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# 2019-2020 **BUDGET**

June 5, 2019

**Educate. Inspire. Empower.**



#2 Mark Twain Circle  
Clayton, MO 63105

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claytonschools.net

Due to the complete reconfiguration of the Missouri Public School Accounting System mandated by the Missouri Department of Elementary and Secondary Education (DESE) and implemented by the District as of July 1, 2018, it is extremely difficult to create an account by account analysis by function and object of the prior year expense accounts for the purposes of this document. Accounts have been separated by DESE into multiple accounts, combined with portions of other accounts, new accounts have been added and some accounts have been deleted. A single report comparing prior year's expenses will be reinstated when an account to account comparison is available.



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## **BUDGET MESSAGE**

As a community, the students, staff, parents and patrons of the School District of Clayton are united in our commitment to student learning. Our mission, vision and core values embody why we are here, what we want our students to become, and the principles that guide our work. The District's mission to inspire each student to love learning and embrace challenge within a rich and rigorous academic culture and the vision to develop leaders who shape the world through independence, creativity and critical thinking set the standard for the education we provide.

The strategic planning process used the District's mission, vision and core values as a guide to develop strategic themes, objectives and initiatives. The 2019-2020 budget continues to focus on our strategic themes of Academic Excellence, Teacher and Administrator Excellence, Growth and Development of the Whole Child, and Resource Management. An effective learning organization continually takes time to evaluate progress and respond to it. While our District's strategic plan serves as a guide for where we are going, we also are purposeful about being reflective and making adjustments along the way. The District began working throughout the 2018-2019 school year to develop a new strategic plan, which will guide the District's work for the next three to five years. The first step in this process is starting with the end in mind: our students. We are working to develop a "Profile of a Graduate" that will prioritize the competencies we want for every Clayton graduate. We envision a plan that will influence our approach to learning and challenge the mental models of what our schools look like for our students. In the fall of 2018, we gathered input from the community through a platform called ThoughtExchange. The data collected from this input has been used as a launching point for developing our Profile of a Graduate. Once this work is finalized in the fall of 2019, a new strategic plan will be developed.

On April 2, 2019, the Board of Education (Board) asked the community to vote on Proposition E, an operating levy increase of 56 cents per \$100 of assessed valuation and an eight-cent waiver of Proposition C sales tax revenues. The voters approved the ballot measure with 64.2 percent of the votes. The net effect of both measures will provide the District with an additional 64 cents of operating revenue, or approximately \$7.3 million. The additional revenue will be used to maintain and strengthen the District's academic excellence and fiscal stability by eliminating the gap between revenues and expenses, addressing facility and maintenance needs and rebuilding reserves. The community's support of Proposition E will have a lasting impact on our schools and our students.

Proposition E was placed on the ballot because the District was prudently spending down operating reserves of \$175,217 in 2009-2010, \$820,654 in 2010-2011 and \$2.0 million in 2011-2012. During 2012-2013 and 2013-2014, budget reductions of \$935,900 and \$1.2 million, respectively, were made both to ensure the District's resources were allocated to programs that support its mission, vision and core values as well as to secure the District's ability to continue to provide our students with a rich and rigorous educational experience. The reductions were made with the goal of continuing to align District resources with our priorities but also protect what matters most: our instructional core. An academically-challenging curriculum, our students' engagement in their learning, and teachers' knowledge and skills are the three interdependent components of this District. While we reduced our expenditures and made permanent changes to staffing and programs, we did it in a way that protected our instructional core and prioritized organizational and operational impacts in order to minimize the direct impact on our students and their learning. As a result of these reductions and the ability to recoup approximately \$5.0 million of protested taxes over three years, operating surpluses of \$560,973 in 2012-2013, \$1.6 million in 2013-2014, and \$2.6 million in 2014-2015 were reported. During fiscal year 2015-2016 the District again began spending down reserves in the amount of \$1.7 million due to the payback of over \$2.0 million in protested taxes; and 2016-2017 and 2017-2018 continued the trend of spending down reserves with \$2.4 million and \$2.0 million respectively. The District is projected to continue to spend down reserves in



2018-2019 at approximately \$4.0 million. However, due to the successful passing of Proposition E, the District is projected to have approximately a \$2.9 million operating surplus and grow the fund balance to approximately 20%, which is 2 percent above the 18 percent fund balance goal.

Beginning in 2015-2016, instructional and departmental operating budgets were prepared through a Zero-Based Budgeting (ZBB) approach. This approach is one of the key initiatives used to implement the Resource Management theme in the District's Strategic Plan. This approach helps ensure that the budget is developed to align with priorities for instructional practices and organizational needs. The ZBB approach is built on needs and priorities rather than on historical spending trends. The ZBB process is about creating accountability for what the District spends and transparency for the decisions for where the District spends. The 2019-2020 budget was prepared using a ZBB approach.

Proposed 2019-2020 total expenditures including normal debt service payments and business-type activities total \$64.6 million. Projected total revenues, inclusive of business-type and debt service, of \$69.1 million will result in a surplus \$4.5 million and grow the overall fund balance to \$22.3 million. Because many of the revenues and expenditures included in the total budget are restricted for specific purposes, the operating budget more clearly reflects the District's expected results of operations.

The operating revenue budget is projected to increase by \$12.0 million or 25.87 percent to a total of \$58.6 million primarily because of \$3.8 million of uncollected local taxes for 2018-2019 combined with successful passing of Proposition E, new developments, and the recoupage of the payback of approximately \$1.2 million of protested taxes from the prior year. Protested assessed values continue to remain a challenge for all of St. Louis County. Numerous protested tax appeals crowd the State Tax Commissions dockets resulting in continuous fluctuations in assessed valuation data and tax payments that cause significant fluctuations in revenue trends. Further, other revenue categories such as non-resident tuition, tuition from other local education agencies (LEA's), and VICC are projected to decrease due to an increase in resident enrollment resulting in less available space. Projected revenues are based upon the best information available at this time as well as historical trends.

The operating expenditure budget is projected to increase by \$1.8 million or 3.32 percent to a total of \$55.6 million. 2018-2019 was the final year of a two-year salary agreement. Administration and teacher representatives began having salary discussions in March 2019. The Board approved a two-year salary schedule at their May 8, 2019 meeting. A 1.0 percent budgetary increase for certified teaching staff has been included in the current projections. The average salary increase for a teacher is 2.45 percent due to staff turnover. Administrative salaries, classified salaries, part-time temporary employment and substitute budgets will be increased by 2 percent. In addition, the operating budget supports the maintenance of our facilities and grounds, recommended technology improvements, textbook, musical instrument and athletic uniform replacement, and curriculum implementation plans. Due to the successful passing of Proposition E, an additional \$675,000 a year in funding for facility and maintenance needs will be budgeted. Total proposed maintenance Capital Improvement Plan (CIP) expenditures for 2019-2020 will include funding at the same level as 2018-2019 of \$625,280 with an additional \$100,000 from Proposition E for a total allocation of \$725,280. The remaining \$575,000 of the additional \$675,000 will be used to pay the annual financing payments improvements at the Center of Clayton.



In addition, requests to expend funds from the sale of the Maryland Building will be presented during the 2019-2020 school year. These funds are not part of operating funds and are not reflected in the operating budget. The Board has committed these funds for capital projects and must approve each expenditure from these funds. The first request will be to hire an architect to perform a safety audit of our buildings. Facility staff are currently prioritizing other capital maintenance projects to bring forward for approval.

The District continues to work to control costs and align resources with priorities while also looking at other strategies to achieve financial balance with minimal impact on students and classrooms.

Operating revenues will exceed operating expenses increasing the operating fund balance by \$2.9 million. The District anticipates approximately \$1.0 - \$1.5 million of the budget to be unexpended each year. Including these anticipated unexpended budget funds, the operating fund balance is anticipated to increase approximately \$4.4 million.

The 2019-2020 year-end operating fund balances inclusive of business-type activities are projected at \$16.3 million or 28.7 percent. However, \$4.8 million has been formally committed by the Board for future capital expenditures. This leaves a net operating fund balance of \$11.5 million or 20.7 percent of budgeted operating expenditures and which is slightly above the Board's fund balance goal of 18 percent.

As part of the normal budgeting process, long-range projections are developed and continually updated. This process allows the District to determine how much of available resources can be used for ongoing projects, such as new programs or initiatives, versus one-time projects, such as facility repairs. Current long-range projections include new revenue from seven developments where construction plans have been approved.

- The Barton – 8400 Maryland Avenue, Clayton
- Central Park Townhomes – 1107 East Linden Avenue, Richmond Heights
- Centene II – Phase I – 7600, 7606, 7620 Forsyth Boulevard; 14 South Hanley Road, Clayton – 40% tax abated property
- Centene University/Early Childhood Development Center – 7501 Maryland Avenue, Clayton
- Allegro Senior Residential Community – 1055 Bellevue Avenue, Richmond Heights
- Shaw Park Apartments – 8049 Forsyth Boulevard, Clayton
- Clarendale of Clayton – 7651 & 7601 Clayton Road, Clayton

Estimated new construction revenue from only these seven developments has been included in projections. There are several other potential new developments that are currently in the conceptual phase and have either not been submitted to the City for review or are waiting on approval. Estimated revenue from these developments will be included in projections when approved. This conservative and prudent approach to planning by Boards of Education has been a historical trademark of the District. Long-range financial planning will continue to be relied upon, with administration prepared to react to unanticipated changes to planned revenue and expenses.

Preparation of the 2019-2020 budget began in December 2018. It is our deep commitment to all students' education that drives our thoughtful conversations and guides our budgetary decisions. Input was sought from staff, administrators and instructional leaders throughout the District. Specific information from developing the budget was discussed with the Board as study items on April 24 and May 22, 2019.



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The 2019-2020 School District of Clayton budget is recommended to the Board of Education for adoption.

Respectfully submitted this day, June 5, 2019,

Sean N. Doherty, Ed.D  
Superintendent

Mary Jo Gruber, CPA, CGMA, SFO  
Chief Financial Officer



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# INTRODUCTORY SECTION



## DISTRICT ENTITY

The District, established under the Statutes of the State of Missouri, is governed by an elected seven-member board as described in RSMo Chapter 162. The Board of Education (Board) is the basic level of government that has financial accountability and control over all activities related to public school education in the District. The District, just west of the City of St. Louis, covers approximately 3.25 square miles and is located in the City of Clayton and includes a portion of the City of Richmond Heights. Combining a bustling downtown with quiet, secure residential neighborhoods, Clayton is the hub of the St. Louis area and the seat of St. Louis County. With a population of around 18,700 residents, it is also home to Forbes and Fortune 500 headquarters.

The District provides education for a stable enrollment of approximately 2,600 students in kindergarten (K) through 12<sup>th</sup> grade. The District’s facilities include an early childhood center, three elementary (K-5), one middle (6-8), and one high school (9-12). In addition to these school buildings, the District owns and maintains a maintenance facility and administrative center.

## GOVERNANCE

### **Board of Education**

Mr. Joe Miller	President	Dr. Lily Raymond	Director
Ms. Amy Rubin	Vice President	Ms. Kristin Redington	Director
Mr. Gary Pierson	Secretary	Ms. Stacy Siwak	Director
Mr. Jason Wilson	Treasurer		

The School District of Clayton Board of Education has seven members; two elected annually for three-year terms, and three elected every third year for three-year terms. An annual school board election is held in April each year. School board members are volunteers that receive no compensation for serving on the Board.

### **The Role of the Board**

The Board of Education is elected to represent the School District of Clayton community in the governance of its public schools. The Board’s chief responsibility is to evaluate and hire the superintendent of schools. Additionally, the Board adopts policies and direct procedures for the governance of the District, with responsibility for implementing Board policy and day-to-day operations of the District delegated to the superintendent. The Board is also responsible for other fiduciary responsibilities as outlined in Board Policy DA including adopting an annual budget to enable the District to carry out its educational programs. All Board actions are governed by state and federal laws and Missouri Department of Elementary and Secondary Education (DESE) guidelines.

### **Decision Making**

A minimum of four Board members must be present to conduct official Board business. Prior to each meeting, Board members receive relevant background information on each agenda item. They may contact the administration to clarify any item. The Board votes on each action item after Board discussion.

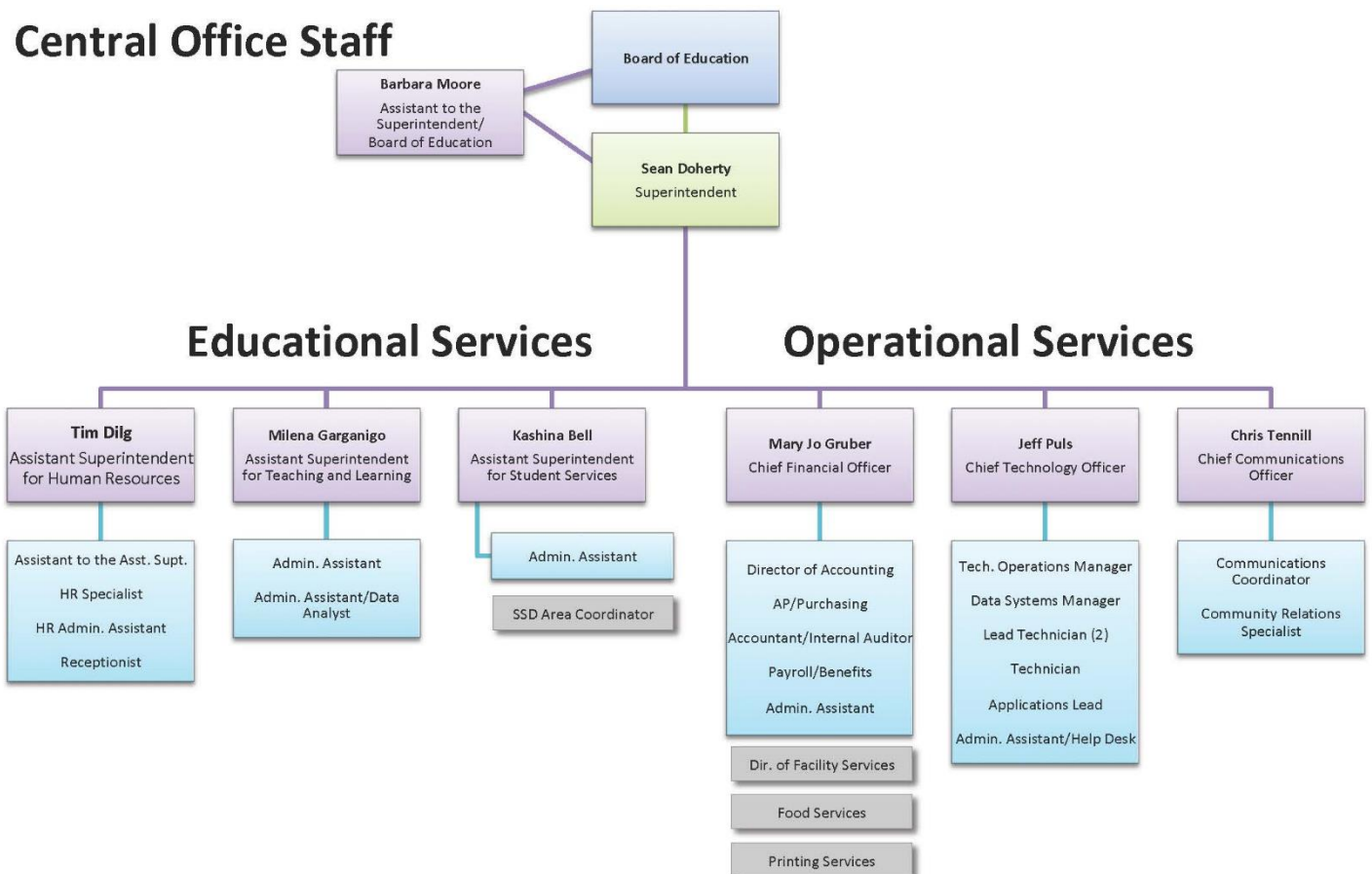
The superintendent is the chief executive officer of the District and is employed by the Board. The superintendent and, when appropriate, other members of the executive administrative team, meet with the Board to make recommendations and answer questions.

## Executive Administration

Sean Doherty, Ed.D.  
Timothy Dilg, Ed.D.  
Milena Garganigo, Ed.D.  
Kashina Bell, Ed.D.  
Mary Jo Gruber, CPA, CGMA, SFO  
Jeff Puls, CETL  
Chris Tennill, APR

Superintendent  
Assistant Superintendent of Human Resources  
Assistant Superintendent of Teaching and Learning  
Assistant Superintendent of Student Services  
Chief Financial Officer  
Chief Technology Officer  
Chief Communications Officer

## DISTRICT ORGANIZATIONAL CHART





## DISTRICT MISSION AND GOALS

As a community, the students, staff, parents and patrons of the School District of Clayton are united in our commitment to student learning. Our mission, vision and core values embody why we are here, what we want our students to become and the principles that guide our work.

### **Mission Statement**

We inspire each student to love learning and embrace challenge within a rich and rigorous academic culture.

### **Vision Statement**

We develop leaders who shape the world through independence, creativity and critical thinking.

### **Core Values**

We model and promote

- **excellence** by challenging our students and ourselves to meet the highest expectations of our community.
- **trust** by building relationships based on integrity, mutual respect and open communication.
- **inclusiveness** by valuing individual differences and the contributions of a diverse student body and staff.
- **innovation** by encouraging ideas and practices that foster adaptability.
- **accountability** by aligning our actions and resources with our stated objectives and taking responsibility for the outcomes.

To achieve this mission, Clayton maintains a student to teaching-staff-member ratio of about 15:1 at the elementary level, 12:1 at the middle school level and 12:1 at the high school level, which includes grade level/core and special area teachers. Individualized instruction is stressed at each grade level. The certificated staff of the District total 278, including teachers, administrators, counselors and librarians.

Most classroom teachers have more than 17 years of experience and 94.1 percent hold a master's degree or higher. Their work is complemented by resource teachers, interns and general education staff. Each school has a library exceeding national standards and a full-time librarian. All schools also have at least one counselor, and basic instruction is augmented by regular instruction in art, music, physical education and technology.

Clayton students excel academically. At Clayton High School (CHS), 21 Advanced Placement courses are available. Students took 549 AP exams during the 2017-2018 school year, with 93 percent of students earning a passing grade of a 3, 4 or 5. In the same school year, 99.5 percent of CHS seniors graduated, and 95.2 percent of graduates advanced to two- and four-year colleges. The class of 2018 had a composite mean SAT critical reading and writing score of 680 and math score of 703. The average ACT composite score during the same time period was 25.9.

The District offers a full range of extracurricular activities and special programs. Before and after school care is available in each of the District's elementary schools. Activity programs, intramural sports and city-sponsored athletic leagues provide other afternoon, evening and weekend options.

Every year a large number of students are recognized as National Merit and Commended Scholars. Clayton's K-12 students compare favorably in ability and achievement with students from independent schools and select suburban districts nationally, including schools on the eastern seaboard and west coast.



Additionally, the District provides a wide range of opportunities for its residents and students, including adult continuing education programs and summer programs. Since 1981, the District has participated in a voluntary desegregation program with the City of St. Louis. Approximately eight percent of the District’s students are enrolled through participation in the desegregation program.

## Strategic Planning

The Board approved the District's current strategic plan on Nov. 6, 2013. This plan, organized around four strategic themes, provides the purposeful direction for the District to achieve its mission and vision.

Strategic Themes	Description
Academic Excellence	We will promote excellence in learning experiences and outcomes, fostering intellectual and personal development for each student.
Teacher and Administrator Excellence	We will attract and retain high-quality, diverse teachers and administrators and encourage career-long growth and development to foster a culture that positively impacts student learning.
Growth and Development of the Whole Child	We will foster students’ intellectual and personal development by supporting their physical, social and emotional well-being.
Resource Management	We will be prudent stewards of our resources through rigorous planning and budgeting and by working to enhance community, public and private support.

Under each strategic theme there are objectives and then each objective has initiatives. The objectives are designed to focus the work in that area. They are specific, measurable statements of what will be done to achieve each theme. Initiatives are the statements of major approach or methods of attaining strategic themes and objectives and resolving specific issues. Major initiatives describe a general approach or method; they don’t describe specific actions or projects. Additional information regarding the objectives and initiatives can be found on the District’s website at <https://www.claytonschools.net/Page/14750>.

The District began working throughout the 2018-2019 school year to develop a new strategic plan, which will guide the District's work for the next three to five years. The first step in this process is starting with the end in mind: our students. We are working to develop a “Profile of a Graduate” that will prioritize the competencies we want for every Clayton graduate. We envision a plan that will influence our approach to learning and challenge the mental models of what our schools look like for our students.

In the fall, we gathered input from the community through a platform called ThoughtExchange. We asked the questions:

- What are the most important attributes we need to develop in our graduates in order for them to be successful?
- Why?

The data collected from this input will be used as a launching point for developing our Profile of a Graduate. Once this work is finalized, a new strategic plan will be developed.

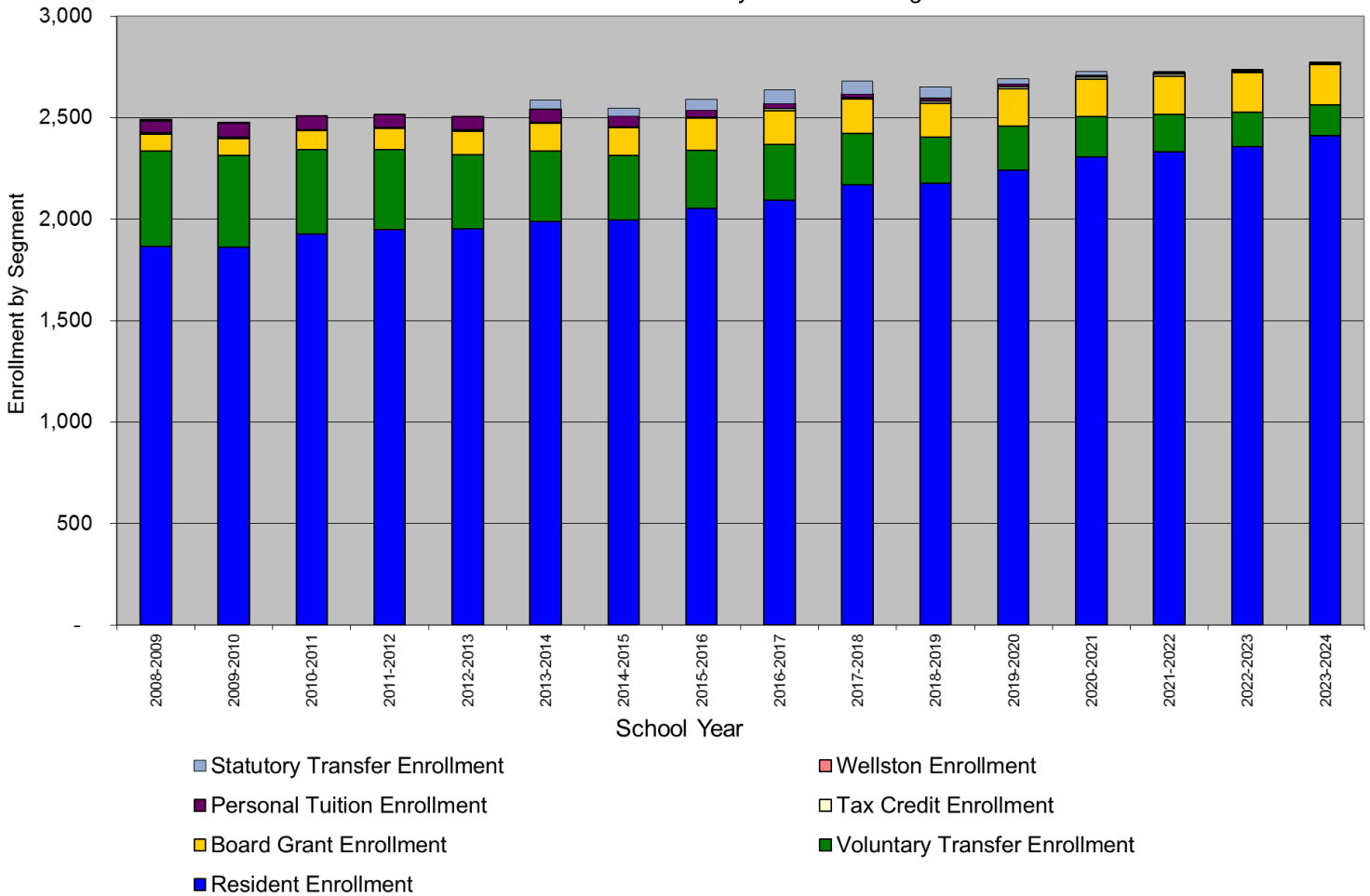


## OUR SCHOOLS

Location	Enrollment		Certified FTE	Support Staff FTE	Admin FTE	Student/Teacher Ratio
Current	Projected					
<b>The Family Center</b> 301 North Gay Ave. 314.854.6900 Debbie Reilly Director	<b>Early Childhood Center</b>					
<b>Ralph M. Captain Elementary</b> 6345 Northwood Ave. 314.854.6100 Jennifer Martin, Ed.D. Principal	<b>348</b>	<b>355</b>	<b>36.71</b>	<b>7.5</b>	<b>1</b>	<b>14:1</b>
<b>Glenridge Elementary</b> 7447 Wellington Way 314.854.6200 Beth Scott Principal	<b>369</b>	<b>388</b>	<b>39.18</b>	<b>7.5</b>	<b>1</b>	<b>15:1</b>
<b>Meramec Elementary</b> 400 South Meramec Ave. 314.854.6300 Patrick Fisher Principal	<b>364</b>	<b>361</b>	<b>37.73</b>	<b>7.5</b>	<b>1</b>	<b>15:1</b>
<b>Wydown Middle School</b> 6500 Wydown Blvd. 314.854.6400 Jamie Jordan, Ed.D. Principal	<b>671</b>	<b>678</b>	<b>72.11</b>	<b>13.0</b>	<b>3</b>	<b>12:1</b>
<b>Clayton High School</b> #1 Mark Twain Circle 314.854.6600 Dan Gutchewsky, Ed.D. Principal	<b>900</b>	<b>911</b>	<b>97.79</b>	<b>32.4</b>	<b>3</b>	<b>12:1</b>
<b>TOTALS</b>	<b>2,652</b>	<b>2,693</b>	<b>283.52</b>	<b>67.9</b>	<b>9</b>	<b>13:1</b>

## ENROLLMENT

Historic Total Enrollment by Enrollment Segment



The total enrollment projection for the 2019-2020 school year is 2,693 students which is a 1.5 percent increase when compared to the September 2018 count day enrollment of 2,652. Projections continue to trend upward primarily due to an increase in resident enrollment. District administration will continue to monitor resident enrollment trends and its impact on the District's non-resident enrollment.



## Resident Enrollment

### Resident Projection

The total resident enrollment projection for the 2019-2020 school year is 2,241 students which is a 2.9% increase compared to the September 2018 count day resident total student enrollment of 2,178.

**Students from New Residential Developments** – There were 600 units and 42 townhomes that recently completed construction during 2018. There are an additional estimated 521 residential rental units either approved or pending approval by the cities of Clayton and Richmond Heights. The District has been tracking enrollment of students residing in residential high rise or downtown Clayton apartments since 2012-2013. Enrollment records indicate this is a transient population. Approximately two-thirds of students residing in high rise or downtown Clayton apartments continue to reside in them after two years. This percentage drops to approximately fifty percent of those same students after three years. The District enrolled nine new students from the new developments during the 2018-2019 school year but saw a significant drop in student enrollment from Clayton on the Park. Overall, the number of students residing in residential high rise or downtown Clayton apartments is lower in 2018-2019 than in 2015-2016 and 2013-2014. The District continues to closely monitor and annually evaluate the impact of these types of developments on its residential enrollment.

## Non-Resident Enrollment

**Board Grant** – The District allows the children of employees to enroll as students in the District. This enrollment is projected to increase next school year to 185 students which is a 10.1% increase when compared to the September 2018 count day total of 168.

**Statutory Transfer Tuition Students** – Pursuant to Missouri Revised Statutes Section 167.131, the District has enrolled students from unaccredited school districts in the same or adjoining county since the 2013-2014 school year. Both the Normandy School Collaborative and Riverview Gardens School District gained provisional accreditation and the Board agreed to phase out students per an approved memorandum of understanding's (MOU) student transition plan. Statutory tuition enrollment is projected to decrease 29 students or 52.7% primarily due to normal grade progression under the MOU's transition terms.

**Voluntary Transfer Student Program (VTS)** – The Voluntary Transfer Student Program (VTS) is a program administered by the Voluntary Interdistrict Choice Corporation, a non-profit entity formed to collect and administer state funds to support the voluntary transfer students who choose to attend a district other than the student district of residence (the City of St. Louis School District). The voluntary transfer enrollment is projected to fall to 218 which is a 3.5% decrease when compared to the September 2018 count day enrollment of 226 students.

**Personal Tuition and Tax-Credit Tuition Students** – According to RSMo 167.151 the School Board, in its discretion, may admit to the school pupils not entitled to free instruction and prescribe the tuition fee to be paid by them. Personal tuition and tax credit enrollment are projected to decrease two students due to graduation.

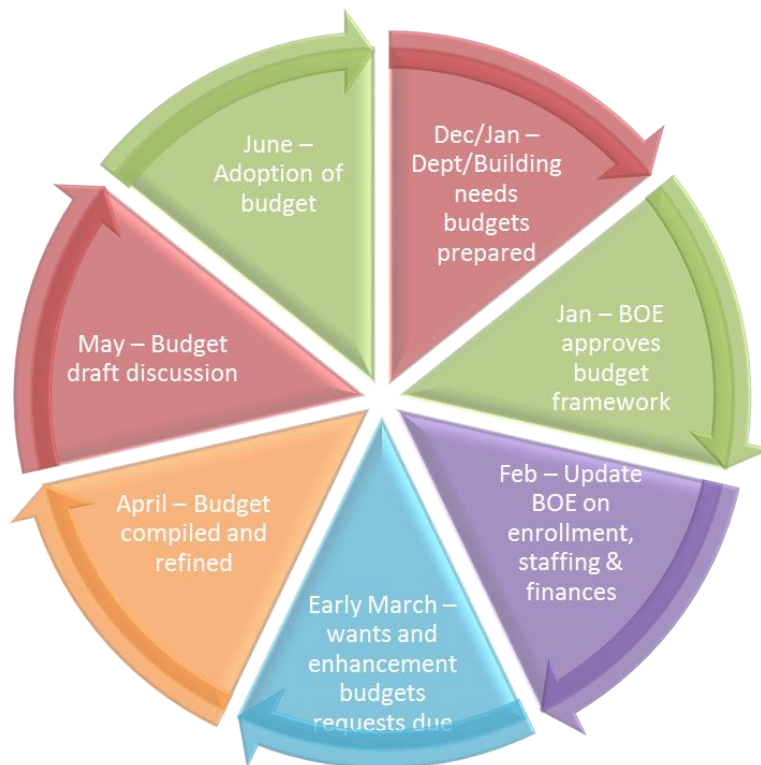
## BUDGETS AND BUDGETARY ACCOUNTING

### Budget Management

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

- In accordance with RSMo Chapter 67 and Board Policy DB, the District adopts a budget for each fund.
- Prior to July, the Superintendent, who serves as the budget officer, submits to the Board of Education a proposed budget for the fiscal year beginning on the following July 1. The proposed budget includes estimated revenues and proposed expenditures for all District funds. Budgeted expenditures cannot exceed beginning available monies plus estimated revenues for the year.
- A public hearing is conducted to obtain taxpayer comments. Prior to its approval by the Board of Education, the budget document is available for public inspection.
- Prior to July 1, the budget is legally enacted by a vote of the Board of Education.
- Subsequent to its formal approval of the budget, the Board of Education has the authority to make necessary adjustments to the budget by a formal vote of the Board. For each fund, total fund expenditures may not legally exceed final amended budgeted expenditures. Expenditure appropriations lapse at the end of the fiscal year.
- Budgets are adopted on the cash basis of accounting for all governmental funds. The cash basis is used to enable the District to more accurately budget revenue and expenses as the resources are expended or received.

### Budget Cycle



Teacher Salaries are negotiated in odd-numbered years beginning in January and receiving Board approval by the end of March.

The health insurance plan year is a calendar year, not fiscal, and is negotiated in the summer months each year.



## **Budget Development Process**

### **Zero-Based Budgeting – An Overview**

Each year, the Superintendent and the Chief Financial Officer present a proposed budget to the Board of Education that includes estimates of the total expenditures required to operate the District. Before that can happen, staff across the District must work through a number of components to develop these cost estimates. This process requires active involvement from teachers, building leaders, coordinators and all support staff in setting the stage. District Administrators are committed to fostering inclusive budget discussions centered on student achievement and the goals that are leading the Superintendent's work.

The 2015-2016 budget was the first budget prepared through a Zero-Based Budgeting (ZBB) approach which is one of the key initiatives used to implement the Resource Management theme in the District's Strategic Plan. This approach helps ensure that the budget is developed to align with priorities for instructional practices and organizational needs. It's different because it's built on needs and priorities as opposed to historical spending trends. The ZBB process is about creating accountability for what we spend and transparency around the decisions we make about where we spend our money. The 2019-2020 budget process will continue to be prepared using a Zero-Based Budgeting approach

### **Building the Budget to Align with Budget Priorities**

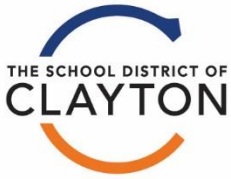
Since there is no wrong way to prepare a budget or a standard budget process for ZBB, each administrator built the process around the building's/department's culture to ensure what they do, who they do it for, why they do it and how well they do it are all maintained. By developing their own approach to this process, the building/department owns each decision provides input to each decision and is accountable for its results and how the results are defined.

Each administrative leader was tasked to identify the Needs of the building or department by using decision units. Needs are defined as resources required to provide only the most fundamental services essential to execute the written curriculum, ensure adequate support services and operate the building. A decision unit is a decision-making group of staff that can be comprised of representatives from grade levels, subject areas, programs and departments that develop and prioritize budget requests. The Need's recommendations are analytically reviewed by the Chief Financial Officer and significant fluctuations are discussed with the administrative leader who submitted the request.

Next, each administrative leader was tasked to identify Wants and Enhancements of the building or department again by using decision units. Wants are defined as resources essential to provide educational services, which expand the written curriculum and achieve the level of excellence provided by the District. Enhancements are defined as resources that will expand educational services and opportunities for students in alignment with the Strategic Plan. Each administrative leader was asked to work with their decision unit(s) to prioritize the list of Wants and Enhancements in order from most important to least important. The decision unit level prioritized Wants and Enhancements lists are then discussed at a March District Leadership Council meeting and prioritized at a District-wide level.

### **Collaborating to Balance**

A zero-based budget starts from a "zero base" and every function within an organization is analyzed for its needs and wants – all expenses must be justified. Budgets are then built for the upcoming year based upon these District-wide prioritized requests. The final ZBB budget is then balanced given funding constraints approved by the Board.



All members of the District Leadership Council share in the experience of analyzing budget trade-offs and making tough decisions between building and department requested wants and enhancements.

### **Stakeholder Involvement**

Stakeholder feedback is essential to a transparent, forward-thinking budget. There are several tools the Board and administration use to communicate with the public.

- Committees – There are several committees in the District that help guide the direction of schools, curriculum and the budget. Examples include the Long-Term Financial Planning (LTFP) Committee and its subcommittees, curriculum committees, and Parent-Teacher Organizations.
- Public Survey – On a bi-annual basis, the District will conduct an outsourced public survey through a marketing research firm to provide an unbiased view of public opinion. This gives all residents a chance to have their voices heard.
- Social Media – The District maintains a Facebook page and Twitter feed to provide a two-way dialog with citizens. Several individual programs in the District also maintain an active and vibrant social media presence.

### **Budget Monitoring**

Throughout the fiscal year, two-way communication is maintained between the Office of Business and Finance and the various budget administrators. Since events change throughout the year, budget administrators will periodically need to revise a budget item. What results is a “give and take” approach to the request for revisions in budget amounts. First, the administrator’s entire function is reviewed for areas that might have excess budget amounts. If it is determined that there are excess budget amounts, then a budget transfer is completed to move the excess budget amount needed to fill the request. If it is determined that the administrator’s function has no excess budget amount, then other functions are reviewed for excess budget amounts. Finally, if these reviews reveal no excess budget amounts, then a budget modification request is submitted to the Board for approval. Monthly, a report is provided to the Board indicating actual performance compared to budget. In addition, the Director of Finance reviews actual performance compared to budget on a continuing basis. As the year progresses, this review increases in focus to the extent that over the last few months of the fiscal year the budget is reviewed on a line item by line item basis.



## **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

### **Fund Accounting**

Missouri law and Board Policy DI require that school districts account for their budget using fund accounting. All revenue received and expenditures made by the District are allocated to separate funds. Missouri law also requires that separate accounts are established for each fund and that expenditures from any fund may not exceed estimated expenditures for that fund for the fiscal year.

### **Governmental Funds**

#### **General Fund**

The General Fund is the primary operating fund of the District and is used to account for all financial resources except those required to be accounted for in another fund. This includes salaries and employee benefits for non-certificated personnel (such as office or maintenance personnel), District paid retirement contributions for all personnel, instructional materials, and school operational costs, such as utilities and facility repairs. All textbooks are purchased through this fund.

#### **Special Revenue Fund**

The Special Revenue Fund is used to account for specific revenue sources that are restricted or committed for the payment of salaries and certain employee benefits for certified personnel including teachers, counselors, librarians and certified administrators.

#### **Debt Service Fund**

Money in this fund is used for the retirement of bonds issued to finance school renovation or new construction. Bond issues must be approved by four-sevenths of the voters at primary or general elections, or by two-thirds of the citizens at all other elections. When the voters approve a bond issue, they authorize the Board to set a tax rate in the Debt Service Fund that will meet the principle and interest payments due each fiscal year.

#### **Capital Projects Fund**

Capital expenditures such as building renovation and construction, equipment, and furniture are paid from this Fund.

### **Proprietary Funds**

#### **Enterprise Fund (Business-Type Activities)**

Enterprise funds are used to account for business-type activities financed primarily by user charges. This includes programs such as SummerQuest, Kids Zone, driver's education, and facility rentals.

#### **Internal Service Fund**

The internal service fund accounts for the activities of the District's medical self-insurance fund. This includes the collection of premiums from employees and the payment of claims, direct insurance payments and administrative fees.

The District's budgeted revenues, expenditures and fund balances as of June 30, 2019 are presented on the next page.



	<b>General Fund</b>	<b>Special Revenue Fund</b>	<b>Capital Projects Fund</b>	<b>Subtotal Operating Funds</b>	<b>Debt Service Fund</b>	<b>Subtotal District Funds</b>	<b>Business-Type Activities</b>	<b>Grand Total</b>
<b>Estimated Balance 7/01/19</b>	\$3,107,959	\$4,498,089	\$5,683,873	\$13,289,921	\$4,468,350	\$17,758,271	-	\$17,758,271
<b>Local Tax Revenues</b>								
Delinquent Tax Collections	(\$224,230)	(\$499,590)	(\$39,490)	(\$763,310)	(\$136,690)	(\$900,000)		(\$900,000)
Current Tax Collections	\$13,874,980	\$30,913,270	\$2,443,740	\$47,231,990	\$8,458,050	\$55,690,040		\$55,690,040
	\$13,650,750	\$30,413,680	\$2,404,250	\$46,468,680	\$8,321,360	\$54,790,040	-	\$54,790,040
<b>Other Sources</b>	\$6,211,200	\$5,757,260	\$207,870	\$12,176,330	\$1,034,180	\$13,210,510	\$1,156,000	\$14,366,510
<b>Total Revenues</b>	\$19,861,950	\$36,170,940	\$2,612,120	\$58,645,010	\$9,355,540	\$68,000,550	\$1,156,000	\$69,156,550
<b>Expenditures</b>	\$19,931,400	\$33,679,700	\$2,154,820	\$55,765,920	\$7,829,650	\$63,595,570	\$1,006,420	\$64,601,990
<b>Excess (Deficit) Revenues Over Expenditures</b>	(\$69,450)	\$2,491,240	\$457,300	\$2,879,090	\$1,525,890	\$4,404,980	\$149,580	\$4,554,560
<b>Other Financing Sources (Uses)</b>								
Transfers In	\$215,270			\$215,270		\$215,270		\$215,270
Transfers Out		(\$64,190)	(\$1,500)	(\$65,690)		(\$65,690)	(\$149,580)	(\$215,270)
<b>Ex Financing Sources over Expenditures and Other Financing (Uses)</b>	\$145,820	\$2,427,050	\$455,800	\$3,028,670	\$1,525,890	\$4,554,560	-	\$4,554,560
<b>Budgeted Balance 6/30/20</b>	\$3,253,779	\$6,925,139	\$6,139,673	\$16,318,591	\$5,994,240	\$22,312,831	-	\$22,312,831

## Sources of Revenue

Historically, approximately 73 percent of the School District of Clayton’s tax revenue is derived from *local* taxes consisting of real estate and personal property taxes. An additional 3 percent of the District’s revenue comes from Proposition C funds and approximately 5 percent from voluntary transfer program funds. Lesser amounts of money are received from the *county* (1 percent) and the *state* (<3 percent), and the *federal* government contributes approximately 3 percent to the District’s operating budget.

### 5100 - Local Revenue

**Current Taxes** – Taxes on real and personal property within the District for the current year.

- *Real Estate.* Homes, office buildings, land.
- *Personal Property.* Automobiles, boats, commercial office furnishings, including business machines and leased equipment.

Property is placed on the County Assessor’s rolls at market rate. For taxing purposes, the assessed value of property is placed at a much lower rate. According to state law, residential property in St. Louis County is assessed at 19 percent of market value by the Assessor’s Office and commercial property is assessed at 32 percent of market value. Personal Property is assessed at 33 percent of market value. An appeals process to the Board of Equalization can sometimes reduce assessments if it appears that the property value has been over-assessed.



Taxes are based upon the assessed valuation of the items listed above. The St. Louis County Assessor's Office determines the assessed valuation. Each \$100 of assessed valuation is multiplied by a school district's tax rate in order to determine property taxes due each year. To illustrate: the District's blended tax rate for 2018-2019 is \$3.8655. If a taxpayer's property is worth \$800,000 and is assessed at 19 percent of fair market value, or \$152,000 for taxing purposes, the real estate tax dedicated to the school district is:

$$\$152,000 \div \$100 = \$1,520 \times \$3.8655 = \$5,876 \text{ tax}$$

A small portion of the tax collected is retained by the county collector's office to support its operation. In addition, a certain amount of taxes are uncollectable. This is anticipated in projected local revenue calculations.

The tax rate, set each year in September, is levied on each \$100 of assessed valuation. To the extent that the District's assessed values, excluding increases from personal property and new construction, exceed the lesser of the Consumer Price Index (CPI) or 5 percent, the District is required, based upon calculations made in accordance with the rules and regulations of the State Auditor's office and the Hancock amendment, to adjust its operating tax levy from the prior year's rate. In a year when the assessed valuation declines, the District is allowed to roll up the operating tax levy. Additionally, the State Tax Commission has reduced the property tax valuations for various parcels for previous tax years. Protested assessed values continue to remain a challenge for all of St. Louis County. Outstanding protested tax appeals from 2015 through 2018 crowd the State Tax Commissions dockets resulting in continuous fluctuations in assessed valuation data and tax payments that cause significant fluctuations in revenue trends. These reductions in valuation resulted in a loss of tax revenue to the District. The law allows the District to recoup this loss over a three-year period. The District has recouped taxes due to reductions in assessed valuation of real property for most of the past eight years.

In April 2019, the Clayton community had the opportunity to vote on Proposition E, an operating levy increase of 56 cents per \$100 of assessed valuation and an eight-cent waiver of Proposition C sales tax revenues. The net effect of both measures will provide the District with an additional 64 cents per \$100 of assessed valuation. The additional revenue will be used to maintain and strengthen the District's academic excellence and fiscal stability by eliminating the gap between revenues and expenses, addressing facility and maintenance needs and rebuilding reserves. Prop E required a simple majority vote (50 percent plus 1) and successfully passed with 64.2 percent of voters voting yes.

Because of the successful passing of Proposition E, the District will now receive approximately 79% of our 2019-2020 funding from local property taxes. Because such a large percentage of our revenue is derived from local taxes, we are typically not as affected by fluctuations in State funding. New construction is our primary means to increase our tax revenue. Currently, there are seven new developments that have been approved and construction has begun or has recently been completed. Only these seven developments estimated revenue from new construction has been included in the current projections.

- The Barton – 8400 Maryland Avenue, Clayton
- Central Park Townhomes – 1107 East Linden Avenue, Richmond Heights
- Centene II – Phase I – 7600, 7606, 7620 Forsyth Boulevard; 14 South Hanley Road, Clayton – 40% tax abated property
- Centene University/Early Childhood Development Center – 7501 Maryland Avenue, Clayton
- Allegro Senior Residential Community – 1055 Bellevue Avenue, Richmond Heights
- Shaw Park Apartments – 8049 Forsyth Boulevard, Clayton
- Clarendale of Clayton – 7651 & 7601 Clayton Road, Clayton

There are several other potential new developments that are currently in the conceptual phase and have either not been submitted to the City for review or are waiting on approval.

**Delinquent Taxes** – this revenue is derived from the collection of delinquent taxes from prior years'. This can also result in negative income due to the payback of settled protested property taxes in favor of the property owner.

**Proposition C** – Considered a local source, Proposition C is a one-cent sales tax for education approved by voters in 1982 and distributed to school districts on a per-pupil basis. Under its provisions, one-half of the money received by a local district is used to roll back local property taxes. The other half is used for instruction: 75 percent for teachers' salaries, the remaining 25 percent for other district operating expenses. Through a special ballot issue, voters may approve removal of the rollback provision. The successful passing of Proposition E in April 2019 waived the provision to rollback local property taxes. As a result, the District will receive 100 percent of this funding source instead of 50 percent prior to the waiver.

The amount of money distributed by the state is dependent upon the state's economy. Therefore, the amount to be received by all of the school districts in the state is determined annually.

**Merchants and Manufacturers** – A flat surcharge tax rate per \$100 of assessed valuation of real property is collected from all St. Louis County Merchants and Manufacturers and distributed by the St. Louis County Collector to county school districts.

**Voluntary Transfer Student Program (VTS)** – Another significant amount of revenue the District receives from local sources is for the support of students attending the District as part of VTS administered by the Voluntary Interdistrict Choice Council (VICC). Revenues are distributed from a fund established as a result of a Settlement Agreement. Funds are received based on the number of students participating in our District through a predetermined cost of educating a student. In 2019-2020, the District will receive \$7,000 per participant's average daily attendance. This amount is expected to remain at this level for future years. Local taxes are not collected to support this program

**Statutory Tuition Students** – Pursuant to Missouri Revised Statutes Section 167.131, the District has enrolled students from unaccredited school districts in the same or adjoining county since the 2013-2014 school year. By statute, the rate of tuition to be charged by the district attended and paid by the unaccredited district is the per-pupil cost of maintaining the district's grade level grouping at the school attended. However, during the 2016-2017 school year, Riverview Gardens School District gained provisional accreditation and the Board entered into a Memorandum of Understanding (MOU) to reduce their tuition to \$7,000 per pupil. Further, during the 2017-2018 school year, the Normandy School Collaborative gained provisional accreditation and the Board entered into a separate MOU to reduce their tuition to \$7,000 per pupil beginning in January 2018. Projections phase out students per the MOU's student transition plan at \$7,000 per pupil for all students. This represents a projection of approximately \$166,620 in tuition revenue for 2019-2020 from other local education agencies.

**Personal Tuition Students** – According to RSMo 167.151 (1) the School Board, in its discretion, may admit to the school pupils not entitled to free instruction and prescribe the tuition fee to be paid by them. The introduction of a personal tuition program for non-resident students in 2004-2005 caused the Board to evaluate the tuition rates and set rates at levels deemed to be "market competitive." Historically, the recommended elementary and secondary rates have been set strictly by considering the Consumer Price Index, the increase to the District's overall budget, and the rates of other private schools in the county. Due to the change to the enrollment placement strategy presented in 2013-2014 as a result of the requirements of RSMo 167.131, as well as the growing resident population at the elementary level, available space for new tuition students



is limited. Tuition rates for 2019-2019 are \$16,750 for elementary and \$22,350 for secondary. Revenue is projected at \$245,800.

**Tax-Credit Tuition Students** - According to RSMo 167.151 (3), any person who owns property in the District but resides outside the District are entitled to be enrolled as a resident student but must pay the same full tuition rate set for Personal Tuition students. The District classifies these students as Tax-Credit Tuition students because they are credited the amount of school real estate taxes that they pay to St. Louis County. Revenue is projected at \$219,050.

**Interest** – Interest revenues are from earnings on all temporary deposits and investments plus interest received on taxes. State statute allows the school board in the district to invest the funds in either open time deposits or certificates of deposit secured under the provisions of RSMo 110.010 and 110.020, or in bonds, redeemable at maturity at par, of the state of Missouri, of the United States, or of any wholly owned corporation of the United States; or in other short term obligations of the United States, or in any instrument permitted by law for the investment of state moneys. As fund balances increase or decrease over time and as interest rates change, these revenues will fluctuate.

### 5200 - County Revenue

**Fines & Escheats** – Revenue from fines, foreclosures, or unclaimed taxes.

**State-Assessed Utilities** – Levy revenue on the assessed valuation of railroad and utility properties as assessed by the state.

### 5300 - State Revenue

**Basic Formula** – The State School Foundation Program provides more than 40 percent of the operating budgets in most of the school districts in the state but provides less than 3 percent of the District’s budget. The foundation program’s goal is to provide revenue to school districts whose tax base of assessed value is inadequate to fund their expenditures and to achieve greater equity in per-pupil expenditures among districts. State Foundation money is granted in larger amounts to districts with low local revenues per pupil (and therefore lower assessed valuation per student).

The District, along with other communities that have high assessed valuations per student, has been “grandfathered” under this program. This means that the District receives a “minimum guaranteed” amount of revenue per student rather than a larger amount determined by a state formula. Through the Foundation Formula, the District currently receives approximately \$516 per weighted average daily attendance (WADA). Because local revenues from real estate taxes and personal property taxes are relatively larger than in other districts, The District’s ability to more fully finance its own schools is considered in the formula, which causes the District to be “grandfathered” at a relatively small amount.

**Classroom Trust Fund** - These revenues are generated from gambling boats and are part of the Foundation Formula as described above. The Classroom Trust Fund portion of the formula is deducted “off the top” and may be spent for any expenditure at the discretion of the Board. This represents approximately \$406 per weighted average daily attendance (WADA) of the total \$516 of Foundation Formula.

**Parents as Teachers (PAT)** – Revenue received for early childhood screening.



## 5400 - Federal Revenue

**School Lunch Program** – Revenue received directly through DESE for the National School Lunch Program.

**School Breakfast Program** – Revenue received directly through DESE for the National School Breakfast Program.

**Title I** – Revenue received to help educationally disadvantaged students meet high academic standards. These revenues are appropriated from the U.S. Congress for Elementary and Secondary Education Amendments of 1965 for special programs. A portion of the VTS revenue is received through the Federal Title I program as a pass through.

**Interest Subsidy** – The majority of federal revenue is derived from subsidized interest on tax credit bonds issued through the American Recovery and Reinvestment Act of 2009.

## Estimating Revenue

How much revenue is likely to be generated from local, county, state, and federal sources? As earlier indicated 79 percent of the District's revenue is collected through local property taxes. Therefore, in preparing the District budget, careful estimates of *local tax revenue* must be made.

As the Board works on a budget for the *following* school year, its estimates of revenue are based upon the actual amount of assessed valuation upon which taxes were paid for December 31<sup>st</sup> of the *preceding year* (e.g. December 31, 2018 figures are used for the 2019-2020 budget). These figures are received from the County Assessor's Office and are utilized by District administrators as information becomes available while the board is preparing its budget. Estimated increases or decreases in the current year's assessed valuation are based upon such facts as protested properties, the number of local building permits issued or the projected completion dates of new commercial buildings.

Although December 31<sup>st</sup> figures are used as basic data in estimating the District's annual revenue, the District's budget is based upon the *June 30* assessed valuation. This poses difficulties for several reasons:

- (1) June 30 assessed valuation figures are not received until *September 15*, by which time major budget decisions for the following year have already been made by the Board. For example, teachers' contracts are issued in May as required by state law.
- (2) The June 30 figures are usually not completely accurate because they reflect assessed valuation amounts that may be challenged and later adjusted by the Board of Equalization. Further, these figures cannot predict delinquent tax payments or property that will be removed from the tax rolls for various reasons. For example, an old building may be torn down to make way for a new structure. The old building is removed from the tax rolls, but the new building is not normally added until its completion.
- (3) Other factors that significantly challenge the ability to accurately project revenues are property tax abatement programs including Chapter 100, Chapter 353 or Tax Increments Finance Districts (TIFs), new construction estimates, and inflation.

Property tax abatements may be granted through special state laws that allow for the development or redevelopment of an otherwise undevelopable property. Recent history has allowed this funding mechanism to relieve developers of infrastructure



costs of developing properties such as shopping malls and office buildings, as well as residential developments. If a property is abated, the value of the property is fixed at that time. Any revenues generated from the increased property value due to the new development are used to pay off a part of the debt issued to build the project. Once the abatement expires, the revenues then go to the school district. Terms of abatements vary anywhere from 20 to 23 years. Predicting the nature and timing of new construction coming into tax rolls is also difficult. Delays in construction schedules, the timing of occupancy, and determination of the exact value all are constraints to consider. For these reasons, many adjustments must be considered in projecting local tax revenues.

Estimates of revenue from other sources must also be made. Some local revenue is fairly predictable, such as rental fees paid by outside agencies for the use of District facilities. Less predictable are the revenues derived from Proposition C State sales tax.

Thus, in creating a budget for the following year, the Board must estimate expenditures and necessary revenues for each of the required funds; general, special revenue, capital and debt. It must also plan for contingencies. A real challenge in planning District expenditures 12 months in advance is projecting what the District's revenue will be.

## **Establishing a Tax Rate**

By September 30<sup>th</sup> each year, the Board must establish a tax rate within a framework of state law and Board Policies DEA and DC-1. The Board may set an operating tax levy (a levy excluding the Debt Service Fund) to provide revenue to each fund. An operating tax levy beyond the authorized ceiling requires a majority vote on a tax levy ballot issue. The Board may reduce the tax rate without voter approval.

School districts may revise the tax rate ceiling to compensate for reductions in assessed value that occurred after the prior year levy had been calculated. One reason this can occur is as a result of general reassessment. Because of this reason, the Board waits to establish the annual levy until the County Board of Equalization completes its work and the St. Louis County Assessor produces assessed valuation figures that include adjustments.

Another reason school districts may revise the tax rate ceiling to compensate for reductions in assessed value is because of decisions made by the local Board of Equalization or the State Tax Commission. The District may be permitted to levy an additional tax for up to three years to recoup the revenues it was entitled to receive for the preceding one to three year period affected by the decisions.

## 2019-2020 Total Revenue Budget by Fund

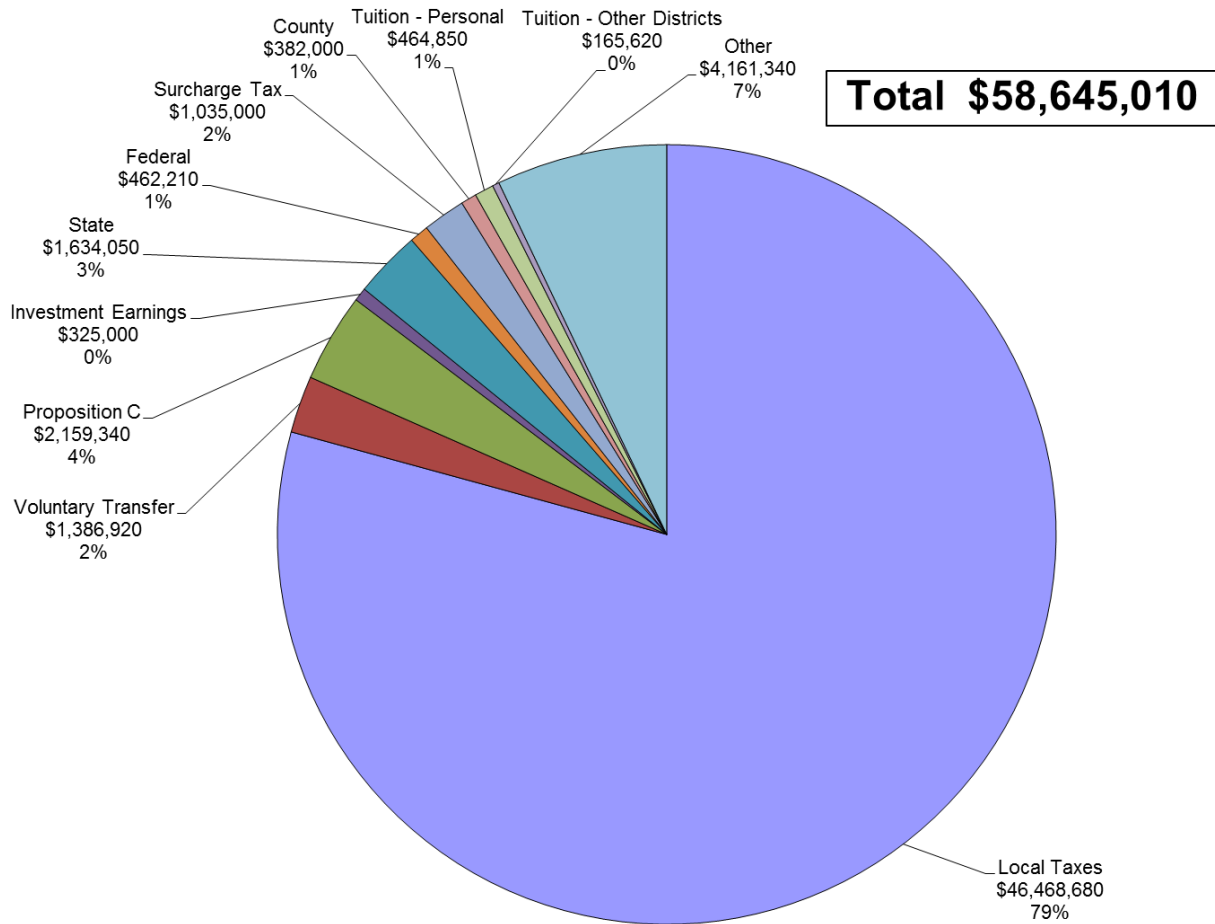


Fund	2018-2019 Revised Budget	2019-2020 Proposed Revenue	Variance
General	\$17,966,130	\$21,017,950	\$3,051,820
Special Revenue	\$27,188,980	\$36,170,940	\$8,981,960
Capital Projects	\$1,437,290	\$2,612,120	\$1,174,830
Debt Service	\$8,090,030	\$9,355,540	\$1,265,510
<b>Total</b>	<b>\$54,682,430</b>	<b>\$69,156,550</b>	<b>\$14,474,120</b>

The primary increase in all funds is due to approximately \$3.8 million of uncollected local taxes for 2018-2019 combined with the successful passing of Proposition E, new developments, and the recoupment of the payback of approximately \$1.2 million of protested taxes from the prior year. All other categories of revenue have minimal increases or decreases that do not have an impact on the overall budget as can be seen on the following page.



## 2019-2020 Operating Revenue Budget



	2018-2019 Revised Budget	2019-2020 Proposed Revenue	Variance \$	Variance %
Property Taxes	\$33,011,830	\$46,468,680	\$13,456,850	40.76%
Tuition – Personal	\$489,500	\$464,850	(\$24,650)	-5.04%
Tuition – Other Districts	\$320,000	\$165,620	(\$154,380)	-48.24%
VICC	\$1,495,570	\$1,386,920	(\$108,650)	-7.26%
County	\$370,700	\$382,000	\$11,300	3.05%
State	\$1,634,050	\$1,634,050	\$0	0.00%
Federal	\$468,210	\$462,210	(\$6,000)	-0.01%
Other	\$7,681,270	\$7,680,680	(\$590)	-0.01%
<b>Total Operating</b>	<b>\$45,471,130</b>	<b>\$58,645,010</b>	<b>\$13,173,880</b>	<b>28.97%</b>

As previously stated, the primary change in operating revenue is due to additional property taxes due to the successful passing of Proposition E. Reduction of Other is primarily due to the loss of Financial Institution Taxes.



## Expenditures by Function

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

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

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

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

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

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

## Expenditures by Object

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

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

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

**6300-6399 Purchased Services** – Amounts paid for services rendered by personnel who are not on the payroll of the District and for other services which the District may purchase. While a product may or may not result from the transaction, the primary reason for the purchase is the service provided.

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

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

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

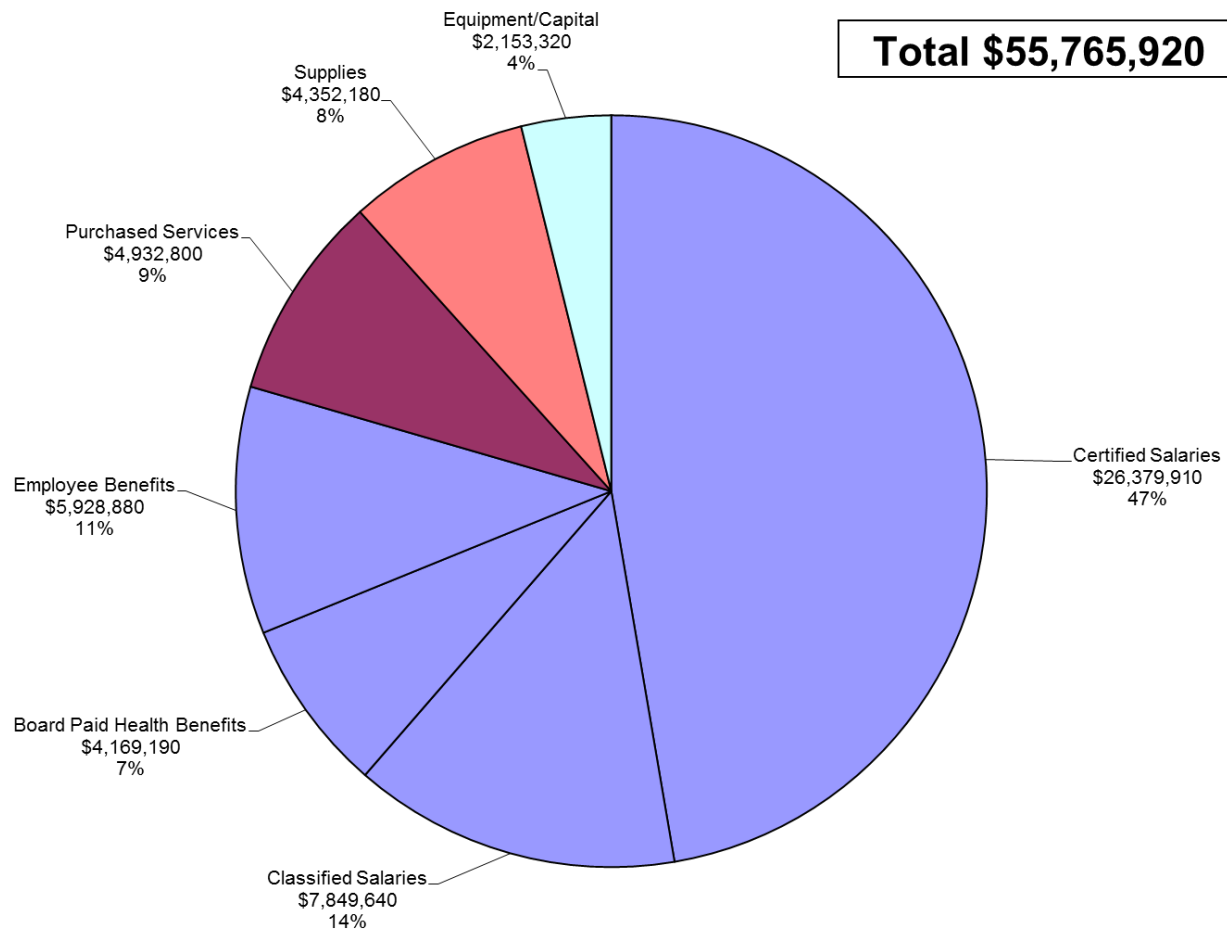
### 2019-2020 Total Expenditures by Fund



Fund	2018-2019 Original Budget	2019-2020 Proposed Expenses	Variance
General	\$20,362,750	\$20,937,820	\$575,070
Special Revenue	\$33,092,460	\$33,679,700	\$587,240
Capital Projects	\$1,517,880	\$2,154,820	\$636,940
Debt Service	\$8,804,540	\$7,829,650	(\$974,890)
<b>Total</b>	<b>\$63,777,630</b>	<b>\$64,601,990</b>	<b>\$824,360</b>

The increase in General and Special Revenue funds is due to salary (one percent for certified and two percent for classified) and benefit (10 percent) increases, as well as minimal increases in utilities and liability insurance. The increase in Capital Projects funds is due to the successful passing of Proposition E which allows for an additional \$100,000 toward capital projects and \$575,000 toward the payment of the debt on the improvements to the Center of Clayton (see **Capital Expenditures** section).

## 2019-2020 Operating Expenditure Budget by Object



	2018-2019 <u>Budget</u>	2019-2020 <u>Proposed Exp</u>	Variance <u>\$</u>	Variance <u>%</u>
Certified Salaries	\$25,886,150	\$26,379,910	\$493,760	1.91%
Classified Salaries	\$7,683,300	\$7,849,640	\$166,340	2.16%
Board Paid Health Benefits	\$4,055,000	\$4,169,190	\$114,190	2.82%
Employee Benefits	\$5,623,320	\$5,928,880	\$305,560	5.43%
Purchased Services	\$4,653,840	\$4,932,800	\$278,960	5.99%
Supplies	\$4,557,260	\$4,352,180	(\$205,080)	-4.50%
Equipment/Capital	<u>\$1,515,080</u>	<u>\$2,153,320</u>	<u>\$638,240</u>	<u>42.13%</u>
<b>Total Operating</b>	<b><u>\$53,973,950</u></b>	<b><u>\$55,765,920</u></b>	<b><u>\$1,791,970</u></b>	<b><u>3.32%</u></b>

Explanations of the fluctuations in the various categories are described in more detail on the following pages.



## Staffing

The vision for staffing in the School District of Clayton as framed by the District's mission, vision and core values is to have the best teacher possible in every classroom and the best staff member possible in every non-teaching position. With this purpose in mind, elements critical to staffing recommendations for budget development include:

- Enrollment
- Class Size Policy
- District's Curricular and Program Expectations
- Missouri School Improvement Program Standards
- Fund Balance Guidelines

Administrators discuss staffing on an ongoing basis and make recommendations that keep the district within fund balance goals. Staffing may be adjusted at any time between the presentation of the budget and the start of the school year based upon a periodic review of the enrollment/registration process or program enrollments at the secondary level. The staffing contingency budget may be used when actual enrollment exceeds projected enrollment. Before a recommendation to replace current staffing or a recommendation for contingency staffing, administrators will make every effort to accommodate any unforeseen need with existing resources. An annual contingency account equivalent to one teacher at the average teacher compensation is maintained to offset fluctuations due to differences between projected enrollment and actual enrollment.

## Salary and Benefits

**Certified Staff** – The District is very fortunate to have the most experienced and highly educated teaching staff in the area. During 2018-2019, our average teacher had 17.0 years of experience with 95.5% holding a Master's Degree or higher. The Missouri average for that year was 12.3 years of experience with 58.4% holding Masters Degrees or higher.

2018-2019 was the final year of a two-year salary agreement. Administration and teacher representatives began having salary discussions in March 2019. The Board approved a two-year salary schedule at their May 8, 2019 meeting. A 1.0% budgetary increase for certified teaching staff has been included in the current projections. The average salary increase for a teacher is 2.45% due to staff turnover. Administrative salaries, part-time temporary employment and substitute budgets were all increased at 2%. Administration is currently reviewing certified staffing needs for the 2019-2020 school year.

**Non-Certified Staff** – Non-certified staff include the following categories of support staff: nurses, office personnel, maintenance personnel, before and after school personnel, personnel at the Family Center, and miscellaneous part-time non-teaching positions. A 2% budgetary increase for non-certified staff has been included in the current budget and projections.

**Employee Benefits** – Employee benefits include medical, dental, vision, long-term disability, and life insurance. Also included in this category is the Employee Assistance Program. The employee benefit plans are administered on a calendar year basis. During 2017 the District experienced significant medical claims that exceed premiums by almost 30%. As a result, the District elected to move to a self-funded medical insurance plan to minimize the rate increase for 2018 to 16%. Because of the trend in industry premiums for the past two years, the increase received through the negotiation process and fees that continue to be passed along due to Health Care Reform, it is reasonable to continue to anticipate a sizeable increase for future years. Claims data will be monitored closely. Based on market and historical data, a 10% increase is reasonable for the preliminary 2019-2020 budget projections.



Administration will continue to work with a representative group of staff to identify ways to adjust the plan design, negotiate discounts, and incorporate wellness activities such as free membership and low-cost fitness classes for staff through the Center of Clayton that will maintain a competitive benefits package.

**Retirement Contributions** - Retirement contributions for PSRS members and employer matching have been approved by the retirement system at the same percentage as 2018-19 which is 14.50% of retirement compensation. Retirement contributions for PEERS members and employer matching have also been approved by the retirement system at the same percentage as 2018-19 which is 6.86% of retirement compensation. Retirement compensation includes salary, extra pay, and medical, dental, and vision insurance contributions. Neither PSRS participants nor the District contributes to social security and participants are not eligible for social security benefits based on employment with the District. PEERS participants and the District both contribute to social security and participants are eligible for full benefits.

## School Building and Department Budgets

For 2019-2020, school building and department budgets will be established through the ZBB approach as previously described. This represents approximately \$5.0 million of the overall operating budget. All members of the District Leadership Council will share in the experience of analyzing budget trade-offs and making tough decisions between building and department requested wants and enhancements. It is recommended not to increase this operating budget to be fiscally prudent. However, through the ZBB approach, District leaders will ensure the District's resources are allocated to programs that support its mission, vision and core values as well as to secure the District's ability to continue to provide our students with a rich and rigorous educational experience.

## Capital Expenditures

The District defines capital expenditures and projects as follows:

- Capital Expenditures – Any purchase of furniture, equipment, vehicles, or permanent improvement having per unit cost of \$1,000 or more and useful life of more than one year is classified as a capital asset. Purchases of \$3,500 or more will be competitively bid, and sealed bids will be required for purchases that may exceed \$15,000 as stated in District Policy DJF -2 – Purchasing.
- Capital Project – An activity that does not occur routinely or annually, has a scheduled and definitive beginning and ending, and results in a capital improvement or acquisition. Funding for this activity is from local revenue sources.
- Capital Projects Bond Program – Major technology infrastructure and facility needs such as new construction, or upgrading existing facilities are funded through the sale or refunding of bonds. As part of a bond elections process, the District develops a framework of the projects to be addressed. These projects are determined through internal staff analysis and input from the community. Once the projects are identified, specific project budgets are established on a project basis.

**Facility Services** – The Director of Facility Services and key stakeholders work to develop a five-year capital projects budget each January and February. General building maintenance needs are considered as well as educational needs. The needs throughout the District are analyzed and prioritized. This list is continuously updated as the needs of the District and its students change. Each spring the District asks the Board to approve the top priority projects that fit within budget parameters that need to be completed at that time. As a result, many projects get deferred over a period of years. Some of these projects include:



- Safety and security improvements at every school.
- Infrastructure improvements that were identified in the District's Facilities Master Plan but were not pressing enough to be included as part of the 2009 bond issue.
- Updates to learning spaces/libraries to meet the evolving needs of today's learners.
- Improvements to The Center of Clayton which serves Clayton High School's physical education and athletic programs.

Due to the successful passing of Proposition E, an additional \$675,000 a year in funding for facility and maintenance needs will be budgeted. Total proposed maintenance Capital Improvement Plan (CIP) expenditures for 2019-2020 will include funding at the same level as 2018-2019 of \$625,280 with an additional \$100,000 from Proposition E for a total allocation of \$725,280. The remaining \$575,000 of the additional \$675,000 from Proposition E will be used to pay the annual financing payments for improvements at the Center of Clayton. A contingency fund of \$50,000 has historically been maintained to deal with unanticipated maintenance needs and emergency repairs.

In addition, requests to expend funds from the sale of the Maryland Building will be presented during the 2019-2020 school year. These funds are not part of operating funds and are not reflected in the operating budget. The Board has committed these funds for capital projects and must approve each expenditure from these funds. The first request will be to hire an architect to perform a safety audit of our buildings. Facility staff are currently prioritizing other maintenance projects to bring forward for approval. Many Facility Service projects are completed during the summer months and therefore projects that are not completed prior to the end of the fiscal year will continue to be carried over into the following year's budget.

**Technology** – The District finalized its “technology toolbox” and recommendations were approved by the Board on January 25, 2017. The recommendations include additional support for technology beyond previous allocations. As a result, the Technology Improvement Plan (TIP) was increased from \$500,000 to \$600,000 in 2017-2018 with a 2% inflationary increase over the next 2 years. As a result, TIP funds will be budgeted at \$624,240 for 2019-2020. Further, an additional \$50,000 contingency was established to handle unanticipated needs. The Board will receive an update on the approved TIP during 2019-2020.

The primary purpose of TIP funds is to maintain a replacement cycle for computers, tablets, Chromebooks and servers. Because many of Technology's projects are completed during the summer months, projects that are not completed prior to the end of the fiscal year will continue to be carried into the next fiscal year.

## Clayton Recreation Sports and Wellness Commission

The Clayton Recreation, Sports and Wellness Commission, Inc. (CRSWC) is a not-for-profit organization, which provides a shared use facility called the Center of Clayton (Center) to address the athletic and educational needs of the community. The goal of the Center is to cover operating costs; however, feasibility studies conducted prior to the opening of the Center recommended establishing a funding mechanism for capital and equipment replacement costs. These expenditures had not been factored into the original projections and unexpected capital costs would be difficult if not impossible for the Center's budget to fund. Historically, expenditures in the capital and equipment replacement fund have been provided through a total annual capital contribution of \$100,000 to \$150,000 by each parent organization (the City of Clayton and the District).

The Center is projecting parent contributions for FY 2019 to increase from \$150,000 to \$200,000 for each entity of which would be primarily for capital and equipment replacement. The Center consistently reviews staffing and revenue projections to minimize operational losses. Although, if the Center experiences an operating loss, additional financial support from each parent organization would be necessary. Based on preliminary projections prepared by the Center's staff, an operating loss is



anticipated for the end of the fiscal year. The District would be required to fund half of this loss. Projections include funding to the CRSWC only at the \$200,000 level. Adjustments to the budget will be made if more information becomes available.

It is also recommended that the Board continue to commit to placing in reserve \$100,000 a year to cover the costs of potential major capital repairs to the building and grounds. This reserve would accumulate up to, and be maintained at, a \$500,000 fund balance. 2018-2019 represents the fifth year totaling the recommended \$500,000 in reserves. The funds are recorded as committed on the balance sheet for the governmental fund financial statements as well as not included in fund balance projections.

The Center finalized a facility needs assessment and presented it to the CRSWC board for approval on February 17, 2017. The project was put out to bid in March 2019 and construction is expected to begin June 2019. The overall project will:

- Preserve the aging facility and protect our investment.
- Enhance the facility to maintain/increase membership and continue to cover operational costs.
- Improve energy conservation/sustainability.
- Request from the City to replace the mulch pile with a new parking lot (the City donated the property to the CRSWC).
- Stay within a \$10.6 million total budget.

The Board approved the issuance of Certificates of Participation (COPs) to fund the \$5.0 million District portion of the capital improvements to the building and also approved the release of \$300,000 of the District reserves committed for capital improvements at the Center for the District’s portion of the expansion of the parking lot. The estimated \$575,000 annual COPs payment is included in the projections.

Finally, on January 9, 2019, the Board authorized the solicitation of bids for the new Power Lifting Room that will have exclusive use by the District. District staff are finalizing the results of that bid and will present to the Board for approval when finalized. It is recommended that committed funds be used to fund this expenditure.

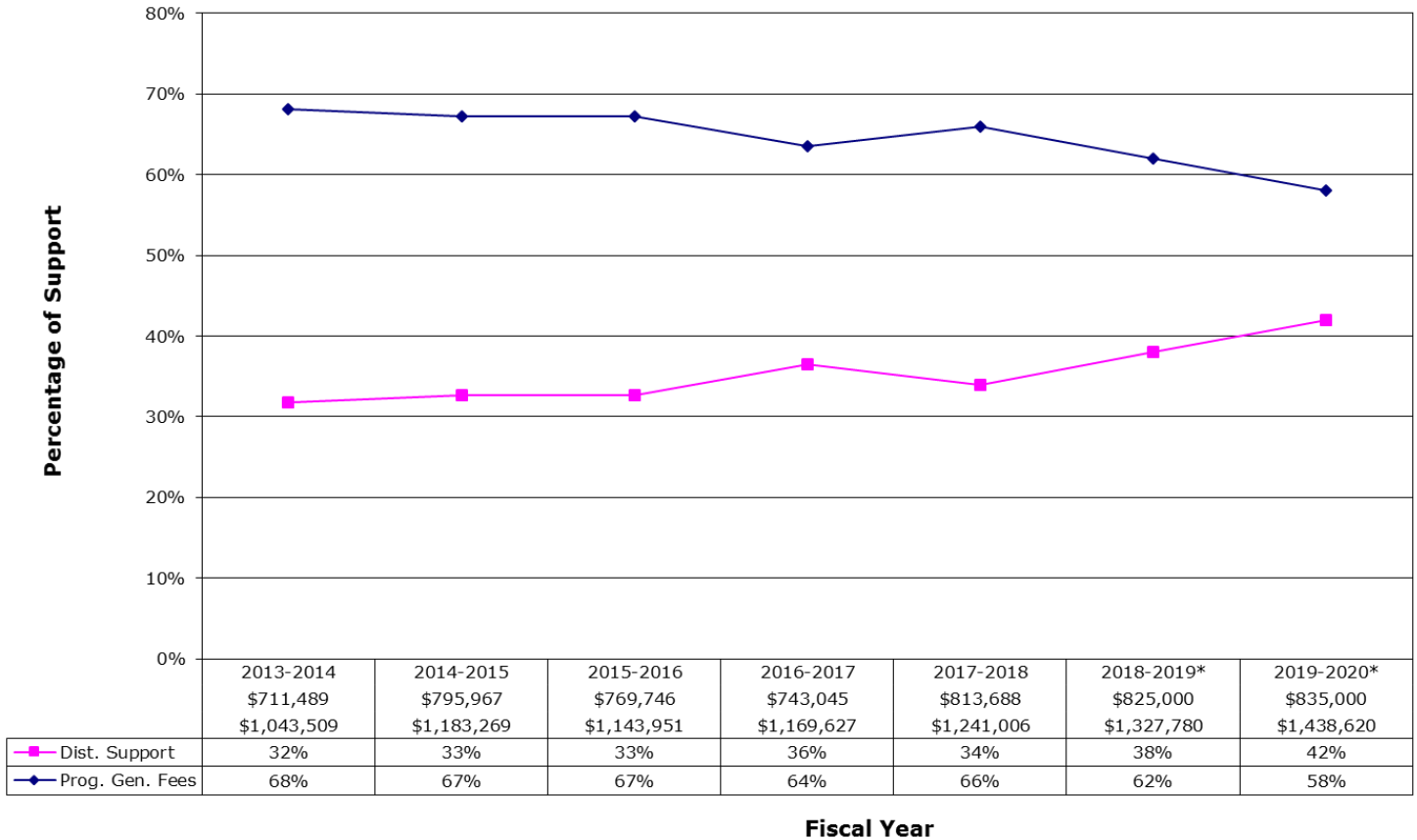
After both of these projects are completed, the reserve is estimated to have \$120,000 remaining and will be replenished at an amount up to \$100,000 annually until accumulated up to \$500,000.

## Family Center

The Family Center budget has historically been developed through a ZBB approach. Funding is allocated based on operational needs. District administration will continue to review the Family Center’s fee structure to ensure tuition maintains competitiveness with market programs and covers the historical percentage of operating costs. Historic funding levels and District support are provided in the following chart and gap analysis:

	2013-2014	2014-2015	2015-2016	2016-2017	2017-2018	2018-2019*	2019-2020*
Program Revenues	\$711,489	\$795,967	\$769,746	\$743,045	\$813,688	\$825,000	\$835,000
Operational Costs	\$381,421	\$458,376	\$399,302	\$406,795	\$441,623	\$491,760	\$559,690
Program Costs	\$662,088	\$725,237	\$744,649	\$762,832	\$799,383	\$836,020	\$878,930
Total Expenses	\$1,043,509	\$1,183,613	\$1,143,951	\$1,169,627	\$1,241,006	\$1,327,780	\$1,438,620
District Support \$	\$332,020	\$387,646	\$374,205	\$426,582	\$427,318	\$502,780	\$603,620
District Support %	31.82%	32.75%	32.71%	36.47%	34.43%	37.87%	41.96%
Program Generated	68.18%	67.25%	67.29%	63.53%	65.57%	62.13%	58.04%

### Support of Family Center Expenditures



### Parents as Teachers

State funding for the Parents as Teachers (PAT) program has been reduced significantly in recent years. The \$60,000 funding level projected for 2019-2020 is approximately \$46,000 lower than the historic high of \$106,854 received during the 2007-2008 school year. Historic funding levels and District support are:

	2013-2014	2014-2015	2015-2016	2016-2017	2017-2018	2018-2019*	2019-2020*
State Funding	\$52,679	\$60,237	\$61,800	\$63,820	\$64,191	\$60,000	\$60,000
District Support	\$44,363	\$35,290	\$27,264	\$26,284	\$23,053	\$38,810	\$41,150
Total Cost of Program	\$97,042	\$95,527	\$89,064	\$90,104	\$87,245	\$98,810	\$101,150
Children Served	350	321	313	305	287	N/A	N/A
Families Served	204	206	211	211	198	N/A	N/A

\*Budgeted



## Early Childhood Special Education

The Early Childhood Special Education (ECSE) program, including all staffing, is funded through a pass-through grant from DESE. ECSE is approximately 80% state funded and 20% federally funded. Over the past several years, DESE has advised the District that the ECSE funding exceeds DESE guidelines. In 2013, DESE stated that it would only fund the ECSE grant for less than half of the submitted full-time equivalencies (FTE). The District successfully appealed DESE’s decision. (Note: The grant approval takes place in arrears only after the funding has been provided the year prior.). While DESE approved the 2013 grant at the higher FTE level, it advised that it would no longer provide staffing levels as requested by the District. The District, with the assistance of an outside consultant and state officials with the ECSE program, completed a study of its ECSE program to determine appropriate staffing levels for the future. It was determined that projected staffing levels needed to serve students in the ECSE program at the Family Center were acceptable and it is anticipated that ECSE staffing should be covered by the DESE grant and District support should not be necessary. During the review of both the 2015-2016 and 2016-2017 final expenditure reports, DESE determined staffing levels were again too high and despite appeals by District administration, grant funding was reduced at a cost to the District of approximately \$18,000 and \$46,600 respectively. District staff will continue to monitor staffing levels and be proactive with working with state officials with the ECSE program to ensure staffing is maintained at the proper levels.

## Summer Programs

It is recommended that the District maintain an overall investment in summer programs of \$250,000. Academic summer programs will be budgeted at a total cost of \$250,000 and recreation summer programs as fee-based revenue/expense neutral but operate with the intent to generate revenues where possible.

## Debt Service

Currently, the District has bonds outstanding of approximately \$92.8 million. In 2019-2020, the District will pay \$7.85 in principal and interest payments and is budgeting the receipt of \$845,580 in subsidy income direct from the federal government on federally subsidized debt as described below. All of the bond issues presently outstanding will be paid in full by 2030.

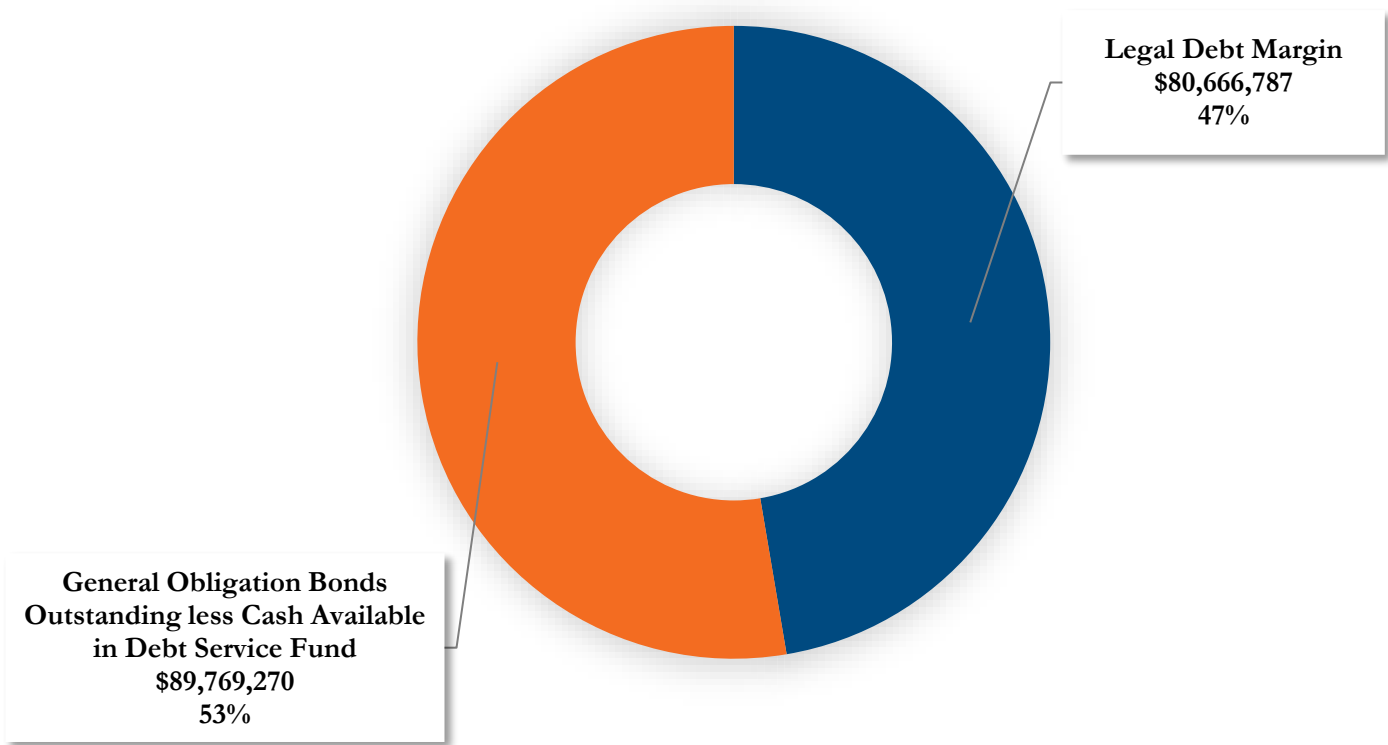
- Series 2009C and 2010C are Taxable Build America Bonds – Direct Pay with a 35 percent interest rate subsidy.
- Series 2010A are Qualified School Construction Bonds with a 96 percent interest rate subsidy.
- Series 2010B is a Recovery Zone Economic Development Bond with a 45 percent interest rate subsidy.

General obligation bonds outstanding at June 30, 2018, were as follows:

Issue Date	Maturity Date	Rate of Interest	Original Issue Amount	Balance as of June 30, 2018
10/14/09	03/01/24	1.37%	\$9,185,000	\$9,185,000
11/03/09	03/01/21	0.80%-4.75%	10,720,000	4,410,000
11/03/09	03/01/19	4.80%-5.60%	19,290,000	19,280,000
09/08/10	03/01/27	4.70%	3,987,000	3,987,000
09/28/10	03/01/30	4.70%-5.0%	16,205,000	16,205,000
09/28/10	03/01/28	3.90%-4.70%	16,270,000	16,270,000
12/27/17	3/1/29	4.00%-5.00%	23,465,000	23,465,000
				<b>\$92,802,000</b>

Article VI, Section 26(b), of the Constitution of Missouri, limits the outstanding amount of authorized General Obligation Bonds of the District to 15% of the assessed valuation of a district. The approximate assessed value of taxable properties within the District boundaries is \$1.136 billion. This results in the District’s constitutional debt limit being approximately \$170 million. After deducting the amount of outstanding debt and adding back the cash available in the Debt Service Fund, this results in an \$80.7 million legal debt margin.

## Legal Debt Margin



## Fund Balance

The fiscal year, as determined by Board Policy DBB, is inconsistent with the school year. Both are inconsistent with the tax year.

Fiscal Year:	July through June
School Year:	August through June
Tax Year:	January through December

Essentially, the District receives one large paycheck per year. Although tax revenues in smaller amounts are received by the District throughout the year, the bulk of the revenue arrives in late December and early January. These revenues are generated by local property taxes, which are collected in the fall and distributed to school districts by the County Collector.



The Board of Education must set aside money to pay District bills for the balance of the fiscal year (January-June) and for the first six months of the next fiscal year (July-December). As a budget for the following year is being created in the winter months, the Board must work with the actual amount of tax revenue received in January and estimate the amount that will be collected some 11-12 months later.

The Board must, therefore, project its expenses far into the future. For example, when an official tax levy is established in September of one year, the taxes are not actually received by the District for six months, but must support the District until taxes are distributed again some 18 months later! Put graphically, here are the ABC's of school taxes:

A	B	C	D
July 2019	December 2019	January 2020	January 2020-December 2020
Begin Fiscal Year September 2019 tax levy set	Taxes collected by County Collector	District receives local taxes (79% of total income)	District operates on taxes collected and fund balances
18 Months			

If tax receipts in January are lower than estimated, it will be more difficult for the District to pay all of its operating expenses for the next 12 months. If new families move into Clayton over the summer months and additional children appear at school in September, additional faculty may have to be hired. If unexpected building repairs are needed, scheduled maintenance may have to be delayed.

In setting a tax levy that will provide the money to support the budget, the District takes several steps.

- *First*, financial planning is of prime importance. Annual costs for teachers' salaries, building operations, and instructional materials are carefully analyzed. The District's Chief Financial Officer carefully monitors projected increases in assessed valuation, the rate of tax collection, and political actions that may have an impact upon the District's financial future.
- *Second*, in building the budget, the Board sets aside contingency monies in each of the three operational funds: Special Revenue, General, and Capital Projects. (As stated earlier, the Debt Service Fund is predictable.) For example, the District could experience unpredicted increases in enrollment that would make it necessary to hire additional teaching staff and purchase additional instructional supplies. Contingency money could be used to meet these unanticipated expenditures.
- *Third*, fund balances—money from each fund not spent during a budget year—is placed in a reserve fund. The Board may draw upon this fund—just as a citizen will draw upon a savings account—when the need arises. Because this money has been collected through a voter-approved tax levy or represents other money, such as interest income derived from invested tax revenue, no additional vote need be taken in order to use it.

For Clayton, fund balances serve another important purpose. Since the District receives most of its tax revenue in late December and early January, but the fiscal year ends June 30, money must be set aside in the reserve fund to meet District expenses—such as payroll—from July through December. Experience has shown that a minimum fund balance of 18 percent of the expenditure budget must be maintained to prevent the necessity of borrowing money to meet District expenses during the fall months.

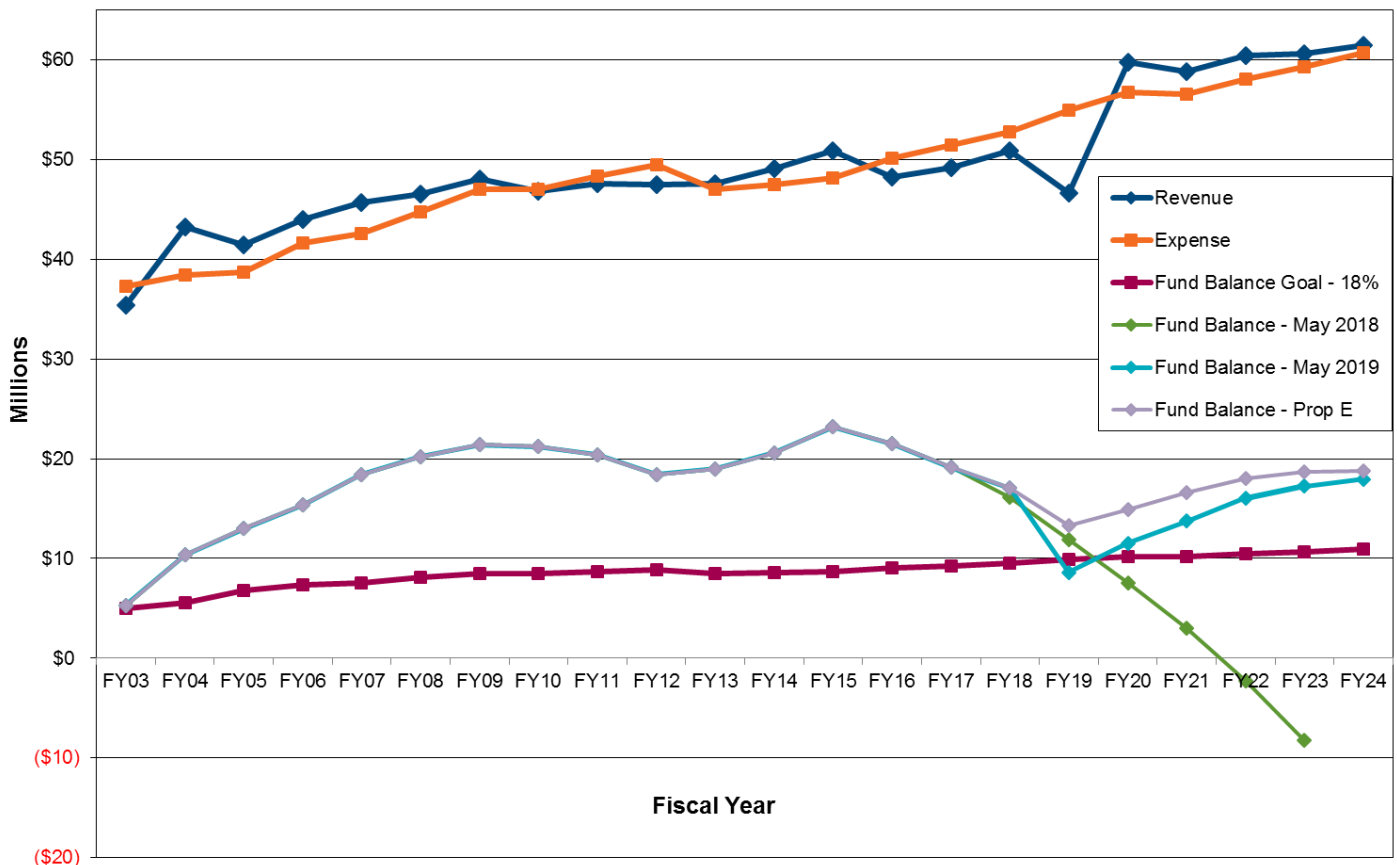


Proposition E was placed on the ballot because the District was prudently spending down operating reserves of \$175,217 in 2009-2010, \$820,654 in 2010-2011 and \$2.0 million in 2011-2012. During 2012-2013 and 2013-2014, budget reductions of \$935,900 and \$1.2 million, respectively, were made both to ensure the District's resources were allocated to programs that support its mission, vision and core values, as well as to secure the District's ability to continue to provide our students with a rich and rigorous educational experience. As a result of these reductions and the ability to recoup approximately \$5.0 million of protested taxes over three years, operating surpluses of \$560,973 in 2012-2013, \$1.6 million in 2013-2014, and \$2.6 million in 2014-2015 were reported. During fiscal year 2015-2016 the District again began spending down reserves in the amount of \$1.7 million due to the payback of over \$2.0 million in protested taxes and 2016-2017 and 2017-2018 continued the trend with \$2.4 million and \$2.0 million respectively. The District is projected to continue to spend down reserves in 2018-2019 at approximately \$4.0 million. However, due to the successful passing of Proposition E, the District is projected to have approximately a \$2.9 million surplus and grow the fund balance to approximately 20%, which is 2% above the 18% fund balance goal.

Historical revenues, expenses and fund balance from the last tax levy (2003) and projected for the next five years are presented below.



### School District of Clayton Projected Revenues, Expenses, & Fund Balance





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## Reporting

Every district within the state of Missouri is required to file an Annual Secretary of the Board Report (ASBR) with DESE by August 15 of each year. The District submits this report for all governmental funds on the cash basis of accounting, which is a comprehensive basis of accounting other than generally accepted accounting principles (GAAP). The cash basis is used to enable the District to more accurately compare itself to other districts since the majority of the districts within the state of Missouri report on the cash basis of accounting.

In accordance with RSMo 165.121 and Board Policy DIE, every district within the state of Missouri is required to file audited financial statements with DESE by December 31 of each year. The auditor's management letter and a copy of the Board minutes indicating approval of the audit report must also be submitted to DESE. The District's audited financial statements are prepared and audited in accordance with GAAP.



# FINANCIAL SECTION



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# **Actual Revenues, Expenditures and Balances 2017-2018**

**SCHOOL DISTRICT OF CLAYTON  
ACTUAL REVENUES, EXPENDITURES AND BALANCES TO JUNE 30, 2018**

	<u>General Fund</u>	<u>Special Revenue Fund</u>	<u>Capital Projects Fund</u>	<u>Subtotal Operating Funds</u>	<u>Debt Service Fund</u>	<u>Subtotal District Funds</u>	<u>Business-Type Activities</u>	<u>Grand Total</u>
<b>Tax Rate</b>	<u>0.9350</u>	<u>\$2.2278</u>	<u>\$0.1050</u>	<u>\$3.2678</u>	<u>\$0.6230</u>	<u>\$3.8908</u>		<u>\$3.8908</u>
<b>Balance 7/01/17</b>	\$7,187,845	\$10,327,038	\$2,037,305	\$19,552,188	\$4,275,070	\$23,827,258	-	\$23,827,258
<b>Local Tax Revenues</b>								
Delinquent Tax Collections	(\$173,733)	(\$413,948)	(\$19,513)	(\$607,194)	(\$115,759)	(\$722,953)		(\$722,953)
Current Tax Collections	<u>\$10,525,831</u>	<u>\$25,079,607</u>	<u>\$1,182,191</u>	<u>\$36,787,629</u>	<u>\$7,013,423</u>	<u>\$43,801,052</u>		<u>\$43,801,052</u>
	<u>\$10,352,098</u>	<u>\$24,665,659</u>	<u>\$1,162,678</u>	<u>\$36,180,435</u>	<u>\$6,897,664</u>	<u>\$43,078,099</u>	-	<u>\$43,078,099</u>
<b>Other Sources</b>	<u>\$6,208,294</u>	<u>\$7,167,210</u>	<u>\$222,448</u>	<u>\$13,597,952</u>	<u>\$8,581,649</u>	<u>\$22,179,601</u>	<u>\$1,076,110</u>	<u>\$23,255,711</u>
<b>Total Revenues</b>	\$16,560,392	\$31,832,869	\$1,385,126	\$49,778,387	\$15,479,313	\$65,257,700	\$1,076,110	\$66,333,810
<b>Expenditures</b>	<u>\$18,555,083</u>	<u>\$31,613,017</u>	<u>\$1,716,910</u>	<u>\$51,885,010</u>	<u>\$15,122,048</u>	<u>\$67,007,058</u>	<u>\$910,006</u>	<u>\$67,917,064</u>
<b>Excess (Deficit) Revenues Over Expenditures</b>	<u>(\$1,994,691)</u>	<u>\$219,852</u>	<u>(\$331,784)</u>	<u>(\$2,106,623)</u>	<u>\$357,265</u>	<u>(\$1,749,358)</u>	<u>\$166,104</u>	<u>(\$1,583,254)</u>
<b>Other Financing Sources (Uses)</b>								
Refunded Bond Proceeds					\$27,003,390	\$27,003,390		\$27,003,390
General Obligation Bond Expenditures					(\$7,172,865)	(\$7,172,865)		(\$7,172,865)
Sale of Maryland School			\$4,058,942	\$4,058,942		\$4,058,942		\$4,058,942
Transfers In	\$311,425			\$311,425		\$311,425		\$311,425
Transfers Out		(\$145,321)		(\$145,321)		(\$145,321)	(\$166,104)	(\$311,425)
<b>Excess (Deficit) Revenues and Other Financing Sources over Expenditures and Other Financing (Uses)</b>	<u>(\$1,683,266)</u>	<u>\$74,531</u>	<u>\$3,727,158</u>	<u>\$2,118,423</u>	<u>\$20,187,790</u>	<u>\$22,306,213</u>	<u>\$0</u>	<u>\$22,306,213</u>
<b>Actual Balance 6/30/18</b>	<u>\$5,504,579</u>	<u>\$10,401,569</u>	<u>\$5,764,463</u>	<u>\$21,670,611</u>	<u>\$24,462,860</u>	<u>\$46,133,471</u>	-	<u>\$46,133,471</u>



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# **Estimated Revenues, Expenditures and Balances 2018-2019**

**SCHOOL DISTRICT OF CLAYTON  
ESTIMATED REVENUES, EXPENDITURES AND BALANCES TO JUNE 30, 2019**

	<u>General Fund</u>	<u>Special Revenue Fund</u>	<u>Capital Projects Fund</u>	<u>Subtotal Operating Funds</u>	<u>Debt Service Fund</u>	<u>Subtotal District Funds</u>	<u>Business-Type Activities</u>	<u>Grand Total</u>
<b>Tax Rate</b>	<u>1.0550</u>	<u>\$2.0770</u>	<u>\$0.1100</u>	<u>\$3.2420</u>	<u>\$0.6230</u>	<u>\$3.8650</u>		<u>\$3.8650</u>
<b>Balance 7/01/18</b>	\$5,504,579	\$10,401,569	\$5,764,463	\$21,670,611	\$24,462,860	\$46,133,471	-	\$46,133,471
<b>Local Tax Revenues</b>								
Delinquent Tax Collections	(\$245,670)	(\$483,650)	(\$25,610)	(\$754,930)	(\$145,070)	(\$900,000)		(\$900,000)
Current Tax Collections	<u>\$10,988,250</u>	<u>\$21,632,810</u>	<u>\$1,145,700</u>	<u>\$33,766,760</u>	<u>\$6,488,800</u>	<u>\$40,255,560</u>		<u>\$40,255,560</u>
	<u>\$10,742,580</u>	<u>\$21,149,160</u>	<u>\$1,120,090</u>	<u>\$33,011,830</u>	<u>\$6,343,730</u>	<u>\$39,355,560</u>	-	<u>\$39,355,560</u>
<b>Other Sources</b>	<u>\$6,102,280</u>	<u>\$6,039,820</u>	<u>\$317,200</u>	<u>\$12,459,300</u>	<u>\$1,746,300</u>	<u>\$14,205,600</u>	<u>\$1,121,270</u>	<u>\$15,326,870</u>
<b>Total Revenues</b>	\$16,844,860	\$27,188,980	\$1,437,290	\$45,471,130	\$8,090,030	\$53,561,160	\$1,121,270	\$54,682,430
<b>Expenditures</b>	<u>\$19,438,270</u>	<u>\$33,020,600</u>	<u>\$1,515,080</u>	<u>\$53,973,950</u>	<u>\$8,804,540</u>	<u>\$62,778,490</u>	<u>\$999,140</u>	<u>\$63,777,630</u>
<b>Excess (Deficit) Revenues Over Expenditures</b>	<u>(\$2,593,410)</u>	<u>(\$5,831,620)</u>	<u>(\$77,790)</u>	<u>(\$8,502,820)</u>	<u>(\$714,510)</u>	<u>(\$9,217,330)</u>	<u>\$122,130</u>	<u>(\$9,095,200)</u>
<b>Other Financing Sources (Uses)</b>								
General Obligation Bond Expenditures					(\$19,280,000)	(\$19,280,000)		(\$19,280,000)
Transfers In	\$196,790			\$196,790		\$196,790		\$196,790
Transfers Out		(\$71,860)	(\$2,800)	(\$74,660)		(\$74,660)	(\$122,130)	(\$196,790)
<b>Excess (Deficit) Revenues and Other</b>								
<b>Financing Sources over Expenditures and Other Financing (Uses)</b>	<u>(\$2,396,620)</u>	<u>(\$5,903,480)</u>	<u>(\$80,590)</u>	<u>(\$8,380,690)</u>	<u>(\$19,994,510)</u>	<u>(\$28,375,200)</u>	<u>\$0</u>	<u>(\$28,375,200)</u>
<b>Estimated Balance 6/30/19</b>	<u>\$3,107,959</u>	<u>\$4,498,089</u>	<u>\$5,683,873</u>	<u>\$13,289,921</u>	<u>\$4,468,350</u>	<u>\$17,758,271</u>	<u>-</u>	<u>\$17,758,271</u>



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# **Budgeted Revenues, Expenditures And Balances 2019-2020**

**SCHOOL DISTRICT OF CLAYTON  
BUDGETED REVENUES, EXPENDITURES AND BALANCES TO JUNE 30, 2020**

	<u>General Fund</u>	<u>Special Revenue Fund</u>	<u>Capital Projects Fund</u>	<u>Subtotal Operating Funds</u>	<u>Debt Service Fund</u>	<u>Subtotal District Funds</u>	<u>Business-Type Activities</u>	<u>Grand Total</u>
<b>Estimated Balance 7/01/19</b>	\$3,107,959	\$4,498,089	\$5,683,873	\$13,289,921	\$4,468,350	\$17,758,271	-	\$17,758,271
<b>Local Tax Revenues</b>								
Delinquent Tax Collections	(\$224,230)	(\$499,590)	(\$39,490)	(\$763,310)	(\$136,690)	(\$900,000)		(\$900,000)
Current Tax Collections	\$13,874,980	\$30,913,270	\$2,443,740	\$47,231,990	\$8,458,050	\$55,690,040		\$55,690,040
	<u>\$13,650,750</u>	<u>\$30,413,680</u>	<u>\$2,404,250</u>	<u>\$46,468,680</u>	<u>\$8,321,360</u>	<u>\$54,790,040</u>	-	<u>\$54,790,040</u>
<b>Other Sources</b>	<u>\$6,211,200</u>	<u>\$5,757,260</u>	<u>\$207,870</u>	<u>\$12,176,330</u>	<u>\$1,034,180</u>	<u>\$13,210,510</u>	<u>\$1,156,000</u>	<u>\$14,366,510</u>
<b>Total Revenues</b>	\$19,861,950	\$36,170,940	\$2,612,120	\$58,645,010	\$9,355,540	\$68,000,550	\$1,156,000	\$69,156,550
<b>Expenditures</b>	<u>\$19,931,400</u>	<u>\$33,679,700</u>	<u>\$2,154,820</u>	<u>\$55,765,920</u>	<u>\$7,829,650</u>	<u>\$63,595,570</u>	<u>\$1,006,420</u>	<u>\$64,601,990</u>
<b>Excess (Deficit) Revenues Over Expenditures</b>	<u>(\$69,450)</u>	<u>\$2,491,240</u>	<u>\$457,300</u>	<u>\$2,879,090</u>	<u>\$1,525,890</u>	<u>\$4,404,980</u>	<u>\$149,580</u>	<u>\$4,554,560</u>
<b>Other Financing Sources (Uses)</b>								
Transfers In	\$215,270			\$215,270		\$215,270		\$215,270
Transfers Out		(\$64,190)	(\$1,500)	(\$65,690)		(\$65,690)	(\$149,580)	(\$215,270)
<b>Ex Financing Sources over Expenditures and Other Financing (Uses)</b>	<u>\$145,820</u>	<u>\$2,427,050</u>	<u>\$455,800</u>	<u>\$3,028,670</u>	<u>\$1,525,890</u>	<u>\$4,554,560</u>	-	<u>\$4,554,560</u>
<b>Budgeted Balance 6/30/20</b>	<u><u>\$3,253,779</u></u>	<u><u>\$6,925,139</u></u>	<u><u>\$6,139,673</u></u>	<u><u>\$16,318,591</u></u>	<u><u>\$5,994,240</u></u>	<u><u>\$22,312,831</u></u>	<u><u>-</u></u>	<u><u>\$22,312,831</u></u>



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# **2019-2020 Revenue Budget and Four-Year Comparison**

**School District of Clayton  
2019-2020 Revenue Budget**

<u>Purpose</u>	<u>Actual Revenues 2016-2017</u>	<u>Actual Revenues 2017-2018</u>	<u>Estimated Revenues 2018-2019</u>	<u>Budgeted Revenues 2019-2020</u>	<u>Prior Year Comparison</u>	<u>Percent Change</u>
<b><u>Assessed Valuation</u></b>						
Real Estate - Residential	\$521,342,960	\$580,225,380	\$596,046,990			
Real Estate - Commercial	\$416,736,840	\$471,052,050	\$95,238,870			
Personal Property	\$97,710,510	\$100,774,330	\$459,447,630			
<b>TOTALS</b>	<b>\$1,035,790,310</b>	<b>\$1,152,051,760</b>	<b>\$1,150,733,490</b>			
Tax Rate per \$100 (Blended)	\$4.0643	\$3.8908	\$3.8655			
\$0.01 = Current Receipts	\$100,949	\$112,576	\$104,141			
<b><u>Tax Revenue - Current</u></b>						
Real Estate	\$37,271,309	\$40,183,057	\$36,366,950	\$51,258,780		
Personal Property	\$3,757,303	\$3,617,995	\$3,888,610	\$4,431,260		
<b>TOTAL - NET REVENUE</b>	<b>\$41,028,612</b>	<b>\$43,801,052</b>	<b>\$40,255,560</b>	<b>\$55,690,040</b>	<b>\$15,434,480</b>	<b>38.34%</b>
Collection Rate	97.46%	97.72%	90.50%			
Plus Reassessment Fee	\$16,411	\$17,520	\$16,102	\$22,276		
Plus Collection Fee	\$410,286	\$438,011	\$402,556	\$556,900		
Plus Proposition C Fee	\$20,514	\$21,901	\$20,128	\$27,845		
Taxes Protested - and/or Not Collected	\$621,802	\$545,546	\$3,787,257	\$821,070		
<b>TOTAL - 100% COLLECTION</b>	<b>\$42,097,626</b>	<b>\$44,824,030</b>	<b>\$44,481,603</b>	<b>\$57,118,131</b>		
<b><u>Tax Revenue - Delinquent</u></b>						
Real Estate	(\$918,181)	(\$881,594)	(\$1,000,000)	(\$1,000,000)		
Personal Property	\$91,837	\$158,641	\$100,000	\$100,000		
Local Rail Road & Utility						
<b>TOTALS-DELINQUENT TAXES</b>	<b>(\$826,344)</b>	<b>(\$722,953)</b>	<b>(\$900,000)</b>	<b>(\$900,000)</b>	<b>\$0</b>	<b>0.00%</b>
<b>TOTAL - CURRENT &amp; DELINQUENT</b>	<b>\$40,202,268</b>	<b>\$43,078,099</b>	<b>\$39,355,560</b>	<b>\$54,790,040</b>	<b>\$15,434,480</b>	<b>39.22%</b>
<b><u>Local Revenue</u></b>						
Proposition C	\$2,110,983	\$2,176,422	\$2,117,000	\$2,159,340	\$42,340	2.00%
Financial Institution Tax	\$1,325,136	\$1,192,521	\$459,600	\$470,140	\$10,540	2.29%
PILOT		\$42,735			\$0	
Tuition	\$617,677	\$437,742	\$489,500	\$464,850	(\$24,650)	-5.04%
Investment Gain	\$106,151	\$260,590	\$700,000	\$425,000	(\$275,000)	-39.29%
Cafeteria Receipts	\$701,555	\$724,613	\$680,000	\$680,000	\$0	0.00%
Catering/Miscellaneous	\$26,171	\$32,327	\$35,000	\$30,500	(\$4,500)	-12.86%
Breakfast Program	\$34,700	\$34,393	\$35,000	\$35,000	\$0	0.00%
Student Organizations	\$129,529	\$137,222	\$210,000	\$210,000	\$0	0.00%
Student Clearing	\$819,608	\$812,410	\$755,000	\$755,000	\$0	0.00%
Fines, Fees, & Refunds	\$19,151	\$13,527	\$14,000	\$14,000	\$0	0.00%
Other Miscellaneous Revenues	\$142,638	\$125,507	\$202,820	\$150,000	(\$52,820)	-26.04%
Facility Use	\$73,128	\$88,692	\$95,000	\$97,000	\$2,000	2.11%
Center of Clayton	\$995,367	\$895,244	\$950,000	\$950,000	\$0	0.00%
School Age Child Care Fees	\$400,158	\$449,414	\$470,000	\$500,000	\$30,000	6.38%
Surcharge Tax	\$1,008,450	\$1,133,469	\$1,100,000	\$1,100,000	\$0	0.00%
Surcharge Tax-Delinquent	(\$59,229)	(\$65,691)	(\$45,000)	(\$65,000)	(\$20,000)	44.44%
Family Center Fees	\$743,045	\$813,688	\$825,000	\$835,000	\$10,000	1.21%
Community Service/Summer Programs	\$531,374	\$538,004	\$556,270	\$559,000	\$2,730	0.49%
Summer School	\$1,638		\$2,630	\$2,700	\$70	2.66%
VT Tuition	\$1,868,892	\$1,710,403	\$1,495,570	\$1,386,920	(\$108,650)	-7.26%
<b>TOTAL - LOCAL REVENUE</b>	<b>\$11,596,122</b>	<b>\$11,553,232</b>	<b>\$11,147,390</b>	<b>\$10,759,450</b>	<b>(\$387,940)</b>	<b>-3.48%</b>

**School District of Clayton  
2019-2020 Revenue Budget**

<u>Purpose</u>	<u>Actual Revenues 2016-2017</u>	<u>Actual Revenues 2017-2018</u>	<u>Estimated Revenues 2018-2019</u>	<u>Budgeted Revenues 2019-2020</u>	<u>Prior Year Comparison</u>	<u>Percent Change</u>
<b><u>County Revenue</u></b>						
Fines, Forfeitures, etc.	\$25,579	\$22,286	\$20,700	\$22,000	\$1,300	6.28%
Rail Road & Utilities	\$511,206	\$537,015	\$500,000	\$510,000	\$10,000	2.00%
<b>TOTAL - COUNTY REVENUE</b>	<b>\$536,785</b>	<b>\$559,301</b>	<b>\$520,700</b>	<b>\$532,000</b>	<b>\$11,300</b>	<b>2.17%</b>
<b><u>State Revenue</u></b>						
Basic Formula	\$283,995	\$249,885	\$250,000	\$250,000	\$0	0.00%
Classroom Trust Fund	\$865,861	\$907,621	\$885,000	\$885,000	\$0	0.00%
Food Service	\$5,532	\$6,378	\$5,400	\$5,400	\$0	0.00%
ECDA-SB 658	\$63,820	\$64,191	\$60,000	\$60,000	\$0	0.00%
Early Childhood Special Education-PL 94-142	\$504,013	\$499,163	\$432,550	\$432,550	\$0	0.00%
Vocational Aid	\$17,799	\$2,200	\$1,900	\$1,100	(\$800)	-42.11%
<b>TOTAL - STATE REVENUE</b>	<b>\$1,741,020</b>	<b>\$1,729,438</b>	<b>\$1,634,850</b>	<b>\$1,634,050</b>	<b>(\$800)</b>	<b>-0.05%</b>
<b><u>Federal Revenue</u></b>						
School Lunch	\$181,311	\$192,133	\$180,000	\$180,000	\$0	0.00%
Breakfast Program	\$37,195	\$34,619	\$36,000	\$36,000	\$0	0.00%
Early Childhood Special Education-PL 94-142	\$60,304	\$54,320	\$11,100	\$11,100	\$0	0.00%
Title I	\$192,524	\$140,034	\$166,350	\$166,350	\$0	0.00%
Title II	\$39,040	\$41,500	\$39,300	\$39,300	\$0	0.00%
Title III	\$10,615	\$7,118	\$10,650	\$10,650	\$0	0.00%
Title IV	\$0	\$0	\$18,810	\$18,810	\$0	0.00%
Interest Subsidy	\$1,157,481	\$1,147,559	\$1,136,300	\$784,180	(\$352,120)	-30.99%
Other Federal	\$5,982	\$5,262	\$6,000	\$0	(\$6,000)	-100.00%
<b>TOTAL - FEDERAL REVENUE</b>	<b>\$1,684,452</b>	<b>\$1,622,545</b>	<b>\$1,604,510</b>	<b>\$1,246,390</b>	<b>(\$358,120)</b>	<b>-22.32%</b>
<b><u>Other Revenue</u></b>						
Property Sales	\$24,630	\$4,128,378	\$94,000	\$25,000	(\$69,000)	-73.40%
Tuition - Other Districts	\$838,506	\$540,472	\$320,000	\$165,620	(\$154,380)	-48.24%
Premium on Bonds Sold	\$0	\$3,538,393	\$0	\$0	\$0	#DIV/0!
Refunding Bonds	\$0	\$23,465,000	\$0	\$0	\$0	#DIV/0!
Other Receipts	\$6,099	\$8,420	\$5,420	\$4,000	(\$1,420)	-26.20%
<b>TOTAL - OTHER REVENUE</b>	<b>\$869,235</b>	<b>\$31,680,663</b>	<b>\$419,420</b>	<b>\$194,620</b>	<b>(\$224,800)</b>	<b>-53.60%</b>
<b>TOTAL - OTHER SOURCES</b>	<b>\$16,427,614</b>	<b>\$47,145,179</b>	<b>\$15,326,870</b>	<b>\$14,366,510</b>	<b>(\$960,360)</b>	<b>-6.27%</b>
<b>GRAND TOTAL - ALL REVENUE</b>	<b>\$56,629,882</b>	<b>\$90,223,278</b>	<b>\$54,682,430</b>	<b>\$69,156,550</b>	<b>\$14,474,120</b>	<b>26.47%</b>



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# **Estimated Other Revenues by Fund 2019-2020**

**School District of Clayton**  
**Estimated Other Revenues by Fund**  
**2019-2020**

<b><u>Purpose</u></b>	<b><u>Budgeted Revenues</u></b>	<b><u>General Fund</u></b>	<b><u>Special Rev. Fund</u></b>	<b><u>Debt Service Fund</u></b>	<b><u>Capital Proj. Fund</u></b>
<b><u>Local Revenue</u></b>					
Proposition C	\$2,159,340	\$1,439,630	\$719,710		
Financial Institution Tax	\$470,140	\$138,110	\$307,710		\$24,320
Tuition	\$464,850		\$464,850		
Investment Gain	\$425,000	\$90,000	\$180,000	\$100,000	\$55,000
Cafeteria Receipts	\$680,000	\$680,000			
Catering/Miscellaneous	\$30,500	\$30,500			
Breakfast Program	\$35,000	\$35,000			
Student Organizations	\$210,000	\$210,000			
Student Clearing	\$755,000	\$755,000			
Fines, Fees, & Refunds	\$14,000	\$14,000			
Other Miscellaneous Revenues	\$150,000	\$60,000	\$60,000		\$30,000
Facility Use	\$97,000	\$97,000			
Center of Clayton	\$950,000	\$950,000			
Daycare Fees	\$500,000	\$500,000			
Surcharge Tax	\$1,100,000	\$323,140	\$719,950		\$56,910
Surcharge Tax-Delinquent	(\$65,000)	(\$19,090)	(\$42,550)		(\$3,360)
Family Center Fees	\$835,000	\$835,000			
Community Service/Summer Recreation	\$559,000	\$559,000			
Summer School	\$2,700	\$2,700			
VT Tuition	\$1,386,920		\$1,386,920		
<b>TOTAL - LOCAL REVENUE</b>	<b>\$10,759,450</b>	<b>\$6,699,990</b>	<b>\$3,796,590</b>	<b>\$100,000</b>	<b>\$162,870</b>
<b><u>County Revenue</u></b>					
Fines, Forfeitures, etc.	\$22,000		\$22,000		
Rail Road & Utilities	\$510,000	\$115,000	\$225,000	\$150,000	\$20,000
<b>TOTAL - COUNTY REVENUE</b>	<b>\$532,000</b>	<b>\$115,000</b>	<b>\$247,000</b>	<b>\$150,000</b>	<b>\$20,000</b>
<b><u>State Revenue</u></b>					
Basic Formula	\$250,000	\$62,500	\$187,500		
Classroom Trust Fund	\$885,000		\$885,000		
Food Service	\$5,400	\$5,400			
ECDA-SB 658	\$60,000	\$17,450	\$42,550		
Early Childhood Special Education-PL 94-142	\$432,550	\$142,740	\$289,810		
Vocational Aid	\$1,100		\$1,100		
<b>TOTAL - STATE REVENUE</b>	<b>\$1,634,050</b>	<b>\$228,090</b>	<b>\$1,405,960</b>	<b>\$0</b>	<b>\$0</b>

**School District of Clayton**  
**Estimated Other Revenues by Fund**  
**2019-2020**

<u>Purpose</u>	<u>Budgeted Revenues</u>	<u>General Fund</u>	<u>Special Rev. Fund</u>	<u>Debt Sevice Fund</u>	<u>Capital Proj. Fund</u>
<b><u>Federal Revenue</u></b>					
School Lunch	\$180,000	\$180,000			
Breakfast Program	\$36,000	\$36,000			
Early Childhood Special Education-PL 94-142	\$11,100		\$11,100		
Title I	\$166,350	\$35,360	\$130,990		
Title II	\$39,300	\$39,300			
Title III	\$10,650	\$10,650			
Title IV	\$18,810	\$18,810			
Interest Subsidy	\$784,180			\$784,180	
Other Federal	\$0	\$0			
<b>TOTAL - FEDERAL REVENUE</b>	<b>\$1,246,390</b>	<b>\$320,120</b>	<b>\$142,090</b>	<b>\$784,180</b>	<b>\$0</b>
<b><u>Other Revenue</u></b>					
Property Sales	\$25,000				\$25,000
Tuition - Other Districts	\$165,620		\$165,620		
Other Receipts	\$4,000	\$4,000			
<b>TOTAL - OTHER REVENUE</b>	<b>\$194,620</b>	<b>\$4,000</b>	<b>\$165,620</b>	<b>\$0</b>	<b>\$25,000</b>
<b>TOTAL - OTHER SOURCES</b>	<b>\$14,366,510</b>	<b>\$7,367,200</b>	<b>\$5,757,260</b>	<b>\$1,034,180</b>	<b>\$207,870</b>



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# **Revised Estimated Prior Year Other Revenues by Fund 2018-2019**

**School District of Clayton**  
**Revised Estimated Prior Year Other Revenues By Fund**  
**2018-2019**

<u>Purpose</u>	<u>Budgeted Revenues</u>	<u>General Fund</u>	<u>Special Rev. Fund</u>	<u>Debt Service Fund</u>	<u>Capital Proj. Fund</u>
<b><u>Local Revenue</u></b>					
Proposition C	\$2,117,000	\$1,323,120	\$793,880		
Financial Institution Tax	\$459,600	\$149,550	\$294,450		\$15,600
Tuition	\$489,500		\$489,500		
Investment Gain	\$700,000	\$50,000	\$124,000	\$460,000	\$66,000
Cafeteria Receipts	\$680,000	\$680,000			
Catering/Miscellaneous	\$35,000	\$35,000			
Breakfast Program	\$35,000	\$35,000			
Student Organizations	\$210,000	\$210,000			
Student Clearing	\$755,000	\$755,000			
Fines, Fees, & Refunds	\$14,000	\$14,000			
Other Miscellaneous Revenues	\$202,820	\$55,020	\$60,000		\$87,800
Facility Use	\$95,000	\$95,000			
Center of Clayton	\$950,000	\$950,000			
Daycare Fees	\$470,000	\$470,000			
Surcharge Tax	\$1,100,000	\$357,960	\$704,720		\$37,320
Surcharge Tax-Delinquent	(\$45,000)	(\$14,650)	(\$28,830)		(\$1,520)
Family Center Fees	\$825,000	\$825,000			
Community Service/Summer Recreation	\$556,270	\$556,270			
Summer School	\$2,630	\$2,630			
VT Tuition	\$1,495,570		\$1,495,570		
<b>TOTAL - LOCAL REVENUE</b>	<b>\$11,147,390</b>	<b>\$6,548,900</b>	<b>\$3,933,290</b>	<b>\$460,000</b>	<b>\$205,200</b>
<b><u>County Revenue</u></b>					
Fines, Forfeitures, etc.	\$20,700		\$20,700		
Rail Road & Utilities	\$500,000	\$110,000	\$222,000	\$150,000	\$18,000
<b>TOTAL - COUNTY REVENUE</b>	<b>\$520,700</b>	<b>\$110,000</b>	<b>\$242,700</b>	<b>\$150,000</b>	<b>\$18,000</b>
<b><u>State Revenue</u></b>					
Basic Formula	\$250,000	\$62,500	\$187,500		
Classroom Trust Fund	\$885,000		\$885,000		
Food Service	\$5,400	\$5,400			
ECDA-SB 658	\$60,000	\$21,670	\$38,330		
Early Childhood Special Education-PL 94-142	\$432,550	\$142,740	\$289,810		
Vocational Aid	\$1,900	\$800	\$1,100		
Other State Receipts	\$0				\$0
<b>TOTAL - STATE REVENUE</b>	<b>\$1,634,850</b>	<b>\$233,110</b>	<b>\$1,401,740</b>	<b>\$0</b>	<b>\$0</b>

**School District of Clayton**  
**Revised Estimated Prior Year Other Revenues By Fund**  
**2018-2019**

<u>Purpose</u>	<u>Budgeted Revenues</u>	<u>General Fund</u>	<u>Special Rev. Fund</u>	<u>Debt Service Fund</u>	<u>Capital Proj. Fund</u>
<b><u>Federal Revenue</u></b>					
School Lunch	\$180,000	\$180,000			
Breakfast Program	\$36,000	\$36,000			
Early Childhood Special Education-PL 94-142 Subsidy	\$11,100		\$11,100		
Title I	\$166,350	\$35,360	\$130,990		
Title II	\$39,300	\$39,300			
Title III	\$10,650	\$10,650			
Title IV	\$18,810	\$18,810			
Other Federal	\$6,000	\$6,000			
<b>TOTAL - FEDERAL REVENUE</b>	<b>\$1,604,510</b>	<b>\$326,120</b>	<b>\$142,090</b>	<b>\$1,136,300</b>	<b>\$0</b>
<b><u>Other Revenue</u></b>					
Property Sales	\$94,000				\$94,000
Tuition - Other Districts	\$320,000		\$320,000		
Other Receipts	5,420	\$5,420			
<b>TOTAL - OTHER REVENUE</b>	<b>\$419,420</b>	<b>\$5,420</b>	<b>\$320,000</b>	<b>\$0</b>	<b>\$94,000</b>
<b>TOTAL - OTHER SOURCES</b>	<b>\$15,326,870</b>	<b>\$7,223,550</b>	<b>\$6,039,820</b>	<b>\$1,746,300</b>	<b>\$317,200</b>



#2 Mark Twain Circle  
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# Total Expenditures Function/Fund

SCHOOL DISTRICT OF CLAYTON  
 EXPENDITURES FUNCTION/FUND  
 Report dates 07/01/2019 - thru - 06/30/2020

Function	Incidental Fund	Teachers' Fund	Debt Service Fund	Capital Projects Fund	Total
-1111 Elementary	\$ 317,470	\$ 10,332,860		\$ 37,560	\$ 10,687,890
-1131 Middle/Junior High	\$ 179,500	\$ 6,642,480	\$ 0	\$ 74,980	\$ 6,896,960
-1151 High School	\$ 635,170	\$ 8,894,430	\$ 0	\$ 148,560	\$ 9,678,160
-1191 Summer School	\$ 72,900	\$ 302,910	\$ 0	\$ 0	\$ 375,810
-1193 Alternative Programs	\$ 131,000	\$ 0	\$ 0	\$ 0	\$ 131,000
-1195 Virtual Instruction	\$ 6,000	\$ 0	\$ 0	\$ 0	\$ 6,000
-1211 Gifted and Talented	\$ 12,450	\$ 546,160	\$ 0	\$ 0	\$ 558,610
-1251 Supplemental Instruction	\$ 900	\$ 95,780	\$ 0	\$ 0	\$ 96,680
-1281 Early Childhood Special Education	\$ 82,070	\$ 295,440	\$ 0	\$ 0	\$ 377,510
-1321 Business Education	\$ 3,900	\$ 0	\$ 0	\$ 0	\$ 3,900
-1331 Family and Consumer Sciences Education	\$ 12,710	\$ 0	\$ 0	\$ 1,000	\$ 13,710
-1351 Marketing and Cooperative Education	\$ 3,860	\$ 0	\$ 0	\$ 0	\$ 3,860
-1371 Technology and Engineering Education	\$ 14,100	\$ 0	\$ 0	\$ 0	\$ 14,100
-1411 Student Activities	\$ 242,680	\$ 388,930	\$ 0	\$ 0	\$ 631,610
-1421 School-Sponsored Athletics	\$ 298,160	\$ 734,800	\$ 0	\$ 7,950	\$ 1,040,910
-1911 Tuition to Other Districts Within the St	\$ 11,400	\$ 0	\$ 0	\$ 0	\$ 11,400
-1941 Contracted Educational Services	\$ 10,000	\$ 0	\$ 0	\$ 0	\$ 10,000
-2113 Social Work Services	\$ 322,760	\$ 0	\$ 0	\$ 0	\$ 322,760
-2122 Counseling Services	\$ 316,510	\$ 1,324,410	\$ 0	\$ 750	\$ 1,641,670
-2123 Appraisal Services	\$ 96,500	\$ 0	\$ 0	\$ 0	\$ 96,500
-2125 Record Maintenance Services	\$ 53,820	\$ 0	\$ 0	\$ 0	\$ 53,820
-2134 Nursing Services	\$ 425,550	\$ 0	\$ 0	\$ 0	\$ 425,550
-2152 Speech Pathology and Audiology Services	\$ 0	\$ 124,680	\$ 0	\$ 0	\$ 124,680
-2162 Occupational Therapy-Related Service	\$ 18,000	\$ 0	\$ 0	\$ 0	\$ 18,000
-2172 Physical Therapy-Related Services	\$ 10,000	\$ 0	\$ 0	\$ 0	\$ 10,000
-2182 Visually Impaired/Vision Services	\$ 1,000	\$ 0	\$ 0	\$ 0	\$ 1,000
-2191 Other Support Services - Students	\$ 7,000	\$ 0	\$ 0	\$ 0	\$ 7,000
-2211 Improvement of Instruction Services Area	\$ 11,110	\$ 0	\$ 0	\$ 0	\$ 11,110
-2212 Instruction and Curriculum Development S	\$ 111,510	\$ 463,450	\$ 0	\$ 0	\$ 574,960
-2213 Instructional Staff Training Services	\$ 316,900	\$ 47,790	\$ 0	\$ 0	\$ 364,690
-2214 Professional Development	\$ 65,500	\$ 115,960	\$ 0	\$ 0	\$ 181,460
-2221 Educational Media Services Area Directio	\$ 22,400	\$ 0	\$ 0	\$ 0	\$ 22,400
-2222 School Library Services	\$ 367,020	\$ 587,790	\$ 0	\$ 0	\$ 954,810
-2229 Other Educational Media Services	\$ 9,080	\$ 0	\$ 0	\$ 0	\$ 9,080
-2311 Board of Education Services	\$ 209,370	\$ 0	\$ 0	\$ 0	\$ 209,370
-2321 Office of the Superintendent Services	\$ 318,310	\$ 659,020	\$ 0	\$ 0	\$ 977,330
-2323 Staff Relations and Negotiations Service	\$ 412,760	\$ 197,720	\$ 0	\$ 0	\$ 610,480
-2329 Other Executive Administration Services	\$ 0	\$ 23,100	\$ 0	\$ 0	\$ 23,100
-2331 Administrative Technology Services	\$ 851,590	\$ 169,110	\$ 0	\$ 486,240	\$ 1,506,940
-2411 Office of the Principal Services	\$ 1,107,690	\$ 1,569,410	\$ 0	\$ 0	\$ 2,677,100
-2491 Other Support Services - School Administ	\$ 28,060	\$ 0	\$ 0	\$ 0	\$ 28,060
-2522 Budgeting Services	\$ 90,000	\$ 90,000	\$ 0	\$ 30,000	\$ 210,000
-2525 Financial Accounting Services	\$ 901,150	\$ 0	\$ 0	\$ 0	\$ 901,150
-2541 Operation and Maintenance of Plant Servi	\$ 52,440	\$ 0	\$ 0	\$ 0	\$ 52,440
-2542 Care and Upkeep of Building Services	\$ 7,409,640	\$ 0	\$ 0	\$ 351,780	\$ 7,761,420
-2543 Care and Upkeep of Grounds Services	\$ 182,500	\$ 0	\$ 0	\$ 293,500	\$ 476,000

SCHOOL DISTRICT OF CLAYTON  
 EXPENDITURES FUNCTION/FUND  
 Report dates 07/01/2019 - thru - 06/30/2020

Function	Incidental Fund	Teachers' Fund	Debt Service Fund	Capital Projects Fund	Total
-2544 Care and Upkeep of Equipment Services	\$ 4,100	\$ 0	\$ 0	\$ 80,000	\$ 84,100
-2545 Vehicle Servicing and Maintenance Servic	\$ 44,650	\$ 0	\$ 0	\$ 40,000	\$ 84,650
-2546 Security Services	\$ 238,770	\$ 0	\$ 0	\$ 3,000	\$ 241,770
-2549 Other Operation and Maintenance of Plant	\$ 4,000	\$ 0	\$ 0	\$ 0	\$ 4,000
-2558 Non-Allowable Transportation Expenses	\$ 221,250	\$ 0	\$ 0	\$ 0	\$ 221,250
-2559 Early Childhood Special Education Transp	\$ 2,000	\$ 0	\$ 0	\$ 0	\$ 2,000
-2562 Food Preparation and Dispensing Services	\$ 1,203,280	\$ 0	\$ 0	\$ 14,000	\$ 1,217,280
-2574 Printing, Publishing and Duplicating Ser	\$ 45,010	\$ 0	\$ 0	\$ 2,500	\$ 47,510
-2623 Evaluation Services	\$ 0	\$ 5,800	\$ 0	\$ 0	\$ 5,800
-2629 Other Planning, Research, Development, a	\$ 4,200	\$ 0	\$ 0	\$ 0	\$ 4,200
-2631 Information Services Area Direction	\$ 378,720	\$ 0	\$ 0	\$ 500	\$ 379,220
-2644 Professional Development for Non-Instruc	\$ 4,750	\$ 0	\$ 0	\$ 0	\$ 4,750
-2649 Other Staff Services	\$ 65,000	\$ 0	\$ 0	\$ 0	\$ 65,000
-2911 Other Supporting Services	\$ 965,000	\$ 0	\$ 0	\$ 0	\$ 965,000
-3311 Civic Services	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
-3511 Early Childhood Program	\$ 154,980	\$ 0	\$ 0	\$ 0	\$ 154,980
-3512 Early Childhood Instruction	\$ 831,100	\$ 0	\$ 0	\$ 6,000	\$ 837,100
-3611 Homeless and Other Disadvantage Student	\$ 1,000	\$ 0	\$ 0	\$ 0	\$ 1,000
-3711 Non-Public School Students' Services	\$ 960	\$ 0	\$ 0	\$ 0	\$ 960
-3812 Afterschool Program	\$ 900,690	\$ 0	\$ 0	\$ 0	\$ 900,690
-3911 Other Community Services	\$ 100,540	\$ 3,480	\$ 0	\$ 1,500	\$ 105,520
-3912 Parental Involvement	\$ 5,250	\$ 0	\$ 0	\$ 0	\$ 5,250
-3913 Service-Learning	\$ 10,130	\$ 64,190	\$ 0	\$ 0	\$ 74,320
-4051 Building Acquisition, Construction and I	\$ 0	\$ 0	\$ 0	\$ 575,000	\$ 575,000
-5111 Principal - Bonded Indebtedness	\$ 0	\$ 0	\$ 4,935,000	\$ 0	\$ 4,935,000
-5211 Interest - Bonded Indebtedness	\$ 0	\$ 0	\$ 2,887,650	\$ 0	\$ 2,887,650
-5311 Fees - Bonded Indebtedness	\$ 0	\$ 0	\$ 7,000	\$ 0	\$ 7,000
<b>Total</b>	<b>\$ 20,937,820</b>	<b>\$ 33,679,700</b>	<b>\$ 7,829,650</b>	<b>\$ 2,154,820</b>	<b>\$ 64,601,990</b>



#2 Mark Twain Circle  
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# Total Expenditures Location/Fund

SCHOOL DISTRICT OF CLAYTON  
 EXPENDITURES LOCATION/FUND  
 Report dates 07/01/2019 - thru - 06/30/2020

Function	Incidental Fund	Teachers' Fund	Debt Service Fund	Capital Projects Fund	Total
-0020 MAINTENANCE	\$ 2,841,340			\$ 136,000	\$ 2,977,340
-0030 GAY FIELD	\$ 51,100	\$ 0	\$ 0	\$ 63,000	\$ 114,100
-0031 ADZICK FIELD	\$ 19,000	\$ 0	\$ 0	\$ 210,000	\$ 229,000
-0040 CENTER OF CLAYTON	\$ 1,379,520	\$ 0	\$ 0	\$ 5,000	\$ 1,384,520
-1000 CENTRAL OFFICE	\$ 5,725,540	\$ 1,125,130	\$ 7,829,650	\$ 1,113,740	\$ 15,794,060
-1050 CLAYTON HIGH	\$ 4,356,960	\$ 11,892,300	\$ 0	\$ 195,760	\$ 16,445,020
-3000 WYDOWN MIDDLE	\$ 1,760,920	\$ 7,864,850	\$ 0	\$ 101,480	\$ 9,727,250
-4020 RALPH M. CAPTAIN ELEM.	\$ 1,018,980	\$ 3,963,980	\$ 0	\$ 51,360	\$ 5,034,320
-4040 GLENRIDGE ELEM.	\$ 1,325,240	\$ 4,195,330	\$ 0	\$ 52,200	\$ 5,572,770
-5000 MERAMEC ELEM.	\$ 1,017,260	\$ 4,042,710	\$ 0	\$ 37,000	\$ 5,096,970
-7500 FAMILY CTR.	\$ 1,441,960	\$ 595,400	\$ 0	\$ 189,280	\$ 2,226,640
Total	\$ 20,937,820	\$ 33,679,700	\$ 7,829,650	\$ 2,154,820	\$ 64,601,990



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# Total Expenditures Function/Object

SCHOOL DISTRICT OF CLAYTON  
 EXENDITURES BY FUNCTION/OBJECT  
 Report dates 07/01/2019 - thru - 06/30/2020

Account	Certified Salaries	Classified Salaries	Health Benefits	Retirement Benefits	Purchased Services	Supplies	Capital/Equipment	Debt Service	Total
-1111 Elementary	\$ 8,075,860		\$ 899,000	\$ 1,358,000	\$21,800	\$ 295,670	\$ 37,560		\$ 10,687,890
-1131 Middle/Junior High	\$ 5,124,170	\$ 0	\$ 633,510	\$ 884,800	\$28,700	\$ 150,800	\$ 74,980	\$ 0	\$ 6,896,960
-1151 High School	\$ 6,906,650	\$ 157,620	\$ 856,390	\$ 1,217,400	\$41,800	\$ 349,740	\$ 148,560	\$ 0	\$ 9,678,160
-1191 Summer School	\$ 260,500	\$ 40,610	\$ 1,500	\$ 49,100	\$18,700	\$ 5,400	\$ 0	\$ 0	\$ 375,810
-1193 Alternative Programs	\$ 0	\$ 0	\$ 0	\$ 0	\$131,000	\$ 0	\$ 0	\$ 0	\$ 131,000
-1195 Virtual Instruction	\$ 0	\$ 0	\$ 0	\$ 0	\$6,000	\$ 0	\$ 0	\$ 0	\$ 6,000
-1211 Gifted and Talented	\$ 423,410	\$ 0	\$ 47,660	\$ 75,090	\$2,250	\$ 10,200	\$ 0	\$ 0	\$ 558,610
-1251 Supplemental Instruction	\$ 72,380	\$ 0	\$ 10,490	\$ 12,910	\$0	\$ 900	\$ 0	\$ 0	\$ 96,680
-1281 Early Childhood Special Edu	\$ 228,610	\$ 57,160	\$ 36,060	\$ 50,880	\$1,500	\$ 3,300	\$ 0	\$ 0	\$ 377,510
-1321 Business Education	\$ 0	\$ 0	\$ 0	\$ 0	\$0	\$ 3,900	\$ 0	\$ 0	\$ 3,900
-1331 Family and Consumer Science	\$ 0	\$ 0	\$ 0	\$ 0	\$1,340	\$ 11,370	\$ 1,000	\$ 0	\$ 13,710
-1351 Marketing and Cooperative E	\$ 0	\$ 0	\$ 0	\$ 0	\$0	\$ 3,860	\$ 0	\$ 0	\$ 3,860
-1371 Technology and Engineering	\$ 0	\$ 0	\$ 0	\$ 0	\$0	\$ 14,100	\$ 0	\$ 0	\$ 14,100
-1411 Student Activities	\$ 335,440	\$ 122,760	\$ 19,430	\$ 67,590	\$64,330	\$ 22,060	\$ 0	\$ 0	\$ 631,610
-1421 School-Sponsored Athletics	\$ 607,230	\$ 50,160	\$ 30,070	\$ 116,090	\$141,770	\$ 87,640	\$ 7,950	\$ 0	\$ 1,040,910
-1911 Tuition to Other Districts	\$ 0	\$ 0	\$ 0	\$ 0	\$11,400	\$ 0	\$ 0	\$ 0	\$ 11,400
-1941 Contracted Educational Serv	\$ 0	\$ 0	\$ 0	\$ 0	\$10,000	\$ 0	\$ 0	\$ 0	\$ 10,000
-2113 Social Work Services	\$ 0	\$ 248,630	\$ 28,600	\$ 40,650	\$3,370	\$ 1,510	\$ 0	\$ 0	\$ 322,760
-2122 Counseling Services	\$ 1,042,800	\$ 194,060	\$ 145,210	\$ 213,190	\$26,090	\$ 19,570	\$ 750	\$ 0	\$ 1,641,670
-2123 Appraisal Services	\$ 0	\$ 0	\$ 0	\$ 0	\$33,500	\$ 63,000	\$ 0	\$ 0	\$ 96,500
-2125 Record Maintenance Services	\$ 0	\$ 28,070	\$ 4,520	\$ 4,410	\$0	\$ 16,820	\$ 0	\$ 0	\$ 53,820
-2134 Nursing Services	\$ 0	\$ 307,350	\$ 49,310	\$ 45,940	\$9,500	\$ 13,450	\$ 0	\$ 0	\$ 425,550
-2152 Speech Pathology and Audiol	\$ 98,560	\$ 0	\$ 9,110	\$ 17,010	\$0	\$ 0	\$ 0	\$ 0	\$ 124,680
-2162 Occupational Therapy-Relate	\$ 0	\$ 0	\$ 0	\$ 0	\$18,000	\$ 0	\$ 0	\$ 0	\$ 18,000
-2172 Physical Therapy-Related Se	\$ 0	\$ 0	\$ 0	\$ 0	\$10,000	\$ 0	\$ 0	\$ 0	\$ 10,000
-2182 Visually Impaired/Vision Se	\$ 0	\$ 0	\$ 0	\$ 0	\$1,000	\$ 0	\$ 0	\$ 0	\$ 1,000
-2191 Other Support Services - St	\$ 0	\$ 0	\$ 0	\$ 0	\$7,000	\$ 0	\$ 0	\$ 0	\$ 7,000
-2211 Improvement of Instruction	\$ 0	\$ 0	\$ 0	\$ 0	\$0	\$ 11,110	\$ 0	\$ 0	\$ 11,110
-2212 Instruction and Curriculum	\$ 398,690	\$ 0	\$ 16,480	\$ 48,280	\$101,420	\$ 10,090	\$ 0	\$ 0	\$ 574,960
-2213 Instructional Staff Trainin	\$ 43,360	\$ 0	\$ 0	\$ 4,430	\$275,150	\$ 41,750	\$ 0	\$ 0	\$ 364,690
-2214 Professional Development	\$ 100,000	\$ 0	\$ 0	\$ 15,960	\$53,000	\$ 12,500	\$ 0	\$ 0	\$ 181,460
-2221 Educational Media Services	\$ 0	\$ 0	\$ 0	\$ 0	\$22,400	\$ 0	\$ 0	\$ 0	\$ 22,400
-2222 School Library Services	\$ 450,990	\$ 162,120	\$ 98,010	\$ 146,250	\$1,630	\$ 95,810	\$ 0	\$ 0	\$ 954,810
-2229 Other Educational Media Ser	\$ 0	\$ 0	\$ 0	\$ 0	\$0	\$ 9,080	\$ 0	\$ 0	\$ 9,080
-2311 Board of Education Services	\$ 0	\$ 25,250	\$ 3,000	\$ 3,870	\$163,600	\$ 13,650	\$ 0	\$ 0	\$ 209,370
-2321 Office of the Superintenden	\$ 538,910	\$ 193,340	\$ 57,750	\$ 119,610	\$46,920	\$ 20,800	\$ 0	\$ 0	\$ 977,330
-2323 Staff Relations and Negotia	\$ 161,460	\$ 229,110	\$ 47,580	\$ 62,730	\$51,350	\$ 58,250	\$ 0	\$ 0	\$ 610,480
-2329 Other Executive Administrat	\$ 18,190	\$ 0	\$ 1,780	\$ 3,130	\$0	\$ 0	\$ 0	\$ 0	\$ 23,100
-2331 Administrative Technology S	\$ 134,940	\$ 467,160	\$ 78,780	\$ 94,870	\$125,110	\$ 119,840	\$ 486,240	\$ 0	\$ 1,506,940
-2411 Office of the Principal Ser	\$ 1,259,760	\$ 759,150	\$ 234,860	\$ 333,840	\$58,390	\$ 31,100	\$ 0	\$ 0	\$ 2,677,100
-2491 Other Support Services - Sc	\$ 0	\$ 0	\$ 0	\$ 0	\$22,560	\$ 5,500	\$ 0	\$ 0	\$ 28,060
-2522 Budgeting Services	\$ 90,000	\$ 40,000	\$ 0	\$ 0	\$0	\$ 50,000	\$ 30,000	\$ 0	\$ 210,000
-2525 Financial Accounting Servic	\$ 0	\$ 613,760	\$ 49,870	\$ 88,430	\$95,100	\$ 53,990	\$ 0	\$ 0	\$ 901,150
-2541 Operation and Maintenance o	\$ 0	\$ 0	\$ 0	\$ 0	\$22,030	\$ 30,410	\$ 0	\$ 0	\$ 52,440
-2542 Care and Upkeep of Building	\$ 0	\$ 3,059,510	\$ 600,120	\$ 663,260	\$1,080,250	\$ 2,006,500	\$ 351,780	\$ 0	\$ 7,761,420
-2543 Care and Upkeep of Grounds	\$ 0	\$ 0	\$ 0	\$ 0	\$117,500	\$ 65,000	\$ 293,500	\$ 0	\$ 476,000
-2544 Care and Upkeep of Equipmen	\$ 0	\$ 0	\$ 0	\$ 0	\$4,100	\$ 0	\$ 80,000	\$ 0	\$ 84,100

SCHOOL DISTRICT OF CLAYTON  
 EXENDITURES BY FUNCTION/OBJECT  
 Report dates 07/01/2019 - thru - 06/30/2020

Account	Certified Salaries	Classified Salaries	Health Benefits	Retirement Benefits	Purchased Services	Supplies	Capital/ Equipment	Debt Service	Total
-2545 Vehicle Servicing and Maint	\$ 0	\$ 0	\$ 0	\$ 0	\$4,650	\$ 40,000	\$ 40,000	\$ 0	\$ 84,650
-2546 Security Services	\$ 0	\$ 45,900	\$ 0	\$ 6,670	\$181,000	\$ 5,200	\$ 3,000	\$ 0	\$ 241,770
-2549 Other Operation and Mainten	\$ 0	\$ 0	\$ 0	\$ 0	\$4,000	\$ 0	\$ 0	\$ 0	\$ 4,000
-2558 Non-Allowable Transportatio	\$ 0	\$ 53,220	\$ 11,940	\$ 10,090	\$126,000	\$ 20,000	\$ 0	\$ 0	\$ 221,250
-2559 Early Childhood Special Edu	\$ 0	\$ 0	\$ 0	\$ 0	\$2,000	\$ 0	\$ 0	\$ 0	\$ 2,000
-2562 Food Preparation and Dispen	\$ 0	\$ 0	\$ 0	\$ 0	\$1,187,350	\$ 15,930	\$ 14,000	\$ 0	\$ 1,217,280
-2574 Printing, Publishing and Du	\$ 0	\$ 33,990	\$ 9,010	\$ 5,540	\$9,470	\$<13,000>	\$ 2,500	\$ 0	\$ 47,510
-2623 Evaluation Services	\$ 5,000	\$ 0	\$ 0	\$ 800	\$ 0	\$ 0	\$ 0	\$ 0	\$ 5,800
-2629 Other Planning, Research, D	\$ 0	\$ 0	\$ 0	\$ 0	\$4,200	\$ 0	\$ 0	\$ 0	\$ 4,200
-2631 Information Services Area D	\$ 0	\$ 218,290	\$ 26,240	\$ 32,180	\$71,960	\$ 30,050	\$ 500	\$ 0	\$ 379,220
-2644 Professional Development fo	\$ 0	\$ 0	\$ 0	\$ 0	\$4,250	\$ 500	\$ 0	\$ 0	\$ 4,750
-2649 Other Staff Services	\$ 0	\$ 0	\$ 31,000	\$ 22,000	\$12,000	\$ 0	\$ 0	\$ 0	\$ 65,000
-2911 Other Supporting Services	\$ 0	\$ 0	\$ 0	\$ 0	\$450,000	\$ 515,000	\$ 0	\$ 0	\$ 965,000
-3311 Civic Services	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
-3511 Early Childhood Program	\$ 0	\$ 140,030	\$ 720	\$ 10,030	\$3,800	\$ 400	\$ 0	\$ 0	\$ 154,980
-3512 Early Childhood Instruction	\$ 0	\$ 562,120	\$ 126,670	\$ 98,330	\$24,000	\$ 19,980	\$ 6,000	\$ 0	\$ 837,100
-3611 Homeless and Other Disadvan	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1,000	\$ 0	\$ 0	\$ 1,000
-3711 Non-Public School Students'	\$ 0	\$ 0	\$ 0	\$ 0	\$960	\$ 0	\$ 0	\$ 0	\$ 960
-3812 Afterschool Program	\$ 0	\$ 584,260	\$ 28,660	\$ 74,420	\$157,950	\$ 55,400	\$ 0	\$ 0	\$ 900,690
-3911 Other Community Services	\$ 3,000	\$ 58,520	\$ 4,520	\$ 8,180	\$15,350	\$ 14,450	\$ 1,500	\$ 0	\$ 105,520
-3912 Parental Involvement	\$ 0	\$ 0	\$ 0	\$ 0	\$4,250	\$ 1,000	\$ 0	\$ 0	\$ 5,250
-3913 Service-Learning	\$ 57,780	\$ 1,500	\$ 0	\$ 6,630	\$3,300	\$ 5,110	\$ 0	\$ 0	\$ 74,320
-4051 Building Acquisition, Const	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 575,000	\$ 0	\$ 575,000
-5111 Principal - Bonded Indebted	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 4,935,000	\$ 4,935,000
-5211 Interest - Bonded Indebtedn	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 2,887,650	\$ 2,887,650
-5311 Fees - Bonded Indebtedness	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 7,000	\$ 7,000
<b>Total</b>	<b>\$ 26,437,690</b>	<b>\$ 8,453,650</b>	<b>\$ 4,197,850</b>	<b>\$ 6,012,590</b>	<b>\$5,096,050</b>	<b>\$ 4,419,690</b>	<b>\$ 2,154,820</b>	<b>\$ 7,829,650</b>	<b>\$ 64,601,990</b>



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# Total Expenditures Location/Object

SCHOOL DISTRICT OF CLAYTON  
 EXENDITURES BY LOCATION/OBJECT  
 Report dates 07/01/2019 - thru - 06/30/2020

Account	Certified Salaries	Classified Salaries	Health Benefits	Retirement Benefits	Purchased Services	Supplies	Capital/Equipment	Debt Service	Total
-0020 MAINTENANCE		\$ 1,369,420	\$ 204,510	\$ 394,290	\$690,710	\$ 182,410	\$ 136,000		\$ 2,977,340
-0030 GAY FIELD	\$ 0	\$ 0	\$ 0	\$ 0	\$25,600	\$ 25,500	\$ 63,000	\$ 0	\$ 114,100
-0031 ADZICK FIELD	\$ 0	\$ 0	\$ 0	\$ 0	\$2,000	\$ 17,000	\$ 210,000	\$ 0	\$ 229,000
-0040 CENTER OF CLAYTON	\$ 0	\$ 351,740	\$ 70,520	\$ 55,260	\$132,000	\$ 770,000	\$ 5,000	\$ 0	\$ 1,384,520
-1000 CENTRAL OFFICE	\$ 933,310	\$ 1,927,130	\$ 312,920	\$ 445,430	\$2,312,720	\$ 919,160	\$ 1,113,740	\$ 7,829,650	\$ 15,794,060
-1050 CLAYTON HIGH	\$ 9,373,910	\$ 1,521,110	\$ 1,266,790	\$ 1,830,390	\$1,119,900	\$ 1,137,160	\$ 195,760	\$ 0	\$ 16,445,020
-3000 WYDOWN MIDDLE	\$ 6,102,860	\$ 728,710	\$ 850,740	\$ 1,179,880	\$294,670	\$ 468,910	\$ 101,480	\$ 0	\$ 9,727,250
-4020 RALPH M. CAPTAIN ELEM.	\$ 3,111,740	\$ 483,200	\$ 400,330	\$ 606,380	\$93,270	\$ 288,040	\$ 51,360	\$ 0	\$ 5,034,320
-4040 GLENRIDGE ELEM.	\$ 3,274,350	\$ 633,770	\$ 452,240	\$ 654,090	\$228,810	\$ 277,310	\$ 52,200	\$ 0	\$ 5,572,770
-5000 MERAMEC ELEM.	\$ 3,173,930	\$ 487,020	\$ 426,430	\$ 616,590	\$90,980	\$ 265,020	\$ 37,000	\$ 0	\$ 5,096,970
-7500 FAMILY CTR.	\$ 467,590	\$ 951,550	\$ 213,370	\$ 230,280	\$105,390	\$ 69,180	\$ 189,280	\$ 0	\$ 2,226,640
<b>Total</b>	<b>\$ 26,437,690</b>	<b>\$ 8,453,650</b>	<b>\$ 4,197,850</b>	<b>\$ 6,012,590</b>	<b>\$5,096,050</b>	<b>\$ 4,419,690</b>	<b>\$ 2,154,820</b>	<b>\$ 7,829,650</b>	<b>\$ 64,601,990</b>



#2 Mark Twain Circle  
Clayton, MO 63105

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# Operating Expenditures Function/Fund

SCHOOL DISTRICT OF CLAYTON  
 OPERATING EXPENDITURES FUNCTION/FUND  
 Report dates 07/01/2019 - thru - 06/30/2020

Function	Incidental Fund	Teachers' Fund	Debt Service Fund	Capital Projects Fund	Total
-1111 Elementary	\$ 317,470	\$ 10,332,860		\$ 37,560	\$ 10,687,890
-1131 Middle/Junior High	\$ 179,500	\$ 6,642,480	\$ 0	\$ 74,980	\$ 6,896,960
-1151 High School	\$ 635,170	\$ 8,894,430	\$ 0	\$ 148,560	\$ 9,678,160
-1191 Summer School	\$ 72,900	\$ 302,910	\$ 0	\$ 0	\$ 375,810
-1193 Alternative Programs	\$ 131,000	\$ 0	\$ 0	\$ 0	\$ 131,000
-1195 Virtual Instruction	\$ 6,000	\$ 0	\$ 0	\$ 0	\$ 6,000
-1211 Gifted and Talented	\$ 12,450	\$ 546,160	\$ 0	\$ 0	\$ 558,610
-1251 Supplemental Instruction	\$ 900	\$ 95,780	\$ 0	\$ 0	\$ 96,680
-1281 Early Childhood Special Education	\$ 82,070	\$ 295,440	\$ 0	\$ 0	\$ 377,510
-1321 Business Education	\$ 3,900	\$ 0	\$ 0	\$ 0	\$ 3,900
-1331 Family and Consumer Sciences Education	\$ 12,710	\$ 0	\$ 0	\$ 1,000	\$ 13,710
-1351 Marketing and Cooperative Education	\$ 3,860	\$ 0	\$ 0	\$ 0	\$ 3,860
-1371 Technology and Engineering Education	\$ 14,100	\$ 0	\$ 0	\$ 0	\$ 14,100
-1411 Student Activities	\$ 242,680	\$ 388,930	\$ 0	\$ 0	\$ 631,610
-1421 School-Sponsored Athletics	\$ 298,160	\$ 734,800	\$ 0	\$ 7,950	\$ 1,040,910
-1911 Tuition to Other Districts Within the St	\$ 11,400	\$ 0	\$ 0	\$ 0	\$ 11,400
-1941 Contracted Educational Services	\$ 10,000	\$ 0	\$ 0	\$ 0	\$ 10,000
-2113 Social Work Services	\$ 322,760	\$ 0	\$ 0	\$ 0	\$ 322,760
-2122 Counseling Services	\$ 316,510	\$ 1,324,410	\$ 0	\$ 750	\$ 1,641,670
-2123 Appraisal Services	\$ 96,500	\$ 0	\$ 0	\$ 0	\$ 96,500
-2125 Record Maintenance Services	\$ 53,820	\$ 0	\$ 0	\$ 0	\$ 53,820
-2134 Nursing Services	\$ 425,550	\$ 0	\$ 0	\$ 0	\$ 425,550
-2152 Speech Pathology and Audiology Services	\$ 0	\$ 124,680	\$ 0	\$ 0	\$ 124,680
-2162 Occupational Therapy-Related Service	\$ 18,000	\$ 0	\$ 0	\$ 0	\$ 18,000
-2172 Physical Therapy-Related Services	\$ 10,000	\$ 0	\$ 0	\$ 0	\$ 10,000
-2182 Visually Impaired/Vision Services	\$ 1,000	\$ 0	\$ 0	\$ 0	\$ 1,000
-2191 Other Support Services - Students	\$ 7,000	\$ 0	\$ 0	\$ 0	\$ 7,000
-2211 Improvement of Instruction Services Area	\$ 11,110	\$ 0	\$ 0	\$ 0	\$ 11,110
-2212 Instruction and Curriculum Development S	\$ 111,510	\$ 463,450	\$ 0	\$ 0	\$ 574,960
-2213 Instructional Staff Training Services	\$ 316,900	\$ 47,790	\$ 0	\$ 0	\$ 364,690
-2214 Professional Development	\$ 65,500	\$ 115,960	\$ 0	\$ 0	\$ 181,460
-2221 Educational Media Services Area Directio	\$ 22,400	\$ 0	\$ 0	\$ 0	\$ 22,400
-2222 School Library Services	\$ 367,020	\$ 587,790	\$ 0	\$ 0	\$ 954,810
-2229 Other Educational Media Services	\$ 9,080	\$ 0	\$ 0	\$ 0	\$ 9,080
-2311 Board of Education Services	\$ 209,370	\$ 0	\$ 0	\$ 0	\$ 209,370
-2321 Office of the Superintendent Services	\$ 318,310	\$ 659,020	\$ 0	\$ 0	\$ 977,330
-2323 Staff Relations and Negotiations Service	\$ 412,760	\$ 197,720	\$ 0	\$ 0	\$ 610,480
-2329 Other Executive Administration Services	\$ 0	\$ 23,100	\$ 0	\$ 0	\$ 23,100
-2331 Administrative Technology Services	\$ 851,590	\$ 169,110	\$ 0	\$ 486,240	\$ 1,506,940
-2411 Office of the Principal Services	\$ 1,107,690	\$ 1,569,410	\$ 0	\$ 0	\$ 2,677,100
-2491 Other Support Services - School Administ	\$ 28,060	\$ 0	\$ 0	\$ 0	\$ 28,060
-2522 Budgeting Services	\$ 90,000	\$ 90,000	\$ 0	\$ 30,000	\$ 210,000
-2525 Financial Accounting Services	\$ 901,150	\$ 0	\$ 0	\$ 0	\$ 901,150
-2541 Operation and Maintenance of Plant Servi	\$ 52,440	\$ 0	\$ 0	\$ 0	\$ 52,440
-2542 Care and Upkeep of Building Services	\$ 7,409,640	\$ 0	\$ 0	\$ 351,780	\$ 7,761,420
-2543 Care and Upkeep of Grounds Services	\$ 182,500	\$ 0	\$ 0	\$ 293,500	\$ 476,000

SCHOOL DISTRICT OF CLAYTON  
 OPERATING EXPENDITURES FUNCTION/FUND  
 Report dates 07/01/2019 - thru - 06/30/2020

Function	Incidental Fund	Teachers' Fund	Debt Service Fund	Capital Projects Fund	Total
-2544 Care and Upkeep of Equipment Services	\$ 4,100	\$ 0	\$ 0	\$ 80,000	\$ 84,100
-2545 Vehicle Servicing and Maintenance Serv	\$ 44,650	\$ 0	\$ 0	\$ 40,000	\$ 84,650
-2546 Security Services	\$ 238,770	\$ 0	\$ 0	\$ 3,000	\$ 241,770
-2549 Other Operation and Maintenance of Plant	\$ 4,000	\$ 0	\$ 0	\$ 0	\$ 4,000
-2558 Non-Allowable Transportation Expenses	\$ 221,250	\$ 0	\$ 0	\$ 0	\$ 221,250
-2559 Early Childhood Special Education Transp	\$ 2,000	\$ 0	\$ 0	\$ 0	\$ 2,000
-2562 Food Preparation and Dispensing Services	\$ 1,203,280	\$ 0	\$ 0	\$ 14,000	\$ 1,217,280
-2574 Printing, Publishing and Duplicating Ser	\$ 45,010	\$ 0	\$ 0	\$ 2,500	\$ 47,510
-2623 Evaluation Services	\$ 0	\$ 5,800	\$ 0	\$ 0	\$ 5,800
-2629 Other Planning, Research, Development, a	\$ 4,200	\$ 0	\$ 0	\$ 0	\$ 4,200
-2631 Information Services Area Direction	\$ 378,720	\$ 0	\$ 0	\$ 500	\$ 379,220
-2644 Professional Development for Non-Instruc	\$ 4,750	\$ 0	\$ 0	\$ 0	\$ 4,750
-2649 Other Staff Services	\$ 65,000	\$ 0	\$ 0	\$ 0	\$ 65,000
-2911 Other Supporting Services	\$ 965,000	\$ 0	\$ 0	\$ 0	\$ 965,000
-3311 Civic Services	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
-3511 Early Childhood Program	\$ 154,980	\$ 0	\$ 0	\$ 0	\$ 154,980
-3512 Early Childhood Instruction	\$ 831,100	\$ 0	\$ 0	\$ 6,000	\$ 837,100
-3611 Homeless and Other Disadvantage Student	\$ 1,000	\$ 0	\$ 0	\$ 0	\$ 1,000
-3711 Non-Public School Students' Services	\$ 960	\$ 0	\$ 0	\$ 0	\$ 960
-3911 Other Community Services	\$ 70,630	\$ 3,480	\$ 0	\$ 0	\$ 74,110
-3912 Parental Involvement	\$ 5,250	\$ 0	\$ 0	\$ 0	\$ 5,250
-4051 Building Acquisition, Construction and I	\$ 0	\$ 0	\$ 0	\$ 575,000	\$ 575,000
<b>Total</b>	<b>\$ 19,997,090</b>	<b>\$ 33,615,510</b>	<b>\$ 0</b>	<b>\$ 2,153,320</b>	<b>\$ 55,765,920</b>



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# Operating Expenditures Location/Fund

SCHOOL DISTRICT OF CLAYTON  
 OPERATING EXPENDITURES LOCATION/FUND  
 Report dates 07/01/2019 - thru - 06/30/2020

Function	Incidental Fund	Teachers' Fund	Debt Service Fund	Capital Projects Fund	Total
-0020 MAINTENANCE	\$ 2,829,340			\$ 136,000	\$ 2,965,340
-0030 GAY FIELD	\$ 51,100	\$ 0	\$ 0	\$ 63,000	\$ 114,100
-0031 ADZICK FIELD	\$ 19,000	\$ 0	\$ 0	\$ 210,000	\$ 229,000
-0040 CENTER OF CLAYTON	\$ 1,379,520	\$ 0	\$ 0	\$ 5,000	\$ 1,384,520
-1000 CENTRAL OFFICE	\$ 5,725,540	\$ 1,125,130	\$ 0	\$ 1,113,740	\$ 7,964,410
-1050 CLAYTON HIGH	\$ 4,331,090	\$ 11,830,750	\$ 0	\$ 194,260	\$ 16,356,100
-3000 WYDOWN MIDDLE	\$ 1,758,750	\$ 7,862,210	\$ 0	\$ 101,480	\$ 9,722,440
-4020 RALPH M. CAPTAIN ELEM.	\$ 856,590	\$ 3,963,980	\$ 0	\$ 51,360	\$ 4,871,930
-4040 GLENRIDGE ELEM.	\$ 861,090	\$ 4,195,330	\$ 0	\$ 52,200	\$ 5,108,620
-5000 MERAMEC ELEM.	\$ 817,070	\$ 4,042,710	\$ 0	\$ 37,000	\$ 4,896,780
-7500 FAMILY CTR.	\$ 1,368,000	\$ 595,400	\$ 0	\$ 189,280	\$ 2,152,680
Total	\$ 19,997,090	\$ 33,615,510	\$ 0	\$ 2,153,320	\$ 55,765,920



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# Operating Expenditures Function/Object

SCHOOL DISTRICT OF CLAYTON  
 OPERATING EXPENDITURES BY OBJECT  
 Report dates 07/01/2019 - thru - 06/30/2020

Account	Certified Salaries	Classified Salaries	Health Benefits	Retirement Benefits	Purchased Services	Supplies	Capital/Equipment	Debt Service	Total
-1111 Elementary	\$ 8,075,860		\$ 899,000	\$ 1,358,000	\$21,800	\$ 295,670	\$ 37,560		\$ 10,687,890
-1131 Middle/Junior High	\$ 5,124,170	\$ 0	\$ 633,510	\$ 884,800	\$28,700	\$ 150,800	\$ 74,980	\$ 0	\$ 6,896,960
-1151 High School	\$ 6,906,650	\$ 157,620	\$ 856,390	\$ 1,217,400	\$41,800	\$ 349,740	\$ 148,560	\$ 0	\$ 9,678,160
-1191 Summer School	\$ 260,500	\$ 40,610	\$ 1,500	\$ 49,100	\$18,700	\$ 5,400	\$ 0	\$ 0	\$ 375,810
-1193 Alternative Programs	\$ 0	\$ 0	\$ 0	\$ 0	\$131,000	\$ 0	\$ 0	\$ 0	\$ 131,000
-1195 Virtual Instruction	\$ 0	\$ 0	\$ 0	\$ 0	\$6,000	\$ 0	\$ 0	\$ 0	\$ 6,000
-1211 Gifted and Talented	\$ 423,410	\$ 0	\$ 47,660	\$ 75,090	\$2,250	\$ 10,200	\$ 0	\$ 0	\$ 558,610
-1251 Supplemental Instruction	\$ 72,380	\$ 0	\$ 10,490	\$ 12,910	\$0	\$ 900	\$ 0	\$ 0	\$ 96,680
-1281 Early Childhood Special Edu	\$ 228,610	\$ 57,160	\$ 36,060	\$ 50,880	\$1,500	\$ 3,300	\$ 0	\$ 0	\$ 377,510
-1321 Business Education	\$ 0	\$ 0	\$ 0	\$ 0	\$0	\$ 3,900	\$ 0	\$ 0	\$ 3,900
-1331 Family and Consumer Science	\$ 0	\$ 0	\$ 0	\$ 0	\$1,340	\$ 11,370	\$ 1,000	\$ 0	\$ 13,710
-1351 Marketing and Cooperative E	\$ 0	\$ 0	\$ 0	\$ 0	\$0	\$ 3,860	\$ 0	\$ 0	\$ 3,860
-1371 Technology and Engineering	\$ 0	\$ 0	\$ 0	\$ 0	\$0	\$ 14,100	\$ 0	\$ 0	\$ 14,100
-1411 Student Activities	\$ 335,440	\$ 122,760	\$ 19,430	\$ 67,590	\$64,330	\$ 22,060	\$ 0	\$ 0	\$ 631,610
-1421 School-Sponsored Athletics	\$ 607,230	\$ 50,160	\$ 30,070	\$ 116,090	\$141,770	\$ 87,640	\$ 7,950	\$ 0	\$ 1,040,910
-1911 Tuition to Other Districts	\$ 0	\$ 0	\$ 0	\$ 0	\$11,400	\$ 0	\$ 0	\$ 0	\$ 11,400
-1941 Contracted Educational Serv	\$ 0	\$ 0	\$ 0	\$ 0	\$10,000	\$ 0	\$ 0	\$ 0	\$ 10,000
-2113 Social Work Services	\$ 0	\$ 248,630	\$ 28,600	\$ 40,650	\$3,370	\$ 1,510	\$ 0	\$ 0	\$ 322,760
-2122 Counseling Services	\$ 1,042,800	\$ 194,060	\$ 145,210	\$ 213,190	\$26,090	\$ 19,570	\$ 750	\$ 0	\$ 1,641,670
-2123 Appraisal Services	\$ 0	\$ 0	\$ 0	\$ 0	\$33,500	\$ 63,000	\$ 0	\$ 0	\$ 96,500
-2125 Record Maintenance Services	\$ 0	\$ 28,070	\$ 4,520	\$ 4,410	\$0	\$ 16,820	\$ 0	\$ 0	\$ 53,820
-2134 Nursing Services	\$ 0	\$ 307,350	\$ 49,310	\$ 45,940	\$9,500	\$ 13,450	\$ 0	\$ 0	\$ 425,550
-2152 Speech Pathology and Audiol	\$ 98,560	\$ 0	\$ 9,110	\$ 17,010	\$0	\$ 0	\$ 0	\$ 0	\$ 124,680
-2162 Occupational Therapy-Relate	\$ 0	\$ 0	\$ 0	\$ 0	\$18,000	\$ 0	\$ 0	\$ 0	\$ 18,000
-2172 Physical Therapy-Related Se	\$ 0	\$ 0	\$ 0	\$ 0	\$10,000	\$ 0	\$ 0	\$ 0	\$ 10,000
-2182 Visually Impaired/Vision Se	\$ 0	\$ 0	\$ 0	\$ 0	\$1,000	\$ 0	\$ 0	\$ 0	\$ 1,000
-2191 Other Support Services - St	\$ 0	\$ 0	\$ 0	\$ 0	\$7,000	\$ 0	\$ 0	\$ 0	\$ 7,000
-2211 Improvement of Instruction	\$ 0	\$ 0	\$ 0	\$ 0	\$0	\$ 11,110	\$ 0	\$ 0	\$ 11,110
-2212 Instruction and Curriculum	\$ 398,690	\$ 0	\$ 16,480	\$ 48,280	\$101,420	\$ 10,090	\$ 0	\$ 0	\$ 574,960
-2213 Instructional Staff Trainin	\$ 43,360	\$ 0	\$ 0	\$ 4,430	\$275,150	\$ 41,750	\$ 0	\$ 0	\$ 364,690
-2214 Professional Development	\$ 100,000	\$ 0	\$ 0	\$ 15,960	\$53,000	\$ 12,500	\$ 0	\$ 0	\$ 181,460
-2221 Educational Media Services	\$ 0	\$ 0	\$ 0	\$ 0	\$22,400	\$ 0	\$ 0	\$ 0	\$ 22,400
-2222 School Library Services	\$ 450,990	\$ 162,120	\$ 98,010	\$ 146,250	\$1,630	\$ 95,810	\$ 0	\$ 0	\$ 954,810
-2229 Other Educational Media Ser	\$ 0	\$ 0	\$ 0	\$ 0	\$0	\$ 9,080	\$ 0	\$ 0	\$ 9,080
-2311 Board of Education Services	\$ 0	\$ 25,250	\$ 3,000	\$ 3,870	\$163,600	\$ 13,650	\$ 0	\$ 0	\$ 209,370
-2321 Office of the Superintenden	\$ 538,910	\$ 193,340	\$ 57,750	\$ 119,610	\$46,920	\$ 20,800	\$ 0	\$ 0	\$ 977,330
-2323 Staff Relations and Negotia	\$ 161,460	\$ 229,110	\$ 47,580	\$ 62,730	\$51,350	\$ 58,250	\$ 0	\$ 0	\$ 610,480
-2329 Other Executive Administrat	\$ 18,190	\$ 0	\$ 1,780	\$ 3,130	\$0	\$ 0	\$ 0	\$ 0	\$ 23,100
-2331 Administrative Technology S	\$ 134,940	\$ 467,160	\$ 78,780	\$ 94,870	\$125,110	\$ 119,840	\$ 486,240	\$ 0	\$ 1,506,940
-2411 Office of the Principal Ser	\$ 1,259,760	\$ 759,150	\$ 234,860	\$ 333,840	\$58,390	\$ 31,100	\$ 0	\$ 0	\$ 2,677,100
-2491 Other Support Services - Sc	\$ 0	\$ 0	\$ 0	\$ 0	\$22,560	\$ 5,500	\$ 0	\$ 0	\$ 28,060
-2522 Budgeting Services	\$ 90,000	\$ 40,000	\$ 0	\$ 0	\$0	\$ 50,000	\$ 30,000	\$ 0	\$ 210,000
-2525 Financial Accounting Servic	\$ 0	\$ 613,760	\$ 49,870	\$ 88,430	\$95,100	\$ 53,990	\$ 0	\$ 0	\$ 901,150
-2541 Operation and Maintenance o	\$ 0	\$ 0	\$ 0	\$ 0	\$22,030	\$ 30,410	\$ 0	\$ 0	\$ 52,440
-2542 Care and Upkeep of Building	\$ 0	\$ 3,059,510	\$ 600,120	\$ 663,260	\$1,080,250	\$ 2,006,500	\$ 351,780	\$ 0	\$ 7,761,420
-2543 Care and Upkeep of Grounds	\$ 0	\$ 0	\$ 0	\$ 0	\$117,500	\$ 65,000	\$ 293,500	\$ 0	\$ 476,000
-2544 Care and Upkeep of Equipmen	\$ 0	\$ 0	\$ 0	\$ 0	\$4,100	\$ 0	\$ 80,000	\$ 0	\$ 84,100

SCHOOL DISTRICT OF CLAYTON  
 OPERATING EXENDITURES BY OBJECT  
 Report dates 07/01/2019 - thru - 06/30/2020

Account	Certified Salaries	Classified Salaries	Health Benefits	Retirement Benefits	Purchased Services	Supplies	Capital/Equipment	Debt Service	Total
-2545 Vehicle Servicing and Maint	\$ 0	\$ 0	\$ 0	\$ 0	\$4,650	\$ 40,000	\$ 40,000	\$ 0	\$ 84,650
-2546 Security Services	\$ 0	\$ 45,900	\$ 0	\$ 6,670	\$181,000	\$ 5,200	\$ 3,000	\$ 0	\$ 241,770
-2549 Other Operation and Mainten	\$ 0	\$ 0	\$ 0	\$ 0	\$4,000	\$ 0	\$ 0	\$ 0	\$ 4,000
-2558 Non-Allowable Transportatio	\$ 0	\$ 53,220	\$ 11,940	\$ 10,090	\$126,000	\$ 20,000	\$ 0	\$ 0	\$ 221,250
-2559 Early Childhood Special Edu	\$ 0	\$ 0	\$ 0	\$ 0	\$2,000	\$ 0	\$ 0	\$ 0	\$ 2,000
-2562 Food Preparation and Dispen	\$ 0	\$ 0	\$ 0	\$ 0	\$1,187,350	\$ 15,930	\$ 14,000	\$ 0	\$ 1,217,280
-2574 Printing, Publishing and Du	\$ 0	\$ 33,990	\$ 9,010	\$ 5,540	\$9,470	\$<13,000>	\$ 2,500	\$ 0	\$ 47,510
-2623 Evaluation Services	\$ 5,000	\$ 0	\$ 0	\$ 800	\$ 0	\$ 0	\$ 0	\$ 0	\$ 5,800
-2629 Other Planning, Research, D	\$ 0	\$ 0	\$ 0	\$ 0	\$4,200	\$ 0	\$ 0	\$ 0	\$ 4,200
-2631 Information Services Area D	\$ 0	\$ 218,290	\$ 26,240	\$ 32,180	\$71,960	\$ 30,050	\$ 500	\$ 0	\$ 379,220
-2644 Professional Development fo	\$ 0	\$ 0	\$ 0	\$ 0	\$4,250	\$ 500	\$ 0	\$ 0	\$ 4,750
-2649 Other Staff Services	\$ 0	\$ 0	\$ 31,000	\$ 22,000	\$12,000	\$ 0	\$ 0	\$ 0	\$ 65,000
-2911 Other Supporting Services	\$ 0	\$ 0	\$ 0	\$ 0	\$450,000	\$ 515,000	\$ 0	\$ 0	\$ 965,000
-3311 Civic Services	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
-3511 Early Childhood Program	\$ 0	\$ 140,030	\$ 720	\$ 10,030	\$3,800	\$ 400	\$ 0	\$ 0	\$ 154,980
-3512 Early Childhood Instruction	\$ 0	\$ 562,120	\$ 126,670	\$ 98,330	\$24,000	\$ 19,980	\$ 6,000	\$ 0	\$ 837,100
-3611 Homeless and Other Disadvan	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1,000	\$ 0	\$ 0	\$ 1,000
-3711 Non-Public School Students'	\$ 0	\$ 0	\$ 0	\$ 0	\$960	\$ 0	\$ 0	\$ 0	\$ 960
-3911 Other Community Services	\$ 3,000	\$ 40,270	\$ 4,520	\$ 5,520	\$13,350	\$ 7,450	\$ 0	\$ 0	\$ 74,110
-3912 Parental Involvement	\$ 0	\$ 0	\$ 0	\$ 0	\$4,250	\$ 1,000	\$ 0	\$ 0	\$ 5,250
-4051 Building Acquisition, Const	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 575,000	\$ 0	\$ 575,000
<b>Total</b>	<b>\$ 26,379,910</b>	<b>\$ 7,849,640</b>	<b>\$ 4,169,190</b>	<b>\$ 5,928,880</b>	<b>\$4,932,800</b>	<b>\$ 4,352,180</b>	<b>\$ 2,153,320</b>	<b>\$ 0</b>	<b>\$ 55,765,920</b>



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# Operating Expenditures Location/Object

SCHOOL DISTRICT OF CLAYTON  
 OPERATING EXENDITURES BY LOCATION/OBJECT  
 Report dates 07/01/2019 - thru - 06/30/2020

Account	Certified Salaries	Classified Salaries	Health Benefits	Retirement Benefits	Purchased Services	Supplies	Capital/Equipment	Debt Service	Total
-0020 MAINTENANCE		\$ 1,359,420	\$ 204,510	\$ 392,790	\$690,210	\$ 182,410	\$ 136,000		\$ 2,965,340
-0030 GAY FIELD	\$ 0	\$ 0	\$ 0	\$ 0	\$25,600	\$ 25,500	\$ 63,000	\$ 0	\$ 114,100
-0031 ADZICK FIELD	\$ 0	\$ 0	\$ 0	\$ 0	\$2,000	\$ 17,000	\$ 210,000	\$ 0	\$ 229,000
-0040 CENTER OF CLAYTON	\$ 0	\$ 351,740	\$ 70,520	\$ 55,260	\$132,000	\$ 770,000	\$ 5,000	\$ 0	\$ 1,384,520
-1000 CENTRAL OFFICE	\$ 933,310	\$ 1,927,130	\$ 312,920	\$ 445,430	\$2,312,720	\$ 919,160	\$ 1,113,740	\$ 0	\$ 7,964,410
-1050 CLAYTON HIGH	\$ 9,318,410	\$ 1,512,110	\$ 1,266,790	\$ 1,823,020	\$1,115,100	\$ 1,126,410	\$ 194,260	\$ 0	\$ 16,356,100
-3000 WYDOWN MIDDLE	\$ 6,100,580	\$ 727,960	\$ 850,740	\$ 1,179,460	\$294,670	\$ 467,550	\$ 101,480	\$ 0	\$ 9,722,440
-4020 RALPH M. CAPTAIN ELEM.	\$ 3,111,740	\$ 363,190	\$ 396,840	\$ 590,490	\$84,120	\$ 274,190	\$ 51,360	\$ 0	\$ 4,871,930
-4040 GLENRIDGE ELEM.	\$ 3,274,350	\$ 361,920	\$ 451,240	\$ 621,290	\$95,310	\$ 252,310	\$ 52,200	\$ 0	\$ 5,108,620
-5000 MERAMEC ELEM.	\$ 3,173,930	\$ 347,270	\$ 405,630	\$ 599,350	\$81,830	\$ 251,770	\$ 37,000	\$ 0	\$ 4,896,780
-7500 FAMILY CTR.	\$ 467,590	\$ 898,900	\$ 210,000	\$ 221,790	\$99,240	\$ 65,880	\$ 189,280	\$ 0	\$ 2,152,680
<b>Total</b>	<b>\$ 26,379,910</b>	<b>\$ 7,849,640</b>	<b>\$ 4,169,190</b>	<b>\$ 5,928,880</b>	<b>\$4,932,800</b>	<b>\$ 4,352,180</b>	<b>\$ 2,153,320</b>	<b>\$ 0</b>	<b>\$ 55,765,920</b>



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# Capital Improvement Plan Expenditures By Location

SCHOOL DISTRICT OF CLAYTON

District Maintenance Facility

2019-2020 Budget

**Capital Outlay - CIP Funds by Building**

FAMILY CENTER

HVAC upgrades	\$15,000	
Heating boiler replacement	\$14,000	
Lift station pumps for waste removal	\$3,800	
Casework - replacement cycle	\$12,000	
Flooring	\$8,400	
Roofing Repairs	<u>\$126,580</u>	
Building Total		\$179,780

CAPTAIN ELEMENTARY

Resurface Gymnasium Floor	\$15,000	
Casework - replacement cycle	<u>\$15,000</u>	
Building Total		\$30,000

GLENRIDGE ELEMENTARY

HVAC Duct Cleaning	\$12,000	
Resurface Gymnasium Floor	\$14,000	
Tuckpointing	\$10,000	
Playfield turf maintenance	<u>\$5,000</u>	
Building Total		\$41,000

MERAMEC ELEMENTARY

HVAC Duct Cleaning	\$7,500	
Resurface Gymnasium Floor	<u>\$14,000</u>	
Building Total		\$21,500

WYDOWN MIDDLE SCHOOL

Water bottle filter stations	\$10,000	
Window Blinds	\$4,000	
Playfield turf maintenance	<u>\$8,000</u>	
Building Total		\$22,000

CLAYTON HIGH SCHOOL

Lighting/controls	\$3,500	
Flooring	\$20,000	
Electrical upgrades	\$80,000	
Exterior building repairs	<u>\$10,000</u>	
Building Total		\$113,500

ADMINISTRATIVE BUILDING

Flue pipe exhaust	\$2,000	
Landscape curbing	<u>\$2,500</u>	
Building Total		\$4,500

GAY FIELD COMPLEX

Stone wall repairs	\$40,000	
Fencing - athletic fields	\$20,000	
Upper playfield turf maintenance	<u>\$3,000</u>	
Building Total		\$63,000

ADZICK FIELD

District contribution	<u>\$130,000</u>	
Building Total		\$130,000

MAINTENANCE FACILITY

District-wide furniture	\$22,000	
Vehicle purchase	\$40,000	
District-wide equipment (trailer, Gator, lift, etc)	<u>\$58,000</u>	
Building Total		<u>\$120,000</u>

**GRAND TOTAL**

**\$725,280**



#2 Mark Twain Circle  
Clayton, MO 63105

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# Business-Type Activities

**Business- Type Activities  
2019-2020 Budget**

	Summer <u>Quest</u>	Summer Fee Based <u>Programs</u>	Meramec <u>Kidzone</u>	Captain <u>Kidzone</u>	ECE <u>Kidzone</u>	Drivers <u>Education</u>	Facility <u>Rental</u>	Theatre <u>Rental</u>	Pre-School <u>Camp</u>	Grand <u>Total</u>
<u>Revenues</u>	\$465,000	\$20,000	\$240,000	\$215,000	\$45,000	\$50,000	\$52,000	\$45,000	\$24,000	\$1,156,000
<u>Salaries</u>										
Certificated		\$12,780				\$45,000				\$57,780
Non-Certificated	\$271,850		\$139,750	\$120,010	\$37,270	\$1,500	\$10,000	\$8,250	\$15,380	\$604,010
Total Salaries	\$271,850		\$139,750	\$120,010	\$37,270	\$46,500	\$10,000	\$8,250	\$15,380	\$661,790
<u>Benefits</u>										
Certificated		\$2,210				\$4,200				\$6,410
Non-Certificated	\$33,800		\$38,040	\$19,380	\$8,760	\$220	\$1,500	\$1,160	\$3,100	\$105,960
Total Benefits	\$33,800		\$38,040	\$19,380	\$8,760	\$4,420	\$1,500	\$1,160	\$3,100	\$112,370
<u>Purchased Services</u>	\$133,500	\$3,000	\$9,150	\$9,150	\$5,550	\$300	\$500	\$1,500	\$600	\$163,250
<u>Supplies</u>	\$25,000	\$2,110	\$13,250	\$13,850	\$2,800	\$3,000	\$0	\$7,000	\$500	\$67,510
<u>Equipment</u>	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,500	\$0	\$1,500
Total Expenditures	\$464,150	\$20,100	\$200,190	\$162,390	\$54,380	\$54,220	\$12,000	\$19,410	\$19,580	\$1,006,420
Excess Revenue over Expenditures + or (-)	\$850	(\$100)	\$39,810	\$52,610	(\$9,380)	(\$4,220)	\$40,000	\$25,590	\$4,420	\$149,580

# Prior Year's Total Expenditures

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## FOR INFORMATION ONLY

Due to the complete reconfiguration of the Missouri Public School Accounting System mandated by the Missouri Department of Elementary and Secondary Education (DESE) and implemented by the District as of July 1, 2018, it is extremely difficult to create an account by account analysis by function and object of the prior year expense accounts for the purposes of this document. Accounts have been separated by DESE into multiple accounts, combined with portions of other accounts, new accounts have been added and some accounts have been deleted. A single report comparing prior year's expenses will be reinstated when an account to account comparison is available.

SCHOOL DISTRICT OF CLAYTON- Pre ASBR OLD COA  
 EXPENDITURES FOUR-YEAR COMPARISON  
 Report dates 07/01/2018 - thru - 06/30/2019

Function	Actual 07/01/2015- 06/30/2016	Actual 07/01/2016- 06/30/2017	Actual 07/01/2017- 06/30/2018	Budgeted 07/01/2018- 06/30/2019	Prior Year Comparison
1110 ELEMENTARY	\$ 9,723,608	\$ 10,107,642	10,659,569.19	\$ 10,634,840	-24,729.19
1130 MIDDLE SCHOOL	\$ 6,357,966	\$ 6,604,655	6,650,060.05	\$ 6,828,240	178,179.95
1150 SENIOR HIGH	\$ 8,801,272	\$ 9,133,657	9,378,888.66	\$ 9,996,330	617,441.34
1190 SUBSTITUTES	\$ 0	\$ 0	0.00	\$ 10,000	10,000.00
1191 SUMMER SCHOOL	\$ 348,917	\$ 332,347	342,361.53	\$ 368,700	26,338.47
1210 GIFTED EDUCATION	\$ 570,611	\$ 600,206	567,185.99	\$ 587,140	19,954.01
1250 CULTURALLY DIFFERENT	\$ 110,137	\$ 78,940	32,830.02	\$ 37,800	4,969.98
1271 BILINGUAL	\$ 4,225	\$ 0	0.00	\$ 0	0.00
1280 EARLY CHILDHD SPEC ED	\$ 471,790	\$ 487,741	488,980.19	\$ 561,560	72,579.81
1400 STUDENT ACTIVITIES	\$ 2,283,153	\$ 2,330,951	2,706,488.19	\$ 2,577,280	-129,208.19
1911 TUITION TO OTHER DISTRICTS	\$ 11,400	\$ 8,089	17,100.00	\$ 34,200	17,100.00
1941 CONTRACTED EDUCATIONAL SERVICES	\$ 9,017	\$ 14,081	15,446.30	\$ 13,000	-2,446.30
2110 ATTENDANCE	\$ 4,183	\$ 2,048	300,961.75	\$ 314,830	13,868.25
2120 GUIDANCE	\$ 1,937,177	\$ 2,001,794	1,933,374.84	\$ 1,997,560	64,185.16
2130 -90 HEALTH, PSYCH SPEECH AND AUDIO	\$ 393,711	\$ 376,651	400,695.20	\$ 396,090	-4,605.20
2210 IMPROVEMENT OF INSTRUCTION	\$ 865,800	\$ 810,781	831,151.46	\$ 1,078,050	246,898.54
2214 PROFESSIONAL DEVELOPMENT	\$ 158,610	\$ 185,993	207,923.07	\$ 251,290	43,366.93
2220 -90 MEDIA SERVICES (LIBRARY)	\$ 662,600	\$ 728,581	762,047.41	\$ 749,150	-12,897.41
2310 BOARD OF EDUCATION SERVICES	\$ 185,895	\$ 174,152	160,254.70	\$ 196,240	35,985.30
2320 EXECUTIVE ADMINISTRATION	\$ 1,069,713	\$ 1,107,263	1,103,559.40	\$ 1,165,870	62,310.60
2400 BUILDING LEVEL ADMINISTRATION	\$ 2,488,258	\$ 2,540,090	2,602,598.22	\$ 2,677,260	74,661.78
2510 BUSINESS/CENTRAL SERVICE	\$ 734,066	\$ 760,454	778,537.73	\$ 825,250	46,712.27
2540 OPERATION OF PLANT	\$ 8,329,576	\$ 8,207,936	7,955,303.51	\$ 8,176,990	221,686.49
2546 SECURITY SERVICES	\$ 147,342	\$ 229,477	222,917.21	\$ 169,400	-53,517.21
2558 NONALLOWABLE TRANSPORTATION	\$ 202,049	\$ 226,297	222,420.76	\$ 196,070	-26,350.76
2559 ECSE TRANSPORTATION	\$ 246	\$ 2,551	37.80	\$ 2,000	1,962.20
2561 FOOD SERVICES	\$ 993,710	\$ 973,125	1,040,026.57	\$ 1,109,600	69,573.43
2600 COMMUNICATIONS/TECHNOLOGY	\$ 1,487,196	\$ 1,604,569	1,574,550.91	\$ 1,807,680	233,129.09
3000 COMMUNITY EDUCATION	\$ 958,268	\$ 951,018	926,334.66	\$ 1,056,210	129,875.34
3511 EARLY CHILDHOOD PROGRAM	\$ 89,065	\$ 90,105	87,244.63	\$ 98,810	11,565.37
3512 EARLY CHILDHOOD INSTRUCTION	\$ 748,020	\$ 769,629	825,133.80	\$ 845,630	20,496.20
5100 PRINCIPAL	\$ 4,015,000	\$ 4,180,000	11,590,000.00	\$ 23,750,000	12,160,000.00
5200 INTEREST	\$ 3,618,130	\$ 3,500,127	3,371,990.23	\$ 4,327,560	955,569.77
5300 CONTINGENCY/OTHER	\$ 5,007	\$ 4,500	161,089.55	\$ 217,000	55,910.45
Total	\$ 57,785,718	\$ 59,125,450	67,917,063.53	\$ 83,057,630	15,140,566.47

SCHOOL DISTRICT OF CLAYTON- Pre ASBR OLD COA  
 EXPENDITURES FUNCTION/FUND  
 Report dates 07/01/2018 - thru - 06/30/2019

Function	Incidental Fund	Teachers' Fund	Debt Service Fund	Capital Projects Fund	Total
1110 ELEMENTARY	\$ 431,550	\$ 9,901,550		\$ 301,740	\$ 10,634,840
1130 MIDDLE SCHOOL	\$ 258,050	\$ 6,415,760	\$ 0	\$ 154,430	\$ 6,828,240
1150 SENIOR HIGH	\$ 717,760	\$ 9,059,530	\$ 0	\$ 219,040	\$ 9,996,330
1190 SUBSTITUTES	\$ 0	\$ 10,000	\$ 0	\$ 0	\$ 10,000
1191 SUMMER SCHOOL	\$ 76,670	\$ 292,030	\$ 0	\$ 0	\$ 368,700
1210 GIFTED EDUCATION	\$ 0	\$ 587,140	\$ 0	\$ 0	\$ 587,140
1250 CULTURALLY DIFFERENT	\$ 2,740	\$ 35,060	\$ 0	\$ 0	\$ 37,800
1280 EARLY CHLDHD SPEC ED	\$ 116,410	\$ 445,150	\$ 0	\$ 0	\$ 561,560
1400 STUDENT ACTIVITIES	\$ 1,471,610	\$ 1,100,670	\$ 0	\$ 5,000	\$ 2,577,280
1911 TUITION TO OTHER DISTRICTS	\$ 34,200	\$ 0	\$ 0	\$ 0	\$ 34,200
1941 CONTRACTED EDUCATIONAL SERVICES	\$ 13,000	\$ 0	\$ 0	\$ 0	\$ 13,000
2110 ATTENDANCE	\$ 314,830	\$ 0	\$ 0	\$ 0	\$ 314,830
2120 GUIDANCE	\$ 516,730	\$ 1,480,830	\$ 0	\$ 0	\$ 1,997,560
2130 -90 HEALTH, PSYCH SPEECH AND AUDIO	\$ 396,090	\$ 0	\$ 0	\$ 0	\$ 396,090
2210 IMPROVEMENT OF INSTRUCTION	\$ 614,250	\$ 463,800	\$ 0	\$ 0	\$ 1,078,050
2214 PROFESSIONAL DEVELOPMENT	\$ 119,830	\$ 131,460	\$ 0	\$ 0	\$ 251,290
2220 -90 MEDIA SERVICES (LIBRARY)	\$ 139,920	\$ 606,730	\$ 0	\$ 2,500	\$ 749,150
2310 BOARD OF EDUCATION SERVICES	\$ 196,240	\$ 0	\$ 0	\$ 0	\$ 196,240
2320 EXECUTIVE ADMINISTRATION	\$ 514,600	\$ 650,270	\$ 0	\$ 1,000	\$ 1,165,870
2400 BUILDING LEVEL ADMINISTRATION	\$ 1,101,570	\$ 1,575,690	\$ 0	\$ 0	\$ 2,677,260
2510 BUSINESS/CENTRAL SERVICE	\$ 825,250	\$ 0	\$ 0	\$ 0	\$ 825,250
2540 OPERATION OF PLANT	\$ 7,503,560	\$ 0	\$ 0	\$ 673,430	\$ 8,176,990
2546 SECURITY SERVICES	\$ 166,400	\$ 0	\$ 0	\$ 3,000	\$ 169,400
2558 NONALLOWABLE TRANSPORTATION	\$ 191,770	\$ 0	\$ 0	\$ 4,300	\$ 196,070
2559 ECSE TRANSPORTATION	\$ 2,000	\$ 0	\$ 0	\$ 0	\$ 2,000
2561 FOOD SERVICES	\$ 1,109,600	\$ 0	\$ 0	\$ 0	\$ 1,109,600
2600 COMMUNICATIONS/TECHNOLOGY	\$ 1,523,570	\$ 163,490	\$ 0	\$ 120,620	\$ 1,807,680
3000 COMMUNITY EDUCATION	\$ 981,550	\$ 71,860	\$ 0	\$ 2,800	\$ 1,056,210
3511 EARLY CHILDHOOD PROGRAM	\$ 98,810	\$ 0	\$ 0	\$ 0	\$ 98,810
3512 EARLY CHILDHOOD INSTRUCTION	\$ 834,190	\$ 11,440	\$ 0	\$ 0	\$ 845,630
5100 PRINCIPAL	\$ 0	\$ 0	\$ 23,750,000	\$ 0	\$ 23,750,000
5200 INTEREST	\$ 0	\$ 0	\$ 4,327,540	\$ 20	\$ 4,327,560
5300 CONTINGENCY/OTHER	\$ 90,000	\$ 90,000	\$ 7,000	\$ 30,000	\$ 217,000
<b>Total</b>	<b>\$ 20,362,750</b>	<b>\$ 33,092,460</b>	<b>\$ 28,084,540</b>	<b>\$ 1,517,880</b>	<b>\$ 83,057,630</b>

SCHOOL DISTRICT OF CLAYTON- Pre ASBR OLD COA  
 EXENDITURES BY OBJECT  
 Report dates 07/01/2018 - thru - 06/30/2019

Account	Certified Salaries	Classified Salaries	Health Benefits	Retirement Benefits	Purchased Services	Supplies	Capital/Equipment	Debt Service	Total
1110 ELEMENTARY	\$ 7,664,770	\$ 61,700	\$ 936,440	\$ 1,346,870	\$22,060	\$ 301,260	\$ 301,740		\$ 10,634,840
1130 MIDDLE SCHOOL	\$ 4,957,450	\$ 36,390	\$ 606,320	\$ 877,250	\$30,890	\$ 165,510	\$ 154,430	\$ 0	\$ 6,828,240
1150 SENIOR HIGH	\$ 7,084,190	\$ 154,520	\$ 845,200	\$ 1,215,560	\$149,430	\$ 328,390	\$ 219,040	\$ 0	\$ 9,996,330
1190 SUBSTITUTES	\$ 0	\$ 0	\$ 10,000	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 10,000
1191 SUMMER SCHOOL	\$ 251,500	\$ 43,610	\$ 1,500	\$ 47,990	\$18,600	\$ 5,500	\$ 0	\$ 0	\$ 368,700
1210 GIFTED EDUCATION	\$ 458,780	\$ 0	\$ 47,800	\$ 80,560	\$ 0	\$ 0	\$ 0	\$ 0	\$ 587,140
1250 CULTURALLY DIFFERENT	\$ 25,810	\$ 0	\$ 4,560	\$ 4,690	\$ 0	\$ 2,740	\$ 0	\$ 0	\$ 37,800
1280 EARLY CHILDHD SPEC ED	\$ 345,050	\$ 55,850	\$ 48,800	\$ 70,860	\$37,700	\$ 3,300	\$ 0	\$ 0	\$ 561,560
1400 STUDENT ACTIVITIES	\$ 924,180	\$ 167,800	\$ 38,900	\$ 177,350	\$160,480	\$ 1,103,570	\$ 5,000	\$ 0	\$ 2,577,280
1911 TUITION TO OTHER DISTRICTS	\$ 0	\$ 0	\$ 0	\$ 0	\$34,200	\$ 0	\$ 0	\$ 0	\$ 34,200
1941 CONTRACTED EDUCATIONAL SERVI	\$ 0	\$ 0	\$ 0	\$ 0	\$13,000	\$ 0	\$ 0	\$ 0	\$ 13,000
2110 ATTENDANCE	\$ 0	\$ 243,650	\$ 27,840	\$ 39,790	\$2,300	\$ 1,250	\$ 0	\$ 0	\$ 314,830
2120 GUIDANCE	\$ 1,170,320	\$ 257,560	\$ 162,390	\$ 244,220	\$97,320	\$ 65,750	\$ 0	\$ 0	\$ 1,997,560
2130 -90 HEALTH, PSYCH SPEECH AND	\$ 0	\$ 287,160	\$ 48,020	\$ 43,760	\$3,700	\$ 13,450	\$ 0	\$ 0	\$ 396,090
2210 IMPROVEMENT OF INSTRUCTION	\$ 398,610	\$ 0	\$ 15,870	\$ 49,320	\$473,070	\$ 141,180	\$ 0	\$ 0	\$ 1,078,050
2214 PROFESSIONAL DEVELOPMENT	\$ 113,360	\$ 27,400	\$ 4,400	\$ 22,380	\$69,500	\$ 14,250	\$ 0	\$ 0	\$ 251,290
2220 -90 MEDIA SERVICES (LIBRARY)	\$ 468,310	\$ 66,190	\$ 65,780	\$ 95,200	\$63,070	\$ <11,900>	\$ 2,500	\$ 0	\$ 749,150
2310 BOARD OF EDUCATION SERVICES	\$ 0	\$ 24,750	\$ 2,910	\$ 3,780	\$164,500	\$ 300	\$ 0	\$ 0	\$ 196,240
2320 EXECUTIVE ADMINISTRATION	\$ 532,110	\$ 344,550	\$ 72,770	\$ 141,410	\$48,630	\$ 25,400	\$ 1,000	\$ 0	\$ 1,165,870
2400 BUILDING LEVEL ADMINISTRATIO	\$ 1,271,360	\$ 735,430	\$ 225,980	\$ 330,780	\$18,680	\$ 95,030	\$ 0	\$ 0	\$ 2,677,260
2510 BUSINESS/CENTRAL SERVICE	\$ 0	\$ 591,120	\$ 48,650	\$ 106,260	\$68,620	\$ 10,600	\$ 0	\$ 0	\$ 825,250
2540 OPERATION OF PLANT	\$ 0	\$ 3,056,100	\$ 582,720	\$ 477,030	\$1,284,310	\$ 2,103,400	\$ 673,430	\$ 0	\$ 8,176,990
2546 SECURITY SERVICES	\$ 0	\$ 0	\$ 0	\$ 0	\$162,400	\$ 4,000	\$ 3,000	\$ 0	\$ 169,400
2558 NONALLOWABLE TRANSPORTATION	\$ 0	\$ 51,980	\$ 13,670	\$ 8,270	\$97,850	\$ 20,000	\$ 4,300	\$ 0	\$ 196,070
2559 ECSE TRANSPORTATION	\$ 0	\$ 0	\$ 0	\$ 0	\$2,000	\$ 0	\$ 0	\$ 0	\$ 2,000
2561 FOOD SERVICES	\$ 0	\$ 0	\$ 0	\$ 0	\$1,096,250	\$ 13,350	\$ 0	\$ 0	\$ 1,109,600
2600 COMMUNICATIONS/TECHNOLOGY	\$ 130,350	\$ 694,330	\$ 129,730	\$ 127,320	\$524,280	\$ 81,050	\$ 120,620	\$ 0	\$ 1,807,680
3000 COMMUNITY EDUCATION	\$ 64,400	\$ 633,140	\$ 35,550	\$ 88,910	\$183,300	\$ 48,110	\$ 2,800	\$ 0	\$ 1,056,210
3511 EARLY CHILDHOOD PROGRAM	\$ 0	\$ 86,200	\$ 310	\$ 9,900	\$2,000	\$ 400	\$ 0	\$ 0	\$ 98,810
3512 EARLY CHILDHOOD INSTRUCTION	\$ 0	\$ 611,110	\$ 114,440	\$ 96,100	\$6,000	\$ 17,980	\$ 0	\$ 0	\$ 845,630
5100 PRINCIPAL	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 23,750,000	\$ 23,750,000
5200 INTEREST	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 20	\$ 4,327,540	\$ 4,327,560
5300 CONTINGENCY/OTHER	\$ 90,000	\$ 40,000	\$ 0	\$ 0	\$ 0	\$ 50,000	\$ 30,000	\$ 7,000	\$ 217,000
<b>Total</b>	<b>\$ 25,950,550</b>	<b>\$ 8,270,540</b>	<b>\$ 4,090,550</b>	<b>\$ 5,705,560</b>	<b>\$ 4,834,140</b>	<b>\$ 4,603,870</b>	<b>\$ 1,517,880</b>	<b>\$ 28,084,540</b>	<b>\$ 83,057,630</b>

# Prior Year's Operating Expenditures

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## FOR INFORMATION ONLY

Due to the complete reconfiguration of the Missouri Public School Accounting System mandated by the Missouri Department of Elementary and Secondary Education (DESE) and implemented by the District as of July 1, 2018, it is extremely difficult to create an account by account analysis by function and object of the prior year expense accounts for the purposes of this document. Accounts have been separated by DESE into multiple accounts, combined with portions of other accounts, new accounts have been added and some accounts have been deleted. A single report comparing prior year's expenses will be reinstated when an account to account comparison is available.

SCHOOL DISTRICT OF CLAYTON- Pre ASBR OLD COA  
 OPERATING EXPENDITURES FOUR-YEAR COMPARISON  
 Report dates 07/01/2018 - thru - 06/30/2019

Function	Actual 07/01/2015- 06/30/2016	Actual 07/01/2016- 06/30/2017	Actual 07/01/2017- 06/30/2018	Budgeted 07/01/2018- 06/30/2019	Prior Year Comparison
1110 ELEMENTARY	\$ 9,723,608	\$ 10,107,642	10,659,569.19	\$ 10,634,840	-24,729.19
1130 MIDDLE SCHOOL	\$ 6,357,966	\$ 6,604,655	6,650,060.05	\$ 6,828,240	178,179.95
1150 SENIOR HIGH	\$ 8,801,272	\$ 9,133,657	9,378,888.66	\$ 9,996,330	617,441.34
1190 SUBSTITUTES	\$ 0	\$ 0	0.00	\$ 10,000	10,000.00
1191 SUMMER SCHOOL	\$ 348,917	\$ 332,347	342,361.53	\$ 368,700	26,338.47
1210 GIFTED EDUCATION	\$ 570,611	\$ 600,206	567,185.99	\$ 587,140	19,954.01
1250 CULTURALLY DIFFERENT	\$ 110,137	\$ 78,940	32,830.02	\$ 37,800	4,969.98
1271 BILINGUAL	\$ 4,225	\$ 0	0.00	\$ 0	0.00
1280 EARLY CHILDHD SPEC ED	\$ 471,790	\$ 487,741	488,980.19	\$ 561,560	72,579.81
1400 STUDENT ACTIVITIES	\$ 2,283,153	\$ 2,330,951	2,706,488.19	\$ 2,577,280	-129,208.19
1911 TUITION TO OTHER DISTRICTS	\$ 11,400	\$ 8,089	17,100.00	\$ 34,200	17,100.00
1941 CONTRACTED EDUCATIONAL SERVICES	\$ 9,017	\$ 14,081	15,446.30	\$ 13,000	-2,446.30
2110 ATTENDANCE	\$ 4,183	\$ 2,048	300,961.75	\$ 314,830	13,868.25
2120 GUIDANCE	\$ 1,937,177	\$ 2,001,794	1,933,374.84	\$ 1,997,560	64,185.16
2130 -90 HEALTH, PSYCH SPEECH AND AUDIO	\$ 393,711	\$ 376,651	400,695.20	\$ 396,090	-4,605.20
2210 IMPROVEMENT OF INSTRUCTION	\$ 865,800	\$ 810,781	831,151.46	\$ 1,078,050	246,898.54
2214 PROFESSIONAL DEVELOPMENT	\$ 158,610	\$ 185,993	207,923.07	\$ 251,290	43,366.93
2220 -90 MEDIA SERVICES (LIBRARY)	\$ 662,600	\$ 728,581	762,047.41	\$ 749,150	-12,897.41
2310 BOARD OF EDUCATION SERVICES	\$ 185,895	\$ 174,152	160,254.70	\$ 196,240	35,985.30
2320 EXECUTIVE ADMINISTRATION	\$ 1,069,713	\$ 1,107,263	1,103,559.40	\$ 1,165,870	62,310.60
2400 BUILDING LEVEL ADMINISTRATION	\$ 2,488,258	\$ 2,540,090	2,602,598.22	\$ 2,677,260	74,661.78
2510 BUSINESS/CENTRAL SERVICE	\$ 734,066	\$ 760,454	778,537.73	\$ 825,250	46,712.27
2540 OPERATION OF PLANT	\$ 8,329,576	\$ 8,207,936	7,955,303.51	\$ 8,176,990	221,686.49
2546 SECURITY SERVICES	\$ 147,342	\$ 229,477	222,917.21	\$ 169,400	-53,517.21
2558 NONALLOWABLE TRANSPORTATION	\$ 202,049	\$ 226,297	222,420.76	\$ 196,070	-26,350.76
2559 ECSE TRANSPORTATION	\$ 246	\$ 2,551	37.80	\$ 2,000	1,962.20
2561 FOOD SERVICES	\$ 993,710	\$ 973,125	1,040,026.57	\$ 1,109,600	69,573.43
2600 COMMUNICATIONS/TECHNOLOGY	\$ 1,487,196	\$ 1,604,569	1,574,550.91	\$ 1,807,680	233,129.09
3000 COMMUNITY EDUCATION	\$ 66,155	\$ 65,346	16,328.44	\$ 57,070	40,741.56
3511 EARLY CHILDHOOD PROGRAM	\$ 89,065	\$ 90,105	87,244.63	\$ 98,810	11,565.37
3512 EARLY CHILDHOOD INSTRUCTION	\$ 748,020	\$ 769,629	825,133.80	\$ 845,630	20,496.20
5200 INTEREST	\$ 5,228	\$ 3,121	1,031.73	\$ 20	-1,011.73
5300 CONTINGENCY/OTHER	\$ 0	\$ 0	0.00	\$ 210,000	210,000.00
<b>Total</b>	<b>\$ 49,260,696</b>	<b>\$ 50,558,272</b>	<b>51,885,009.26</b>	<b>\$ 53,973,950</b>	<b>2,088,940.74</b>

SCHOOL DISTRICT OF CLAYTON- Pre ASBR OLD COA  
 OPERATING EXPENDITURES FUNCTION/FUND  
 Report dates 07/01/2018 - thru - 06/30/2019

Function	Incidental Fund	Teachers' Fund	Debt Service Fund	Capital Projects Fund	Total
1110 ELEMENTARY	\$ 431,550	\$ 9,901,550		\$ 301,740	\$ 10,634,840
1130 MIDDLE SCHOOL	\$ 258,050	\$ 6,415,760	\$ 0	\$ 154,430	\$ 6,828,240
1150 SENIOR HIGH	\$ 717,760	\$ 9,059,530	\$ 0	\$ 219,040	\$ 9,996,330
1190 SUBSTITUTES	\$ 0	\$ 10,000	\$ 0	\$ 0	\$ 10,000
1191 SUMMER SCHOOL	\$ 76,670	\$ 292,030	\$ 0	\$ 0	\$ 368,700
1210 GIFTED EDUCATION	\$ 0	\$ 587,140	\$ 0	\$ 0	\$ 587,140
1250 CULTURALLY DIFFERENT	\$ 2,740	\$ 35,060	\$ 0	\$ 0	\$ 37,800
1280 EARLY CHLDHD SPEC ED	\$ 116,410	\$ 445,150	\$ 0	\$ 0	\$ 561,560
1400 STUDENT ACTIVITIES	\$ 1,471,610	\$ 1,100,670	\$ 0	\$ 5,000	\$ 2,577,280
1911 TUITION TO OTHER DISTRICTS	\$ 34,200	\$ 0	\$ 0	\$ 0	\$ 34,200
1941 CONTRACTED EDUCATIONAL SERVICES	\$ 13,000	\$ 0	\$ 0	\$ 0	\$ 13,000
2110 ATTENDANCE	\$ 314,830	\$ 0	\$ 0	\$ 0	\$ 314,830
2120 GUIDANCE	\$ 516,730	\$ 1,480,830	\$ 0	\$ 0	\$ 1,997,560
2130 -90 HEALTH, PSYCH SPEECH AND AUDIO	\$ 396,090	\$ 0	\$ 0	\$ 0	\$ 396,090
2210 IMPROVEMENT OF INSTRUCTION	\$ 614,250	\$ 463,800	\$ 0	\$ 0	\$ 1,078,050
2214 PROFESSIONAL DEVELOPMENT	\$ 119,830	\$ 131,460	\$ 0	\$ 0	\$ 251,290
2220 -90 MEDIA SERVICES (LIBRARY)	\$ 139,920	\$ 606,730	\$ 0	\$ 2,500	\$ 749,150
2310 BOARD OF EDUCATION SERVICES	\$ 196,240	\$ 0	\$ 0	\$ 0	\$ 196,240
2320 EXECUTIVE ADMINISTRATION	\$ 514,600	\$ 650,270	\$ 0	\$ 1,000	\$ 1,165,870
2400 BUILDING LEVEL ADMINISTRATION	\$ 1,101,570	\$ 1,575,690	\$ 0	\$ 0	\$ 2,677,260
2510 BUSINESS/CENTRAL SERVICE	\$ 825,250	\$ 0	\$ 0	\$ 0	\$ 825,250
2540 OPERATION OF PLANT	\$ 7,503,560	\$ 0	\$ 0	\$ 673,430	\$ 8,176,990
2546 SECURITY SERVICES	\$ 166,400	\$ 0	\$ 0	\$ 3,000	\$ 169,400
2558 NONALLOWABLE TRANSPORTATION	\$ 191,770	\$ 0	\$ 0	\$ 4,300	\$ 196,070
2559 ECSE TRANSPORTATION	\$ 2,000	\$ 0	\$ 0	\$ 0	\$ 2,000
2561 FOOD SERVICES	\$ 1,109,600	\$ 0	\$ 0	\$ 0	\$ 1,109,600
2600 COMMUNICATIONS/TECHNOLOGY	\$ 1,523,570	\$ 163,490	\$ 0	\$ 120,620	\$ 1,807,680
3000 COMMUNITY EDUCATION	\$ 57,070	\$ 0	\$ 0	\$ 0	\$ 57,070
3511 EARLY CHILDHOOD PROGRAM	\$ 98,810	\$ 0	\$ 0	\$ 0	\$ 98,810
3512 EARLY CHILDHOOD INSTRUCTION	\$ 834,190	\$ 11,440	\$ 0	\$ 0	\$ 845,630
5200 INTEREST	\$ 0	\$ 0	\$ 0	\$ 20	\$ 20
5300 CONTINGENCY/OTHER	\$ 90,000	\$ 90,000	\$ 0	\$ 30,000	\$ 210,000
<b>Total</b>	<b>\$ 19,438,270</b>	<b>\$ 33,020,600</b>	<b>\$ 0</b>	<b>\$ 1,515,080</b>	<b>\$ 53,973,950</b>

SCHOOL DISTRICT OF CLAYTON- Pre ASBR OLD COA  
 OPERATING EXENDITURES BY OBJECT  
 Report dates 07/01/2018 - thru - 06/30/2019

Account	Certified Salaries	Classified Salaries	Health Benefits	Retirement Benefits	Purchased Services	Supplies	Capital/Equipment	Debt Service	Total
1110 ELEMENTARY	\$ 7,664,770	\$ 61,700	\$ 936,440	\$ 1,346,870	\$22,060	\$ 301,260	\$ 301,740		\$ 10,634,840
1130 MIDDLE SCHOOL	\$ 4,957,450	\$ 36,390	\$ 606,320	\$ 877,250	\$30,890	\$ 165,510	\$ 154,430	\$ 0	\$ 6,828,240
1150 SENIOR HIGH	\$ 7,084,190	\$ 154,520	\$ 845,200	\$ 1,215,560	\$149,430	\$ 328,390	\$ 219,040	\$ 0	\$ 9,996,330
1190 SUBSTITUTES	\$ 0	\$ 0	\$ 10,000	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 10,000
1191 SUMMER SCHOOL	\$ 251,500	\$ 43,610	\$ 1,500	\$ 47,990	\$18,600	\$ 5,500	\$ 0	\$ 0	\$ 368,700
1210 GIFTED EDUCATION	\$ 458,780	\$ 0	\$ 47,800	\$ 80,560	\$ 0	\$ 0	\$ 0	\$ 0	\$ 587,140
1250 CULTURALLY DIFFERENT	\$ 25,810	\$ 0	\$ 4,560	\$ 4,690	\$ 0	\$ 2,740	\$ 0	\$ 0	\$ 37,800
1280 EARLY CHILDHD SPEC ED	\$ 345,050	\$ 55,850	\$ 48,800	\$ 70,860	\$37,700	\$ 3,300	\$ 0	\$ 0	\$ 561,560
1400 STUDENT ACTIVITIES	\$ 924,180	\$ 167,800	\$ 38,900	\$ 177,350	\$160,480	\$ 1,103,570	\$ 5,000	\$ 0	\$ 2,577,280
1911 TUITION TO OTHER DISTRICTS	\$ 0	\$ 0	\$ 0	\$ 0	\$34,200	\$ 0	\$ 0	\$ 0	\$ 34,200
1941 CONTRACTED EDUCATIONAL SERVI	\$ 0	\$ 0	\$ 0	\$ 0	\$13,000	\$ 0	\$ 0	\$ 0	\$ 13,000
2110 ATTENDANCE	\$ 0	\$ 243,650	\$ 27,840	\$ 39,790	\$2,300	\$ 1,250	\$ 0	\$ 0	\$ 314,830
2120 GUIDANCE	\$ 1,170,320	\$ 257,560	\$ 162,390	\$ 244,220	\$97,320	\$ 65,750	\$ 0	\$ 0	\$ 1,997,560
2130 -90 HEALTH, PSYCH SPEECH AND	\$ 0	\$ 287,160	\$ 48,020	\$ 43,760	\$3,700	\$ 13,450	\$ 0	\$ 0	\$ 396,090
2210 IMPROVEMENT OF INSTRUCTION	\$ 398,610	\$ 0	\$ 15,870	\$ 49,320	\$473,070	\$ 141,180	\$ 0	\$ 0	\$ 1,078,050
2214 PROFESSIONAL DEVELOPMENT	\$ 113,360	\$ 27,400	\$ 4,400	\$ 22,380	\$69,500	\$ 14,250	\$ 0	\$ 0	\$ 251,290
2220 -90 MEDIA SERVICES (LIBRARY)	\$ 468,310	\$ 66,190	\$ 65,780	\$ 95,200	\$63,070	\$ <11,900>	\$ 2,500	\$ 0	\$ 749,150
2310 BOARD OF EDUCATION SERVICES	\$ 0	\$ 24,750	\$ 2,910	\$ 3,780	\$164,500	\$ 300	\$ 0	\$ 0	\$ 196,240
2320 EXECUTIVE ADMINISTRATION	\$ 532,110	\$ 344,550	\$ 72,770	\$ 141,410	\$48,630	\$ 25,400	\$ 1,000	\$ 0	\$ 1,165,870
2400 BUILDING LEVEL ADMINISTRATIO	\$ 1,271,360	\$ 735,430	\$ 225,980	\$ 330,780	\$18,680	\$ 95,030	\$ 0	\$ 0	\$ 2,677,260
2510 BUSINESS/CENTRAL SERVICE	\$ 0	\$ 591,120	\$ 48,650	\$ 106,260	\$68,620	\$ 10,600	\$ 0	\$ 0	\$ 825,250
2540 OPERATION OF PLANT	\$ 0	\$ 3,056,100	\$ 582,720	\$ 477,030	\$1,284,310	\$ 2,103,400	\$ 673,430	\$ 0	\$ 8,176,990
2546 SECURITY SERVICES	\$ 0	\$ 0	\$ 0	\$ 0	\$162,400	\$ 4,000	\$ 3,000	\$ 0	\$ 169,400
2558 NONALLOWABLE TRANSPORTATION	\$ 0	\$ 51,980	\$ 13,670	\$ 8,270	\$97,850	\$ 20,000	\$ 4,300	\$ 0	\$ 196,070
2559 ECSE TRANSPORTATION	\$ 0	\$ 0	\$ 0	\$ 0	\$2,000	\$ 0	\$ 0	\$ 0	\$ 2,000
2561 FOOD SERVICES	\$ 0	\$ 0	\$ 0	\$ 0	\$1,096,250	\$ 13,350	\$ 0	\$ 0	\$ 1,109,600
2600 COMMUNICATIONS/TECHNOLOGY	\$ 130,350	\$ 694,330	\$ 129,730	\$ 127,320	\$524,280	\$ 81,050	\$ 120,620	\$ 0	\$ 1,807,680
3000 COMMUNITY EDUCATION	\$ 0	\$ 45,900	\$ 0	\$ 6,670	\$3,500	\$ 1,000	\$ 0	\$ 0	\$ 57,070
3511 EARLY CHILDHOOD PROGRAM	\$ 0	\$ 86,200	\$ 310	\$ 9,900	\$2,000	\$ 400	\$ 0	\$ 0	\$ 98,810
3512 EARLY CHILDHOOD INSTRUCTION	\$ 0	\$ 611,110	\$ 114,440	\$ 96,100	\$6,000	\$ 17,980	\$ 0	\$ 0	\$ 845,630
5200 INTEREST	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 20	\$ 0	\$ 20
5300 CONTINGENCY/OTHER	\$ 90,000	\$ 40,000	\$ 0	\$ 0	\$ 0	\$ 50,000	\$ 30,000	\$ 0	\$ 210,000
<b>Total</b>	<b>\$ 25,886,150</b>	<b>\$ 7,683,300</b>	<b>\$ 4,055,000</b>	<b>\$ 5,623,320</b>	<b>\$4,654,340</b>	<b>\$ 4,556,760</b>	<b>\$ 1,515,080</b>	<b>\$ 0</b>	<b>\$ 53,973,950</b>



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# Glossary



## GLOSSARY OF TERMS

This glossary contains definitions of terms used in this budget and such additional terms as deemed necessary to common understandings concerning financial accounting procedures. Several terms, which are not primarily financial accounting terms, have been included because of their significance for school financial accounting. The glossary is arranged alphabetically.

**ACCOUNTING SYSTEM** - The total structure of records and procedures which discover, record, classify, and report information on the financial position and operations of a school district or any of its funds, and organizational components.

**ADA** – Average daily attendance of students. Calculated by dividing total actual hours of attendance of all students by the amount of scheduled hours (or possible hours) for the term.

**AP** – Advanced Placement – courses designed to aid the high school student who excels in regular class curriculum and intends to attend a college or university.

**ASSESS** - To value property officially for the purpose of taxation.

**ASSESSED VALUATION** - A valuation set upon real estate or personal property by a government as a basis for levying taxes. In Missouri, the assessed value is a percentage of the appraised value as follows: residential - 19%, personal property - 33 1/3%, Commercial - 32%.

**BALANCE SHEET** – A summarized statement, as of a given date, of the financial position of a local education agency per fund and/or all funds combined showing assets, liabilities, reserves, and fund balance and changes in fund balance.

**BOND** – A written promise, generally under seal, to pay a specific 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.

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

**BUDGET** – A plan of financial operation embodying an estimate of proposed expenditures for a given period or purpose and the proposed means financing those expenditures.

**BUDGETARY CONTROL** – The control or management of the business affairs of the school district in accordance with an approved budget with a responsibility to keep expenditures within the authorized amounts.

**CAPITAL PROJECTS FUND** – Expenditures such as building renovations and construction, equipment and furniture that result in the acquisition of or addition to fixed assets are paid from this fund.

**CENTER OF CLAYTON** – See **CRSWC**

**CIP – Capital Improvement Plan** – A plan of proposed capital outlays and the means of financing them for the current fiscal period. It is part of the current operating budget.

**CLASSROOM TRUST FUND** – This is a state formula category for the gaming money paid to the districts through the formula.

**COLLECTION RATE** – A ratio that calculates the difference between property tax revenue received and the property tax charged. For budgeting, the District uses a 96% collection rate based on historical collection rates.

**CONTRACTED SERVICES** – Labor, material and other costs for services rendered by personnel who are not on the payroll of the local education agency.



**COST PER PUPIL** – See **EXPENDITURES PER PUPIL**

**CPI – Consumer Price Index** – Used to track the change in the cost of consumer goods over a period of time – usually one year.

**CRSWC – Clayton Recreation, Sports and Wellness Commission, Inc.** – A not-for-profit organization, which provides a shared use facility called the Center of Clayton to address the athletic and educational needs of the community.

**CSIP – Continuing School Improvement Program** – model which provides the framework for staff development to be aligned with the intended, taught and assessed curriculum as well as with the goals of the Board of Education.

**CURRENT PROPERTY TAXES** – Current calendar year tax payments received during the current fiscal year.

**DEBT** – An obligation resulting from the borrowing of money or from the purchase of goods and services. Debts of local education agencies include bonds, warrants and notes, etc.

**DEBT LIMIT** – The maximum amount or gross or net debt that is legally permitted. (15% of assessed valuation for school districts in Missouri.)

**DEBT SERVICE FUND** – Monies in this fund are used for the retirement of debt and expenditures for the interest on debt issued to finance school renovations or new construction. (Funds must be segregated.) When the voters approve a bond issue, they authorize the Board of Education to set a tax rate in the Debt Service Fund that will meet the principle and interest payments due each fiscal year.

**DECA – Distributive Education Clubs of America** – An international association of high school and college students and teachers of marketing, management and entrepreneurship in business, finance, hospitality, and marketing sales and service.

**DECISION UNIT** – A decision making group of staff that can be made up of representatives from grade levels, subject areas, programs and departments that develop and prioritize budget requests.

**DELINQUENT PROPERTY TAXES** – Prior year tax amounts due and received in the current fiscal year. This is also where refunds of prior year property tax disputes settled in favor of the taxpayer are charged against.

**DISTRICT LEADERSHIP COUNCIL** – A decision making group comprised of executive administrative staff and building administrative staff.

**ECSE – Early Childhood Special Education** – A state and federally funded program designed to target pre-Kindergarten children who are identified as having special needs.

**ELEMENTARY SCHOOL** – A school classified as elementary by state and local practice and composed of any span of grades not above grade six (Kindergarten through 5th grade). This term includes kindergartens if they are under the control of the local school board of education.

**ENCUMBRANCE ACCOUNTING** – A system or procedure which involves giving recognition in the accounting budgetary expenditure control records for the issuance of purchase orders, statements, or other commitments chargeable to an appropriation in advance of any liability or payment.

**ENCUMBRANCES** – Purchase orders, contracts, and/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, as in accounts payable, or when the actual liability is established or when cancelled.



**EQUIPMENT** – See **FIXED ASSET**

**EXPENDITURES** – Total charges incurred, whether paid or unpaid, for current costs, capital outlay, and debt service. (Transfers between funds, encumbrances of cash for other current assets such as the purchase of investments in U. S. bonds and payments of cash in settlement of liabilities already accounted as expenditures.)

**EXPENDITURES PER PUPIL** – Expenditures for a given period of time divided by pupil unit of measure.

**FISCAL YEAR** – Annual period at the end of which a local education agency determines its financial position and the results of its operations. The District's fiscal year begins on July 1 and runs through June 30 of each year.

**FIXED ASSET** – Those moveable items used for school operation that are of a non-expendable and mechanical nature, i.e. perform an operation. Computers, printers, smartboards, projectors, vacuum cleaners, lathes, clocks, machinery, and vehicles, etc. are classified as equipment. (Heating and air conditioning systems, lighting fixtures and similar items permanently fixed to or within a building are considered as part of the building).

**FTE – Full Time Equivalent** - one FTE is equivalent to one employee working full-time.

**FUNCTION** – As applied to expenditures, this term has reference to an activity or services aimed at accomplishing a certain purpose; for example, instruction, administration, or operation and maintenance of plant.

**FUND** – A sum of money or other resources set aside for specific activities of a district. The fund accounts constitute a complete entity and all of the financial transactions for the particular fund are recorded in them. Funds required by the State of Missouri are the general, teachers, capital and debt service.

**FUND BALANCE** – The excess of assets of a fund over its liabilities and reserves. During the fiscal year prior to closing, it represents the excess of the fund's assets and estimated revenues for the period over its liabilities, reserves and appropriations for the period.

**GENERAL FUND** – The fund used to finance the ordinary operations of the local education agency. It is available for a legally authorized purpose and consists of money not specifically designated for some other particular purpose.

**HIGH SCHOOL** – A school offering the final years of high school work necessary for graduation; preceded by a junior high school or middle school in the same system.

**INSTRUCTION** – The activities dealing directly with the teaching of students or improving the quality of teaching.

**LEA – Local Educational Agency** – School District.

**LEGAL DEBT MARGIN** – The difference between the District's actual debt and the allowed amount is known as the debt margin, which is calculated by subtracting the net debt from the debt limit.

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

**LTFP – Long-Term Financial Planning Committee** – The Long-Term Financial Planning Committee purpose is to understand school district finances in order to monitor financial issues and trends facing the District and provide advice to the District administration and the Board of Education regarding those issues and trends.



**M & M – Merchants and Manufacturers Tax** – A surcharge on commercial real estate imposed by RSMo 139.600. The statute established the formula to determine the tax rate of the "Commercial Surcharge" for each County. The tax rate for the "Commercial Surcharge" in Saint Louis County is \$1.70 per \$100 of assessed valuation. The tax rate may not be increased and may only be decreased if approved by a majority of the voters of that County.

**MIDDLE SCHOOL** – A school offering education to students spanning both elementary and secondary levels, normally 6th through 8th grades.

**OBJECT** – As applied to expenditures, this term has reference to the classification of goods or services received; for example, salaries, benefits, purchased and contracted services, and supplies.

**PAT – Parents As Teachers** – Preschool child focused program utilizing parents as teachers under the guidance of trained professional staff members.

**PDC – Professional Development Committee** – Serving the employees of the District to plan activities and provide support for professional growth.

**READING RECOVERY** – A highly effective short-term intervention of one-to-one tutoring for low-achieving first graders.

**SB287 – Senate Bill 287** – A Missouri State Education Foundation Formula law passed in April, 2005. The bill revised the state aid formula that distributes funding to Missouri public school districts. The previous state formula was essentially a tax-rate formula. SB287 seeks to move away from this tax-rate driven philosophy to a formula that is primarily student-needs based.

**SPECIAL REVENUE (TEACHERS') FUND** – The salaries and employee health and retirement benefits of certificated teachers, aids and administrators are paid from this fund.

**SSD – Special School District** – A separate and independent school district which serves the needs of students with special requirements for all of the school districts in St. Louis County. SSD teachers occupy the teaching stations of the LEA to serve the students of that school. Placement options range from consultative to a totally inclusive setting. SSD also runs the Vocational Training Program for the districts of St. Louis County.

**STATE ADEQUACY TARGET** – An amount of expenditure per student that is the base for the new Foundation Formula put into law by SB287. The adequacy target is the amount per year spent by certain high performing districts in the state and is subject to change every two years.

**SUMMER SCHOOL** – The name applied to the school session carried on during the period between the end of regular school term and the beginning of the next regular school term.

**SUPPLY** - A material item of an expendable nature that is consumed, worn out, or deteriorated in use; or one that loses its identity through fabrication or incorporation into a different or more complex unit or substance.

**TAX RATE** – The tax rate legally approved by patrons of a political subdivision that charges a rate per \$100 of assessed valuation in order to compute the property tax of a political subdivision. The District has two tax rates: one for operations and the other to pay the ongoing debt and interest payments.

**TAXES** – Compulsory charges levied by a governmental unit for the purpose of financing services performed for the common benefit.



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**TIP – Technology Improvement Plan** – A plan of proposed capital outlays for technology and the means of financing them for the current fiscal period. It is part of the current operating budget.

**VICC – Voluntary Interdistrict Choice Corporation** – A non-profit entity formed to collect and administer state funds to support the VTS (Voluntary Transfer Students) who choose to attend a district other than the student district of residence (the City of St. Louis School District). LEA's receive funds based upon a preapproved reimbursement rate multiplied by the ADA of the participating students.

**VTS – Voluntary Transfer Students** – Students from St. Louis City School Districts (See VICC)

**WADA – Weighted Average Daily Attendance** – The current basis for distribution within the new Foundation Formula calculations as introduced by SB287. The ADA is weighted for specific student characteristics, specifically, free and reduced-price lunch (poverty) special education needs or limited English language proficiency.

**ZBB – Zero-Based Budgeting** – Requires the budget be built starting from the zero-base, and every line must be justified.