX.207.XXXX.XXX	West Junior High School	5,572,891
XX.XXXX.XXXX.220.XXXX.XXX	Gentry Middle School	4,952,426
XX.XXXX.XXXX.225.XXXX.XXX	Lange Middle School	4,641,061
XX.XXXX.XXXX.230.XXXX.XXX	Smithton Middle School	5,401,858
XX.XXXX.XXXX.400.XXXX.XXX	All Elementary Schools	2,843,680
XX.XXXX.XXXX.402.XXXX.XXX	Benton Elementary	1,822,930
XX.XXXX.XXXX.404.XXXX.XXX	Blue Ridge Elementary	2,976,448
XX.XXXX.XXXX.406.XXXX.XXX	Fairview Elementary	2,247,358
XX.XXXX.XXXX.408.XXXX.XXX	Field Elementary	1,688,837
XX.XXXX.XXXX.500.XXXX.XXX	Grant Elementary	1,933,773
XX.XXXX.XXXX.502.XXXX.XXX	Lee Elementary	1,645,199
XX.XXXX.XXXX.503.XXXX.XXX	Cedar Ridge Elementary	1,168,655
XX.XXXX.XXXX.504.XXXX.XXX	Parkade Elementary	2,563,419
XX.XXXX.XXXX.505.XXXX.XXX	New Haven Elementary	1,762,992
XX.XXXX.XXXX.506.XXXX.XXX	Ridgeway Elementary	1,159,042
XX.XXXX.XXXX.508.XXXX.XXX	Rock Bridge Elementary	2,128,434
XX.XXXX.XXXX.600.XXXX.XXX	Russell Boulevard Elementary	2,510,277
XX.XXXX.XXXX.601.XXXX.XXX	Shepard Boulevard Elementary	2,312,867
XX.XXXX.XXXX.602.XXXX.XXX	West Boulevard Elementary	2,434,252
XX.XXXX.XXXX.604.XXXX.XXX	Two Mile Prairie Elementary	1,302,064
XX.XXXX.XXXX.606.XXXX.XXX	Midway Heights Elementary	1,302,774
XX.XXXX.XXXX.608.XXXX.XXX	Mill Creek Elementary	3,312,142
XX.XXXX.XXXX.610.XXXX.XXX	Derby Ridge Elementary	3,258,036
XX.XXXX.XXXX.612.XXXX.XXX	Paxton Keeley Elementary	2,805,128
XX.XXXX.XXXX.640.XXXX.XXX	Hospital School	43,160
XX.XXXX.XXXX.641.XXXX.XXX	Homebound Instruction	85,815
XX.XXXX.XXXX.650.XXXX.XXX	Gifted Program	809,531
XX.XXXX.XXXX.699.XXXX.XXX	Vandiver Building	4,873,089
XX.XXXX.XXXX.701.XXXX.XXX	Health Occupations Center	553,136
XX.XXXX.XXXX.703.XXXX.XXX	Adult Basic Education	650,099

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2004-05**

<i>Budget by Location - Summary</i>		
<u>Account</u>	<u>Location</u>	<u>Budget 2004-05</u>
XX.XXXX.XXXX.800.XXXX.XXX	Board of Education	24,890,380
XX.XXXX.XXXX.850.XXXX.XXX	Summer School	605,338
XX.XXXX.XXXX.916.XXXX.XXX	Business Services	1,066,015
XX.XXXX.XXXX.936.XXXX.XXX	Building & Grounds	3,685,769
XX.XXXX.XXXX.937.XXXX.XXX	Transportation	5,436,377
XX.XXXX.XXXX.938.XXXX.XXX	Food Service	454,391
XX.XXXX.XXXX.941.XXXX.XXX	Administration Building	2,808,376
XX.XXXX.XXXX.945.XXXX.XXX	Project Construct	1,477,126
XX.XXXX.XXXX.950.XXXX.XXX	Hickman Swimming Pool	17,521
Total		\$ 174,209,943

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2004-05**

**CAPITAL PROJECTS FUND
From State Foundation Formula and Capital Projects Levy**

CAPITAL EXPENDITURE ITEM	COST
Restricted Key Hardware at Elementary and Middle Schools	\$100,000
Industrial Technology Equipment	\$4,000
Family & Consumer Science Equipment	\$15,000
Business Education Software	\$20,000
Kiln replacement and repair	\$8,500
Replace condensing units and add controls at Career Center	\$60,000
Purchase a commercial carpet cleaning machine	\$30,000
Vehicle diagnostic and code scanner at Building Services	\$6,000
Confined space monitoring equipment	\$20,000
Undesignated - Contingency	\$236,500
TOTAL	\$500,000

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2004-05**

**SPECIAL MAINTENANCE FUND
\$300,000**

SPECIAL MAINTENANCE ITEMS	BUDGET
Tuckpoint north side of Lee Elementary School	\$25,000
Replace storm drain at West Junior High	\$12,000
Replace field lights at Rock Bridge Senior	\$35,000
Replace gym area furnace at Shepard Boulevard Elementary	\$20,000
Replace air handlers at Douglass High School	\$20,000
Replace concrete entrance drive and warehouse pads at Building Services	\$8,000
Automatic door openers for ten doors	\$18,500
Siding and soffit replacement for ten trailers	\$15,000
Replace carpet in fifteen trailers	\$18,000
Re-roof seven trailers	\$17,500
Undesignated - Contingency	\$111,000
TOTAL SPECIAL MAINTENANCE FUND	\$300,000

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2004-05**

- **CSIP 1** - Increase student achievement
- **CSIP 2** - Eliminate achievement disparities between groups of students
- **CSIP 3** - Maximize resource efficiency

BUDGET AREA		CSIP 1	CSIP 2	CSIP 3
1111-1129	Elementary Instruction	✓	✓	✓
1130-1149	Middle/Jr High Instruction	✓	✓	✓
1150-1189	Senior High Instruction	✓	✓	✓
1195	Douglass High Instruction	✓	✓	✓
1190-1199	General Instruction	✓	✓	✓
1210-1292	Special Ed Instruction	✓	✓	✓
1211	Gifted Program	✓	✓	✓
1250-1252	Title I	✓	✓	✓
1271	English - Second Language	✓	✓	✓
1301-1399	Vocational Instruction	✓	✓	✓
1420-1499	Student Activities/Athletics	✓	✓	✓
1601-1699	Adult Basic Education	✓	✓	✓
1901-1999	Tuition Payments			
2101-2199	Pupil Services	✓	✓	✓
2201-2299	Instructional Services	✓	✓	✓
2301-2399	Administrative Services	✓	✓	✓
2401-2499	Other Admin Services	✓	✓	✓
2525	Business Services			✓
2541 - 2546	Maintenance Services			✓
2550 - 2559	Transportation Services			✓

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2004-05**

BUDGET AREA		CSIP 1	CSIP 2	CSIP 3
3001-3999	Community Services	✓	✓	✓
6999	Other Financing Uses			
	Debt Services			✓
	Capital Projects			✓
	Food Services	✓	✓	✓
	Student Activities	✓	✓	✓
	Adult Education	✓	✓	✓
	Grants & Donations	✓	✓	✓

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 associated 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.