



# Annual Budget 2014-2015



Warren County R-III School District  
Warren County, MO USA  
(636)456-6901  
[www.warrencor3.org](http://www.warrencor3.org)



# Annual Budget

for the



## Warren County R-III School District 2014-2015 Fiscal Year

Dr. James Chandler– Superintendent  
Mr. Tony Chance– Chief Financial Officer

**[www.warrencor3.org](http://www.warrencor3.org)**

Missouri School District: 109-003

Administration Office  
385 W. Veterans Memorial Parkway  
Warrenton, MO 63383



# Warren Co. R-III School District

## Board of Education

Teresa Scott

*President*

Laurie Wenzel

*Board Member*

John Clinger

*Vice-President*

John Bradshaw

*Board Member*

Bill Hawley

*Treasurer*

John Todd

*Board Member*

Jan Sutherland

*Secretary*

### *Board Mission Statement*

***The Mission of the Warren County R-III School District is empower each child to fully reach his or her potential as a life-long learner, a responsible adult and a contributing member of a diverse society.***



# Warren Co. R-III School District

## Executive Administration



**Dr. Jim Chandler**  
*Superintendent of Schools*



**Mr. Tony Chance**  
*Director of Finance*

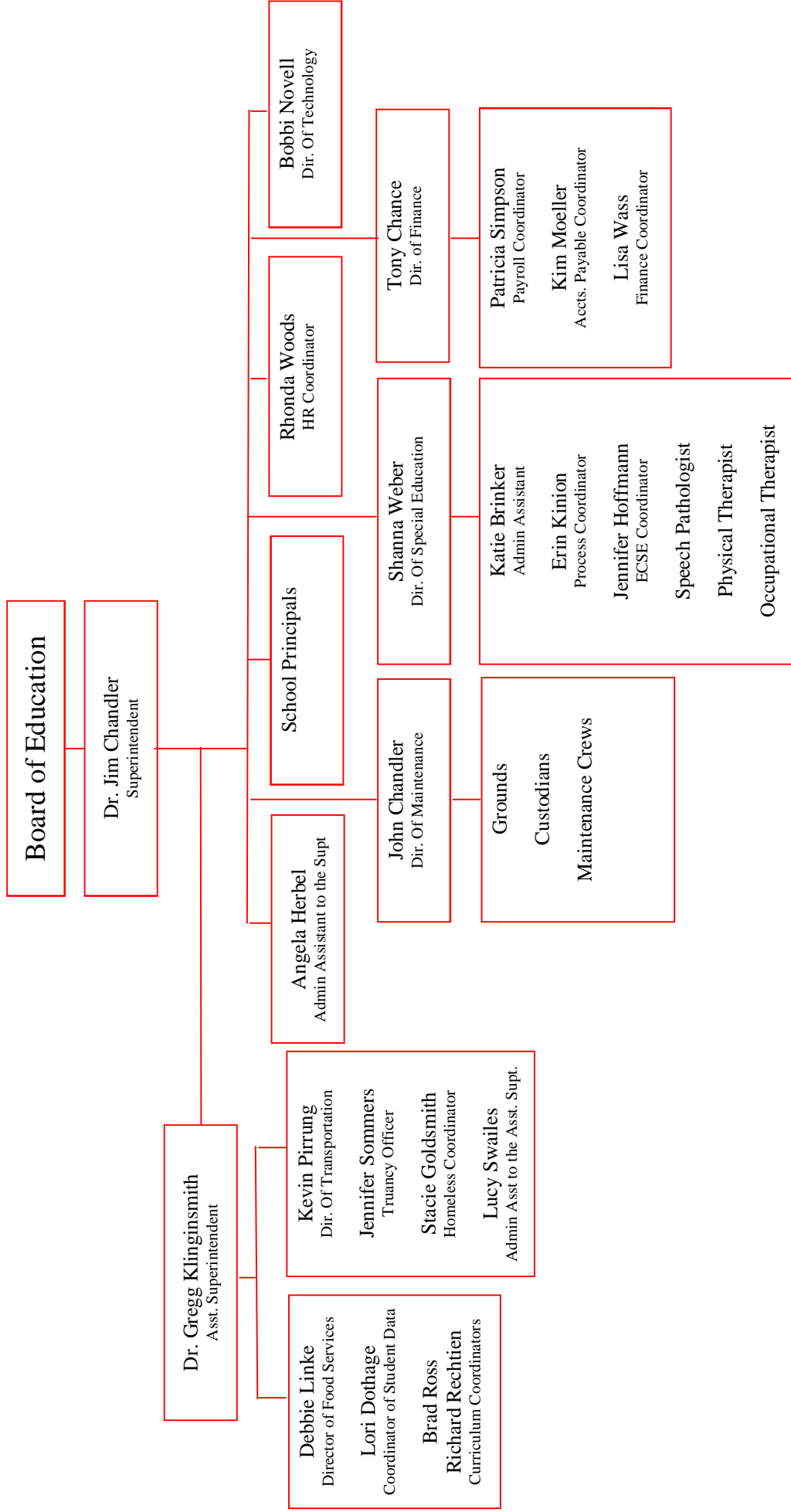


**Dr. Gregg Klinginsmith**  
*Assistant Superintendent*



# Warren County R-III School District

385 W. Veterans Memorial Parkway  
Warrenton, MO 63383





## Warren County R-III School District

*The mission of the Warren County R-III School District is to empower each child to fully reach his or her potential as a life-long learner, a responsible adult, and a contributing member of a diverse society.*

BUILDING	ADDRESS	ADMINISTRATOR	TELEPHONE NUMBER
Central Office	385 W. Veterans Memorial Parkway	Dr. Jim Chandler	636.456.6901
Warrenton High School	803 Pinckney Rd	Mr. Nick Heggeman	636.456.6902
Black Hawk Middle School	300 Kuhl Ave	Mrs. Lisa Pirrung	636.456.6903
Rebecca Boone Elementary	836 South Street	Dr. Jill Schowe	636.456.6904
Warrior Ridge Elementary	800 Warrior Ave	Dr.. Bobbie Russell	636.456.6906
Daniel Boone Elementary	813 Vosholl Ave	Dr. Carrie Schwierjohn	636.456.6905
Early Childhood Special Education Center	395 W. Veterans Memorial Parkway	Ms. Jennifer Hoffman	636.456.3371
Alpha Academy	1037 Armory Rd	Mr. Justin Fears	636.456.6902

### Facts & Statistics.....

**District Area:** 244 Square Miles

**Budget:** \$30,675,043

**Student Population:** 3,151

**Graduation Rate:** 95.7%

**Certified Staff:** 273

**Cost per Student:** \$8,041

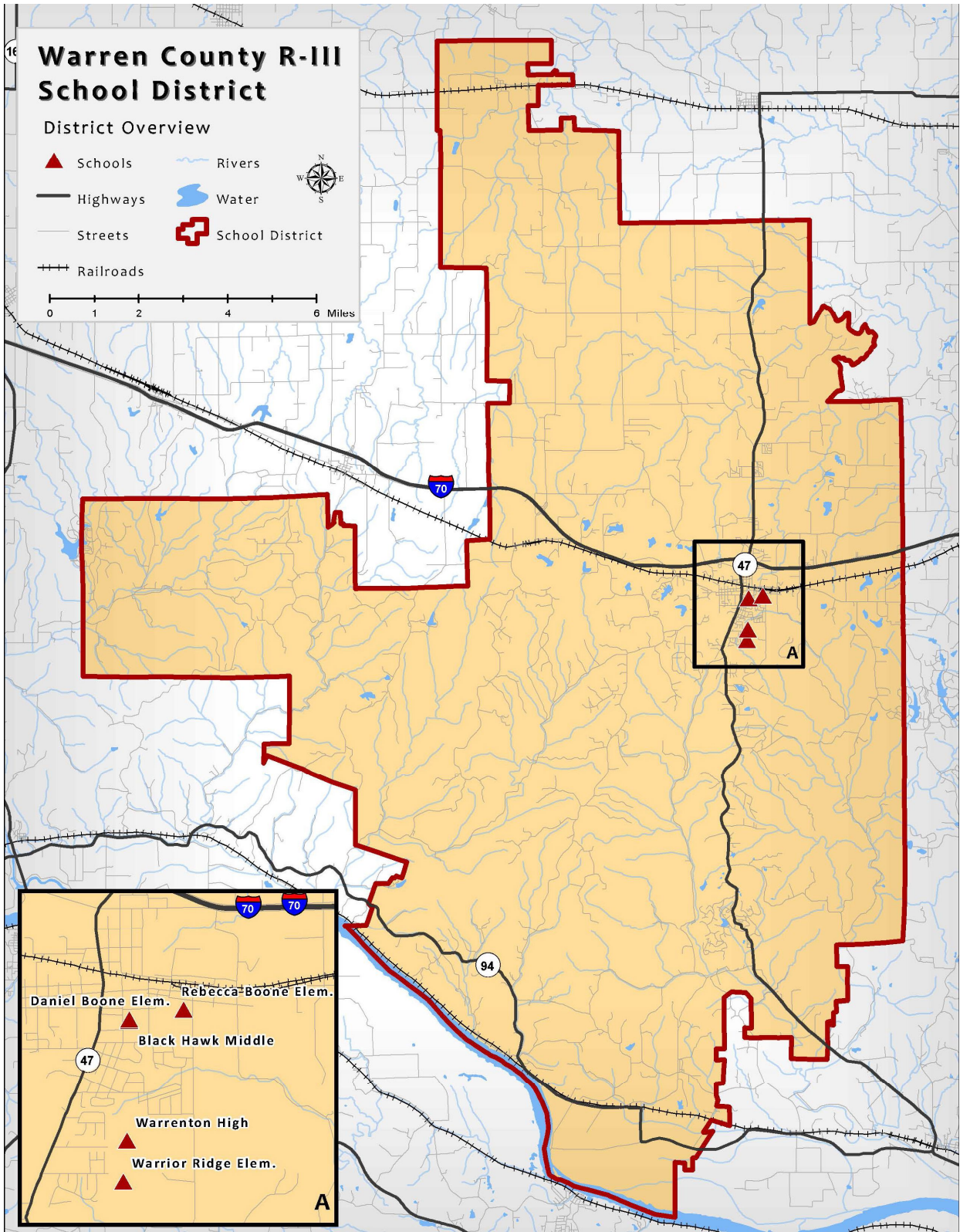
**Classified Staff:** 215

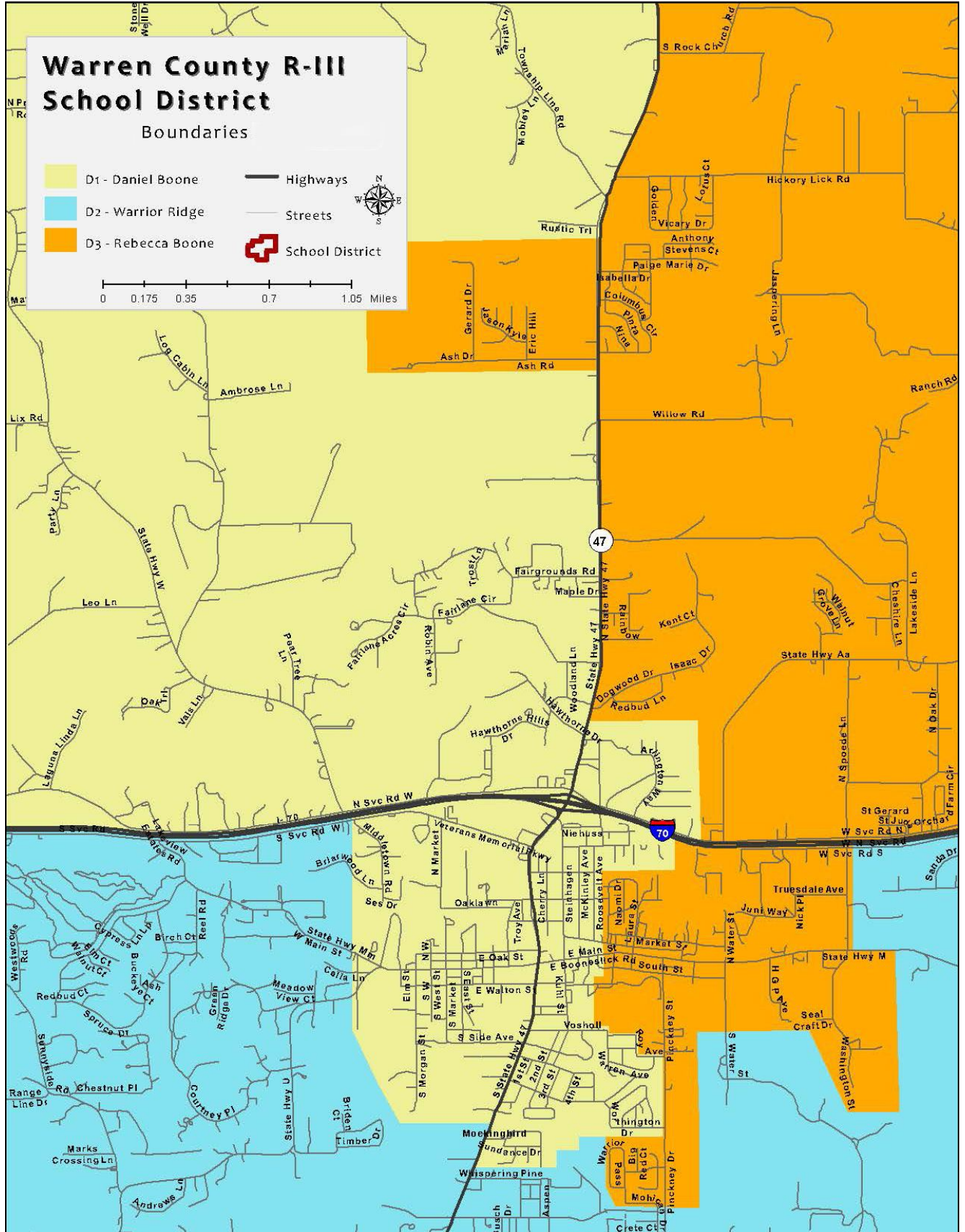
**Assessed Valuation:** \$257,396,746

**Tax Rate:** \$4.1315 per \$100 assessed valuation.

**ACT Score Average:** 21.0

\*Information Updated July of 2013 from DESE









## BUDGET MESSAGE

This is the recommended budget for the coming fiscal year. When adopted, the budget document will serve as authorization to operate the schools for the coming year and will guide the expenditure of approximately \$33.3 million in public funds, and helps us continue the process of educating our children and putting the district mission to work. This budget was developed by the administration of the Warren County R-III School District with the help of building administrators. The administrators received input from teachers and staff as well as the board of education in developing this document.

The past few years have seen changes in our schools, the additional programs to help kids be successful and higher salaries to compete with other schools for the best staff. However, each of these improvements has also been accompanied with higher levels of spending.

Assessed valuation for this year comes in at \$258,684,538 which is an increase of 0.5% from fiscal year 2014. 2,167,883 of our assessed valuation is new construction. Our operational levy will be 3.5126 which is the current year ceiling. Our debt service levy is 0.6189, which is a roll-back of 0.1255 from the ceiling of 0.7444. This brings us a total levy of \$4.1315 per \$100 of assessed valuation

### REVENUE

We project revenue for the district at \$32,862,881 which is an increase of \$1,204,582 from FY 14. This increase can be attributed to budgetary increases at the state level in the Foundation Formula. We anticipate state revenues to go up by more than \$800,000. This represents a 6.8% increase over the prior year. The district will experience some growth in operating revenue in this fiscal year due to improvement in the economy. This year we are projecting Proposition C revenue to increase as well due to the state's budgetary outlook.

The budget for 2014-15 reflects revenue changes due to the following:

- Increase in state formula money from the prior year due to an improving economy
- Assessed valuation and personal property amounts have increased for this year meaning a projected increase in revenue from local taxes
- Federal revenue is estimated to increase due to higher SPED enrollment

### EXPENDITURES

The district made it through FY 14 with an improvement in fund balance to reach a 21.95% fund balance by keeping expenditures to the most needed areas. FY 15 will see several improvements as well in relation to expenditures. The district is projecting expenditures of \$33,327,950. This is an increase of \$763,360 and is attributed to an increase for capital projects and in salaries and benefits. Our Expenditures in the Operating funds of Fund 1 and 2 will be \$29,487,094.

Faculty and Administrative Salaries – The teacher salary schedule was changed to make consistent steps down and equal columns across. All returning teachers were given a step for their previous year of work. Increases for returning teachers averaged 5.92% overall. Increases for



administrators averaged 3.52%. Total salary increases for certified staff will amount to \$625,406 due to steps given and an increase to the base on the salary schedule.

Staff Salaries – Custodians, secretary, bus drivers and paraprofessional staff were given their step for experience and an increase in base. The total increase in cost for classified staff is \$454,395 which was a 3.0% increase.

Benefits – With a 3.5% increase to our health care plan, the insurance benefit will increase \$75,765 on this year's budget. Retirement contributions will stay the same for certified staff at 14.50% and for classified staff at 6.86%.

Debt – Our debt service principal payment this year is \$1,200,000 versus \$1,000,000 from the prior year which equates to an increase of \$200,000. Our debt service interest payment is \$522,493 versus \$646,379 from the prior year which is a decrease of \$123,886.

Our lease purchase principal payment this year is \$1,225,000 versus \$1,472,786 from the prior year which equates to a decrease of \$247,786. Our lease purchase interest payment is \$156,657 versus \$177,654 from the prior year which is a decrease of \$20,997.

