



Year: 2015-2016

District 046-134 WEST PLAINS R-VII

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Changes per  
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State of Missouri  
Department of Elementary and Secondary Education  
School Finance Section

**ANNUAL SECRETARY OF THE BOARD REPORT (ASBR)  
Fiscal Year 2015-2016**

SECTION 162.821, RSMo, requires that one copy be filed with ... the Department of Elementary and Secondary Education on or before August 15, 2016.

SECTION 161.527, RSMo, concerning financially stressed school districts, requires that one copy be filed with the Department of Elementary and Secondary Education by July 15, 2016, to be eligible for the Proposition C rollback exemption.

**Part I Summary**

Total Assessed Valuation as of December 31, 2015 160,313,010  
(Exclude Tax Increment Financing AV)  
Basis of Accounting ACCRUAL

	General (Incidental) Fund	Special Revenue (Teachers) Fund	Debt Service Fund	Capital Projects Fund	Total All Funds
2015-2016 Levy Unadjusted	3.6450	0.0000	0.0000	0.0000	3.6450
2015-2016 Levy Adjusted	3.6450	0.0000	0.0000	0.0000	3.6450
3111 Beginning Fund Balances	4,310,765.96	0.00	0.00	1,963,929.80	6,274,695.76
5899 Total Revenue (See Part II)	13,860,028.20	11,799,163.52	0.00	820,048.04	26,479,239.76
5999 Total Revenue And Balances	18,170,794.16	11,799,163.52	0.00	2,783,977.84	32,753,935.52
5510 Transfer To	0.00	2,667,008.02	0.00	202,631.66	2,869,639.68
6710 Transfer From	2,869,639.68	0.00	0.00	0.00	2,869,639.68
9999 Expenditures (See Part III)	10,250,130.36	14,466,171.54	0.00	1,686,609.50	26,402,911.40
3112 Ending Fund Balances	5,051,024.12	0.00	0.00	1,300,000.00	6,351,024.12
3412 Restr Fund Balances	0.00	0.00	0.00	0.00	0.00
Unrestricted Ending Fund Balance (Incidental + Teachers Funds)	20.44%				

**Part I Restricted Balance**

Restricted Balance Purpose	General (Incidental) Fund	Special Revenue (Teachers) Fund	Debt Service Fund	Capital Projects Fund	Total All Funds
1001 Professional Development	0.00	0.00	0.00	0.00	0.00
1003 Student Scholarships	0.00	0.00	0.00	0.00	0.00
1004 Bond Proceeds	0.00	0.00	0.00	0.00	0.00
1005 Escrow Amt for Crossover Refunding of Bonded Debt	0.00	0.00	0.00	0.00	0.00
1006 Sinking Fund	0.00	0.00	0.00	0.00	0.00
1009 Other	0.00	0.00	0.00	0.00	0.00
1099 Total	0.00	0.00	0.00	0.00	0.00

**Part I-A Transfer From and To Funds Detail**

Transfer Type	Transfer From	Transfer To	Amount
002 Teachers Fund	General (Incidental) Fund	Special Revenue (Teachers) Fund	2,667,008.02
003 Debt Service Balance	Debt Service Fund	Capital Projects Fund	0.00
004 Transportation Calc Cost	General (Incidental) Fund	Capital Projects Fund	0.00
005 Area Career Center	General (Incidental) Fund	Capital Projects Fund	0.00
006 Grant Match	General (Incidental) Fund	Capital Projects Fund	0.00
007 DNR Energy Conservation Loans	General (Incidental) Fund	Capital Projects Fund	0.00
008 Food Services	General (Incidental) Fund	Capital Projects Fund	0.00
009 Student Activities	General (Incidental) Fund	Capital Projects Fund	0.00
010 \$162,326 or 7%xSATxWADA	General (Incidental) Fund	Capital Projects Fund	202,631.66
011 Capital Projects Fund Interest	Capital Projects Fund	General (Incidental) Fund	0.00
012 Unspent Bond Proceeds	Capital Projects Fund	Debt Service Fund	0.00
014 Capital Projects Unrestricted Funds	Capital Projects Fund	General (Incidental) Fund	0.00
015 FY06 Designated Levy or 5%xSATxWADA (Debt Service)	General (Incidental) Fund	Debt Service Fund	0.00
016 FY06 Designated Levy or 5%xSATxWADA (Capital Projects)	General (Incidental) Fund	Capital Projects Fund	0.00
017 Lease Purchase prior to 01/01/97	General (Incidental) Fund	Capital Projects Fund	0.00
018 Guaranteed Energy Performance Savings Contract	General (Incidental) Fund	Capital Projects Fund	0.00
019 Excess Incidental Fund Balance	General (Incidental) Fund	Special Revenue (Teachers) Fund	0.00

Totals	Transfer From 6710	Transfer To 5510
General (Incidental) Fund	2,869,639.68	0.00
Special Revenue (Teachers) Fund	0.00	2,667,008.02
Debt Service Fund	0.00	0.00
Capital Projects Fund	0.00	202,631.66
<b>Total</b>	<b>2,869,639.68</b>	<b>2,869,639.68</b>

**Part II Revenue Summary**

**Local Revenue Detail**

Revenue Code	Description	General (Incidental) Fund	Special Revenue (Teachers) Fund	Debt Service Fund	Capital Projects Fund	Total All Funds
5111	Current Taxes	5,429,459.50	0.00	0.00	0.00	5,429,459.50
5112	Delinquent Taxes	339,022.56	0.00	0.00	0.00	339,022.56
5113	School District Trust Fund (Prop C)	1,197,261.83	718,357.20	-	-	1,915,619.03
5114	Financial Institution Tax	45,808.47	0.00	0.00	0.00	45,808.47
5115	M&M Surtax	313,252.40	0.00	0.00	0.00	313,252.40

## Part II Revenue Summary

### Local Revenue Detail

Revenue Code	Description	General (Incidental) Fund	Special Revenue (Teachers) Fund	Debt Service Fund	Capital Projects Fund	Total All Funds
5116	In Lieu of Tax	15,426.65	0.00	0.00	0.00	15,426.65
5117	City Sales Tax	0.00	0.00	0.00	0.00	0.00
5121	Tuition From Individuals (K - 12)	0.00	0.00	-	-	0.00
5122	Summer School Tuition (K - 12)	0.00	0.00	-	-	0.00
5123	Tuition - Post Secondary	542,216.07	0.00	-	-	542,216.07
5131	Transportation Fees From Patrons	0.00	-	-	-	0.00
5140	Earnings on Investments	162,222.57	612.73	0.00	0.00	162,835.30
5150	Food Service Program	190,619.74	-	-	-	190,619.74
5165	Food Service Non-Program	62,185.10	-	-	-	62,185.10
5170	Student Activities	1,082,421.07	0.00	-	0.00	1,082,421.07
5180	Community Services	46,515.00	0.00	0.00	0.00	46,515.00
5190	Other - From Local Sources	145,283.01	0.00	0.00	13,800.00	159,083.01
5199	Local - Subtotal	9,571,693.97	718,969.93	0.00	13,800.00	10,304,463.90

### County Revenue Detail

Revenue Code	Description	General (Incidental) Fund	Special Revenue (Teachers) Fund	Debt Service Fund	Capital Projects Fund	Total All Funds
5211	Fines, Escheats, Etc.	-	95,331.93	-	-	95,331.93
5221	State Assessed Utilities	222,739.41	0.00	0.00	0.00	222,739.41
5222	County Stock Insurance Fund	0.00	0.00	0.00	0.00	0.00
5231	Fed Prop (Include Fed Forest, Flood & Mineral)	0.00	0.00	0.00	0.00	0.00
5232	Penalties, Concentrated Animal Feed Oper	-	0.00	-	-	0.00
5237	Other - County	0.00	0.00	0.00	0.00	0.00
5299	County - Subtotal	222,739.41	95,331.93	0.00	0.00	318,071.34

### State Revenue Detail

Revenue Code	Description	General (Incidental) Fund	Special Revenue (Teachers) Fund	Debt Service Fund	Capital Projects Fund	Total All Funds
5311	Basic Formula - State Monies	1,684,605.38	5,053,816.17	-	-	6,738,421.55
5312	Transportation	157,129.00	-	-	-	157,129.00
5314	Early Childhood Special Education	160,824.12	354,727.37	-	0.00	515,551.49
5317	Career Ladder	-	0.00	-	-	0.00
5319	Basic Formula - Classroom Trust Fund	0.00	51,769.45	0.00	673,581.00	725,350.45

## Part II Revenue Summary

### State Revenue Detail

Revenue Code	Description	General (Incidental) Fund	Special Revenue (Teachers) Fund	Debt Service Fund	Capital Projects Fund	Total All Funds
5322	Career Education/At Risk	0.00	20,000.00	-	-	20,000.00
5324	Educational Screening Prog/PAT	0.00	0.00	-	-	0.00
5325	Small Schools Grant	0.00	0.00	-	-	0.00
5332	Career Education	3,750.50	562,954.00	-	0.00	566,704.50
5333	Food Service - State	7,474.99	-	-	-	7,474.99
5337	Adult Education & Literacy (AEL)	0.00	0.00	-	0.00	0.00
5359	Career Education Enhancement Grant	20,179.70	0.00	-	107,584.87	127,764.57
5366	MO Dept of Nat Res (DNR) Energy Loan	0.00	0.00	-	0.00	0.00
5369	Residential Placement/Excess Cost	21,594.84	0.00	-	0.00	21,594.84
5371	Readers For The Blind	0.00	0.00	-	0.00	0.00
5372	State Emer Management Agency (SEMA) Funds	0.00	0.00	-	0.00	0.00
5381	High Need Fund	43,663.27	0.00	-	0.00	43,663.27
5382	Missouri Preschool Project	0.00	0.00	-	0.00	0.00
5397	Other - State	64,663.88	0.00	-	0.00	64,663.88
5399	State - Subtotal	2,163,885.68	6,043,266.99	0.00	781,165.87	8,988,318.54

### Federal Revenue Detail

Revenue Code	Description	General (Incidental) Fund	Special Revenue (Teachers) Fund	Debt Service Fund	Capital Projects Fund	Total All Funds
5411	Impact Aid (P.L. 81-874)	0.00	0.00	-	0.00	0.00
5412	Medicaid	132,849.71	0.00	-	0.00	132,849.71
5418	Reserve Officer Training Corps (ROTC)	0.00	0.00	-	0.00	0.00
5421	Child Development Associate (CDA) Grant	0.00	0.00	-	0.00	0.00
5427	Perkins Basic Grant, Career Education	144,413.53	37,590.92	-	21,871.17	203,875.62
5436	Adult Education & Literacy (AEL)	0.00	0.00	-	0.00	0.00
5437	IDEA Grants	4,281.69	0.00	-	0.00	4,281.69
5438	Non-IDEA Special Education Grants	0.00	0.00	-	0.00	0.00
5441	IDEA Entitlement Funds, Part B IDEA	153,118.76	264,394.19	-	0.00	417,512.95
5442	Early Childhood Special Education - Federal	22,401.53	40,480.47	-	0.00	62,882.00
5444	National School Lunch Equipment Grant	-	-	-	0.00	0.00
5445	School Lunch Program	562,131.75	-	-	-	562,131.75
5446	School Breakfast Program	299,550.05	-	-	-	299,550.05
5447	Special Milk Program	0.00	-	-	-	0.00

## Part II Revenue Summary

### Federal Revenue Detail

Revenue Code	Description	General (Incidental) Fund	Special Revenue (Teachers) Fund	Debt Service Fund	Capital Projects Fund	Total All Funds
5448	After School Snack Program	0.00	-	-	-	0.00
5449	Fresh Fruits and Vegetable Program	0.00	-	-	-	0.00
5451	Title I - ESEA	381,438.14	524,634.86	-	0.00	906,073.00
5452	Title I, Part C - Migrant Education	0.00	0.00	-	0.00	0.00
5459	21st Century Community Learning Center/Afterschool	0.00	0.00	-	0.00	0.00
5462	Title III, ESEA - English Language Acquisition	0.00	0.00	-	0.00	0.00
5463	Educ For Homeless Children & Youth	0.00	0.00	-	0.00	0.00
5465	Title II, Part A, ESEA - Teacher & Principal Quali	0.00	121,524.59	-	0.00	121,524.59
5472	Childcare Development Fund Grant	8,261.81	0.00	-	0.00	8,261.81
5477	Federal Emergency Mgt Agency (FEMA) Funds	0.00	0.00	-	0.00	0.00
5478	Vocational Rehabilitation	14,434.91	0.00	-	-	14,434.91
5481	Dept of Health Food Service Program	44,149.27	0.00	-	0.00	44,149.27
5483	Headstart	0.00	0.00	-	0.00	0.00
5484	Pell Grants	0.00	-	-	-	0.00
5486	Impact Aid, Restricted Purpose	0.00	0.00	-	0.00	0.00
5492	Title VI, Part B Rural Education Initiative	34,245.86	0.00	0.00	0.00	34,245.86
5497	Other - Federal	90,207.98	0.00	0.00	0.00	90,207.98
5499	Federal - Subtotal	1,891,484.99	988,625.03	0.00	21,871.17	2,901,981.19

### Part II Revenue Summary

#### Other Revenue Detail

Revenue Code	Description	General (Incidental) Fund	Special Revenue (Teachers) Fund	Debt Service Fund	Capital Projects Fund	Total All Funds
5611	Sale of Bonds	-	-	-	0.00	0.00
5613	Sales of Bonds - QZAB (ARRA)	-	-	-	0.00	0.00
5631	Net Insurance Recovery	0.00	-	-	3,211.00	3,211.00
5641	Sale of School Buses	-	-	-	0.00	0.00
5651	Sale of Other Property	10,224.15	-	-	0.00	10,224.15
5692	Refunding Bonds	-	-	0.00	-	0.00
5699	Other Revenue Subtotal	10,224.15	0.00	0.00	3,211.00	13,435.15
5810	Tuition From Other Districts	0.00	3,762,432.03	-	-	3,762,432.03
5820	Area Voc Fees From Other LEAs	0.00	122,018.00	-	-	122,018.00
5830	Contracted Educational Services	0.00	68,519.61	-	-	68,519.61
5841	Transportation From Other LEAs for Non-Disabled Ro	0.00	-	-	-	0.00
5842	Trans. Amts. from other LEAs for K-12 Disabled Stu	0.00	-	-	0.00	0.00
5843	Transportation from other LEAs for ECSE	0.00	-	-	-	0.00
5898	Receipts Other Districts - Subtotal	0.00	3,952,969.64	0.00	0.00	3,952,969.64

### Revenue Grand Total

Revenue Code	Description	General (Incidental) Fund	Special Revenue (Teachers) Fund	Debt Service Fund	Capital Projects Fund	Total All Funds
5899	Total Revenues	13,860,028.20	11,799,163.52	0.00	820,048.04	26,479,239.76

### Part III-A Expenditures - Program/Fund

#### INSTRUCTION EXPENDITURES

Function Code	Description	General (Incidental) Fund	Special Revenue (Teachers) Fund	Debt Service Fund	Capital Projects Fund	Total All Funds
1110	Elementary	215,105.78	2,473,900.83	-	0.00	2,689,006.61
1130	Middle/Junior High	138,709.39	1,634,346.91	-	0.00	1,773,056.30
1150	Senior High	430,573.88	3,400,420.07	-	4,563.89	3,835,557.84
1191	Summer School (Regular)	7,803.50	143,153.70	-	0.00	150,957.20
1192	Juvenile Program	0.00	0.00	-	0.00	0.00
1210	Gifted	440.00	64,354.05	-	0.00	64,794.05
1221	Special Education and Related Services	1,274,911.37	1,779,275.03	-	10,784.00	3,064,970.40
1223	Coordinated Early Intervening Services	0.00	0.00	-	0.00	0.00
1224	Proportionate Share Services	780.00	0.00	-	0.00	780.00

**Part III-A Expenditures - Program/Fund**

1250	Supplemental Instruction	372,276.06	424,995.86	-	0.00	797,271.92
1271	Bilingual	34,245.86	72,180.27	-	0.00	106,426.13
1280	Early Childhood Special Education	185,873.93	308,836.11	-	0.00	494,710.04
1300	Career Education Programs	145,506.36	979,308.31	-	124,190.66	1,249,005.33
1400	Student Activities	903,539.16	0.00	-	0.00	903,539.16
1911	Tuition to Other Districts within the State	0.00	12,223.56	-	-	12,223.56
1912	Tuition to Districts Outside the State	0.00	0.00	-	-	0.00
1913	Tuition to Private Agencies	0.00	0.00	-	-	0.00
1921	Area Career Center Fees	666.95	0.00	-	-	666.95
1931	Tuition, Special Ed Services-Other Distr in State	0.00	18,500.00	-	-	18,500.00
1932	Tuition, Spec Ed Prog Outside the State	0.00	0.00	-	-	0.00
1933	Tuition for Special Ed Svcs to Private Agencies	0.00	0.00	-	-	0.00
1941	Contracted Education Services	0.00	0.00	-	0.00	0.00
1942	Supplemental Education Services	0.00	0.00	-	0.00	0.00
1999	<b>Total Instruction (K-12 only)</b>	<b>3,710,432.24</b>	<b>11,311,494.70</b>	-	<b>139,538.55</b>	<b>15,161,465.49</b>

**SUPPORT SERVICES**

Function Code	Description	General (Incidental) Fund	Special Revenue (Teachers) Fund	Debt Service Fund	Capital Projects Fund	Total All Funds
2110	Attendance	0.00	0.00	-	0.00	0.00
2120	Guidance	98,571.92	487,137.40	-	0.00	585,709.32
2130 - 2190	Health, