

**WEBSTER GROVES SCHOOL DISTRICT
FINANCE ADVISORY COMMITTEE MEETING AGENDA**

Wednesday, August 21, 2024

7:30 A.M. via Zoom

**Contact myers.jacob@wgmail.org or vaughan.emilie@wgmail.org
to receive the Zoom link for the meeting**

- I. Call to Order
- II. Adoption of Meeting Agenda
- III. Review and Approve May 21, 2024 FAC Meeting Minutes
- IV. Public Comments to the Advisory Committee by Guests
- V. Old Business and Action Items
 - a. New Member Introduction – Katherine Drennen & Chantal Hoffsten
 - b. Facilities/Bond Projects Update
- VI. Annual FAC Bylaws Review and Approval
- VII. Calendar, Sub-Committee Discussion and Other 2024-2025 FAC Logistical Planning Details
- VIII. Review of Current Financial Report
- IX. Other New Business
- X. Adjourn

**Finance Advisory Committee
Meeting Minutes
Meeting Date: May 21, 2024
Meeting Location: Zoom Online Meeting
Attendees:**

Josh Brinkley – Absent	Tara Scheer – Present
Pam Frazier – Present	Ed Scholl – Absent
Justin Hauke – Present	Marty Stammer – Present
Cullen Kuhn – Present	Emilie Vaughan – Present
Rob Martin - Present	Aaron Winkler - Present
Grayson McComb – Absent	Eric Minute – Present
Kurt Schafers - Present	

- I. Justin Hauke called the meeting to order at 7:31 a.m.
- II. Justin Hauke asked if attendees had any questions about the meeting agenda and there were none.
- III. Marty Stammer moved to approve the meeting minutes from the April 16, 2024 and May 6, 2024 meetings with an amendment to the minutes from April 16 to change the first two sentences of Section V into one sentence to read as a complete sentence and to change the start of the new members term to July 1 from June 1. Motion seconded by Cullen Kuhn. Motion approved by unanimous consent.
- IV. Justin Hauke provided an opportunity for public comments and there were none. There was one guest in attendance, Jacob Myers, who will be the CFO/COO beginning July 1.
- V. Pam Frazier shared that the project update was included in the packet. She shared pictures of Moss Field and shared information regarding the Prop S budget. There was no other old business to report on.
- VI. Pam Frazier shared staffing information. At the current time the district is planning on reducing nine positions through attrition and adding two positions. These numbers may continue to change as resignations or retirement notifications are received or if there is a change in class size at a building that requires a change in the number of employees needed. Pam reviewed the percent increase in raises for FY25 and the planned recommendation for health insurance. The recommendation is for the increase in medical insurance to be paid for by the district, based on the desire to attract and retain quality staff members and that most districts do not have employees pay a portion of the

premiums. It was also shared that the insurance committee discussed that the district may need to move to a less expensive plan in the future.

- VII. An update was given on the FY25 budget. There are only a few changes since the proposed budget was shared with the committee in April. M&M Surtax may be increased by \$100,000 and interest revenue will be increased. On the expenditure side, medical insurance will increase by 12% instead of 14.5% and property and liability insurance ~~is increasing~~expected to increase more than originally estimated. In total, these insurance changes will roughly offset each other. -with will use most of the savings from the medical insurance change. Budget figures are being finalized with the expectation of having a \$1.0 M deficit.
- VIII. Emilie Vaughan reviewed the current financial report. The budget is trending as expected.
- IX. Election of Officers - Justin Hauke nominated Marty Stammer for the chair position. Cullen Kuhn seconded the motion. It passed by unanimous consent. Justin Hauke volunteered for vice chair. It passed by unanimous consent. Eric Minute volunteered for secretary. It passed by unanimous consent.
- X. There was no other new business.
- XI. A motion was made by Marty Stammer to adjourn at 8:35AM. The motion was seconded by Cullen Kuhn.

Summer 2024 - BAC Maintenance Project Update

Summer Projects

- WGHS - Selma Parking Lot Expansion - complete
- Asphalt maintenance - all sites completed, except for Selma Lot A at WGHS
- Lead Water - final round of remediation complete - testing taking place week of 8/12
- Fencing - all work is scheduled for 8/15 and 8/16
 - Waleter Ambrose new fenced area off Cedar Lot
 - Hixson - repair/replace circle drive gates
 - WGHS - repair/replace Selma gates
 - Hudson - new fence for hvac units
- Plumbing
 - HS sanitary line - complete
 - Hudson water main - complete
 - Hudson & Givens domestic supply line replacement for about 5 classrooms due to calcification and lead test results - complete
 - Converted sinks at Edgar for art room relocation - complete
 - Clark - repair sanitary - complete
 - Clark - repair storm line - complete
 - Water Infiltration
 - Clark - install check valve in MSD structure (part is on back order)
 - Bristol - sanitary line repair in playground - complete
 - Bristol - sump pump and trench drain - complete
- Avery - Water infiltration of office - temporary repairs complete
- Lighting
 - upgraded gym lighting at Bristol, Hudson, Givens, old gym at Hixson - complete
 - upgraded Hixson auditorium house lights - install complete, programming of lights pending
- HS Chiller Upgrades - canceled due to other immediate needs
- Hixson Freight Elevator Upgrades - Late fall start expected, pending plan review, etc.
- Flooring
 - Clark Elementary - 5 classrooms, copy room and hallway areas - complete
 - Edgar Road Elementary - 2 classrooms - complete
 - Avery Elementary - 2 classrooms and lobby - complete
 - Bristol Elementary - 4 classrooms, teacher lounge and patching in cafe - complete
 - Hudson Elementary - 2 classrooms - complete
 - Hixson - patching in hallway - pending
 - WGHS - 1 classroom and numerous patches - complete
- Playgrounds
 - Hudson - in progress
 - Bristol - not started
 - Clark PTO - working on plans with vendor
 - Edgar Rd PTO - working on plans with vendor(s)

- Avery - working on plans with vendor
- Installation of new wood chips - scheduled to be completed prior to start of school
- HVAC
 - Hixson - warranty replacement of Daikin compressors
 - Edgar - gym rtu replacement scheduled for November
 - Egar - gym lobby rtu compressor replaced
 - Bristol - gym lobby rtu compressor replacement
 - Bristol - Ada vestibule replace Daikin mini split and add missing electrical disconnect
 - Clark - gym rtu replacement scheduled for September
- Givens gym pads and basketball goal replacement - waiting on building to select pad colors
- Hixson gym pads - in production
- Edgar Road shade structure - posts and brackets installed, waiting on fabrication of shades
- Edgar Road PTO requesting bids for replacement of all drinking fountains
- Avery window shades - bidding replacements for building

Master Facility Maintenance Plan - dealing with insufficient or inaccurate data from the FCA

Webster Groves School District

Bond Issue Project Update: 08/15/2024

Moss Field Hoener Architects *Wright Construction*

- Project nearing completion
- Recent completion of main parking lot and drive lane tie ins
- Application of track surface (base course). Progress will continue through next week with finish course. Lane markings will follow.
- All punch lists have been generated with the issuance of the Certificate of Substantial Completion Certificate this week.
- Final Occupancy inspection from City tentatively scheduled for the end of this week.
- Closeout procedures to begin before and of month.
- Football practice begins on Moss Field August 12th!!!!

Kopplin Field Hoener Architects *Bryne and Jones Construction*

- Kopplin Field complete

Boiler Replacement FSG *Integrated Facility Services*

- Final Ductwork revision completed over the summer at Hudson
- Final testing and balancing completed.
- Closeout procedures underway

Roof Top Unit Project WES Engineering

- The Roof Top Unit Replacement Package construction documents are complete
- A decision was made to focus on Givens Elementary School due to several failing units that were recently replaced with the knowledge that the balance of the rest of the units are at end of life expectancy. A bid package will be issued by the end of August with work to begin end of school year.

Door Package Bond Architects *Lexicon*

- Clark, Edgar Road, Walter Ambrose and Givens Elementary doors are all complete with Givens and Ambrose work performed this past summer.

- Punch list have been issued along with substantial completion Certs to contractor
- Closeout procedures are underway for this project
- *Phase 2 of the Door Replacement Package will focus on Avery and Bristol Elementary interior doors. A Design Fee Proposal will be submitted at the August 22nd BOE meeting*

Window Package Bond Architects *Aspire Construction/Wellington*
Environmental

- Hixson Existing 2 Story Classroom Wing Window Replacement Project began at end of this past school year.
- Abatement and demo package completed mid July
- Window assemblies followed and was completed this week with misc. detailing underway
- Interior finishes will be done this week including drywall, painting, ceiling grid and tile and flooring put back.
- Cleaning underway in preparation for the open house on August 15th.
- Punch list and closeout procedures to begin next week.
- *Phase 2 of the Window Replacement Package will include the east elevation of the existing Hixson 2 story Classroom wing which will mimic the west elevation project. Work scheduled to begin next summer*

High School Auditorium Project McClure Engineering/DHA Aspire Construction

- The Knight Auditorium Project is underway with misc. electrical and mechanical demolition activities.
- This project includes the installation of new audio/visual systems along with lighting and stage rigging
- This project will continue through end of year/second semester

Exterior light Project McClure Engineering

- McClure Engineering provided design service fee proposal was approved by BOE
- McClure started design work including exterior building survey and existing light readings

- Further design development will continue over next several months

High School and Hixson FACS Renovation DHA Architects

- DHA Architects has been asked to review the existing High School and Hixson FACS Rooms.
- A Design Fee Proposal for those spaces will be submitted for BOE approval at the August 22nd Board meeting.
-

District Wide Safety/Security Systems Upgrade Midwest Electronics

- The existing security and fire alarm systems are needing to be replaced. The current equipment components are becoming out dated with replacement parts hard to find or non-existent. A lot of components are not even being manufactured anymore and are being phased out by new updated systems
- Several District Buildings are being upgraded already by District IT Department and current District Safety/Security Service Companies.
- A survey of each facilities needs has been completed and recommendations have been submitted by the Districts security and Fire alarm systems service contractors.
- The work in this package will continue well into 2025.
-

Additional Impact Resistant Film MGT Films

- Additional impact resistant film was applied at all ground level window assemblies at Hixson. The film also includes a reflective value to greatly decrease the ability to view the interior spaces from the exterior of the building. Project complete
-

Givens ADA access Clayton Engineering Infrastructure Management

- Installation of the Givens ADA Access sidewalk was completed this past July.
- Access to the lower playground now meets ADA requirements for access and egress.

Ambrose Play Scape BLDD/DHA - DG2

- With the Play Scape Master Plan complete, a Design Fee Proposal recommendation has been submitted for consideration by the WGSD BOE during their August 8th meeting.
- If approved, design development to construction documents will begin immediately.

We are currently underway with identifying a single or multiple packages that will address:

- Building tuck pointing
- Limited roofing/parapet walls and misc. flashing/termination bars
- Gutters/soffits/fascia

Additional Projects

Other project mentions include new asphalt paving at multiple locations, the repair of concrete curbs and sidewalks, replacement of failing existing wood tie wall assemblies around playgrounds and other areas, exterior accessibility issues at several of our facilities along with water infiltration/mitigation projects underway.

**Bylaws of the
Webster Groves School District
Finance Advisory Committee**

**ARTICLE I
Name**

The name of the committee governed by these bylaws is the Webster Groves School District Finance Advisory Committee (the "FAC"), created under and subject to the authority of the Board of Education (the "Board") of the Webster Groves School District (the "District") and Board's policies governing the establishment of advisory committees to the Board.

**ARTICLE II
Purpose**

Section 1.

The purpose of the FAC shall be to monitor financial issues and trends facing the Webster Groves School District and to provide public oversight and advice to the Board and the District's administration regarding financial and related issues, acting in the public's best interest as a community representative and liaison to the Board. The FAC shall be fact-finding and advisory in nature, and not executive. The role and actions of the FAC shall be subject in all respects to the Board's policies and requirements regarding advisory committees generally and the FAC specifically, and the FAC shall not have the power to make monetary or other decisions for the Board.

Section 2.

To support its mission, the FAC will, with the assistance of District Liaisons, carry out the following activities (without limitation):

- a. Study and deliberate financial issues and areas of fiscal concern to the District, and report the results of such deliberations to the Board and District administration, as appropriate;
- b. Review administrative actions related to the financial matters of the District;
- c. Advise the Board and District administration on issues related to the District's finances, including (without limitation) the following:
 - (i) Policies regarding the financial management of the District and the District's budget;

- (ii) Referendums on financial matters (such as the amount, timing, and needs related to any such requests);
 - (iii) Financial projections and finance-related bid specifications;
 - (iv) Audits and related recommendations in accordance with applicable Board policy; and
 - (v) Fraud prevention and related measures in accordance with applicable Board policy.
- d. Facilitate cooperation and communication regarding financial affairs among the District, its schools, and the community; and
 - e. Bring community perspective to the District for planning long-range financial strategies.

ARTICLE III
Membership and Committee Structure

Section 1.

Each of the regular members of the FAC (the “General Members”) shall be a resident of the District or a parent or guardian of a student enrolled in the District and shall be appointed by the Board for a term of three (3) years. Qualifications to be considered by the Board in appointing General Members to the FAC shall include the following:

- a. Professional training or proven expertise in financial management;
- b. Dedication to serving the District and community;
- c. Willingness to serve as a community liaison;
- d. Commitment to complying with Board policies and FAC guidelines; and
- e. Ability and commitment to attend scheduled FAC meetings.

Section 2.

In addition to the General Members of the FAC appointed by the Board, the following parties shall also be members of the FAC (the “District Liaisons” and “Board Liaison”):

- a. The Chief Operating Officer/Chief Financial Officer of the District;
- b. The Director of Business Services of the District;

- c. One current Board member as designated by the Board from time to time;
and
- d. One current District building administrator as designated by the Board from time to time.

Section 3.

In addition to the General Members and the District Liaisons, the FAC may also include as non-voting members up to two (2) students enrolled in the District (the "Student Liaisons"). Appointment of the Student Liaisons shall be for one-year terms as approved by the Board at the recommendation of the FAC. Student Liaisons shall not be entitled to vote on FAC matters but shall otherwise participate in FAC meetings and business in the same manner as General Members.

Section 4.

The FAC shall not exceed nine (9) General Members at any one time.

Section 5.

New General Members of the FAC shall begin their terms on July 1 of each year and serve for three (3) consecutive years, unless terminated earlier as set forth in these bylaws. If a seat on the FAC becomes vacant before the completion of a General Member's three-year term, the Board may, in its discretion, appoint a new General Member to complete the remaining term of such former General Member. The terms of the General Members of the FAC shall be staggered such that one-third of the terms end each year. General Members may be reappointed to the FAC at the end of their terms as set forth herein, but shall not be permitted to serve on the FAC for more than twelve (12) consecutive years. District Liaisons of the FAC shall not be subject to the requirements regarding the length of time General Members are required or permitted to serve on the FAC. Upon adoption of these bylaws, the FAC shall determine and approve the service years and remaining terms of the current General Members, consistent with this section.

Section 6.

Any member of the FAC (other than District Liaisons) may resign from the FAC at any time by providing written notice to the Committee Chair and/or the Secretary of the FAC. In addition, any member of the FAC may be removed from the FAC, with or without cause, by a vote of the majority of the Board at any time, upon the recommendation of the FAC or otherwise.

Section 7.

All FAC members are expected to attend FAC meetings. Failure of an FAC member to attend FAC meetings regularly shall constitute grounds for removal from the FAC.

ARTICLE IV
Officers and Their Duties/Elections

Section 1.

The officers of the FAC shall be General Members and shall include the following:

- a. Committee Chair;
- b. Committee Vice-Chair; and
- c. Secretary.

Section 2.

The duties of the Committee Chair shall include the following:

- a. Preside at all meetings of the FAC;
- b. Appoint subcommittees in consultation with the FAC;
- c. Supervise the functions of the FAC;
- d. Work with the District Liaisons to set agendas for regular FAC meetings and FAC subcommittee meetings; and
- e. Perform such other duties as are customary for the position of Committee Chair.

Section 3.

The duties of the Committee Vice-Chair shall include the following:

- a. Perform the duties of the Committee Chair in the Committee Chair's absence;
- b. Assist the Committee Chair in supervising the functions of the FAC; and
- c. Perform such other duties as the FAC or Committee Chair may assign.

Section 4.

The duties of the Secretary shall include the following:

- a. Maintain minutes of regular FAC and FAC subcommittee meetings and actions;
- b. Work with the District Liaisons to make arrangements for regular FAC and FAC subcommittee meetings and disseminate information to members regarding such meetings and the business of the FAC;
- c. Work with the District Liaisons to provide information to the public regarding the FAC and its meetings to the extent required or appropriate; and
- d. Perform such other duties as the FAC or Committee Chair may assign.

Section 5.

Officers shall serve one-year terms beginning on July 1 of each year. Officers for the following year shall be elected by the FAC every year at the last regular meeting of the school year. Candidates for officer positions shall be nominated by FAC General Members or may volunteer and nominate themselves. New officers shall have been FAC members for at least one (1) year before assuming office. An officer may serve no more than two (2) consecutive one-year terms in the same officer position. In the event that an officer resigns, the General Members of the FAC will nominate and elect a General Member to fill the remainder of the vacant term as soon as practicable.

ARTICLE V **Meetings**

Section 1.

The FAC shall hold regular meetings on the third Tuesday of each month pursuant to a meeting calendar that shall be established no later than the September meeting of each school year, except that the FAC generally will not hold regular meetings in the months of December, March, June, and July. Meetings normally will be held in the District's Board meeting room, but the place, date, and time for any particular meeting (including by teleconference or videoconference) may be changed by the COO/CFO and the Committee Chair or by agreement of a simple majority of FAC General Members at a regularly scheduled meeting with approval of the COO/CFO.

Section 2.

If necessary, special meetings may be called by the Committee Chair or by a simple majority of the FAC General Members upon COO/CFO approval. Notices of all special meetings shall be given in writing to each member not less than five (5) days before the date set for any such meeting. All notices regarding a special meeting shall state the purpose of such meeting.

Section 3.

A quorum for any FAC meeting shall consist of a simple majority (more than half) of the General Members of the FAC. A simple majority of the General Members in attendance and constituting a quorum at any FAC meeting shall be required to adopt or approve any resolution or motion.

Section 4.

Members of the public may attend FAC meetings and may be permitted to present brief statements to the FAC, but only FAC General Members may initiate or amend proposals or other motions, and only FAC General Members may vote. The Committee Chair is a voting member of the FAC.

Section 5.

The Committee Chair and/or the Secretary shall work with the District Liaisons to set the agenda for each meeting and shall provide FAC members with any information necessary to act on agenda items. Members may request that additional items be added to the agenda, provided that sufficient time prior to such meeting exists for such additional items to be circulated to the other FAC members. Members may also raise new or additional items prior to the conclusion of any meeting.

Section 6.

All FAC meetings are subject to the Missouri Sunshine Law and must be publicly announced by the District at least twenty-four (24) hours prior to the date of the applicable meeting. Each meeting shall be open and accessible to the public.

ARTICLE VI
Subcommittees

Section 1.

The Committee Chair or the FAC may establish subcommittees as needed to carry out the responsibilities of the FAC and to accomplish its purpose as stated in these bylaws.

Section 2.

To the extent necessary, the purpose, membership, and operating procedures of each subcommittee shall be adopted and approved by the FAC. Any subcommittee established hereunder shall report to the Committee Chair and the FAC.

ARTICLE VII
Amendments

Section 1.

These bylaws shall be reviewed by the FAC as needed, but shall be reviewed at least once annually at the beginning of each school year.

Section 2.

These bylaws may be amended or revised by the affirmative vote of a simple majority of the General Members of the FAC, subject to the policies, requirements, and approval of the Board.

Section 3.

The text of any proposed amendment(s) to these bylaws shall be made available in writing to all FAC members at least two weeks prior to the meeting where such amendment(s) are to be discussed and voted on.

ARTICLE VIII
Additional Actions

To the extent not specifically addressed herein, the FAC shall adopt such additional procedures and take such additional actions as it deems necessary to carry out the purposes of the FAC, consistent with and subject to the policies and requirements of the Board.

ARTICLE IX
Effective Date

These bylaws shall take effect on July 1, 2021. Any subsequent amendment to these bylaws shall take effect at the next regularly scheduled meeting following such amendment's approval by the Board and the FAC, unless otherwise designated therein.



Advisory Committee Handbook

A Guide to School Board Advisory Committees

<https://www.webster.k12.mo.us>

For more information contact: Chief Operating Officer/Chief Financial Officer (COO/CFO)

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Thank you for volunteering to serve on an advisory committee for the Webster Groves School District (WGSD). Your work on the committee is an important opportunity for the District to get input from the community, to benefit from your knowledge and skills, and to form a shared vision that ensures the District's goal of "Success for Every Student." This document is designed as a tool to help guide you in your Board-appointed roles.

Board of Education, WGSD

WHAT IS THIS GUIDE?

In this guide, you will learn about the policies that govern the Webster Groves School District advisory committees. This includes committee member terms, the administrative responsibilities of the committee members, and the organization and rules for meetings. District Liaisons, Board Liaisons and students are resources to help the committees function to their highest potential.

MEMBERSHIP AND COMMITTEE STRUCTURE

Each committee shall consider the broad range of knowledge, skills, interests and perspectives needed to accomplish the work of the advisory committee. When designing the membership outlined in the bylaws, the committee shall consider:

The different age groups served by the schools (e.g., pre-school, elementary, middle, high school).

A membership that reflects the schools and community in terms of diversity, ability and geography, including traditionally under-represented groups needed to bring perspective and/or inform the work of the committee.

A sufficient range of backgrounds and viewpoints, including students, parents, educators and other professionals or business representatives, who can inform the work.

General Members of the Finance Advisory Committee (FAC) and Building Advisory Committee (BAC) shall be residents of the district or parents/guardians of a student within the district and shall be appointed by the Board for a term of three years. Qualifications to be considered by the Board in appointing members of an Advisory Committee shall include the following:

- a. Professional training and proven expertise in finance, accounting, facilities management or construction.
- b. Dedication to serving the District and community;

- c. Willingness to serve as a community liaison;
- d. Commitment to complying with Board policies and Advisory Committee Guidelines, including regular attendance at scheduled meetings; and
- e. Ability to work as part of a team.

In addition to the General Members of an Advisory Committee, the following parties shall also be members of the Finance Advisory Committee (District Liaisons):

- a. The COO/CFO of the District; and
- b. The Director of Business Services of the District; and
- c. One building administrator of the District; and
- d. One current Board member as designated by the Board of Education.

In addition to the General Members of an Advisory Committee, the following parties shall also be members of the Building Advisory Committee (District Liaisons):

- a. The COO/CFO of the District; and
- b. The Director of Operations of the District; and
- c. The Construction Project Manager of the District; and
- d. One building administrator of the District; and
- e. One current Board member as designated by the Board of Education.

In addition to the General Members and the District Liaisons, Advisory Committees may also include as non-voting members, up to two (2) students enrolled in the District (Student Liaisons). Appointment of the Student Liaisons shall be for one-year terms as approved by the Board of Education. The Student Liaisons will be selected in collaboration with the Superintendent and High School Principal.

The FAC and BAC shall not exceed nine (9) members at any one time, exclusive of the Liaisons.

New members of an Advisory Committee shall begin their terms on July 1 of each year and serve for three consecutive years, unless terminated earlier as set forth in the bylaws. If a seat on an Advisory Committee becomes vacant before the completion of a member's three-year term,

the Board may, at its discretion, appoint a new member to complete the remaining term of such former Advisory Committee member. The terms of Advisory Committee members shall be staggered such that one-third of the terms end each year. Members shall not be permitted to serve on Advisory Committees for more than twelve (12) consecutive years. District Liaisons of Advisory Committees shall not be subject to the requirements regarding the length of time members are required or permitted to serve on Advisory Committees.

RECRUITING AND ATTENDANCE

A dynamic committee needs new people and an ability to incorporate those new people into the work. The Committee Chair is responsible for managing the recruitment effort and monitoring attendance to encourage and assist current members in their participation.

Recruitment

Throughout the school year, the advisory committees should analyze their membership, paying particular attention to the number of members, their participation and engagement, the needs of the District, the skill makeup of the members, and whether the current members represent the community in demographics and geography. Recruiting needs can be communicated through WGSD as well as existing committee members and calls for additional members should be communicated through regular district communication outlets and can be geographically targeted if needed in order to equitably represent the community. The Committee Chair and COO/CFO will facilitate the administrative work around recruiting and vetting applications. The COO/CFO's office will assist in advertising vacancies and in the processing of all applications.

Attendance

Attendance and minutes must be taken and kept for each meeting and will typically be taken by the Committee Secretary. Each member (as well as District Liaisons) is expected to attend at least 75% of the scheduled, regular meetings throughout one school year. If a member's attendance falls short of 75% over the course of a year, the Committee Chair will notify that member and formally remind the member of the expectations and needs of the committee. Members who do not attend meetings and do not have excused absences may be removed from the committee by the School Board. The COO/CFO will assist with placing the issue on the School Board agenda and the Advisory Committee Chair will communicate with the member.

If a committee has been unable to produce a quorum after three meetings due to lack of attendance, the Committee Chair must report this to the COO/CFO. At that time, the Board of Educations may need to assist in the development of the advisory committee or disband and reform it.

MEETINGS AND COMMITTEE WORK

Committee Meetings

Committee meeting dates and times will be set by the Committee Chair, in consultation with the CFO/COO, who will utilize District communication to notify the public at least 24 hours prior to the meeting. Meetings of the BAC and FAC are subject to the provisions of the Missouri Sunshine Law.

Committee Members may not meet to discuss committee business, formally or informally, without following all other meeting requirements such as public announcement of the meeting and keeping meeting minutes.

Committee Work

All committee work is to be transparent and is a record for the public and the archives. Therefore, it is important to make sure that all records are timely and complete. The Committee Chair, in collaboration with the COO/CFO, and with the input of the full committee, is responsible for developing the following documents throughout the year:

Agendas

Agendas, presentations and any documents for distribution at a meeting must be posted to the public 24 hours before the advisory committee meeting. If any new documents are introduced at the meeting, they must be sent the next day to the Committee Secretary and office of COO/CFO to be included with the agenda for future reference. Agendas should be sent to advisory committee members two business days prior to the meeting. (See Agenda Template in the Appendix.)

Minutes

Minutes record the decisions and business of the advisory committee and will be taken by the Committee Secretary or another member if the Committee Secretary is not present. Minutes include, but are not limited to the date, time, and location of the meeting, the members recorded as present and absent, a summary of the discussion on matters proposed, deliberated or decided and a record of any votes taken as it relates to the agenda.

Minutes need to be approved by the membership at the following meeting. The member who takes the minutes must prepare them and submit them to the Chair and COO/CFO for review. If there is no quorum, the minutes cannot be approved. In this case, the copy of the draft minutes will be posted online and marked as draft until they can be approved.

Scope of Work

The Scope of Work guides the committee throughout the school year. Each advisory committee must develop a Scope of Work with the COO/CFO. The items in the Scope of Work should be cited in the agenda documents throughout the year, so the committee and the public are clear on how they are moving to accomplish the goals in the Scope of Work. If there are issues that prevent a committee from pursuing an item in the Scope of Work, the District Liaisons can assist in solutions. The Committee Chair will also be a resource to resolve administrative issues or to escalate any issues to the School Board.

LIAISONS

Board Liaisons

Each committee has a Board Liaison to help it navigate the administrative process. Board Liaisons are designed to act as resources during committee discussions and in attaining the goals of the advisory committees. Liaisons are non-voting members and should not participate in debates unless asked, or unless they observe a potential violation of School Board policies. Liaisons should request a place on the School Board agenda to report staff or School Board items that directly relate to the mission of the advisory committee.

The Board Liaison is assigned to the committee by the Board of Education and acts as an advisor to both the committee and the School Board regarding the committee's Scope of Work. Board Liaisons must attend 75% of advisory committee meetings, unless the Liaison has a work-related conflict or Board meeting. In the instances where the Board Liaison cannot attend the meeting, he/she shall endeavor to secure a replacement.

District Liaisons

Staff Liaisons must be assigned to the committees by the Superintendent. The staff acts in an advisory role regarding the committee's Scope of Work to both the committee and the School Board through the Superintendent. The staff liaisons also work with the advisory committee to develop its Scope of Work and help obtain information or data for the advisory committee by scheduling through his/her direct report and the Superintendent. Staff can also assist the advisory committee in pursuing its Scope of Work by providing resources, advocating for budgetary goals to advance the committee's work, and helping to set monthly agendas.

Staff liaisons should attend at least 75% of the committee meetings, unless participating in a work-related event.

Student Liaisons

In addition to the above, the Superintendent of the Webster Groves School District and Principal of Webster Groves High School, may select up to two (2) Junior Class high school students to serve as a Student Liaison. The Student Liaison shall serve for a term of one year and may not be reappointed. The Student Liaison shall be entitled to participate in all advisory committee meetings but shall not have a vote and shall not be counted towards a quorum.

PUBLIC COMMUNICATION

Each agenda provides an opportunity for members of the public to speak for up to three minutes. Members of the public who are not appointed to the committee are not encouraged to participate in the committee work or discussion during the formal meeting unless previously arranged by the Committee Chair or District Liaison as part of an agenda item.

After a member of the public speaks, it is at the Committee Chair's discretion as to whether he/she wants to allow the committee members to interact with the speaker. If it is not germane to the current agenda or might consume time that would be best served discussing established agenda items, it is good for the Committee Chair to offer to the members of the public that he/she will consider their issues and report back any progress to them. Another option is to ask the member of the public to leave contact information so that members of the committee or a District Liaison can contact them to continue the discussion.

The COO/CFO is available to assist Committee Chairs, as well as District Liaisons, in posting materials to the public and assisting with broad committee communications, such as advertising openings. Any committee work outside of these parameters needs to be coordinated through the Superintendent or Board of Education.

APPENDIX

Agenda Template

- I. Call to Order
- II. Adoption of Meeting Agenda
- III. Approval of Meeting Minutes from previous meeting
- IV. Communications and Addresses to the Advisory Committee (recognition of any citizen or delegation of citizens wishing to address the committee)
- V. Old Business and Action Items
- VI. New Business and Reports
- VII. Chair's Report
- VIII. Announcements by Members
- IX. Future Business
- X. Adjournment

Board Policies

Policy BCE: BOARD COMMITTEES/ADVISORY COMMITTEES TO THE BOARD

The Board shall act as a committee-of-the-whole on all matters pertaining to the business and educational policies of the district. The Board may appoint standing committees; however, no individual member or group comprised of less than the full membership of the Board shall exercise the powers of the full Board unless otherwise authorized by law and Board policy.

Temporary Ad Hoc and/or Special Lay Committees

With the approval or at the direction of the Board, the president of the Board may appoint temporary ad hoc and/or special lay committees to assist the Board.

Committees must follow the instructions given to them by the Board and may be terminated at any time by a majority vote of the membership of the Board. If the committee is required by state or federal law, its composition and appointment shall meet all guidelines established for that purpose. Committees shall be advised of the:

1. Purpose to be served. Committees shall be appointed for a specific and well-defined purpose. Their authority shall be limited to that assigned to them by the Board.
2. Length of time each member is being asked to serve.
3. Resources the Board will provide, including a suitable meeting place and administrative assistance.
4. Date a report should be made to the Board or superintendent.

The following additional guidelines shall apply to all temporary ad hoc or special committees:

1. All committees shall be fact-finding or advisory in nature and not executive. Committees and committee members shall not have the power to make monetary or other decisions for the Board of Education.
2. The superintendent or his or her designee shall be a member of all committees.
3. All committee meetings shall be open to the public.
4. Committees shall be dissolved upon the completion of their assigned tasks.
5. Final authority in the decision-making process will reside with the Board.

Any committee appointed by or at the direction of the Board and that is authorized to report to the Board or any advisory committee appointed by or at the direction of the Board for the specific purpose of recommending directly to the Board or the superintendent any policies, policy revisions or expenditure of public funds, will follow the Missouri Open Meetings and Records Act. The custodian of records (secretary of the Board of Education) will maintain a list of all such committees.

Policy DA: FISCAL RESPONSIBILITY

(Management Goals)

The Board acknowledges its fiduciary responsibility for funds received by the district. Board members, staff and others who have a business relationship with the Webster Groves School District will act with integrity, diligence and professionalism in matters involving the fiscal resources of the district. This policy applies to any irregularity involving employees, consultants, vendors, contractors or any other parties who have a business relationship with the district.

Finance Advisory Committee

The Board will establish a Finance Advisory Committee (FAC) in accordance with Board policy on the establishment of committees and annually appoint members to the committee. The committee will consist of school district residents **or parents/guardians of a student within the district**, the COO and the director of business services. One of the purposes of the FAC is to serve as a liaison between the Board/administration and the auditor. The audit duties of the committee include:

1. Making recommendations to the Board regarding the selection of an accounting firm to conduct the annual district audit.
2. Ensuring that fraud prevention practices are in place and effective.
3. Reviewing Board-adopted ethics and conflict of interest policies and monitoring Board member and staff adherence to those policies as they relate to fiscal matters.
4. Reviewing administrative procedures relating to purchasing, payment, management of funds received through grants, and control of receipts from student activities and fundraisers. Any recommendations for improving these procedures will be forwarded to the superintendent or designee.
5. Working with auditors and any state or federal officials to facilitate all audits.

The FAC will operate in accordance with the Missouri Sunshine Law.

Fraud Prevention

For the purpose of this policy, fraud (or fraudulent act or activity) is the intentional, false representation or concealment of a material fact for the purpose of inducing another to act upon it to his or her injury. Fraudulent activity includes misappropriation and other fiscal irregularities, examples of which include, but are not limited to:

1. Any dishonest or fraudulent act.
2. Misappropriation of funds, supplies or other assets.
3. Impropriety in the handling or reporting of money or financial transactions.
4. Profiteering as a result of insider knowledge of district activities.
5. Violation of applicable conflict of interest policies.
6. Accepting or seeking anything of material value from contractors, vendors or persons providing services or materials to the district except as allowed in the applicable conflict of interest policy.
7. Destruction, removal or inappropriate use of records, furniture, fixtures or equipment.
8. Any similar or related irregularity.

Reporting Suspected Fraud

Any person who has reasonable cause to suspect fraud should report that suspicion to the superintendent immediately. Employees or district volunteers who have reasonable cause to suspect fraud are required to report it and may be disciplined or dismissed for not doing so.

The superintendent may designate another administrator to receive such reports. If the allegation of fraud involves the superintendent or the designated administrator, the report should be made to the Board president. Reports will be kept confidential to the extent allowed by law. The person filing the report must not contact the suspected individual in an effort to determine facts or demand restitution and must not discuss the case, facts, suspicions or allegations with anyone until the investigation is complete unless specifically authorized to do so.

Investigating Suspected Fraud

The superintendent has the primary responsibility for the investigation of all suspected fraudulent acts as defined in this policy and the authority to delegate that responsibility to another appropriate entity. During an investigation, the superintendent or designee will have access to all district

records pertinent to the investigation and the authority to examine, copy or remove all or any portion of the contents of files, desks, cabinets and other storage facilities on the premises without the prior knowledge or consent of any individual who might use or have custody of any such items. The superintendent or designee will maintain a record of any property or files removed. No person will be permitted to alter, destroy, mutilate, conceal, cover up or falsify any record or document with the intent to impede, obstruct or influence an investigation.

If the investigation substantiates allegations that fraudulent activities have occurred, the superintendent or designee will issue reports to the Board of Education and any personnel deemed appropriate by the superintendent or designee. After consultation with the superintendent and legal counsel, the Board will decide whether to prosecute or refer the investigation results to appropriate law enforcement.

If the superintendent is the subject of the investigation, the Board president will designate an appropriate person to conduct the investigation.

Prohibited Activity

Employees who violate any portion of this policy are subject to discipline, including termination and referral for prosecution when appropriate.

No Board member or employee of the district will take adverse employment action against any individual who, in good faith, reports suspected fraud in accordance with this policy. No Board member or employee of the district will retaliate against any individual for providing truthful information to law enforcement in conjunction with an investigation regarding alleged financial misconduct.

Students who, in good faith, report suspected fraud or financial misconduct will not be disciplined or penalized for making such a report. Staff members who receive such a report are obligated to notify the superintendent or designee.

Policy FB: FACILITIES PLANNING

The Board of Education will make the necessary provisions to carry out the goals and objectives of the school district through careful facilities planning.

The Board shall periodically review the long-range school facilities plan. This review will provide guidance for capital outlay expenditures and will ensure that the school district has well-planned school buildings at proper locations when needed and at reasonable costs. The superintendent shall report to the Board annually the status of facilities needed, based on enrollment projections and other factors. Enrollment projections may cover three years, may include current registration

figures, community population trends, local birth rates, and may include a review of proposed land development in the community, including residential construction rates.

The Board or superintendent will generally initiate facility planning; however, the Board and superintendent will consider suggestions from staff, patrons or the Building Advisory Committee. Principals, staff, the Building Advisory Committee and patrons shall be consulted during the planning stage through final layout. The superintendent will present a detailed summary of this consultation to the Board prior to the approval of any building plan. The summary may include recommendations based on activities that will take place in the building; organization of instruction and curriculum to be housed in the building; specific architectural characteristics desired; equipment required; the spatial relationship to other district facilities; and other pertinent factors. Building plans for new construction or major structural renovation will be designed in accordance with seismic design standards if required by law and will comply with access requirements for persons with disabilities as required by law. All building plans for new construction and/or renovation will be required to undergo review by the Building Advisory Committee in context of U.S. Green Building Council LEED Certification or Energy Star Guidelines for Schools to include possible applications of energy and environmental design.

The district may acquire real property necessary for facility improvement or expansion through eminent domain only in accordance with law. The district will provide for the relocation of any persons displaced by the acquisition of property through eminent domain as required by and in accordance with law.

Webster Groves School District
Finance Advisory Committee
2024-25 Meeting Schedule

NOTE: Meetings are generally held 7:30-8:30 AM via Zoom with **October and April** in person at the WGSD Central Office located at 400 E. Lockwood. The place, date, and time for any particular meeting (including by teleconference or videoconference), however, may be changed as set forth in the FAC Bylaws.

August 21, 2024	Bond project update, annual bylaws review
September 17, 2024	Setting the tax rate, bond project update, ESSER funds update
October 15, 2024	Audit report update, bond project update
November 19, 2024	Budget adjustments, bond project update
December 2024	No meeting (Winter Break)
January 21, 2025	State funding outlook, FY25 revenue discussions, Food Service program evaluation
February 18, 2025	Bond project update
March 2025	No meeting
April 15, 2025	Preliminary Budget for 2023-24, enrollment projections, bond project update
May 20, 2024	Staffing, salary and benefits, final budget, bond project update
June 2024	No meeting (Summer Break)
July 2024	No meeting (Summer Break)

**TO: Board Members
Dr. John Simpson**

FROM: Jacob Myers and Emilie Vaughan

DATE: August 19, 2024

RE: Monthly Financial Report – June 2024

Two reports are attached for your review for June. The first report is the Expense/Revenue Report for the operating funds (General 001, Teachers' 002, Capital Projects 004 and Alumni 006) and an Expense/Revenue Report for the remaining funds (Debt Service 003 and Bond Issue 005). The reports show activity for the month, year to date revenue, the percentage of the budget realized and revenue and expenses from last year through the same month.

Revenue

Revenue accounts exceeded our budget expectations for this year. Year to Date Current and Delinquent taxes through June are about \$1.3M higher than last year at the same time. Prop C ended the year slightly higher than budget expectations. The district has received \$300,000 more this year than last year at this same time. The district received \$187,000 more in state formula this year over last year.

WGSD is highly dependent on local revenue sources. This year 59.23% of WGSD's operating revenues came from local property taxes. The State Basic Formula was 12.80% of the total revenue, while Prop C was 7.78% of the total operating revenue.

	Budget	YTD	%YTD
Taxes	\$43,246,058	\$43,541,628	100.68%
State Formula	\$9,374,000	\$9,410,615	100.39%
Prop C	\$5,310,800	\$5,717,254	107.65%

Expenditures

Like nearly all other school districts, about 80% of WGSD's operating expenditures are comprised of staff salaries and benefits. The majority of salary and benefit expenditures are in the teachers' fund.

Expenditure activity met with budget expectations. Salary and benefit costs ended \$400,000 under budget for the year, which is 99.25% of budget. All other expenditures ended the year \$130,000 under budget, which is 99.38% of budget. This includes amounts left in the building budget for planned budget carryovers.

	Budget	YTD	%YTD
Salaries/Benefits	\$54,297,484	\$53,890,854	99.25%
All other	\$20,920,553	\$20,790,418	99.38%

Summary

Overall, the district remains in a solid financial position. We ended the fiscal year with unaudited operating expenses exceeding revenue by \$1.18MM. This was a planned deficit because of Frick Theater. We ended the year with a fund balance percentage of 56.61%. This percentage represents the operating fund balance divided by total annual operating expenditures.

The Debt Service Fund also ended the year with a revenue surplus. Revenue exceeded expenses by \$1.83MM. Bonds were sold in May and proceeds will be used until the projects are completed. The Bond Fund had a balance of \$28.01MM remaining at the end of the fiscal year.

Expense/Revenue Report

		Working Budget	MTD Activity	YTD Activity	Remaining Budget	% Realized	Last Year Thru This Month
<i>REVENUES</i>							
5111	Current Taxes	42,640,613.00	96,949.45	42,990,722.22	(350,109.22)	100.8%	41,531,656.26
5112	Delinquent Taxes	605,445.00	29,452.85	550,905.46	54,539.54	91.0%	671,824.70
5113	Proposition C	5,310,800.00	384,254.80	5,717,254.33	(406,454.33)	107.7%	5,431,581.79
5114	Financial Institution Tax	104,779.00	.00	47,590.04	57,188.96	45.4%	21,494.34
5115	M & M Tax	1,397,053.00	4,204.79	1,642,464.52	(245,411.52)	117.6%	1,463,238.00
5131	Transportation Fees	70,000.00	30.00	27,905.00	42,095.00	39.9%	82,465.25
5141	Earnings on Investments	1,864,500.00	43,563.34	1,867,422.77	(2,922.77)	100.2%	1,341,248.46
5151	Student Lunch Sales	651,354.00	(48,284.93)	458,139.18	193,214.82	70.3%	539,966.78
5161	Adult Lunch Sales	5,000.00	337.89	4,110.79	889.21	82.2%	4,718.50
5165	Ala Carte Sales	290,000.00	41,217.98	546,462.95	(256,462.95)	188.4%	386,097.37
5171	Admissions-Student Activities	1,000,000.00	54,600.60	1,172,650.95	(172,650.95)	117.3%	1,226,335.69
5172	Bookstore Sales	.00	.00	.00	.00		50,132.48
5173	Student Org Membership Dues	100,000.00	.00	91,954.44	8,045.56	92.0%	77,861.61
5179	Other Pupil Activity	.00	.00	1,200.00	(1,200.00)		20,000.00
5181	Community Services	1,000,000.00	97,735.35	1,314,010.16	(314,010.16)	131.4%	1,077,187.57
5182	Preschool Tuition	1,650,000.00	69,772.00	1,645,871.85	4,128.15	99.7%	1,668,260.00
5191	Rentals	25,000.00	2,840.68	16,627.49	8,372.51	66.5%	13,942.57
5192	Gifts and Donations	967,000.00	29,640.00	1,316,770.18	(349,770.18)	136.2%	685,192.00
5195	Prior Period Adjustment	.00	.00	6,128.39	(6,128.39)		24,866.67
5198	Misc Local Revenue	430,000.00	286,908.47	580,382.16	(150,382.16)	135.0%	734,307.38
5211	Fines, Escheats, Overplus, Etc.	20,000.00	.00	58,085.56	(38,085.56)	290.4%	43,439.57
5221	State Assessed RR & Util	663,000.00	5.51	668,582.26	(5,582.26)	100.8%	694,222.86
5311	Basic Formula State Monies	7,417,312.00	628,631.00	7,578,975.67	(161,663.67)	102.2%	7,425,785.19
5312	Transportation (State Aid)	24,000.00	4,462.00	53,274.50	(29,274.50)	222.0%	22,291.00
5319	Classroom Trust	1,956,688.00	152,644.35	1,831,639.60	125,048.40	93.6%	1,797,718.33
5324	Early Child Parents as Teachers	80,000.00	99,396.57	173,946.57	(93,946.57)	217.4%	181,595.96
5332	Career Education	21,088.00	16,892.17	21,086.94	1.06	100.0%	20,903.00
5333	Food Service-State	5,000.00	.00	8,086.20	(3,086.20)	161.7%	7,076.89
5342	Evid-based Reading-State	.00	.00	25,225.00	(25,225.00)		.00
5369	Residential Placement	125,000.00	.00	135,137.51	(10,137.51)	108.1%	94,945.06
5384	Safety Grant	250,000.00	.00	250,000.00	.00	100.0%	.00
5397	Other State Revenue	11,012.54	11,007.94	11,471.94	(459.40)	104.2%	1,490.20
5412	Medicaid	25,000.00	10,958.43	43,564.76	(18,564.76)	174.3%	41,738.00
5421	CRRSA Child Care Grant	.00	.00	.00	.00		47,412.60
5422	ARP- ESSER III	1,353,964.27	376,946.58	1,089,064.90	264,899.37	80.4%	968,078.08
5423	CRRSA- ESSER II	150,000.00	.00	110,145.31	39,854.69	73.4%	669,912.15
5424	CARES	.00	.00	.00	.00		25,666.82
5426	CRRSA-GEER II Fund	.00	.00	10,096.25	(10,096.25)		.00
5427	Perkins Basic Grant, Career Ed	37,471.00	.00	26,018.35	11,452.65	69.4%	14,484.13
5445	School Lunch Program	386,000.00	178,680.68	457,587.25	(71,587.25)	118.5%	881,999.52
5446	School Breakfast Program	41,000.00	5,191.38	58,409.80	(17,409.80)	142.5%	85,114.44
5448	After School Snack Program	4,500.00	447.05	4,833.20	(333.20)	107.4%	5,325.25
5451	Title I	194,395.11	44,735.60	281,293.70	(86,898.59)	144.7%	268,627.80
5461	Title IV.A Student Support	21,921.42	16,073.96	17,069.94	4,851.48	77.9%	47,827.16
5465	Title II A	105,003.83	51,218.06	114,556.42	(9,552.59)	109.1%	62,361.79
5468	ARP Hmlss Cld Yth II	7,887.00	.00	7,887.00	.00	100.0%	.00
5472	Child Care Grant	20,000.00	29,623.00	29,623.00	(9,623.00)	148.1%	50,000.00
5477	Federal Emergency Managemnt (FEMA)	.00	.00	.00	.00		21,662.05
5497	Other Federal Revenue	216,000.00	.00	222,561.51	(6,561.51)	103.0%	71,802.83
5651	Sale of Property/Equip/Supplies	.00	.00	6,272.00	(6,272.00)		1,532.12
5811	Tuition from Other Schl Dist	125,000.00	1,509.82	205,554.86	(80,554.86)	164.4%	133,173.58
5841	Non-Disabled Trans Fees	20,000.00	.00	4,543.94	15,456.06	22.7%	.00
Total of REVENUES		71,392,787.17	2,721,647.37	73,503,166.82	(2,110,379.65)	103.0%	70,738,563.80
<i>EXPENSES</i>							
6111	Salaries-Certified Full-time	26,665,728.80	213,511.91	26,543,032.13	122,696.67	99.5%	25,891,879.98
6112	Certified Administrator Salaries	3,028,894.00	253,150.32	2,978,328.97	50,565.03	98.3%	2,810,678.84
6121	Sub Teacher Salaries	1,096,828.00	28,598.89	984,454.46	112,373.54	89.8%	998,527.34
6131	Supplemental Pay	1,017,126.00	21,557.13	1,016,499.32	626.68	99.9%	962,291.29
6151	Classified Salaries-Regular	8,103,646.00	574,806.91	8,347,806.67	(244,160.67)	103.0%	7,541,537.28
6152	Instructional Aide Salaries	1,414,901.00	1,988.14	1,290,298.97	124,602.03	91.2%	1,201,463.18
6153	Classified Sub Salaries	40,000.00	441.00	71,200.34	(31,200.34)	178.0%	59,838.45
6161	Salaries-Classified Part-Time	105,000.00	3,705.68	109,881.24	(4,881.24)	104.6%	105,160.41
6211	Teacher Retirement	5,038,580.10	72,011.18	5,031,222.51	7,357.59	99.9%	4,878,067.81

Expense/Revenue Report

	Working Budget	MTD Activity	YTD Activity	Remaining Budget	% Realized	Last Year Thru This Month
<i>EXPENSES cont.</i>						
6221 Non-Teacher Retirement	804,155.00	42,924.79	725,494.02	78,660.98	90.2%	630,541.65
6231 OASDI/FICA	652,019.00	38,810.62	658,530.83	(6,511.83)	101.0%	599,644.08
6232 Medicare	605,960.11	15,482.49	575,539.29	30,420.82	95.0%	551,741.28
6241 Employee Insurance	5,489,242.60	104,706.19	5,327,618.99	161,623.61	97.1%	4,609,655.26
6261 Workers Comp Insurance	215,403.00	.00	221,154.00	(5,751.00)	102.7%	182,208.00
6271 Unemployment Comp	20,000.00	77.62	9,522.14	10,477.86	47.6%	16,814.81
6311 Payments To Other Districts	270,000.00	59,578.61	277,858.11	(7,858.11)	102.9%	265,700.24
6313 Student Services	4,750.00	.00	3,620.85	1,129.15	76.2%	3,509.69
6315 Audit Services	23,500.00	.00	23,500.00	.00	100.0%	22,050.00
6316 Technology Related Services	183,185.00	5,102.79	172,156.11	11,028.89	94.0%	196,135.93
6317 Legal Services	128,389.00	24,927.50	127,324.61	1,064.39	99.2%	48,566.40
6318 Election Services	.00	(17.30)	7.70	(7.70)		22,484.72
6319 Other Prof Services	2,986,250.94	452,209.72	2,825,832.08	160,418.86	94.6%	2,363,982.81
6332 Repairs and Maintenance (not LEA)	1,468,310.11	109,225.66	1,586,972.52	(118,662.41)	108.1%	1,494,625.88
6333 Rentals-Land and Buildings	40,000.00	5,605.60	24,157.20	15,842.80	60.4%	29,257.00
6334 Rentals-Equipment	166,013.03	13,346.78	192,915.15	(26,902.12)	116.2%	182,976.86
6335 Water & Sewer	161,700.00	14,916.67	194,392.62	(32,692.62)	120.2%	155,424.51
6336 Trash Removal	38,640.00	3,371.05	40,547.81	(1,907.81)	104.9%	38,129.44
6337 Tech Repairs and Maint	465,237.71	63,629.78	463,871.67	1,366.04	99.7%	163,031.82
6341 Transportation, Contracted	931,387.00	115,758.71	916,844.12	14,542.88	98.4%	703,291.74
6342 Transportation, cont/non route	58,174.09	23,554.49	128,784.99	(70,610.90)	221.4%	46,629.20
6343 Travel / Conventions	110,973.81	3,891.28	120,244.86	(9,271.05)	108.4%	101,899.91
6349 Other Transportation Services	25,000.00	.00	1,703.65	23,296.35	6.8%	3,066.55
6351 Insurance-Property	405,789.00	.00	405,789.00	.00	100.0%	305,612.00
6352 Insurance- Liability	339,643.00	.00	339,642.48	.52	100.0%	326,929.58
6353 Treasurer Bond Premium	100.00	.00	100.00	.00	100.0%	100.00
6359 Jdgmnt Agnst LEA Sttlmnt	.00	.00	.00	.00		4,978.48
6361 Communication	1,015,406.00	20,294.08	1,052,157.23	(36,751.23)	103.6%	773,823.14
6362 Advertising	4,000.00	572.50	6,611.41	(2,611.41)	165.3%	11,505.92
6363 Printing and Binding	14,400.00	.00	2,913.30	11,486.70	20.2%	9,545.13
6371 Dues and Memberships	42,996.00	2,743.00	49,523.48	(6,527.48)	115.2%	59,234.72
6391 Other Purchased Services	15,000.00	300.00	14,200.00	800.00	94.7%	88,818.13
6398 Other Services	623,912.25	52,901.41	484,684.92	139,227.33	77.7%	666,361.67
6411 General Supplies	1,751,514.81	374,472.01	1,970,613.22	(219,098.41)	112.5%	1,850,188.43
6412 Technology Supplies	782,471.38	189,022.25	664,665.37	117,806.01	84.9%	1,226,643.13
6431 Textbooks	44,598.19	43,450.00	64,264.37	(19,666.18)	144.1%	44,766.91
6441 Library Books	46,840.00	281.11	44,544.47	2,295.53	95.1%	37,823.74
6451 Library Resource Materials	.00	.00	.00	.00		360.00
6471 Food Supplies	5,000.00	.00	.00	5,000.00	0.0%	.00
6481 Electricity Services	871,925.00	101,496.10	832,638.93	39,286.07	95.5%	816,931.77
6482 Gas-Natural	228,790.00	4,029.10	202,829.36	25,960.64	88.7%	339,391.62
6486 Gas, Propane or Diesel	33,600.00	1,975.27	25,034.26	8,565.74	74.5%	25,947.59
6511 Land	.00	.00	.00	.00		25,606.00
6521 Buildings	2,051,069.00	195,412.83	1,891,008.94	160,060.06	92.2%	762,393.70
6531 Improvements other than Buildings	4,730,000.00	214,783.59	4,568,730.12	161,269.88	96.6%	1,901,229.74
6541 Equipment	442,547.44	178,901.82	672,295.09	(229,747.65)	151.9%	492,332.73
6542 Classroom Instructional Equipment	90,818.23	19,882.04	69,200.54	21,617.69	76.2%	86,245.89
6543 Technology Equipment	83,765.00	84,931.34	94,038.34	(10,273.34)	112.3%	.00
6611 Principal-Bonded Indebtedness	142,496.00	.00	142,495.52	.48	100.0%	208,094.32
6623 Interest-lease purchase agreements	16,404.00	.00	16,403.75	.25	100.0%	13,647.07
6631 Fees on Bonds	75,957.00	(657.00)	75,300.00	657.00	99.1%	59,717.00
Total of EXPENSES	75,218,036.60	3,751,665.66	74,681,002.03	537,034.57	99.3%	67,019,040.77
Revenue over (under) Expenses	(3,825,249.43)	(1,030,018.29)	(1,177,835.21)	(2,647,414.22)		3,719,523.03

	Working Budget	MTD Activity	YTD Activity	Remaining Budget	% Realized	Last Year Thru This Month
<i>REVENUES</i>						
Fund 003Debt Service Fund						
5111 Current Taxes	6,577,406.00	14,954.66	6,631,411.42	(54,005.42)	100.8%	5,879,885.60
5112 Delinquent Taxes	93,391.00	4,543.16	84,978.36	8,412.64	91.0%	95,114.24
5114 Financial Institution Tax	15,221.00	.00	7,340.87	7,880.13	48.2%	3,122.44
5115 M & M Tax	202,947.00	648.60	253,353.70	(50,406.70)	124.8%	207,159.23
5141 Earnings on Investments	278,500.00	2,821.74	281,920.92	(3,420.92)	101.2%	116,831.61
5221 State Assessed RR & Util	125,000.00	1.09	133,687.39	(8,687.39)	106.9%	131,052.43
5497 Other Federal Revenue	216,000.00	.00	219,346.42	(3,346.42)	101.5%	108,511.67
Total Fund 003	7,508,465.00	22,969.25	7,612,039.08	(103,574.08)	101.4%	6,541,677.22
Fund 005Bond Issue Fund						
5141 Earnings on Investments	700,000.00	26,401.60	675,137.73	24,862.27	96.4%	435,215.31
5143 Premium on Bonds Sold	2,581,810.95	.00	2,581,810.95	.00	100.0%	1,117,148.50
5611 Sale of Bonds	25,030,000.00	.00	25,030,000.00	.00	100.0%	19,970,000.00
Total Fund 005	28,311,810.95	26,401.60	28,286,948.68	24,862.27	99.9%	21,522,363.81
Total of REVENUES	35,820,275.95	49,370.85	35,898,987.76	(78,711.81)	100.2%	28,064,041.03
<i>EXPENSES</i>						
Fund 003Debt Service Fund						
6611 Principal-Bonded Indebtedness	2,960,000.00	.00	2,960,000.00	.00	100.0%	3,760,000.00
6621 Interest on Bonds	2,815,850.00	.00	2,815,849.50	.50	100.0%	2,240,174.61
6631 Fees on Bonds	4,000.00	.17	1,978.17	2,021.83	49.5%	2,055.00
Total Fund 003	5,779,850.00	0.17	5,777,827.67	2,022.33	100.0%	6,002,229.61
Fund 005Bond Issue Fund						
6521 Buildings	17,519,000.00	1,876,973.52	17,444,980.50	74,019.50	99.6%	2,660,088.78
6531 Improvements other than Buildings	1,850,000.00	17,581.00	1,271,188.10	578,811.90	68.7%	32,529.22
6543 Technology Equipment	250,000.00	.00	54,914.31	195,085.69	22.0%	161,849.92
6624 Interest-Long Term Loans	149,339.00	.00	149,338.99	.01	100.0%	24,065.47
6631 Fees on Bonds	.00	.00	.00	.00		.00
Total Fund 005	19,768,339.00	1,894,554.52	18,920,421.90	847,917.10	95.7%	2,878,533.39
Total of EXPENSES	25,548,189.00	1,894,554.69	24,698,249.57	849,939.43	96.7%	8,880,763.00
Revenue over (under) Expenses	10,272,086.95	(1,845,183.84)	11,200,738.19	(928,651.24)		19,183,278.03

Breakdown by Fund

Fund	MTD Rev-Exp	YTD Rev-Exp
003 Debt Service Fund	22,969.08	1,834,211.41
005 Bond Issue Fund	(1,868,152.92)	9,366,526.78