#### **FUND BALANCES**

Although balances increased this year, the outlook for operating revenue for the near future is relatively flat and recurring expenses for programs and salaries will increase spending levels. The balances ending FY 14 are at 21.95% which was a decrease of 1.05% from the previous year. We have a budget this year that will allow us to operate conservatively, and end the year with a projected fund balance of \$6,275,306. This is an increase of \$169,877 in the operating funds and would leave the district at a projected fund balance of 21.35%, as we prepare for the fiscal challenges ahead.

Respectfully Submitted,

Dr. Jim Chandler  
Superintendent of Schools



## DISTRICT GOALS AND MISSION

### BUDGET GOALS

The budget process began in December of 2013 when the Board of Education adopted the goals for the 2014-15 annual budget. The goals are:

- To support academic programs to allow the Warren County R-III School District to be ranked in the top 50% of Missouri schools according to the single MAP index score, and
- Raise employee compensation at the Warren County R-III School District to a competitive level in comparison to neighboring and comparative districts.

The goal of increasing the ranking of the District will be a top priority in future years. Plans for the 2014-15 school year involve implementing Singapore math at the elementary level and Project Lead the Way at the high school level. During FY15 the District will offer more professional development for staff at all levels to help reach this goal.

The District's current salary schedules are behind other districts. In order to maintain a highly qualified staff the District is working towards increasing the salary of all of its employees. There is a high turnover of staff, especially teachers, to districts that are only 15 – 30 minutes to the East. These districts pay considerably more than the Warren County R-III School District. Plans for FY 15 include working on a new salary schedule for teachers and increasing the salary schedules of hourly employees. There will also be a recommendation to the Board of Education to give a raise to district administrators.



## MISSION

The Mission of the Warren County R-III School District is to empower each child to fully reach his or her potential as a life-long learner, a responsible adult and a contributing member of a diverse society. The District takes this responsibility very seriously. Instruction is adapted to meet the varying needs of students at all levels. Students will enter society at many levels. Students going straight into the work force, to a community college, to a four year college or to a technical college need to be able to reach their full potential to become successful in their respective area.

## DISTRICT GOALS

The District's Comprehensive School Improvement Plan (CSIP) directs the overall improvement of its educational programs and services. The strategic plan will guide the district and help determine where resources need to be applied. It is written in accordance with guidelines from Missouri's Department of Elementary and Secondary Education. The guidelines require stating goals in sufficient detail to direct the district improvement efforts for at least a five-year period. These goals will help the District meet its budget goals. The entire CSIP and the details on how the district will work toward achieving those goals can be found on the Warren County R-III School District's website at [www.warrencor3.org](http://www.warrencor3.org).

The five goals of the CSIP are:

- I. Student Performance—The District will develop and enhance quality education and instructional programs to improve student performance and enable students to meet personal, academic, and career goals.
- II. Highly Qualified Staff—The District will recruit, train, and retrain highly qualified staff to carry out the district mission, goals, and objectives.
- III. Facilities, Support and Instructional Resources—The District will provide appropriate instructional resources, support services, and functional and safe facilities.
- IV. Parent and Community Involvement—The District will promote, facilitate, and enhance parent, student and community involvement.
- V. Governance—The District will govern in an effective and efficient manner, providing leadership and representation to benefit staff, students, parents and patrons.



The following is a list of the objectives for each of the five goals of the Comprehensive School Improvement Plan:

**Goal #1 Student Performance—Develop and enhance quality educational/instructional programs to improve performance and enable students to meet their personal, academic, and career goals.**

Objectives:

1. The number of students (each subgroup) scoring proficient/advanced will increase to be on the 2020 target.
2. The average ACT composite score will exceed the national average by 1.0 each year.
3. Student attendance rates will increase to the MSIP 5 standard.
4. The graduation rate will continue to annually reach 93% and higher each year.

**Goal #2 Highly Qualified Staff—The District will recruit, train, and retain highly qualified staff to carry out the District mission, goals, and objectives.**

Objectives:

1. Provide training to staff in the following processes: PLC, PBIS, NEE
2. Develop evaluation processes and tools to analyze the effectiveness of the following: PLC, PBIS, NEE
3. Develop an evaluation tool to analyze the effectiveness of the Mentor/Mentee Program
4. Train new administrators and Interview committee members in the legal requirements of interviewing and district protocol for interviewing
5. Explore ways to measure staff satisfaction with salary, climate and working conditions



**Goal #3 Facilities, Support and Instructional Resources—Provide and maintain appropriate instructional resources, support services, and functional, safe facilities.**

Objectives:

1. Provide adequate technology devices and resources for students and staff to support all curricular areas and provide the necessary training and support in the use of these resources.
2. Promote District health by continued adherence to District policy, adherence to the District Health Services Plan and incorporation of an expanded wellness program.
3. Utilize new and improved security measures at all District buildings
4. Increase training for all students, teachers and staff with regard to safety and security issues.
5. Give increased emphasis to District building exterior structures in order to provide a safe and secure experience for students, staff and the general public.
6. Increase the focus on maintenance, grounds and transportation infrastructure related to improvement of facilities for those departments.
7. Improve the processes for delivery and receiving of district purchases to mitigate the potential for loss or theft.

**Goal #4 Parent and Community Involvement—The District will promote, facilitate, and enhance parent, student, and community involvement in LEA/ District educational programs.**

Objectives:

1. At least 80% of parents will participate in district and building activities/programs.
2. The percent of parents and community members participating in the district-offered activities will increase by 1% yearly.



**Goal #5 Governance—Govern the LEA/District in an efficient and effective manner providing leadership and representation to benefit the students, staff, and patrons of the district.**

Objectives:

1. Departments, grade levels, and buildings will establish a mission, vision, values, and goals for the school year.
2. Hire effective leadership to ensure the safe and productive operation of the district
3. Systematic procedures will be in place to ensure fiscal accountability and management of District funds.
4. Board members will complete 16 hours of training within 12 months of their election appointment.
5. Set the expectations for continuous improvement through the district.
6. Board policies and procedures will be current.

### ADMINISTRATIVE COMMITMENT

The administrative team has a commitment to the district as well. That commitment states that the administrators will:

- Do what it takes to ensure student growth through high levels of engagement.
- Make grades reflective of what our students know and can do.
- Embrace technology to increase student learning.
- Demonstrate strong character and problem solving skills.



## GOVERNANCE

The Warren County R-III School District is a fiscally independent entity. It is governed by a seven member Board of Education. The members of the Board of Education are elected by the voters of the district for three year terms. Two or three members are elected each April. Each board member serves the District without compensation for their service. The Board of Education is a representative body elected by the registered voters of the Warren County R-III School District of Warren County. It is the purpose and the role of the Board of Education to exercise general supervision over the schools of the district, and to ensure that the schools are maintained as provided by the state statutes, the rules and procedures of the Missouri State Board of Education and/or the Missouri Department of Elementary and Secondary Education, and the policies, rules and procedures of the school district. In addition, the Board is accountable to the electorate, and shall be responsive to the educational needs and the imposed financial constraints of the district. The officers of the Board are elected by the members of the school board. The Board elects a President to preside over the board meetings.

The Board is also responsible for hiring the Superintendent of Schools. The Superintendent of Schools shall be the chief executive officer of the Board of Education and the administrative head of all divisions and departments of the Warren County R-III School District. The superintendent shall be responsible to the Board for the execution of its policies, rules and procedures. The superintendent shall be the representative of the Board and the channel through which all directives from the Board to its employees or students shall be communicated. The superintendent may also give directives, which shall be valid until disapproved by the Board, for the management of the school district to employees and students on points not covered by the adopted policies, rules and procedures.





## FINANCIAL INFORMATION

The District uses the cash basis of accounting, which is a comprehensive basis of accounting other than U.S. generally accepted accounting principles. It is an accounting method in which income is recorded when cash is received, and expenditures are recorded when cash is paid out. For audit purposes, government-wide financial statements and fund financial statements are prepared using a modified cash basis of accounting. This basis of accounting recognizes assets, net assets/fund equity, revenues, and expenditures/expenses when they result from cash transactions.

Budgets for all funds are prepared according to the cash basis of accounting. The budget is a plan for the cash flowing in and out of the District. Operating budgets assist in the management control and provide the legal authority to collect revenue and to make expenditures in accordance with the budget. An operating budget is adopted for the general fund, teachers' fund, and the debt service fund. The District also adopts a capital budget each year. The budget establishes the objectives and priorities of the District. The budget is adopted by the Board of Education in June and entered into the accounting software program.

### FUNDS

The Governmental Accounting Standards Board (GASB) statement of principles on fund accounting systems states, "Governmental accounting systems should be organized and operated on a fund basis." The Warren County R-III School District accounts for revenues and expenditures in the following funds:

#### Governmental Funds

1. General (Incidental) Fund
2. Special Revenue (Teachers') Fund
3. Debt Service Fund
4. Capital Projects Fund

The General (Incidental) Fund is used to account for all financial resources except those required to be accounted for in another fund. This fund accounts for transactions involving local taxes; Foundation Program payments such as Basic Formula, Transportation, Early Childhood Special Education, Career Ladder, Educational Screening Entitlement/PAT and Vocational/At-Risk; along with various other transactions associated with federal projects. The General Fund also includes the food service and student activity sub funds. Expenditures for all salaries except certificated teachers/administrators come out of the General Fund.

The Special Revenue (Teachers') Fund is used to account for revenue sources legally restricted to expenditures for the purpose of teachers' salaries and benefits and tuition payments to other school districts.



The Debt Service Fund is used to account for the resources accumulated for and the payment of long-term debt. Amounts in the Debt Service Fund are generated from the Debt Service Fund tax levy and are used solely to retire bonded debt. While paying agent fees are always a legitimate expense of the Debt Service Fund, other expenses associated with the issuance of bonds are paid from the various funds (depending on whether the bond issue is a new issue or a refunding issue).

The Capital Projects Fund is used to account for all facility acquisition, construction, lease purchase principal and interest payments and other capital outlay expenditures.

## GOVERNMENTAL FUND BALANCES POLICY

District Policy DIIA states that Statement No. 54 of the Governmental Accounting Standards Board (GASB 54) establishes accounting and financial reporting standards for all governments that report governmental funds. GASB 54 establishes criteria for classifying fund balances and clarifies definitions for governmental fund types.

### Fund Balance Categories

GASB 54 established five fund balance categories: Nonspendable, Restricted, Committed, Assigned and Unassigned:

1. Nonspendable Fund Balance—Funds that cannot be spent due to their form (e.g., inventories and prepaids) or funds that legally or contractually must be maintained intact.
2. Restricted Fund Balance—Funds that are mandated for a specific purpose by external parties, constitutional provisions or enabling legislation.
3. Committed Fund Balance—Funds that are set aside for a specific purpose by the district's highest level of decision-making authority. Formal action must be taken prior to the end of the fiscal year. The same formal action must be taken to remove or change the limitations placed on the funds.
4. Assigned Fund Balance—Funds that are set aside with the intent to be used for a specific purpose by the district's highest level of decision-making authority or a body of officials who have been given the authority to assign funds. Assigned funds cannot cause a deficit in unassigned fund balance.
5. Unassigned Fund Balance—Excess funds that have not been classified in the previous four categories. All funds in this category are considered spendable resources. This category also provides the resources necessary to meet unexpected expenditures and revenue shortfalls.

### Minimum Unrestricted Fund Balance

The Board recognized that the maintenance of a fund balance is essential to provide for unforeseen expenses or emergencies and to provide working capital in the first several months of the fiscal year, until sufficient revenues are available to fund operations. By maintaining an



appropriate fund balance, the district can avoid excessive short-term borrowing and the concomitant interest expense, accumulate sufficient assets to make designated purchases or cover unforeseen expenditure needs, and demonstrate financial stability necessary to preserve or enhance its bond rating, thereby lowering debt issuance costs.

The undesignated fund balance in the operating funds will be maintained at a level sufficient to provide the resources required to meet operating cost needs, to allow for unforeseen needs of an emergency nature, and to permit orderly adjustment to changes resulting from fluctuations of revenue sources. The District will strive to maintain a minimum undesignated balance in its operating funds equal to a range of 15% - 22% of its prior operating expenditures.

As part of the annual budget process, the Chief Financial Officer will estimate the surplus or deficit for the current year and prepare a projection of the year-end undesignated fund balance. Such projections will include an analysis of trends in fund balance levels on a historical and future projection basis. Any anticipated balance in excess of the minimum undesignated general fund balance may be budgeted at the discretion of the Board. Any such a action must also provide for necessary appropriations to restore the undesignated general fund balance to the minimum balance.

If fund balances decline below the 15% floor, the Board will develop a plan to replenish the fund balance to the established minimum level within two years.



## BORROWING AUTHORITY POLICY

The Board of Education may borrow money in anticipation of collection of taxes for the purpose of securing funds for school operations, including the debt service fund per policy DC. Issuance of all tax and revenue anticipation notes requires approval of the majority of the members of the Board. The notes may be issued at any time in any year, and the aggregate outstanding principal amount of the notes issued in one (1) year for any fund shall not exceed the amount of the Board's estimate of the year's requirement for the fund. The notes shall be payable within 12 months from date of issuance.

## BONDED INDEBTEDNESS POLICY

Policy DC also states that the Board may borrow money and issue bonds for:

1. Purchasing schoolhouse sites and other land for school purposes.
2. Erecting or furnishing schoolhouses or library buildings.
3. Building additions to or repairing old buildings.
4. Purchasing school buses and other transportation equipment.
5. Paying off and discharging assessments made by counties, cities, towns and villages, or other political subdivisions or public corporations of the state against the district.

Funds raised through the sale of bonds may be used only for the purposes set forth in the election that authorized the sale of bonds.

The following points of state law shall govern the Board's issuance of bonds:

1. A four-sevenths vote is required before the issuance of bonds if the issue is submitted at a municipal election or at the general or primary election held in even-numbered years. At all other elections, a two-thirds vote is required.
2. The Board of Education has a limit of bonded indebtedness of 15 percent of the value of taxable tangible property as shown by the last completed assessment for state and county purposes.
3. Bonds shall be issued in denominations of \$1,000 or in any multiples of \$1,000.
4. The bonds, in whole or in part, shall not run for more than 20 years from the date they were issued.
5. The revenues from taxes levied for the purpose of satisfying bonded indebtedness obligations, both principal and interest, shall be recorded in the debt service fund.



## PURCHASING POLICY (DJF)

The Board recognizes the importance of a sound fiscal management program and expects district staff to maximize the resources available for the district's educational program and to be good stewards of public funds by exercising fair, competitive purchasing practices. The district will respect its financial obligations and will also require that providers meet their obligations to provide quality products and services in a timely manner to the district.

All funds deposited with the district, regardless of source, are considered district funds and are subject to this policy. No contract will be entered into or bill paid without the proper documentation and without an affirmative vote from a majority of the whole Board. Purchases that may exceed \$25,000 must have prior Board approval unless this policy's emergency provisions are applicable.

The Board encourages district staff to purchase products manufactured, assembled or produced in the United States.

### Purchasing Supervision

The chief financial officer will serve as the district's purchasing officer or will designate a purchasing officer. The purchasing officer will supervise district purchases of products and services and may authorize purchases on behalf of the district that comply with the Board-adopted budget and this policy. The superintendent, in consultation with the purchasing officer, shall develop procedures to implement this policy in a manner that will meet the district's needs while protecting the district's resources. These procedures will comply with all applicable laws and will centralize and provide oversight of all purchasing decisions.

### Competitive Purchasing

District staff will research all purchases and compare prices prior to making decisions regarding the expenditure of district funds, unless a purchase is covered by an exception pursuant to this policy. Employees are expected to contact multiple providers before making a decision regarding purchases under \$3,000. Purchases of \$3,000 or more will be competitively bid, and sealed bids will be required for purchases that may exceed \$15,000.

The district will select the lowest or best bid. The district reserves the right to waive minor technical defects in a bid, reject any and all bids, reject any part of a bid, advertise for new bids, or make the purchase on the open market if the product or service can be obtained at a better price.

When the purchasing officer determines that the purchase requires competitive negotiations, products or services may be purchased by competitive proposals. Likewise, the superintendent, in consultation with the purchasing officer, is directed to create procedures that allow the district to benefit from cooperative purchasing and address unusual situations such as purchasing when there is a single feasible source for the purchase. The superintendent is also directed to create a process whereby authorized providers are selected for frequent purchases, while still monitoring the competitiveness of these providers.



## FISCAL RESPONSIBILITY POLICY (DA)

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

### Audit Committee:

The Board will establish an audit committee in accordance with Board policy on the establishment of committees and annually appoint members to the committee. The audit committee will consist of district employees whose positions are tied to the duties of the committee. The committee may consult with members of the community with expertise relevant to the completion of the audit committee's duties. The purpose of the audit committee is to serve as a liaison between the Board/administration and the auditor. The duties of the audit committee include:

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

The audit committee will operate in accordance with the Missouri Sunshine Law.

### Fraud Prevention:

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

1. Any dishonest or fraudulent act.
2. Misappropriation of funds, supplies or other assets.
3. Impropriety in the handling or reporting of money or financial transactions.
4. Profiteering as a result of insider knowledge of district activities.



5. Violation of applicable conflict of interest policies.
6. Accepting or seeking anything of material value from contractors, vendors or persons providing services or materials to the district except as allowed in the applicable conflict of interest policy.
7. Destruction, removal or inappropriate use of records, furniture, fixtures or equipment.
8. Any similar or related irregularity.

#### Reporting Suspected Fraud:

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

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

#### Investigating Suspected Fraud:

The superintendent has the primary responsibility for the investigation of all suspected fraudulent acts as defined in this policy and the authority to delegate that responsibility to another appropriate entity. During an investigation, the superintendent or designee will have access to all district records pertinent to the investigation and the authority to examine, copy or remove all or any portion of the contents of files, desks, cabinets and other storage facilities on the premises without the prior knowledge or consent of any individual who might use or have custody of any such items. The superintendent or designee will maintain a record of any property or files removed. No person will be permitted to alter, destroy, mutilate, conceal, cover up or falsify any record or document with the intent to impede, obstruct or influence an investigation.

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

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



## FISCAL ACCOUNTING AND REPORTING/ACCOUNTING SYSTEM POLICY (DI)

The district's accounting system shall conform to requirements established by state statutes, regulations of the Missouri Department of Elementary and Secondary Education (DESE), the current version of the Missouri Financial Accounting Manual and statements issued by the Governmental Accounting Standards Board (GASB).

The superintendent shall be responsible for receiving and properly accounting for all funds of the school district and implementing the accounting system. As specified in state law, the Board of Education shall establish funds for the accounting of all school moneys in the district. The treasurer of the district shall open an account for each fund, and all moneys received by the district shall be deposited in the appropriate fund account. All financial transactions shall be recorded in the revenue and expenditure records, and appropriate entries from the adopted budget shall be made in the records for the respective funds.

The Board shall receive monthly financial statements from the superintendent showing the financial condition of the district. In addition, other financial statements determined necessary by either the Board or the superintendent shall be presented to the Board for review.

The superintendent shall also be responsible for student-related accounting and shall file enrollment, attendance, food service and transportation reports as required by DESE.

## INTERNAL CONTROLS AND RISK MANAGEMENT

The Board of Education and the administration of the Warren County R-III School District place significant importance on the establishment, effectiveness and monitoring of internal control to safeguard the assets of the District. The Warren County R-III School District has created a guide to internal controls and risk management to document and enforce internal control policies and procedures. The guide in its entirety can be found at the District Central Office or on the District website.

### Internal Control:

Warren County R-III School District has aligned the internal control document with the 1994 report issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO) and standards adopted by the American Institute of Certified Public Accountants and the Federal Office of Management and Budget. COSO is the recognized standard for establishing internal controls and defines internal control as “a process”, effected by an entity’s board of directors, management and other personnel, designed to provide reasonable assurance regarding the achievement of objectives in the following categories:

- ◆ Effectiveness and efficiency of operations
- ◆ Reliability of Financial Reporting
- ◆ Compliance with applicable laws and objectives

The first objective deals with the entity’s achievement of basic business objectives. The second refers to the reliability of financial information (both internal and external) that is used by decision makers. The third deals with complying with laws, regulations and policies.





#### Components of Internal Control:

The COSO framework outlines five essential components of an effective internal control system. These five components are linked together, thus forming an integrated system that can react dynamically to changing conditions. The internal control system is intertwined with the District's operating activities, and is most effective when controls are built into the infrastructure, becoming part of the very essence of the District. The five components are:

1. Control Environment
2. Risk Assessment
3. Control Activities
4. Information and Communication
5. Monitoring

#### Risk Assessment:

The District does try to anticipate, identify, analyze and manage events or activities that affect achievement of entity-level or activity-level objectives. These events could be internal or external items. Historically, the District has informally assessed risk through Board Policy, strategic plan documents such as the Comprehensive School Improvement Plan (CSIP), established practices and processes, as well as through administrative meetings. Additionally, the District maintains considerable involvement in local and state professional organizations. The District relies on external sources to help identify and react to changes such as State or Federal legislation or regulations, property tax related concerns, economic concerns which might affect budgeting, cash flow, or investing of surplus capital.

The District has established a written, formal process for identifying, analyzing and addressing risk. The Chief Financial Officer reviews risk analysis and involves administration, accounting personnel and a range of other employees. This process may include interviews, observation and/or original document review. This process occurs annually at the beginning of the calendar year and involves communication with various departments within the school district.



### **CLASSIFICATION OF REVENUES AND EXPENDITURES**

The Department of Elementary and Secondary Education (DESE) adopted a system of accounting for the classification of revenue and expenditures based on generally accepted accounting principles. DESE requires revenues and expenditures be classified by a combination of fund and object. Expenditures are classified by fund, function, and object.

#### **REVENUE BY OBJECT**

The revenue object code identifies the specific source of revenue, such as taxes, student activities or grants. It also identifies whether the revenue came from a federal, state, local or other source. The following is a list of object code numbers and the associated description of the source of revenue:

<b>5100-Local Revenue</b>	
5111	Current Taxes: Taxes on real and personal property within the District for the current year.
5112	Delinquent Taxes: Real and personal property tax revenue from prior year (s).
5113	School District Trust Fund: Revenue from Proposition C Sales Tax.
5114	Financial Institution Tax: Taxes levied on the intangible assets of financial institutions.
5115	M&M Surtax: Surcharge on commercial real estate to replace revenue lost with the elimination of the merchants and manufacturing businesses inventory tax.
5116	In Lieu of Tax: Revenue received for property removed from the tax rolls.
5140	Earnings on Investments: Interest revenue received from investments.
5150	Food Service program: Sales of meals to pupils for breakfast and lunch.
5165	Food Service Non-Program: Sales of meals to adults and miscellaneous other food sales.
5170	Student Activities: All revenue received from student activities with the District.
5180	Community Services: All revenue received from self-funding early childhood education and before- and after-school care programs.
5190	Other Local Revenue: All other revenue received not covered in the above mentioned revenue codes.



### **5200-County Revenue**

5211	Fines & Escheats: Revenue received from Warren County for fines, foreclosures, or unclaimed taxes.
5221	State Assessed Utilities: Levy revenue on the assessed valuation of railroad and utility properties as assessed by the state.

### **5300-State Revenue**

5311	Basic Formula-State Monies: Revenue from the state created from a combination of the old State Foundation Formula and the new SB287 funding formula.
5312	Transportation: Revenue received for transporting children.
5314	Early Childhood Special Education: Revenue received for the state portion of the program funding.
5319	Basic Formula-Classroom Trust Fund: Revenue received from Riverboat gaming.
5324	Educational Screening Program/PAT: Revenue received for the early childhood screening and Parents as Teachers (PAT) programs.
5332	Career Education: Reimbursement from state for career and technical education.
5333	Food Service: Revenue from state for school lunch program.
5359	Career Education Enhancement Grant: Revenue received from the Outstanding Schools Act.
5381	High Need Fund-Special Education: Reimbursement for expenditures made on behalf of students with the disabilities when the current expenditure per pupil exceeds three times the District's average per pupil cost.
5397	Other State Revenue: All other revenue from the state not covered by the above revenue codes.



<b>5400-Federal Revenue</b>	
5412	Medicaid: Reimbursement for Medicaid services.
5422	Basic Formula-Federal Budget Stabilization Fund Education-ARRA: Amounts received through the State Foundation Formula from the Federal Budget Stabilization Fund Education of the American Recovery and Reinvestment Act.
5423	Transportation-ARRA: Amounts received through the state for transportation of school children from the Federal Budget Stabilization Fund of the American Recovery and Reinvestment Act.
5441	Individuals with Disabilities Education Act (IDEA): Revenue received through the Education of the Handicapped, Part B.
5442	Early childhood Special Education (ECSE): Revenue received for ECSE programs.
5445	School Lunch Program: Revenue received directly through DESE for the National School Lunch Program.
5446	School Breakfast Program: Revenue received directly through DESE for the National School Breakfast Program.
5451	Title 1- ESEA: Revenue received to help educationally disadvantaged students meet high academic standards.
5456	Title 1-A, Education for Disadvantaged-ARRA: Amounts received through the state for Title 1, Part A, and funded from American Recovery and Reinvestment Act.
5493	IDEA, Part 6(611)-ARRA: Amounts received through the state for purposes specified in the Individuals with Disabilities Act (IDEA) and funded from the American Recovery and Reinvestment Act.
5497	Other Federal Revenue: All other federal revenue not covered by the above revenue codes.

<b>Other Revenue</b>	
5611	Sales of Bonds: Proceeds from selling bonds from a general obligation bond issue.
5641	Sale of School Buses: Revenue from the sale of surplus school buses.
5810	Tuition from Other Districts: Revenue received from other districts for services provided by the District.



## **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 which 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, initial installation of service systems, 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. Listed below are the major expenditure object categories.

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.



6200-6299 Benefits: Amounts paid by the District for benefits on behalf of the employees. These amounts are not included in the gross salary. Such expenditures include fringe benefits. While these payments are not made 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.



## BUDGET PROCESS

One of the primary responsibilities of the Board of Education is to secure adequate funds to conduct a quality program of education in the school district. The annual school budget represents a written document presenting the Board's plan for allocation of the available financial resources into an explicit expenditure plan to sustain and improve the educational function of the school district. As new financial information becomes available, the budget is updated through Board approval to reflect the most recent financial information.

Board Policy DB states that the Board designates the superintendent to serve as the budget officer of the district. As budget officer, the superintendent will direct the planning and preparation of the budget and will submit it to the Board of Education for approval. The superintendent will present to the Board a tentative budget proposal for the following year and will present the final budget proposal before the new fiscal year begins, as provided by law.

Estimated expenditures for each fund cannot exceed the estimated revenues to be received plus the unencumbered beginning cash balance for the fund. Fund balances are reported to the Board of Education as part of the budget report to ensure the understanding of how the proposed budget will affect the District's fund balances.

The planning and preparation is a continuing process. It must involve a number of people who have knowledge of the educational needs of the community and who can provide accurate data in regard to the financial potential of the district. Members of the Board, citizens, students and professional and support staff members are involved in the planning process, which culminates in the preparation of the budget document.

### BUDGET DEVELOPMENT

The budget development process began in December of 2013 when the Board of Education adopted the budget goals for the 2014-15 fiscal year. The goals are:

- To support academic programs to allow the Warren County R-III School District to be ranked in the top 50% of Missouri schools according to the single MAP index score, and
- Raise employee compensation at the Warren County R-III School District to a competitive level in comparison to neighboring and comparative districts.

In January, 2014 all Principals and Directors were given budget preparation documents for the 2014-15 budget. Each department is responsible for repairs and maintenance, supplies, some textbooks and equipment. Salaries are budgeted at the central office level. All building budgets were adjusted to reflect the enrollment as of the official count day in September. All of the budget requests were then submitted to the Chief Financial Officer in February of 2014. At that time all budgets were reviewed to determine the needs in each department. All budgets were also reviewed to make sure that they are in line with the District's budget goals as listed above. Any necessary adjustments were made at that time. Once the budgets are approved by the



Superintendent and Chief Financial Officer, the department budgets are logged in the accounting software as Budget Approved.

The Superintendent and Chief Financial Officer are responsible for budgeting revenue for the district. Each revenue stream is evaluated to determine the amount that should be included in the budget. Revenue for FY14 was closely monitored due to the fact that the one of the largest revenue streams is the State Funding Formula and that amount was not determined until the latter part of May.

The Superintendent and Chief Financial Officer met with a teacher committee that was comprised of the teacher reps from the two teacher unions in the district to discuss salary schedule options. The Superintendent presented the group with two options for a new salary schedule. The new schedules will help the District meet the budget goal of increasing teachers' salary to a level that is comparative to surrounding districts. Most neighboring and comparative school districts have a beginning teacher salary which is several thousand dollars higher than the starting pay at Warren County R-III. The proposals have the starting pay at \$33,600 which is \$1,000 more than the 2013-14 salary schedule. One proposal had the same increase down all of the steps, the second proposal contained larger "super" steps approximately every five years. The teachers reviewed the salary schedules and then also developed a salary schedule of their own. After the teacher members were surveyed and the committee met several times, it was decided to propose the super step schedule to the Board of Education. The teachers' union leaders presented the salary schedule to the Board of Education at the June 12, 2014 meeting.

After review of the salary schedules for the other pay groups a recommendation was made to the Board of Education for those groups. After careful consideration it was decided to recommend that the classified salary schedules be increased by \$0.21 and all employees on the schedule receive a step. The District adopted new schedules during the last quarter of FY 14.





## BUDGET MANAGEMENT

The District budget is a document that is constantly changing. There is continual communication between the finance department and the other departments in the district to ensure that the budget is reflective of the various needs of each department. The Chief Financial Officer reviews the budget each month to determine if there are any concerns that need to be discussed with a budget manager or if there are any budget transfers or amendments that may need to be made. When a department/building manager discovers a need to move budget dollars from one account in the department to another, a request to transfer budget dollars is sent to the Chief Financial Officer. If it is determined that a various department has a need but the department does not have budget dollars to complete the transfers other departments may be evaluated to determine the transferability from those accounts. Budget transfers are done as they are submitted.

## BUDGET AMENDMENTS

If the Superintendent or Chief Financial Officer determine the need is necessary, but cannot be budgeted in the current budget structure, the Chief Financial Officer will present a budget amendment to the Board of Education to ask for approval to increase (or decrease) the overall budget. The Chief Financial Officer will also seek Board approval if it is determined that a revenue stream will come in above or below the amount budgeted causing that account to need to be amended. Budget amendments are generally done three or four times each fiscal year.

## CAPITAL PROJECTS BUDGET

A capital expenditure can be for any purchase of furniture, equipment, vehicles or permanent improvements having a cost of \$1,000 or more and a useful life of more than one year. According to Board Policy DJF purchases of \$3,000 or more will be competitively bid and sealed bids will be required for purchases that may exceed \$15,000.

District administrators and key stakeholders work to develop a five year capital projects budget each January and February. General building maintenance needs are looked at 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 of Education to approve the top priority projects that need to be completed at that time.

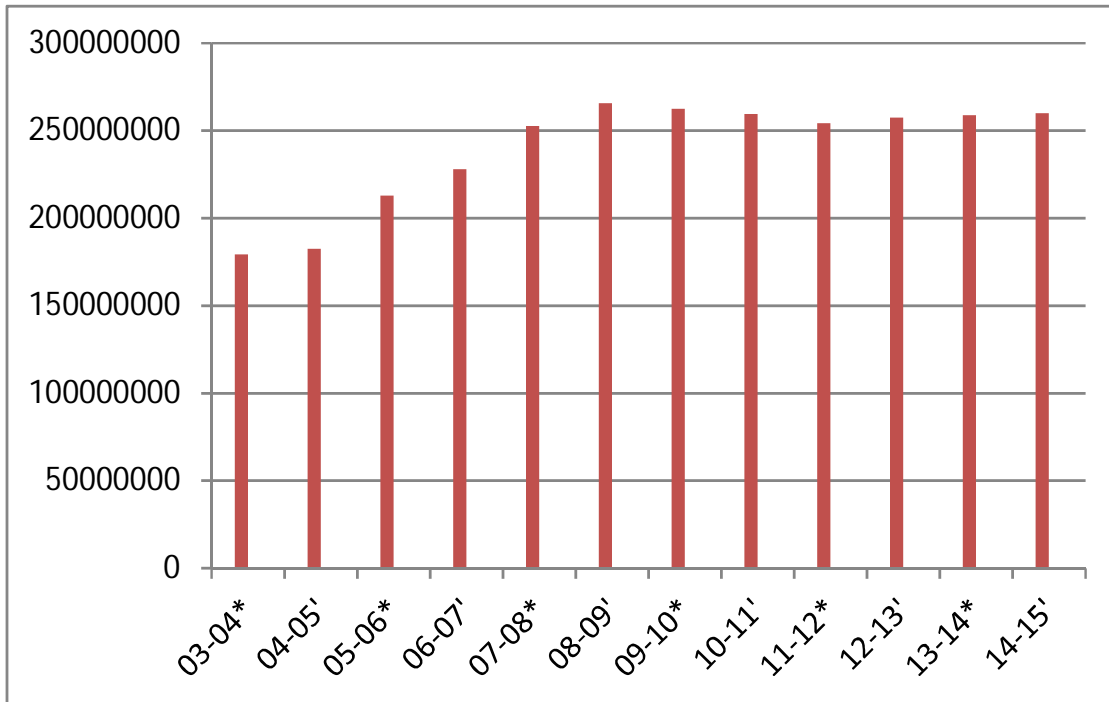


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## ASSESSED VALUATION PER YEAR

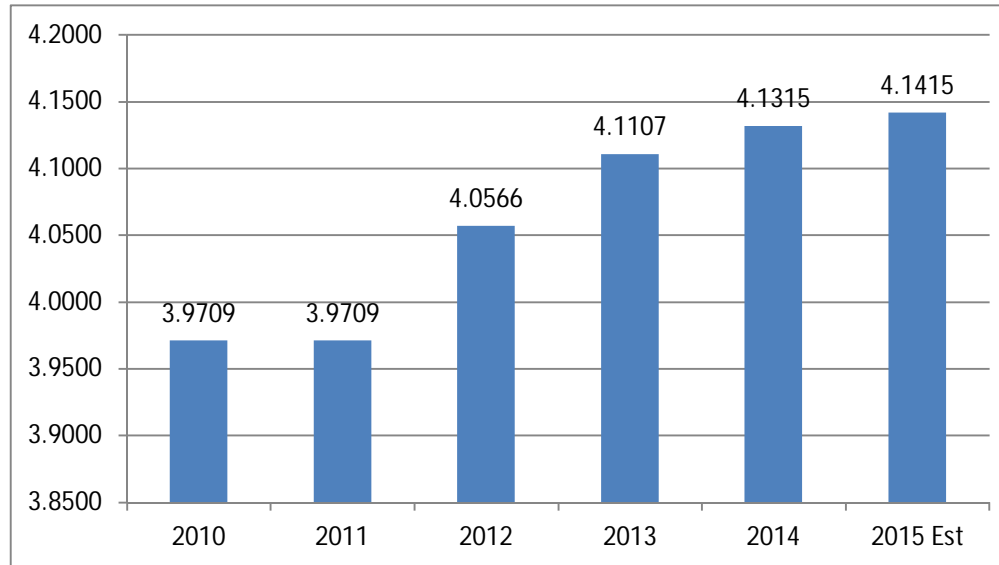
<b>Year</b>	<b>Assessed Valuation</b>	<b>change</b>
<b>03-04*</b>	179,313,384	6.82%
<b>04-05'</b>	182,448,543	1.75%
<b>05-06*</b>	212,837,991	16.66%
<b>06-07'</b>	227,847,591	7.05%
<b>07-08*</b>	252,508,653	10.82%
<b>08-09'</b>	265,571,988	5.17%
<b>09-10*</b>	262,405,204	-1.19%
<b>10-11'</b>	259,503,947	-1.11%
<b>11-12*</b>	254,167,763	-2.06%
<b>12-13'</b>	257,396,746	1.27%
<b>13-14*</b>	258,684,538	0.50%
<b>14-15'</b>	259,997,961	0.51%

\* denotes reassessment years



## WARREN COUNTY R-III SCHOOL DISTRICT TAX LEVY HISTORY

<b>FUNDS</b>	<b>2005</b>	<b>2006</b>	<b>2007</b>	<b>2008</b>	<b>2009</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>	<b>2015 Est</b>
1- Operating	1.8700	1.9000	3.2100	3.1863	3.1821	3.2706	3.2706	3.3563	3.4104	3.4312	3.4412
2 - Teachers	1.3100	1.3100	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
3 - Debt Service	0.4689	0.6189	0.6189	0.6189	0.6189	0.6189	0.6189	0.6189	0.6189	0.6189	0.6189
4 - Capital Proj	0.1114	0.0814	0.0814	0.0814	0.0814	0.0814	0.0814	0.0814	0.0814	0.0814	0.0814
<b>TOTAL</b>	<b>3.7603</b>	<b>3.9103</b>	<b>3.9103</b>	<b>3.8866</b>	<b>3.8824</b>	<b>3.9709</b>	<b>3.9709</b>	<b>4.0566</b>	<b>4.1107</b>	<b>4.1315</b>	<b>4.1415</b>



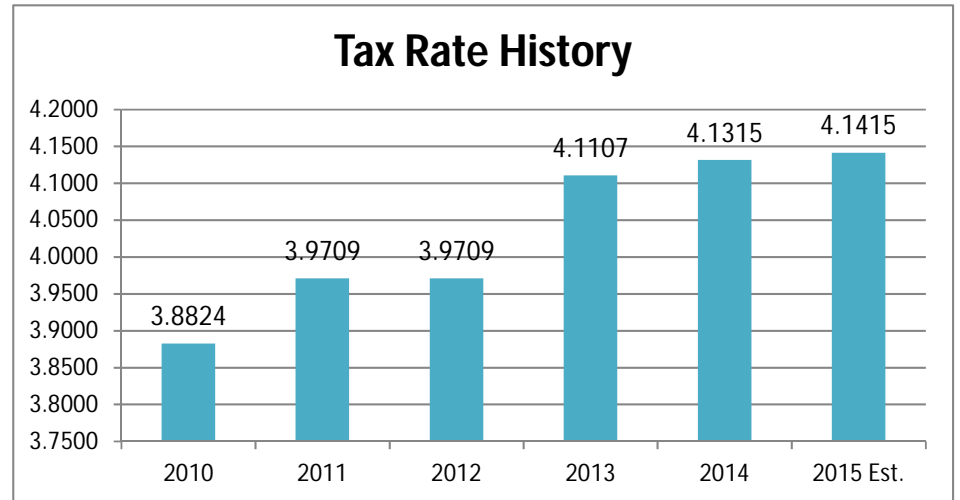
## WARREN COUNTY R-III SCHOOL DISTRICT TAX LEVY COMPARISONS

FUNDS	2010	2011	2012	2013	2014	2015
<b>OPERATING</b>	3.352	3.352	3.3563	3.4104	3.4312	3.4412
<b>DEBT SERVICE</b>	.6189	.6189	0.6189	0.6189	0.6189	0.6189
<b>TOTAL LEVY PROPOSITION C ROLLBACK</b>	3.9709	3.9709	3.9752	4.0293	4.0501	4.0601
	0	0	0	0	0	0

VOTER  
APPROVAL  
PARTIAL  
WAIVER OF  
PROP C

VOLUNTARY  
ROLLBACK

FUNDS	2010	2011	2012	2013	2014	2015 Est.
1- Operating	3.1821	3.2706	3.2706	3.4104	3.4312	3.4412
2 - Teachers	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
3 - Debt Service	0.6189	0.6189	0.6189	0.6189	0.6189	0.6189
4 - Capital Proj	0.0814	0.0814	0.0814	0.0814	0.0814	0.0814
<b>TOTAL</b>	<b>3.8824</b>	<b>3.9709</b>	<b>3.9709</b>	<b>4.1107</b>	<b>4.1315</b>	<b>4.1415</b>

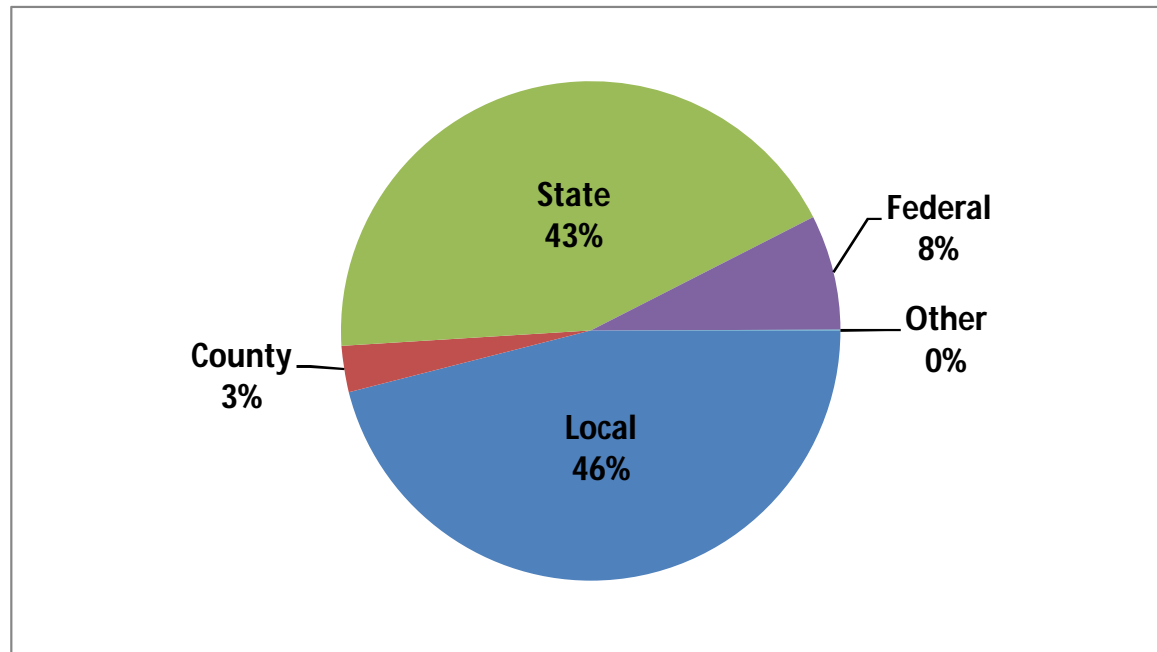


# Warren County R-III School District Amortization of Debt

Date	From Debt Service (Fund 3)				From Operations (Fund 4)				TOTALS		
	<u>Series 2006 Bonds</u>		<u>Series 2014 Bonds</u>		<u>Series 2010 Lease Purchase</u>		<u>Series 2012 Lease Purchase</u>		Principal	Interest	Total
	<u>\$18,000,000 G.O. Bonds</u>		<u>\$6,085,000 G.O. Bonds</u>		<u>\$10,240,000 L.R.C.P. Bonds</u>		<u>\$580,000 L.C.P. Bonds</u>				
	<u>General Obligation Bonds</u>		<u>Refunding</u>		<u>Lease Refunding Certificates of Participation</u>		<u>Lease Certificates of Participation</u>				
Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Total	
Sep-2014		237,500.00		20,778.33							351,559.58
Mar-2015		237,500.00	1,200,000.00	26,715.00	1,155,000.00	89,406.25	70,000.00	3,875.00	2,425,000.00	357,496.25	3,134,055.83
Sep-2015		237,500.00		24,315.00							337,333.75
Mar-2016		237,500.00	1,200,000.00	24,315.00	640,000.00	72,081.25	70,000.00	3,437.50	1,910,000.00	337,333.75	2,584,667.50
Sep-2016		237,500.00		21,315.00							323,096.25
Mar-2017		237,500.00	900,000.00	21,315.00	680,000.00	61,281.25	75,000.00	3,000.00	1,655,000.00	323,096.25	2,301,192.50
Sep-2017		237,500.00		17,940.00							306,740.00
Mar-2018		237,500.00	900,000.00	17,940.00	725,000.00	48,956.25	75,000.00	2,343.75	1,700,000.00	306,740.00	2,313,480.00
Sep-2018		237,500.00		13,440.00							287,536.88
Mar-2019		237,500.00	935,000.00	13,440.00	740,000.00	34,909.38	75,000.00	1,687.50	1,750,000.00	287,536.88	2,325,073.76
Sep-2019		237,500.00		7,362.50							265,815.63
Mar-2020		237,500.00	950,000.00	7,362.50	975,000.00	20,109.38	75,000.00	843.75	2,000,000.00	265,815.63	2,531,631.26
Sep-2020		237,500.00									237,500.00
Mar-2021	1,500,000.00	237,500.00							1,500,000.00	237,500.00	1,975,000.00
Sep-2021		201,875.00									201,875.00
Mar-2022	1,700,000.00	201,875.00							1,700,000.00	201,875.00	2,103,750.00
Sep-2022		161,500.00									161,500.00
Mar-2023	1,700,000.00	161,500.00							1,700,000.00	161,500.00	2,023,000.00
Sep-2023		121,125.00									121,125.00
Mar-2024	1,700,000.00	121,125.00							1,700,000.00	121,125.00	1,942,250.00
Sep-2024		80,750.00									80,750.00
Mar-2025	1,700,000.00	80,750.00							1,700,000.00	80,750.00	1,861,500.00
Sep-2025		40,375.00									40,375.00
Mar-2026	1,700,000.00	40,375.00							1,700,000.00	40,375.00	1,780,750.00
principal remaining	10,000,000.00		6,085,000.00		4,915,000.00		440,000.00		21,440,000.00	5,436,350.85	26,876,350.85
total interest		4,536,250.00		216,238.33		653,487.52		30,375.00			
call date	3/1/16		3/1/16		3/1/15		4/15/14				
interest rates	4.75%		0.4% - 1.55%		2.75% - 4.125%		1.0% - 2.25%				

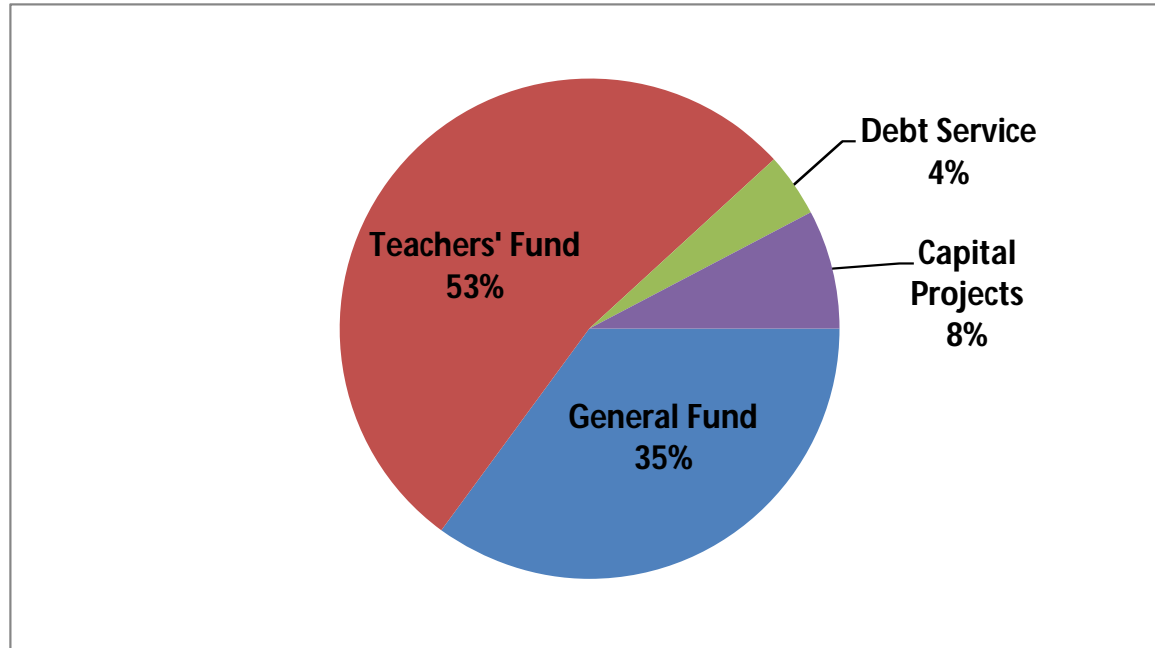
## TOTAL REVENUE BY SOURCE

	2008-2009	2009-2010	2010-2011	2011-2012	2012-2013	2013-14	2014-15	% Change
	Actual	Actual	Actual	Actual	Actual	Budget	Budget	
Local	14,288,582	14,407,471	14,300,255	14,354,936	14,800,636	14,868,404	15,131,723	1.77%
County	848,040	840,232	754,825	1,033,315	969,305	924,702	984,702	6.49%
State	10,672,664	9,871,845	9,952,302	11,560,081	13,113,201	13,422,623	14,279,922	6.39%
Federal	1,985,694	3,946,952	3,968,829	2,632,525	2,564,995	2,432,570	2,451,534	0.78%
Other	2,367,739	23,822	8,883,722	61,929	45,914	10,000	15,000	50.00%
<b>TOTAL</b>	<b>30,162,720</b>	<b>29,090,321</b>	<b>37,859,933</b>	<b>29,642,786</b>	<b>31,494,050</b>	<b>31,658,299</b>	<b>32,862,881</b>	<b>65.43%</b>



## TOTAL EXPENDITURES BY FUND

	2008-2009	2009-2010	2010-2011	2011-2012	2012-2013	2013-14	2014-15	% Change
	Actual	Actual	Actual	Actual	Actual	Budget	Budget	
General Fund	9,779,910	9,689,286	9,961,285	10,103,581	10,857,162	11,417,374	11,694,216	5.16%
Teachers' Fund	13,412,120	14,280,882	14,976,495	15,089,438	15,385,133	16,648,902	17,696,704	8.21%
Debt Service	3,916,615	1,623,275	10,538,410	1,458,868	1,723,693	1,630,480	1,369,812	-5.41%
Capital Projects	2,145,569	2,495,763	2,455,843	2,565,123	3,746,290	2,867,833	2,567,218	-23.45%
<b>TOTAL</b>	<b>29,254,214</b>	<b>28,089,207</b>	<b>37,932,033</b>	<b>29,217,010</b>	<b>31,712,278</b>	<b>32,564,590</b>	<b>33,327,950</b>	<b>-15.48%</b>





# WARREN COUNTY R-III SCHOOL DISTRICT

## 2014-2015 ANNUAL BUDGET

### REVENUES BY SOURCE EXPENDITURES BY FUND ALL FUNDS

	2010-2011 Actual	2011-2012 Actual	2012-2013 Actual	2013-2014 Budget	2014-2015 Budget	% Change
<b>Revenues:</b>						
Local	14,300,255	14,354,936	14,800,636	14,868,404	15,131,723	1.7%
County	754,825	1,033,315	969,305	924,702	984,702	6.1%
State	9,952,302	11,560,081	13,113,201	13,422,623	14,279,922	6.0%
Federal	3,968,829	2,632,525	2,564,995	2,432,570	2,451,534	0.8%
Other	8,883,722	61,929	45,914	10,000	15,000	33.3%
<b>Total Revenues</b>	<b>37,859,933</b>	<b>29,642,786</b>	<b>31,494,050</b>	<b>31,658,299</b>	<b>32,862,881</b>	<b>3.7%</b>
<b>Expenditures:</b>						
General Fund	9,961,285	10,103,581	10,857,162	11,417,374	11,694,216	2.4%
Teachers' Fund	14,976,495	15,089,437	15,385,133	16,648,902	17,696,704	5.9%
Debt Service	10,538,410	1,458,868	1,723,693	1,630,480	1,369,812	-19.0%
Capital Projects	2,455,843	2,565,122	3,746,290	2,867,833	2,567,218	-11.7%
<b>Total Expenditures</b>	<b>37,932,033</b>	<b>29,217,008</b>	<b>31,712,278</b>	<b>32,564,590</b>	<b>33,327,950</b>	<b>2.3%</b>
<b>Yearly Increase (Decrease)</b>	<b>(72,100)</b>	<b>425,778</b>	<b>(218,228)</b>	<b>(906,291)</b>	<b>(465,069)</b>	<b>-94.9%</b>
<b>Fund Balance - July 1</b>	<b>8,368,024</b>	<b>8,295,924</b>	<b>8,721,702</b>	<b>8,503,475</b>	<b>7,597,184</b>	<b>-11.9%</b>
<b>Fund Balance - June 30</b>	<b>8,295,924</b>	<b>8,721,702</b>	<b>8,503,475</b>	<b>7,597,184</b>	<b>7,132,115</b>	<b>-6.5%</b>

# WARREN COUNTY R-III SCHOOL DISTRICT

## 2014-2015 ANNUAL BUDGET

### REVENUES BY SOURCE EXPENDITURES BY OBJECT ALL FUNDS

	2010-2011 Actual	2011-2012 Actual	2012-2013 Actual	2013-2014 Budget	2014-2015 Budget	% Change
<b>Revenues:</b>						
Local	14,300,255	14,354,936	14,800,636	14,868,404	15,131,723	1.7%
County	754,825	1,033,315	969,305	924,702	984,702	6.1%
State	9,952,302	11,560,081	13,113,201	13,422,623	14,279,922	6.0%
Federal	3,968,829	2,632,525	2,564,995	2,432,570	2,451,534	0.8%
Other	8,883,722	61,929	45,914	10,000	15,000	33.3%
<b>Total Revenues</b>	<b>37,859,933</b>	<b>29,642,786</b>	<b>31,494,050</b>	<b>31,658,299</b>	<b>32,862,881</b>	<b>3.7%</b>
<b>Expenditures:</b>						
Salaries	14,972,601	14,713,779	15,306,549	16,596,225	17,463,661	5.0%
Benefits	4,746,557	4,925,254	5,274,239	5,801,896	6,139,321	5.5%
Purchased Services	2,164,915	2,316,085	1,933,601	2,353,419	2,363,831	0.4%
Supplies	3,053,707	3,237,900	3,564,958	3,314,736	3,424,107	3.2%
Capital Outlay	1,031,767	1,048,102	1,309,956	1,147,133	747,351	-53.5%
Other	1,424,076	1,517,021	1,645,945	1,720,700	1,369,812	-25.6%
Debt Service	10,538,410	1,458,867	1,639,794	1,630,480	1,723,693	5.4%
<b>Total Expenditures</b>	<b>37,932,033</b>	<b>29,217,008</b>	<b>30,675,043</b>	<b>32,564,590</b>	<b>33,231,776</b>	<b>2.0%</b>
<b>Yearly Increase (Decrease)</b>	<b>(72,100)</b>	<b>425,778</b>	<b>819,007</b>	<b>(906,291)</b>	<b>(368,895)</b>	<b>-145.7%</b>
<b>Fund Balance - July 1</b>	<b>8,368,024</b>	<b>8,295,924</b>	<b>8,721,702</b>	<b>9,540,710</b>	<b>8,634,419</b>	<b>-10.5%</b>
<b>Fund Balance - June 30</b>	<b>8,295,924</b>	<b>8,721,702</b>	<b>9,540,710</b>	<b>8,634,419</b>	<b>8,265,524</b>	<b>-4.5%</b>

# WARREN COUNTY R-III SCHOOL DISTRICT

## 2014-2015 ANNUAL BUDGET

### REVENUES BY SOURCE EXPENDITURES BY FUNCTION ALL FUNDS

	2010-2011 Actual	2011-2012 Actual	2012-2013 Actual	2013-2014 Budget	2014-2015 Budget	% Change
<b>Revenues:</b>						
Local	14,300,255	14,354,936	14,800,636	14,868,404	15,131,723	1.7%
County	754,825	1,033,315	969,305	924,702	984,702	6.1%
State	9,952,302	11,560,081	13,113,201	13,422,623	14,279,922	6.0%
Federal	3,968,829	2,632,525	2,564,995	2,432,570	2,451,534	0.8%
Other	8,883,722	61,929	45,914	10,000	15,000	33.3%
<b>Total Revenues</b>	<b>37,859,933</b>	<b>29,642,786</b>	<b>31,494,050</b>	<b>31,658,299</b>	<b>32,862,881</b>	<b>3.7%</b>
<b>Instructional Expenditures:</b>						
Elementary	3,784,581	3,778,608	4,170,748	4,589,537	4,651,780	1.3%
Middle	1,906,834	1,955,858	1,961,227	2,397,226	2,506,125	4.3%
Senior High	2,685,004	2,748,338	2,595,216	2,756,434	2,902,976	5.0%
Summer School	26,550	23,093	171,241	179,473	179,473	0.0%
Special Instruction	3,278,470	3,033,414	3,836,333	4,100,917	4,349,957	5.7%
Culturally Different	767,225	821,154	135,849	125,842	172,546	27.1%
Early Childhood Special Education	552,209	576,841	574,848	543,542	639,832	15.0%
Vocational Instruction	315,401	322,299	345,912	347,785	431,977	19.5%
Student Activities	778,079	711,497	776,552	801,236	811,009	1.2%
Tuition & Contracted Education	466,631	446,678	323,597	411,000	394,000	-4.3%
<b>Total Instructional Expenditures</b>	<b>14,560,983</b>	<b>14,417,781</b>	<b>14,891,523</b>	<b>16,252,992</b>	<b>17,039,675</b>	<b>4.6%</b>
<b>Support Services Expenditures:</b>						
Attendance	746	42,192	35,607	46,170	53,062	13.0%
Guidance	579,248	630,620	626,829	656,576	726,256	9.6%
Health, Psych, Speech & Audio	311,910	324,177	302,427	339,019	394,953	14.2%
Media Services	923,735	387,692	410,830	437,202	435,508	-0.4%
Improvement of Instruction	543,547	558,871	578,834	578,881	546,383	-5.9%
Professional Development	88,443	61,637	134,562	112,916	134,357	16.0%
Board of Education Services	93,715	69,085	92,861	86,958	86,958	0.0%
Executive Administration	646,408	1,225,586	1,237,021	1,173,779	1,465,367	19.9%
Building Level Administration	1,750,385	1,799,559	1,825,415	1,891,742	2,065,319	8.4%
Business/Central Services	368,790	418,167	519,152	516,151	543,315	5.0%
Operation of Plant	2,707,581	2,633,712	2,563,311	2,872,923	2,921,751	1.7%
Pupil Transportation	1,319,492	1,386,982	1,491,703	1,750,801	1,922,815	8.9%
Food Services	1,119,667	1,178,946	1,482,535	1,609,767	1,531,728	-5.1%
Central Office Support Services	567	17,557	3,368	10,700	5,600	-91.1%
<b>Total Support Services Expenditures</b>	<b>10,454,234</b>	<b>10,734,782</b>	<b>11,304,455</b>	<b>12,083,586</b>	<b>12,833,372</b>	<b>5.8%</b>
<b>Total Instruction &amp; Support Expenditures</b>	<b>25,015,217</b>	<b>25,152,563</b>	<b>26,195,978</b>	<b>28,336,578</b>	<b>29,873,047</b>	<b>5.1%</b>
<b>Community Services Expenditures</b>	402,476	507,383	366,656	355,039	361,398	1.8%
<b>Facilities Acquisition &amp; Construction Exp.</b>	1,771,854	581,174	997,914	521,793	-	
<b>Principal &amp; Interest Expenditures</b>	10,742,486	1,517,021	3,114,495	3,351,180	3,093,505	-8.3%
<b>Total Expenditures</b>	<b>37,932,033</b>	<b>27,758,141</b>	<b>30,675,043</b>	<b>32,564,590</b>	<b>33,327,950</b>	<b>2.3%</b>
<b>Yearly Increase (Decrease)</b>	<b>(72,100)</b>	<b>1,884,645</b>	<b>819,007</b>	<b>(906,291)</b>	<b>(465,069)</b>	<b>-94.9%</b>
<b>Fund Balance - July 1</b>	<b>8,368,024</b>	<b>8,295,924</b>	<b>10,180,569</b>	<b>10,999,576</b>	<b>10,093,286</b>	<b>-9.0%</b>
<b>Fund Balance - June 30</b>	<b>8,295,924</b>	<b>10,180,569</b>	<b>10,999,576</b>	<b>10,093,286</b>	<b>9,628,217</b>	<b>-4.8%</b>

# WARREN COUNTY R-III SCHOOL DISTRICT

## 2014-2015 ANNUAL BUDGET

### REVENUES BY SOURCE EXPENDITURES BY FUNCTION GENERAL (INCIDENTAL) FUND ONLY

	2010-2011 Actual	2011-2012 Actual	2012-2013 Actual	2013-2014 Budget	2014-2015 Budget	% Change
<b>Revenues:</b>						
Local	9,504,524	9,533,610	10,017,222	9,891,916	10,016,047	1.2%
County	478,575	742,731	626,303	622,500	675,000	7.8%
State	1,980,638	1,027,874	895,304	996,463	1,095,937	9.1%
Federal	1,287,079	1,406,708	1,564,186	1,075,000	1,073,000	-0.2%
Other	2,520	19,585	23,079	-	-	
<b>Total Revenues</b>	<b>13,253,335</b>	<b>12,730,508</b>	<b>13,126,095</b>	<b>12,585,879</b>	<b>12,859,984</b>	<b>2.1%</b>
<b>Instructional Expenditures:</b>						
Elementary	300,003	293,285	289,867	278,606	234,373	-18.9%
Middle	124,476	119,490	117,931	120,811	123,264	2.0%
Senior High	150,129	145,046	146,287	143,244	151,913	5.7%
Summer School	1,201	5,200	43,024	31,057	31,057	0.0%
Special Instruction	1,051,221	919,385	1,019,716	1,189,401	1,301,525	8.6%
Culturally Different	12,316	47,111	64,704	52,314	76,135	31.3%
Early Childhood Special Education	4,864	2,236	128,106	107,083	130,151	17.7%
Vocational Instruction	13,913	12,020	15,145	16,386	52,561	68.8%
Student Activities	580,453	515,914	582,836	566,347	574,247	1.4%
Tuition & Contracted Education	136,925	109,087	-	254,000	-	
<b>Total Instructional Expenditures</b>	<b>2,375,502</b>	<b>2,168,774</b>	<b>2,407,615</b>	<b>2,759,249</b>	<b>2,675,226</b>	<b>-3.1%</b>
<b>Support Services Expenditures:</b>						
Attendance	746	42,192	35,607	46,170	53,062	13.0%
Guidance	4,862	6,994	5,598	10,787	10,887	0.9%
Health, Psych, Speech & Audio	277,300	265,940	241,545	275,927	292,703	5.7%
Media Services	569,986	60,535	66,616	78,763	70,616	-11.5%
Improvement of Instruction	226,404	360,849	484,529	403,479	371,280	-8.7%
Professional Development	44,277	36,770	55,468	66,559	88,000	24.4%
Board of Education Services	93,715	69,085	92,861	86,958	86,958	0.0%
Executive Administration	286,843	770,538	767,266	732,908	749,276	2.2%
Building Level Administration	562,704	589,628	579,480	582,199	611,716	4.8%
Business/Central Services	330,161	354,645	513,146	512,151	539,315	5.0%
Operation of Plant	2,431,580	2,494,809	2,472,856	2,710,532	2,835,813	4.4%
Pupil Transportation	1,314,294	1,278,039	1,491,703	1,494,186	1,614,138	7.4%
Food Services	1,112,696	1,149,449	1,367,671	1,484,767	1,521,728	2.4%
Central Office Support Services	567	17,557	3,368	10,700	5,600	-91.1%
<b>Total Support Services Expenditures</b>	<b>7,256,136</b>	<b>7,497,030</b>	<b>8,177,712</b>	<b>8,496,086</b>	<b>8,851,092</b>	<b>4.0%</b>
<b>Total Instruction &amp; Support Expenditures</b>	<b>9,631,637</b>	<b>9,665,804</b>	<b>10,585,327</b>	<b>11,255,335</b>	<b>11,526,318</b>	<b>2.4%</b>
<b>Community Services Expenditures</b>	344,487	437,777	250,385	162,039	167,898	3.5%
<b>Facilities Acquisition &amp; Construction Exp.</b>	-	-	-	-	-	
<b>Principal &amp; Interest Expenditures</b>	-	-	-	-	-	
<b>Total Expenditures</b>	<b>9,976,124</b>	<b>10,103,581</b>	<b>10,835,712</b>	<b>11,417,374</b>	<b>11,694,216</b>	<b>2.4%</b>
<b>Yearly Increase (Decrease)</b>	<b>3,277,211</b>	<b>2,626,927</b>	<b>2,290,384</b>	<b>1,168,505</b>	<b>1,165,768</b>	<b>-0.2%</b>
<b>Fund Balance - July 1</b>	<b>5,335,166</b>	<b>5,541,393</b>	<b>5,680,665</b>	<b>5,921,600</b>	<b>5,806,159</b>	<b>-2.0%</b>
<b>Adjustment - fund transfers</b>	<b>(3,070,985)</b>	<b>(2,487,655)</b>	<b>(2,049,448)</b>	<b>(1,283,946)</b>	<b>-</b>	
<b>Adjusted Fund Balance - July 1</b>	<b>2,264,181</b>	<b>3,053,738</b>	<b>3,631,217</b>	<b>4,637,654</b>	<b>5,806,159</b>	<b>20.1%</b>
<b>Fund Balance - June 30</b>	<b>5,541,393</b>	<b>5,680,665</b>	<b>5,921,600</b>	<b>5,806,159</b>	<b>6,971,927</b>	<b>16.7%</b>

# WARREN COUNTY R-III SCHOOL DISTRICT

## 2014-2015 ANNUAL BUDGET

### REVENUES BY SOURCE EXPENDITURES BY FUNCTION TEACHERS' FUND ONLY

	2010-2011 Actual	2011-2012 Actual	2012-2013 Actual	2013-2014 Budget	2014-2015 Budget	% Change
<b>Revenues:</b>						
Local	2,378,454	2,417,659	2,474,496	2,710,686	2,814,508	3.7%
County	194,375	156,577	197,394	174,702	174,702	0.0%
State	7,971,665	9,475,867	11,067,844	11,301,070	12,318,069	8.3%
Federal	2,681,750	1,153,078	1,000,808	1,357,570	1,378,534	1.5%
Other	11,202	19,996	-	10,000	15,000	33.3%
<b>Total Revenues</b>	<b>13,237,445</b>	<b>13,223,176</b>	<b>14,740,543</b>	<b>15,554,028</b>	<b>16,700,813</b>	<b>6.9%</b>
<b>Instructional Expenditures:</b>						
Elementary	3,477,907	3,473,597	3,876,057	4,306,791	4,413,407	2.4%
Middle	1,779,384	1,829,890	1,839,592	2,267,415	2,373,861	4.5%
Senior High	2,508,200	2,574,544	2,447,449	2,604,846	2,742,063	5.0%
Summer School	25,349	17,893	128,217	148,416	148,416	0.0%
Special Instruction	2,201,657	2,807,735	2,815,117	2,909,516	3,046,432	4.5%
Culturally Different	731,417	69,036	71,146	73,528	96,411	23.7%
Early Childhood Special Education	547,345	574,606	352,852	436,459	415,792	-5.0%
Vocational Instruction	295,915	308,795	326,482	329,399	375,131	12.2%
Student Activities	194,392	192,704	193,716	234,889	236,762	0.8%
Tuition & Contracted Education	329,706	337,591	323,597	157,000	394,000	60.2%
<b>Total Instructional Expenditures</b>	<b>12,091,272</b>	<b>12,186,389</b>	<b>12,374,225</b>	<b>13,468,259</b>	<b>14,242,275</b>	<b>5.4%</b>
<b>Support Services Expenditures:</b>						
Attendance	-	-	-	-	-	
Guidance	574,386	623,627	621,231	645,789	715,369	9.7%
Health, Psych, Speech & Audio	34,609	58,237	60,881	63,092	102,250	38.3%
Media Services	310,928	324,407	344,214	356,589	364,392	2.1%
Improvement of Instruction	315,900	198,022	94,305	175,402	175,103	-0.2%
Professional Development	44,165	24,867	79,094	46,357	46,357	0.0%
Board of Education Services	-	-	-	-	-	
Executive Administration	359,564	394,291	384,832	390,871	403,855	3.2%
Building Level Administration	1,187,682	1,209,930	1,245,936	1,309,543	1,453,603	9.9%
Business/Central Services	-	61	-	-	-	
Operation of Plant	-	-	-	-	-	
Pupil Transportation	-	-	-	-	-	
Food Services	-	-	-	-	-	
Central Office Support Services	-	-	-	-	-	
<b>Total Support Services Expenditures</b>	<b>2,827,234</b>	<b>2,833,443</b>	<b>2,830,495</b>	<b>2,987,643</b>	<b>3,260,929</b>	<b>8.4%</b>
<b>Total Instruction &amp; Support Expenditures</b>	<b>14,918,506</b>	<b>15,019,832</b>	<b>15,204,720</b>	<b>16,455,902</b>	<b>17,503,204</b>	<b>6.0%</b>
<b>Community Services Expenditures</b>	57,989	69,606	116,271	193,000	193,500	0.3%
<b>Facilities Acquisition &amp; Construction Exp.</b>	-	-	-	-	-	
<b>Principal &amp; Interest Expenditures</b>	-	-	-	-	-	
<b>Total Expenditures</b>	<b>14,976,495</b>	<b>15,089,438</b>	<b>15,320,991</b>	<b>16,648,902</b>	<b>17,696,704</b>	<b>5.9%</b>
<b>Yearly Increase (Decrease)</b>	<b>(1,739,050)</b>	<b>(1,866,262)</b>	<b>(580,448)</b>	<b>(1,094,874)</b>	<b>(995,891)</b>	<b>-9.9%</b>
<b>Fund Balance - July 1</b>	<b>(0)</b>	<b>(0)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0%</b>
<b>Adjustment - Fund transfer</b>	<b>1,739,050</b>	<b>1,866,262</b>	<b>580,448</b>	<b>1,094,874</b>	<b>995,891</b>	<b>-9.9%</b>
<b>Fund Balance - June 30</b>	<b>(0)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0%</b>

# WARREN COUNTY R-III SCHOOL DISTRICT

## 2014-2015 ANNUAL BUDGET

### REVENUES BY SOURCE EXPENDITURES BY FUNCTION GENERAL (INCIDENTAL) AND TEACHERS' FUNDS ONLY

	2010-2011 Actual	2011-2012 Actual	2012-2013 Actual	2013-2014 Budget	2014-2015 Budget	% Change
<b>Revenues:</b>						
Local	11,882,978	11,951,269	12,491,718	12,602,602	12,830,555	-1.8%
County	672,949	899,308	823,698	797,202	849,702	-6.2%
State	9,952,302	10,503,741	11,963,149	12,297,533	13,414,006	-8.3%
Federal	3,968,829	2,559,786	2,564,995	2,432,570	2,451,534	-0.8%
Other	13,722	39,581	23,079	10,000	15,000	-33.3%
<b>Total Revenues</b>	<b>26,490,780</b>	<b>25,953,685</b>	<b>27,866,638</b>	<b>28,139,907</b>	<b>29,560,797</b>	<b>-4.8%</b>
<b>Instructional Expenditures:</b>						
Elementary	3,777,909	3,766,882	4,165,923	4,585,397	4,647,780	1.3%
Middle	1,903,860	1,949,380	1,957,522	2,388,226	2,497,125	4.4%
Senior High	2,658,329	2,719,590	2,593,736	2,748,090	2,893,976	5.0%
Summer School	26,550	23,093	171,241	179,473	179,473	0.0%
Special Instruction	3,252,879	3,727,120	3,834,833	4,098,917	4,347,957	5.7%
Culturally Different	743,733	116,146	135,849	125,842	172,546	27.1%
Early Childhood Special Education	552,209	576,841	480,959	543,542	639,832	15.0%
Vocational Instruction	309,828	320,815	341,627	345,785	429,977	19.6%
Student Activities	774,845	708,618	776,552	801,236	811,009	1.2%
Tuition & Contracted Education	466,631	446,677	323,597	411,000	394,000	-4.3%
<b>Total Instructional Expenditures</b>	<b>14,466,773</b>	<b>14,355,163</b>	<b>14,781,841</b>	<b>16,227,508</b>	<b>17,013,675</b>	<b>4.6%</b>
<b>Support Services Expenditures:</b>						
Attendance	746	42,192	35,607	46,170	53,062	13.0%
Guidance	579,248	630,620	626,829	656,576	726,256	9.6%
Health, Psych, Speech & Audio	311,910	324,177	302,427	339,019	394,953	14.2%
Media Services	880,914	384,943	410,830	435,352	435,008	-0.1%
Improvement of Instruction	542,304	558,871	578,834	578,881	546,383	-5.9%
Professional Development	88,443	61,637	134,562	112,916	134,357	16.0%
Board of Education Services	93,715	69,085	92,861	86,958	86,958	0.0%
Executive Administration	646,408	1,164,829	1,152,098	1,123,779	1,153,131	2.5%
Building Level Administration	1,750,385	1,799,559	1,825,415	1,891,742	2,065,319	8.4%
Business/Central Services	330,161	354,706	513,146	512,151	539,315	5.0%
Operation of Plant	2,431,580	2,494,809	2,472,856	2,710,532	2,783,751	2.6%
Pupil Transportation	1,314,294	1,278,039	1,491,703	1,494,186	1,666,200	10.3%
Food Services	1,112,696	1,149,449	1,367,671	1,484,767	1,521,728	2.4%
Central Office Support Services	567	17,557	3,368	10,700	5,600	-91.1%
<b>Total Support Services Expenditures</b>	<b>10,083,370</b>	<b>10,330,473</b>	<b>11,008,206</b>	<b>11,483,729</b>	<b>12,112,021</b>	<b>5.2%</b>
<b>Total Instruction &amp; Support Expenditures</b>	<b>24,550,143</b>	<b>24,685,635</b>	<b>25,790,047</b>	<b>27,711,237</b>	<b>29,125,696</b>	<b>4.9%</b>
<b>Community Services Expenditures</b>	<b>402,476</b>	<b>503,121</b>	<b>366,656</b>	<b>355,039</b>	<b>361,398</b>	<b>1.8%</b>
<b>Facilities Acquisition &amp; Construction Exp.</b>	-	-	-	-	-	
<b>Principal &amp; Interest Expenditures</b>	-	-	-	-	-	
<b>Total Expenditures</b>	<b>24,952,619</b>	<b>25,188,756</b>	<b>26,156,703</b>	<b>28,066,276</b>	<b>29,487,094</b>	<b>4.8%</b>
<b>Yearly Increase (Decrease)</b>	<b>1,538,162</b>	<b>764,929</b>	<b>1,709,935</b>	<b>73,631</b>	<b>73,704</b>	<b>0.1%</b>
<b>Fund Balance - July 1</b>	<b>5,335,166</b>	<b>5,541,393</b>	<b>5,680,666</b>	<b>5,921,601</b>	<b>5,490,231</b>	<b>-7.9%</b>
<b>Adjustment - fund transfer</b>	<b>(1,331,935)</b>	<b>(625,656)</b>	<b>(1,469,000)</b>	<b>(505,000)</b>	-	
<b>Adjusted Fund Balance - July 1</b>	<b>4,003,231</b>	<b>4,915,737</b>	<b>4,211,666</b>	<b>5,416,601</b>	<b>5,490,231</b>	<b>1.3%</b>
<b>Fund Balance - June 30</b>	<b>5,541,393</b>	<b>5,680,666</b>	<b>5,921,601</b>	<b>5,490,231</b>	<b>5,563,935</b>	<b>1.3%</b>

# WARREN COUNTY R-III SCHOOL DISTRICT

## 2014-2015 ANNUAL BUDGET

### REVENUES BY SOURCE EXPENDITURES BY FUNCTION DEBT SERVICE FUND ONLY

	2010-2011 Actual	2011-2012 Actual	2012-2013 Actual	2013-2014 Budget	2014-2015 Budget	% Change
<b>Revenues:</b>						
Local	1,604,852	1,570,403	1,613,501	1,602,430	1,613,297	0.006736
County	74,776	109,351	96,949	112,500	115,000	0.021739
State	-	-	-	-	-	
Federal	-	-	-	-	-	
Other	8,865,000	-	-	-	-	
<b>Total Revenues</b>	<b>10,544,628</b>	<b>1,679,754</b>	<b>1,710,450</b>	<b>1,714,930</b>	<b>1,728,297</b>	0.007734
<b>Expenditures:</b>						
Principal	710,000	780,000	1,000,000	1,000,000	1,200,000	0.166667
Interest	848,228	678,450	639,480	629,480	522,493	(0.20)
Other	8,980,183	418	314	1,000	1,200	0.166667
<b>Total Expenditures</b>	<b>10,538,410</b>	<b>1,458,868</b>	<b>1,639,794</b>	<b>1,630,480</b>	<b>1,723,693</b>	0.054077
<b>Yearly Increase (Decrease)</b>	<b>6,218</b>	<b>220,886</b>	<b>70,656</b>	<b>84,450</b>	<b>4,604</b>	-17.3427
<b>Fund Balance - July 1</b>	<b>1,309,196</b>	<b>1,315,414</b>	<b>1,536,301</b>	<b>1,606,957</b>	<b>1,691,407</b>	0.049929
<b>Fund Balance - June 30</b>	<b>1,315,414</b>	<b>1,536,301</b>	<b>1,606,957</b>	<b>1,691,407</b>	<b>1,696,011</b>	0.002715

# WARREN COUNTY R-III SCHOOL DISTRICT

## 2014-2015 ANNUAL BUDGET

### REVENUES BY SOURCE EXPENDITURES BY FUNCTION CAPITAL PROJECTS FUND ONLY

	2010-2011 Actual	2011-2012 Actual	2012-2013 Actual	2013-2014 Budget	2014-2015 Budget	% Change
<b>Revenues:</b>						
Local	812,426	833,264	695,417	663,372	687,871	3.6%
County	7,099	24,657	48,658	15,000	20,000	25.0%
State	-	1,056,340	1,150,052	1,125,090	865,916	-29.9%
Federal	-	72,740	-	-	-	
Other	5,000	22,346	22,835	-	-	
<b>Total Revenues</b>	<b>824,525</b>	<b>2,009,347</b>	<b>1,916,963</b>	<b>1,803,462</b>	<b>1,573,787</b>	-14.6%
<b>Instructional Expenditures:</b>						
Elementary	6,671	11,726	4,825	4,140	4,000	-3.5%
Middle	2,974	6,478	3,704	9,000	9,000	0.0%
Senior High	26,675	28,748	1,479	8,344	9,000	7.3%
Summer School	-	-	-	-	-	
Special Instruction	25,592	11,302	1,500	2,000	2,000	0.0%
Culturally Different	23,492	-	-	-	-	
Early Childhood Special Education	-	-	93,889	-	-	
Vocational Instruction	5,573	1,484	4,285	2,000	2,000	0.0%
Student Activities	3,234	2,879	-	-	-	
Tuition & Contracted Education	-	-	-	-	-	
<b>Total Instructional Expenditures</b>	<b>94,210</b>	<b>62,617</b>	<b>109,683</b>	<b>25,484</b>	<b>26,000</b>	2.0%
<b>Support Services Expenditures:</b>						
Attendance	-	-	-	-	-	
Guidance	-	-	-	-	-	
Health, Psych, Speech & Audio	-	-	-	-	-	
Media Services	42,821	2,749	-	1,850	500	-270.0%
Improvement of Instruction	1,243	-	-	-	-	
Professional Development	-	-	-	-	-	
Board of Education Services	-	-	-	-	-	
Executive Administration	-	60,756	84,923	50,000	312,236	84.0%
Building Level Administration	-	-	-	-	-	
Business/Central Services	38,629	63,461	6,006	4,000	4,000	0.0%
Operation of Plant	276,002	138,903	90,455	162,391	138,000	-17.7%
Pupil Transportation	5,198	108,943	-	256,615	256,615	0.0%
Food Services	6,972	29,497	114,865	125,000	10,000	-1150.0%
Central Office Support Services	-	-	-	-	-	
<b>Total Support Services Expenditures</b>	<b>370,864</b>	<b>404,310</b>	<b>296,248</b>	<b>599,856</b>	<b>721,351</b>	16.8%
<b>Total Instruction &amp; Support Expenditures</b>	<b>465,074</b>	<b>466,927</b>	<b>405,931</b>	<b>625,340</b>	<b>747,351</b>	16.3%
<b>Community Services Expenditures</b>	-	-	-	-	-	
<b>Facilities Acquisition &amp; Construction Exp.</b>	1,771,854	581,174	997,914	521,793	-	
<b>Principal &amp; Interest Expenditures</b>	204,076	1,517,021	1,474,701	1,720,700	1,369,812	-25.6%
<b>Total Expenditures</b>	<b>2,441,004</b>	<b>2,565,122</b>	<b>2,878,547</b>	<b>2,867,833</b>	<b>2,117,163</b>	-35.5%
<b>Yearly Increase (Decrease)</b>	<b>(1,616,479)</b>	<b>(555,775)</b>	<b>(961,584)</b>	<b>(1,064,371)</b>	<b>(543,376)</b>	-95.9%
<b>Fund Balance - July 1</b>	<b>1,723,662</b>	<b>1,439,118</b>	<b>1,504,736</b>	<b>2,012,152</b>	<b>1,452,781</b>	-38.5%
<b>Adjustment - Fund transfers</b>	<b>1,331,935</b>	<b>621,394</b>	<b>1,469,000</b>	<b>505,000</b>	-	
<b>Adjusted Fund Balance - July 1</b>	<b>3,055,597</b>	<b>2,060,512</b>	<b>2,973,736</b>	<b>2,517,152</b>	<b>1,452,781</b>	-73.3%
<b>Fund Balance - June 30</b>	<b>1,439,118</b>	<b>1,504,736</b>	<b>2,012,152</b>	<b>1,452,781</b>	<b>909,405</b>	-59.8%



# WARREN COUNTY R-III SCHOOL DISTRICT

## 2014-2015 ANNUAL BUDGET

### REVENUES BY SOURCE EXPENDITURES BY OBJECT GENERAL (INCIDENTAL) FUND ONLY

	2010-2011 Actual	2011-2012 Actual	2012-2013 Actual	2013-2014 Budget	2014-2015 Budget	% Change
<b>Revenues:</b>						
Local	9,504,524	9,533,610	10,017,222	9,891,916	10,016,047	1.2%
County	478,575	742,731	626,303	622,500	675,000	7.8%
State	1,980,638	1,027,874	895,304	996,463	1,095,937	9.1%
Federal	1,287,079	1,406,708	1,564,186	1,075,000	1,073,000	-0.2%
Other	2,520	19,585	23,079	-	-	
<b>Total Revenues</b>	<b>13,253,335</b>	<b>12,730,508</b>	<b>13,126,095</b>	<b>12,585,879</b>	<b>12,859,984</b>	2.1%
<b>Expenditures:</b>						
Salaries	4,061,255	3,950,917	4,114,037	4,166,666	4,625,402	9.9%
Benefits	1,650,168	1,713,725	1,847,241	1,932,553	2,171,876	11.0%
Purchased Services	1,781,508	1,201,038	1,309,475	2,003,419	1,472,831	-36.0%
Supplies	2,483,192	3,237,900	3,564,958	3,314,736	3,424,107	3.2%
Capital Outlay	-	-	-	-	-	
Other	-	-	-	-	-	
Debt Service	-	-	-	-	-	
<b>Total Expenditures</b>	<b>9,976,124</b>	<b>10,103,580</b>	<b>10,835,712</b>	<b>11,417,374</b>	<b>11,694,216</b>	2.4%
<b>Yearly Increase (Decrease)</b>	<b>3,277,211</b>	<b>2,626,928</b>	<b>2,290,384</b>	<b>1,168,505</b>	<b>1,165,768</b>	-0.2%
<b>Fund Balance - July 1</b>	<b>5,335,166</b>	<b>5,541,393</b>	<b>5,680,666</b>	<b>5,921,601</b>	<b>5,806,159</b>	-2.0%
Adjustment-funds 2 & 4 transfers	(3,070,985)	(2,487,655)	(2,049,448)	(1,283,946)	(995,891)	-28.9%
<b>Adjusted Balance - July 1</b>	<b>2,264,181</b>	<b>3,053,738</b>	<b>3,631,217</b>	<b>4,637,655</b>	<b>4,810,268</b>	3.6%
<b>Fund Balance - June 30</b>	<b>5,541,393</b>	<b>5,680,666</b>	<b>5,921,601</b>	<b>5,806,159</b>	<b>5,976,036</b>	2.8%

# WARREN COUNTY R-III SCHOOL DISTRICT

## 2014-2015 ANNUAL BUDGET

### REVENUES BY SOURCE EXPENDITURES BY OBJECT TEACHERS' FUND ONLY

	2010-2011 Actual	2011-2012 Actual	2012-2013 Actual	2013-2014 Budget	2014-2015 Budget	% Change
<b>Revenues:</b>						
Local	2,378,454	2,417,659	2,474,496	2,710,686	2,814,508	3.7%
County	194,375	156,577	197,394	174,702	174,702	0.0%
State	7,971,665	9,475,867	11,067,844	11,301,070	12,318,069	8.3%
Federal	2,681,750	1,153,078	1,000,808	1,357,570	1,378,534	1.5%
Other	11,202	19,996	-	10,000	15,000	33.3%
<b>Total Revenues</b>	<b>13,237,445</b>	<b>13,223,176</b>	<b>14,740,543</b>	<b>15,554,028</b>	<b>16,700,813</b>	<b>6.9%</b>
<b>Expenditures:</b>						
Salaries	10,911,346	10,762,861	11,192,512	12,429,559	12,838,259	3.2%
Benefits	3,096,389	3,211,530	3,426,998	3,869,343	3,967,445	2.5%
Purchased Services	968,760	1,115,047	701,481	350,000	891,000	60.7%
Supplies	-	-	-	-	-	
Capital Outlay	-	-	-	-	-	
Other	-	-	-	-	-	
Debt Service	-	-	-	-	-	
<b>Total Expenditures</b>	<b>14,976,495</b>	<b>15,089,438</b>	<b>15,320,991</b>	<b>16,648,902</b>	<b>17,696,704</b>	<b>5.9%</b>
<b>Yearly Increase (Decrease)</b>	<b>(1,739,050)</b>	<b>(1,866,262)</b>	<b>(580,448)</b>	<b>(1,094,874)</b>	<b>(995,891)</b>	<b>-9.9%</b>
<b>Fund Balance - July 1 fund transfer</b>	<b>- 1,739,050</b>	<b>- 1,866,262</b>	<b>- 580,448</b>	<b>- 1,094,874</b>	<b>- 995,891</b>	<b>-9.9%</b>
<b>Fund Balance - June 30</b>	<b>-</b>	<b>-</b>	<b>0</b>	<b>-</b>	<b>-</b>	

# WARREN COUNTY R-III SCHOOL DISTRICT

## 2014-2015 ANNUAL BUDGET

### REVENUES BY SOURCE EXPENDITURES BY OBJECT GENERAL (INCIDENTAL) AND TEACHERS' FUNDS ONLY

	2010-2011 Actual	2011-2012 Actual	2012-2013 Actual	2013-2014 Budget	2014-2015 Budget	% Change
<b>Revenues:</b>						
Local	11,882,978	11,951,269	12,491,718	12,602,602	12,830,555	1.8%
County	672,949	899,308	823,698	797,202	849,702	6.2%
State	9,952,302	10,503,741	11,963,149	12,297,533	13,414,006	8.3%
Federal	3,968,829	2,559,786	2,564,995	2,432,570	2,451,534	0.8%
Other	13,722	39,581	23,079	10,000	15,000	33.3%
<b>Total Revenues</b>	<b>26,490,780</b>	<b>25,953,685</b>	<b>27,866,638</b>	<b>28,139,907</b>	<b>29,560,797</b>	<b>4.8%</b>
<b>Expenditures:</b>						
Salaries	14,972,601	14,703,441	15,306,549	16,596,225	17,463,661	5.0%
Benefits	4,746,557	4,951,933	5,274,239	5,801,896	6,139,321	5.5%
Purchased Services	2,750,268	2,295,483	2,010,956	2,353,419	2,363,831	0.4%
Supplies	2,483,192	3,237,900	3,564,958	3,314,736	3,424,107	3.2%
Capital Outlay	-	-	-	-	-	
Other	-	-	-	-	-	
Debt Service	-	-	-	-	-	
<b>Total Expenditures</b>	<b>24,952,619</b>	<b>25,188,757</b>	<b>26,156,703</b>	<b>28,066,276</b>	<b>29,390,920</b>	<b>4.5%</b>
<b>Yearly Increase (Decrease)</b>	<b>1,538,162</b>	<b>764,929</b>	<b>1,709,935</b>	<b>73,631</b>	<b>169,877</b>	<b>56.7%</b>
<b>Fund Balance - July 1</b>	<b>5,335,166</b>	<b>5,541,393</b>	<b>5,680,666</b>	<b>5,921,601</b>	<b>5,490,232</b>	<b>-7.9%</b>
Adjustment-funds 2 & 4 transfers	(1,331,935)	(625,656)	(1,469,000)	(505,000)	0	
<b>Adjusted Balance - July 1</b>	<b>4,003,231</b>	<b>4,915,737</b>	<b>4,211,666</b>	<b>5,416,601</b>	<b>5,490,232</b>	<b>1.3%</b>
<b>Fund Balance - June 30</b>	<b>5,541,393</b>	<b>5,680,666</b>	<b>5,921,601</b>	<b>5,490,232</b>	<b>5,660,109</b>	<b>3.0%</b>

# WARREN COUNTY R-III SCHOOL DISTRICT

## 2014-2015 ANNUAL BUDGET

### REVENUES BY SOURCE EXPENDITURES BY OBJECT DEBT SERVICE FUND ONLY

	2010-2011 Actual	2011-2012 Actual	2012-2013 Actual	2013-2014 Budget	2014-2015 Budget	% Change
<b>Revenues:</b>						
Local	1,604,852	1,570,403	1,613,501	1,602,430	1,613,297	0.7%
County	74,776	109,351	96,949	112,500	115,000	2.2%
State	-	-	-	-	-	
Federal	-	-	-	-	-	
Other	8,865,000	-	-	-	-	
<b>Total Revenues</b>	<b>10,544,628</b>	<b>1,679,754</b>	<b>1,710,450</b>	<b>1,714,930</b>	<b>1,728,297</b>	0.8%
<b>Expenditures:</b>						
Principal	710,000	780,000	1,000,000	1,000,000	1,200,000	16.7%
Interest	848,228	678,450	639,480	629,480	522,493	-20.5%
Other	8,980,183	418	314	1,000	1,200	16.7%
<b>Total Expenditures</b>	<b>10,538,410</b>	<b>1,458,868</b>	<b>1,639,794</b>	<b>1,630,480</b>	<b>1,723,693</b>	5.4%
<b>Yearly Increase (Decrease)</b>	<b>6,218</b>	<b>220,886</b>	<b>70,656</b>	<b>84,450</b>	<b>4,604</b>	-1734.3%
<b>Fund Balance - July 1</b>	<b>1,309,196</b>	<b>1,315,414</b>	<b>1,536,300</b>	<b>1,606,957</b>	<b>1,691,407</b>	5.0%
<b>Fund Balance - June 30</b>	<b>1,315,414</b>	<b>1,536,300</b>	<b>1,606,957</b>	<b>1,691,407</b>	<b>1,696,011</b>	0.3%

# WARREN COUNTY R-III SCHOOL DISTRICT

## 2014-2015 ANNUAL BUDGET

### REVENUES BY SOURCE EXPENDITURES BY OBJECT CAPITAL PROJECTS FUND ONLY

	2010-2011 Actual	2011-2012 Actual	2012-2013 Actual	2013-2014 Budget	2014-2015 Budget	% Change
<b>Revenues:</b>						
Local	812,426	833,264	695,417	663,372	687,871	3.6%
County	7,099	24,657	48,658	15,000	20,000	25.0%
State	-	1,056,340	1,150,052	1,125,090	865,916	-29.9%
Federal	-	72,740	-	-	-	
Other	5,000	22,346	22,835	-	-	
<b>Total Revenues</b>	<b>824,525</b>	<b>2,009,347</b>	<b>1,916,963</b>	<b>1,803,462</b>	<b>1,573,787</b>	<b>-14.6%</b>
<b>Expenditures:</b>						
Salaries	-	-	-	-	-	
Benefits	-	-	-	-	-	
Purchased Services	-	-	-	-	-	
Supplies	-	-	-	-	-	
Capital Outlay	2,251,767	1,048,102	1,403,845	1,147,133	747,351	-53.5%
Other	204,076	1,517,021	1,474,701	1,720,700	1,369,812	-25.6%
Debt Service	-	-	-	-	-	
<b>Total Expenditures</b>	<b>2,455,843</b>	<b>2,565,123</b>	<b>2,878,547</b>	<b>2,867,833</b>	<b>2,117,163</b>	<b>-35.5%</b>
<b>Yearly Increase (Decrease)</b>	<b>(1,631,318)</b>	<b>(555,776)</b>	<b>(961,584)</b>	<b>(1,064,371)</b>	<b>(543,376)</b>	<b>-95.9%</b>
<b>Fund Balance - July 1</b>	<b>1,723,662</b>	<b>1,439,118</b>	<b>1,504,736</b>	<b>2,012,152</b>	<b>1,452,780</b>	<b>-38.5%</b>
<b>Adjustment-Fund transfer</b>	<b>1,331,935</b>	<b>621,394</b>	<b>1,469,000</b>	<b>505,000</b>	<b>-</b>	
<b>Adjusted Balance - July 1</b>	<b>3,055,597</b>	<b>2,060,512</b>	<b>2,973,736</b>	<b>2,517,152</b>	<b>1,452,780</b>	<b>-73.3%</b>
<b>Fund Balance - June 30</b>	<b>1,424,279</b>	<b>1,504,736</b>	<b>2,012,152</b>	<b>1,452,780</b>	<b>909,404</b>	<b>-59.8%</b>

# WARREN COUNTY R-III SCHOOL DISTRICT

## 2014-2015 ANNUAL BUDGET

### REVENUES BY OBJECT ALL FUNDS

Object Code	Title	2010-2011 Actual	2011-2012 Actual	2012-2013 Actual	2013-2014 Budget	2014-2015 Budget	% Change
<b>Local:</b>							
5111	Current Taxes	9,179,583	9,175,963	9,507,857	9,505,539	9,652,441	1.5%
5112	Delinquent Taxes	1,022,608	1,021,052	1,129,573	1,068,662	1,050,452	-1.7%
5113	Prop C Sales Taxes	2,375,896	2,414,392	2,463,829	2,708,686	2,812,508	3.7%
5114	Financial Institution Taxes	20,909	22,649	43,175	25,000	40,000	37.5%
5115	M & M (Surcharge Taxes)	216,913	241,587	238,501	225,000	225,000	0.0%
5116	In Lieu of Tax	361,864	360,808	201,599	200,000	210,000	4.8%
5140	Earnings on Investments	48,186	55,256	46,768	50,000	40,000	-25.0%
5150	Food Service - Program	302,371	300,428	294,862	319,560	295,000	-8.3%
5165	Food Service - Non-Program	113,847	123,930	126,656	118,000	118,000	0.0%
5170	Student Activities	466,110	446,006	534,578	490,613	510,620	3.9%
5180	Community Services	56,839	62,157	67,113	65,000	60,000	-8.3%
5190	Other Local	135,130	130,708	146,125	92,344	117,702	21.5%
<b>Total Local</b>		<b>14,300,255</b>	<b>14,354,936</b>	<b>14,800,636</b>	<b>14,868,404</b>	<b>15,131,723</b>	<b>1.7%</b>
<b>County:</b>							
5211	Fines/Forfeitures/Escheats	194,375	156,577	197,394	174,702	174,702	0.0%
5221	State Assessed Utility Taxes	560,450	876,738	771,911	750,000	810,000	7.4%
<b>Total County</b>		<b>754,825</b>	<b>1,033,315</b>	<b>969,305</b>	<b>924,702</b>	<b>984,702</b>	<b>6.1%</b>
<b>State:</b>							
5311	Basic Formula	7,745,120	9,236,712	10,719,165	10,959,070	11,953,069	8.3%
5312	Transportation Aid	287,069	370,871	319,450	321,352	384,096	16.3%
5314	Early Childhood Special Education	427,968	557,809	614,329	392,375	425,000	7.7%
5319	Classroom Trust	1,197,530	1,095,903	1,062,160	1,348,141	1,105,112	-22.0%
5324	Parents as Teachers	30,726	34,724	22,675	35,240	22,000	-60.2%
5332	Vocational/Technical Aid	18,189	14,225	14,267	15,000	15,000	0.0%
5333	Food Service	7,379	8,245	10,753	8,800	10,000	12.0%
5359	Vocational/Technical Enhancement	-	-	-	-	-	-
5369	Residential Placement/Excess Cost	29,966	15,644	15,989	15,645	15,645	0.0%
5381	High Need Fund--Special Education	208,356	225,948	334,412	327,000	350,000	6.6%
5382	Missouri Preschool Project	-	-	-	-	-	-
5397	Other State	-	-	-	-	-	-
<b>Total State</b>		<b>9,952,302</b>	<b>11,560,081</b>	<b>13,113,201</b>	<b>13,422,623</b>	<b>14,279,922</b>	<b>6.0%</b>
<b>Federal:</b>							
5412	Medicaid	76,674	75,010	63,233	55,000	72,000	23.6%
5422, 5424	Basic Formula - Federal Stabilization	639,804	233,326	-	-	-	-
5423	Transportation - ARRA	-	-	-	-	-	-
5425	Classroom Trust - Jobs Bill	83,799	9,254	-	-	-	-
5428, 5429	Basic Formula - Jobs Bill	584,001	-	-	-	-	-
5437, 5441	Individuals with Disabilities (IDEA)	570,835	555,356	575,184	541,254	571,580	5.3%
5442	Early Childhood Special Education	53,496	69,727	98,166	150,000	110,000	-36.4%
5445	School Lunch Program	528,970	707,155	758,175	719,280	735,000	2.1%
5446, 5448	School Breakfast, snack Program	164,694	221,347	280,960	300,720	266,000	-13.1%
5451, 5452	Title I	575,196	584,912	702,872	585,433	616,154	5.0%
5456	Title I - ARRA	161,141	-	-	-	-	-
5465	Title II.PartA, ESEA-Teacher And Prin	108,612	82,057	86,406	80,883	80,800	-0.1%
5493, 5494	IDEA - ARRA	417,161	94,382	-	-	-	-
5455-5499	Other Federal	4,446	-	-	-	-	-
<b>Total Federal</b>		<b>3,968,829</b>	<b>2,632,525</b>	<b>2,564,995</b>	<b>2,432,570</b>	<b>2,451,534</b>	<b>0.8%</b>
<b>Other:</b>							
5611, 5692	Sale/Refunding of Bonds	8,865,000	-	-	-	-	-
5631	Net Insurance Recovery	-	3	-	-	-	-
5641	Sale of School Buses	-	-	-	-	-	-
5651	Sale of Other Property	7,520	22,346	25,820	-	-	-
58xx	Tuition from Other Districts	11,202	39,579	20,094	10,000	15,000	33.3%
<b>Total Other</b>		<b>8,883,722</b>	<b>61,928</b>	<b>45,914</b>	<b>10,000</b>	<b>15,000</b>	<b>33.3%</b>
<b>Total Revenues</b>		<b>37,859,933</b>	<b>29,642,786</b>	<b>31,494,050</b>	<b>31,658,299</b>	<b>32,862,881</b>	<b>3.7%</b>

# WARREN COUNTY R-III SCHOOL DISTRICT

## 2014-2015 ANNUAL BUDGET

### REVENUES BY OBJECT GENERAL (INCIDENTAL) FUND ONLY

Object Code	Title	2010-2011 Actual	2011-2012 Actual	2012-2013 Actual	2013-2014 Budget	2014-2015 Budget	% Change
<b>Local:</b>							
5111	Current Taxes	7,560,305	7,591,825	7,887,719	7,885,795	8,016,327	1.6%
5112	Delinquent Taxes	842,220	840,938	937,049	886,604	872,398	-1.6%
5113	Prop C Sales Taxes	-	-	-	-	-	
5114	Financial Institution Taxes	-	-	-	-	-	
5115	M & M (Surcharge Taxes)	-	-	-	-	-	
5116	In Lieu of Tax	-	-	-	-	-	
5140	Earnings on Investments	30,202	37,774	31,053	34,000	26,000	-30.8%
5150	Food Service - Program	302,371	300,428	280,036	319,560	295,000	-8.3%
5165	Food Service - Non-Program	113,847	123,930	141,482	118,000	118,000	0.0%
5170	Student Activities	466,110	446,006	534,578	490,613	510,620	3.9%
5180	Community Services	56,839	62,157	67,113	65,000	60,000	-8.3%
5190	Other Local	132,630	130,551	138,194	92,344	117,702	21.5%
<b>Total Local</b>		<b>9,504,524</b>	<b>9,533,609</b>	<b>10,017,222</b>	<b>9,891,916</b>	<b>10,016,047</b>	<b>1.2%</b>
<b>County:</b>							
5211	Fines/Forfeitures/Escheats	-	-	-	-	-	
5221	State Assessed Utility Taxes	478,575	742,730	626,303	622,500	675,000	7.8%
<b>Total County</b>		<b>478,575</b>	<b>742,730</b>	<b>626,303</b>	<b>622,500</b>	<b>675,000</b>	<b>7.8%</b>
<b>State:</b>							
5311	Basic Formula	-	-	-	-	-	
5312	Transportation Aid	287,069	370,871	319,450	321,352	384,096	16.3%
5314	Early Childhood Special Education	427,968	557,809	614,329	323,625	425,000	23.9%
5319	Classroom Trust	1,197,530	39,563	5,997	291,801	239,196	-22.0%
5324	Parents as Teachers	30,726	34,724	22,675	35,240	22,000	-60.2%
5332	Vocational/Technical Aid	-	1,018	-	-	-	
5333	Food Service	7,379	8,245	10,753	8,800	10,000	12.0%
5359	Vocational/Technical Enhancement	-	-	15,989	-	-	
5369	Residential Placement/Excess Cost	29,966	15,644	-	15,645	15,645	0.0%
5381	High Need Fund--Special Education	-	-	-	-	-	
5397	Other State	-	-	-	-	-	
<b>Total State</b>		<b>1,980,638</b>	<b>1,027,874</b>	<b>989,193</b>	<b>996,463</b>	<b>1,095,937</b>	<b>9.1%</b>
<b>Federal:</b>							
5412	Medicaid	76,674	75,010	63,233	55,000	72,000	23.6%
5422, 5424	Basic Formula - Federal Stabilization	-	-	-	-	-	
5423	Transportation - ARRA	-	-	-	-	-	
5425	Classroom Trust - Jobs Bill	-	-	-	-	-	
5428, 5429	Basic Formula - Jobs Bill	-	-	-	-	-	
5437, 5441	Individuals with Disabilities (IDEA)	41,543	-	15,413	-	-	
5442	Early Childhood Special Education	-	-	-	-	-	
5445	School Lunch Program	528,970	707,155	758,175	719,280	735,000	2.1%
5446, 5448	School Breakfast, Snack Program	164,694	221,347	280,960	300,720	266,000	-13.1%
5451, 5452	Title I	53,565	342,436	383,333	-	-	
5456	Title I - ARRA	-	-	-	-	-	
5493, 5494	IDEA - ARRA	417,161	21,642	-	-	-	
5455-5499	Other Federal	4,472	39,118	86,153	-	-	
<b>Total Federal</b>		<b>1,287,079</b>	<b>1,406,708</b>	<b>1,587,265</b>	<b>1,075,000</b>	<b>1,073,000</b>	<b>-0.2%</b>
<b>Other:</b>							
5611, 5692	Sale/Refunding of Bonds	-	-	-	-	-	
5641	Sale of School Buses	-	-	-	-	-	
5651	Sale of Other Property	2,520	-	-	-	-	
58xx	Tuition from Other Districts	-	19,587	-	-	-	
<b>Total Other</b>		<b>2,520</b>	<b>19,587</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Total Revenues</b>		<b>13,253,335</b>	<b>12,730,509</b>	<b>13,219,984</b>	<b>12,585,879</b>	<b>12,859,984</b>	<b>2.1%</b>

# WARREN COUNTY R-III SCHOOL DISTRICT

## 2014-2015 ANNUAL BUDGET

### REVENUES BY OBJECT TEACHERS' FUND ONLY

Object Code	Title	2010-2011 Actual	2011-2012 Actual	2012-2013 Actual	2013-2014 Budget	2014-2015 Budget	% Change
<b>Local:</b>							
5111	Current Taxes	-	-	-	-	-	
5112	Delinquent Taxes	-	-	-	-	-	
5113	Prop C Sales Taxes	2,375,896	2,414,392	2,463,829	2,530,035	2,812,508	2.6%
5114	Financial Institution Taxes	-	-	-	-	-	
5115	M & M (Surcharge Taxes)	-	-	-	-	-	
5116	In Lieu of Tax	-	-	-	-	-	
5140	Earnings on Investments	2,558	3,110	3,735	2,248	2,000	-66.2%
5150	Food Service - Program	-	-	-	-	-	
5165	Food Service - Non-Program	-	-	-	-	-	
5170	Student Activities	-	-	-	-	-	
5180	Community Services	-	-	-	-	-	
5190	Other Local	-	157	6,932	-	-	
<b>Total Local</b>		<b>2,378,454</b>	<b>2,417,659</b>	<b>2,474,496</b>	<b>2,532,283</b>	<b>2,814,508</b>	2.3%
<b>County:</b>							
5211	Fines/Forfeitures/Escheats	194,375	156,577	197,394	176,742	174,702	-11.7%
5221	State Assessed Utility Taxes	-	-	-	-	-	
<b>Total County</b>		<b>194,375</b>	<b>156,577</b>	<b>197,394</b>	<b>176,742</b>	<b>174,702</b>	-11.7%
<b>State:</b>							
5311	Basic Formula	7,745,120	9,236,712	10,719,165	10,274,294	11,953,069	-4.3%
5312	Transportation Aid	-	-	-	-	-	
5314	Early Childhood Special Education	-	-	-	-	-	
5319	Classroom Trust	-	-	-	-	-	
5324	Parents as Teachers	-	-	-	-	-	
5332	Vocational/Technical Aid	18,189	13,207	14,267	13,805	15,000	-3.3%
5333	Food Service	-	-	-	-	-	
5359	Vocational/Technical Enhancement	-	-	-	-	-	
5369	Residential Placement/Excess Cost	-	-	-	-	-	
5381	High Need Fund--Special Education	208,356	225,948	334,412	376,913	375,000	11.3%
5397	Other State	-	-	-	-	-	
<b>Total State</b>		<b>7,971,665</b>	<b>9,475,867</b>	<b>11,067,844</b>	<b>10,665,012</b>	<b>12,343,069</b>	-3.8%
<b>Federal:</b>							
5412	Medicaid	-	-	-	-	-	
5422, 5424	Basic Formula - Federal Stabilization	639,804	233,326	-	-	-	
5423	Transportation - ARRA	-	-	-	-	-	
5425	Classroom Trust - Jobs Bill	83,799	9,254	-	-	-	
5428, 5429	Basic Formula - Jobs Bill	584,001	-	-	-	-	
5437, 5441	Individuals with Disabilities (IDEA)	529,291	555,356	559,771	358,574	546,580	-56.1%
5442	Early Childhood Special Education	53,496	69,727	98,166	58,539	110,000	-67.7%
5445	School Lunch Program	-	-	-	-	-	
5446	School Breakfast Program	-	-	-	-	-	
5451, 5452	Title I	521,632	242,477	319,539	372,759	616,154	14.3%
5456	Title I - ARRA	-	-	-	-	-	
5493, 5494	IDEA - ARRA	-	-	-	-	-	
5455-5499	Other Federal	269,727	42,939	23,332	76,338	80,800	69.4%
<b>Total Federal</b>		<b>2,681,750</b>	<b>1,153,078</b>	<b>1,000,808</b>	<b>866,210</b>	<b>1,353,534</b>	-15.5%
<b>Other:</b>							
5611, 5692	Sale/Refunding of Bonds	-	-	-	-	-	
5641	Sale of School Buses	-	-	-	-	-	
58xx	Tuition from Other Districts	11,202	19,996	-	26,801	15,000	100.0%
<b>Total Other</b>		<b>11,202</b>	<b>19,996</b>	<b>-</b>	<b>26,801</b>	<b>15,000</b>	100.0%
<b>Total Revenues</b>		<b>13,237,445</b>	<b>13,223,176</b>	<b>14,740,543</b>	<b>14,267,048</b>	<b>16,700,813</b>	-3.3%



# WARREN COUNTY R-III SCHOOL DISTRICT

## 2014-2015 ANNUAL BUDGET

### REVENUES BY OBJECT GENERAL (INCIDENTAL) AND TEACHERS' FUNDS ONLY

Object Code	Title	2010-2011 Actual	2011-2012 Actual	2012-2013 Actual	2013-2014 Budget	2014-2015 Budget	% Change
<b>Local:</b>							
5111	Current Taxes	7,560,305	7,591,825	7,887,719	7,885,795	8,016,327	1.6%
5112	Delinquent Taxes	842,220	840,938	937,049	886,604	872,398	-1.6%
5113	Prop C Sales Taxes	2,375,896	2,414,392	2,463,829	2,708,686	2,812,508	3.7%
5114	Financial Institution Taxes	-	-	-	-	-	
5115	M & M (Surcharge Taxes)	-	-	-	-	-	
5116	In Lieu of Tax	-	-	-	-	-	
5140	Earnings on Investments	32,760	40,884	34,788	36,000	28,000	-28.6%
5150	Food Service - Program	302,371	300,428	294,862	319,560	295,000	-8.3%
5165	Food Service - Non-Program	113,847	123,930	126,656	118,000	118,000	0.0%
5170	Student Activities	466,110	446,006	534,578	490,613	510,620	3.9%
5180	Community Services	56,839	62,157	67,113	65,000	60,000	-8.3%
5190	Other Local	132,630	130,708	145,125	92,344	117,702	21.5%
<b>Total Local</b>		<b>11,882,978</b>	<b>11,951,268</b>	<b>12,491,718</b>	<b>12,602,602</b>	<b>12,830,555</b>	<b>1.8%</b>
<b>County:</b>							
5211	Fines/Forfeitures/Escheats	194,375	156,577	197,394	174,702	174,702	0.0%
5221	State Assessed Utility Taxes	478,575	742,730	626,303	622,500	675,000	7.8%
<b>Total County</b>		<b>672,949</b>	<b>899,307</b>	<b>823,698</b>	<b>797,202</b>	<b>849,702</b>	<b>6.2%</b>
<b>State:</b>							
5311	Basic Formula	7,745,120	9,236,712	10,719,165	10,959,070	11,953,069	8.3%
5312	Transportation Aid	287,069	370,871	319,450	321,352	384,096	16.3%
5314	Early Childhood Special Education	427,968	557,809	520,440	323,625	425,000	23.9%
5319	Classroom Trust	1,197,530	39,563	5,997	291,801	239,196	-22.0%
5324	Parents as Teachers	30,726	34,724	22,675	35,240	22,000	-60.2%
5332	Vocational/Technical Aid	18,189	14,225	14,267	15,000	15,000	0.0%
5333	Food Service	7,379	8,245	10,753	8,800	10,000	12.0%
5359	Vocational/Technical Enhancement	-	-	15,989	-	-	
5369	Residential Placement/Excess Cost	29,966	15,644	-	15,645	15,645	0.0%
5381	High Need Fund--Special Education	208,356	225,948	334,412	352,000	375,000	6.1%
5397	Other State	-	-	-	-	-	
<b>Total State</b>		<b>9,952,302</b>	<b>10,503,741</b>	<b>11,963,149</b>	<b>12,322,533</b>	<b>13,439,006</b>	<b>8.3%</b>
<b>Federal:</b>							
5412	Medicaid	76,674	75,010	63,233	55,000	72,000	23.6%
5422, 5424	Basic Formula - Federal Stabilization	639,804	233,326	-	-	-	
5423	Transportation - ARRA	-	-	-	-	-	
5425	Classroom Trust - Jobs Bill	83,799	9,254	-	-	-	
5428, 5429	Basic Formula - Jobs Bill	584,001	-	-	-	-	
5437, 5441	Individuals with Disabilities (IDEA)	570,835	555,356	575,184	516,254	546,580	5.5%
5442	Early Childhood Special Education	53,496	69,727	98,166	150,000	110,000	-36.4%
5445	School Lunch Program	528,970	707,155	758,175	719,280	735,000	2.1%
5446, 5448	School Breakfast, Snack Program	164,694	221,347	280,960	300,720	266,000	-13.1%
5451, 5452	Title I	575,196	584,912	702,872	585,433	616,154	5.0%
5456	Title I - ARRA	-	-	-	-	-	
5493, 5494	IDEA - ARRA	417,161	21,642	-	-	-	
5455-5499	Other Federal	274,199	82,057	86,406	80,883	80,800	-0.1%
<b>Total Federal</b>		<b>3,968,829</b>	<b>2,559,785</b>	<b>2,564,995</b>	<b>2,407,570</b>	<b>2,426,534</b>	<b>0.8%</b>
<b>Other:</b>							
5611, 5692	Sale/Refunding of Bonds	-	-	-	-	-	
5641	Sale of School Buses	-	-	-	-	-	
5651	Sale of Other Property	2,520	-	-	-	-	
58xx	Tuition from Other Districts	11,202	39,583	23,079	10,000	15,000	33.3%
<b>Total Other</b>		<b>13,722</b>	<b>39,583</b>	<b>23,079</b>	<b>10,000</b>	<b>15,000</b>	<b>33.3%</b>
<b>Total Revenues</b>		<b>26,490,780</b>	<b>25,953,685</b>	<b>27,866,638</b>	<b>28,139,907</b>	<b>29,560,797</b>	<b>4.8%</b>

# WARREN COUNTY R-III SCHOOL DISTRICT

## 2014-2015 ANNUAL BUDGET

### REVENUES BY OBJECT DEBT SERVICE FUND ONLY

Object Code	Title	2010-2011 Actual	2011-2012 Actual	2012-2013 Actual	2013-2014 Budget	2014-2015 Budget	% Change
<b>Local:</b>							
5111	Current Taxes	1,431,097	1,399,977	1,431,883	1,431,534	1,445,939	1.0%
5112	Delinquent Taxes	159,425	159,182	170,114	160,896	157,358	-2.2%
5113	Prop C Sales Taxes	-	-	-	-	-	
5114	Financial Institution Taxes	-	-	-	-	-	
5115	M & M (Surcharge Taxes)	-	-	-	-	-	
5116	In Lieu of Tax	-	-	-	-	-	
5140	Earnings on Investments	14,330	11,245	11,504	10,000	10,000	0.0%
5150	Food Service - Program	-	-	-	-	-	
5165	Food Service - Non-Program	-	-	-	-	-	
5170	Student Activities	-	-	-	-	-	
5180	Community Services	-	-	-	-	-	
5190	Other Local	-	-	-	-	-	
<b>Total Local</b>		<b>1,604,852</b>	<b>1,570,403</b>	<b>1,613,501</b>	<b>1,602,430</b>	<b>1,613,297</b>	<b>0.7%</b>
<b>County:</b>							
5211	Fines/Forfeitures/Escheats	-	-	-	-	-	
5221	State Assessed Utility Taxes	74,776	109,351	96,949	112,500	115,000	2.2%
<b>Total County</b>		<b>74,776</b>	<b>109,351</b>	<b>96,949</b>	<b>112,500</b>	<b>115,000</b>	<b>2.2%</b>
<b>State:</b>							
5311	Basic Formula	-	-	-	-	-	
5312	Transportation Aid	-	-	-	-	-	
5314	Early Childhood Special Education	-	-	-	-	-	
5319	Classroom Trust	-	-	-	-	-	
5324	Parents as Teachers	-	-	-	-	-	
5332	Vocational/Technical Aid	-	-	-	-	-	
5333	Food Service	-	-	-	-	-	
5359	Vocational/Technical Enhancement	-	-	-	-	-	
5369	Residential Placement/Excess Cost	-	-	-	-	-	
5381	High Need Fund--Special Education	-	-	-	-	-	
5397	Other State	-	-	-	-	-	
<b>Total State</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Federal:</b>							
5412	Medicaid	-	-	-	-	-	
5422, 5424	Basic Formula - Federal Stabilization	-	-	-	-	-	
5423	Transportation - ARRA	-	-	-	-	-	
5425	Classroom Trust - Jobs Bill	-	-	-	-	-	
5428, 5429	Basic Formula - Jobs Bill	-	-	-	-	-	
5437, 5441	Individuals with Disabilities (IDEA)	-	-	-	-	-	
5442	Early Childhood Special Education	-	-	-	-	-	
5445	School Lunch Program	-	-	-	-	-	
5446	School Breakfast Program	-	-	-	-	-	
5451, 5452	Title I	-	-	-	-	-	
5456	Title I - ARRA	-	-	-	-	-	
5493, 5494	IDEA - ARRA	-	-	-	-	-	
5455-5499	Other Federal	-	-	-	-	-	
<b>Total Federal</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Other:</b>							
5611, 5692	Sale/Refunding of Bonds	8,865,000	-	-	-	-	
5641	Sale of School Buses	-	-	-	-	-	
58xx	Tuition from Other Districts	-	-	-	-	-	
<b>Total Other</b>		<b>8,865,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Total Revenues</b>		<b>10,544,628</b>	<b>1,679,754</b>	<b>1,710,450</b>	<b>1,714,930</b>	<b>1,728,297</b>	<b>0.8%</b>

# WARREN COUNTY R-III SCHOOL DISTRICT

## 2014-2015 ANNUAL BUDGET

### REVENUES BY OBJECT CAPITAL PROJECTS FUND ONLY

Object Code	Title	2010-2011 Actual	2011-2012 Actual	2012-2013 Actual	2013-2014 Budget	2014-2015 Budget	% Change
<b>Local:</b>							
5111	Current Taxes	188,181	184,162	188,256	188,210	190,175	1.0%
5112	Delinquent Taxes	20,963	20,932	22,411	21,162	20,696	-2.3%
5113	Prop C Sales Taxes	-	-	-	-	-	
5114	Financial Institution Taxes	20,909	22,649	43,175	25,000	40,000	37.5%
5115	M & M (Surcharge Taxes)	216,913	241,587	238,501	225,000	225,000	0.0%
5116	In Lieu of Tax	361,864	360,808	201,599	200,000	210,000	4.8%
5140	Earnings on Investments	1,096	3,127	476	4,000	2,000	-100.0%
5150	Food Service - Program	-	-	-	-	-	
5165	Food Service - Non-Program	-	-	-	-	-	
5170	Student Activities	-	-	-	-	-	
5180	Community Services	-	-	-	-	-	
5190	Other Local	2,500	-	1,000	-	-	
<b>Total Local</b>		<b>812,426</b>	<b>833,264</b>	<b>695,417</b>	<b>663,372</b>	<b>687,871</b>	<b>3.6%</b>
<b>County:</b>							
5211	Fines/Forfeitures/Escheats	-	-	-	-	-	
5221	State Assessed Utility Taxes	7,099	24,657	48,658	15,000	20,000	25.0%
<b>Total County</b>		<b>7,099</b>	<b>24,657</b>	<b>48,658</b>	<b>15,000</b>	<b>20,000</b>	<b>25.0%</b>
<b>State:</b>							
5311	Basic Formula	-	-	-	-	-	
5312	Transportation Aid	-	-	-	-	-	
5314	Early Childhood Special Education	-	-	-	68,750	-	
5319	Classroom Trust	-	1,056,340	1,056,163	1,056,340	865,916	-22.0%
5324	Parents as Teachers	-	-	-	-	-	
5332	Vocational/Technical Aid	-	-	-	-	-	
5333	Food Service	-	-	-	-	-	
5359	Vocational/Technical Enhancement	-	-	-	-	-	
5369	Residential Placement/Excess Cost	-	-	-	-	-	
5381	High Need Fund--Special Education	-	-	-	-	-	
5397	Other State	-	-	-	-	-	
<b>Total State</b>		<b>-</b>	<b>1,056,340</b>	<b>1,056,163</b>	<b>1,125,090</b>	<b>865,916</b>	<b>-29.9%</b>
<b>Federal:</b>							
5412	Medicaid	-	-	-	-	-	
5422, 5424	Basic Formula - Federal Stabilization	-	-	-	-	-	
5423	Transportation - ARRA	-	-	-	-	-	
5425	Classroom Trust - Jobs Bill	-	-	-	-	-	
5428, 5429	Basic Formula - Jobs Bill	-	-	-	-	-	
5437, 5441	Individuals with Disabilities (IDEA)	-	-	-	-	-	
5442	Early Childhood Special Education	-	-	-	-	-	
5445	School Lunch Program	-	-	-	-	-	
5446	School Breakfast Program	-	-	-	-	-	
5451, 5452	Title I	-	-	-	-	-	
5456	Title I - ARRA	-	-	-	-	-	
5493, 5494	IDEA - ARRA	-	-	-	-	-	
5455-5499	Other Federal	-	72,740	-	-	-	
<b>Total Federal</b>		<b>-</b>	<b>72,740</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Other:</b>							
5611, 5692	Sale/Refunding of Bonds	-	-	-	-	-	
5641	Sale of School Buses	-	-	-	-	-	
5651	Sale of Other Property	5,000	22,346	22,835	-	-	
58xx	Tuition from Other Districts	-	-	-	-	-	
<b>Total Other</b>		<b>5,000</b>	<b>22,346</b>	<b>22,835</b>	<b>-</b>	<b>-</b>	
<b>Total Revenues</b>		<b>824,525</b>	<b>2,009,348</b>	<b>1,823,074</b>	<b>1,803,462</b>	<b>1,573,787</b>	<b>-14.6%</b>

# Fund Balance Projection for Budget 2014-15

## 2014-2015

<i>USING BUDGET FIGURES</i>	General Fund (1)	Teachers Fund (2)	Debt Serv (3)	Cap Proj (4)	Total
Beginning Fund Balances - July 1, 2014	6,105,428.67	0.00	1,639,816.25	1,131,205.35	8,876,450.27
Total Revenue	12,859,984.00	16,700,813.00	1,728,297.00	1,573,787.00	32,862,881.00
Total Revenue and Balances	18,965,412.67	16,700,813.00	3,368,113.25	2,704,992.35	41,739,331.27
Transfer To	0.00	995,891.00	0.00	0.00	0.00
Transfer From	995,891.00	0.00	0.00	0.00	0.00
Total Expenditures	11,694,216.00	17,696,704.00	1,369,812.00	2,567,218.00	33,327,950.00
Ending Balances - June 30, 2015	6,275,305.67	0.00	1,998,301.25	137,774.35	8,411,381.27
Restr Fund Balances - June 30, 2015	0.00	0.00	0.00	0.00	0.00
TOAL (ending balance - restricted accts)	6,275,305.67				
<b>Fund Balance</b>	<b>21.35%</b>				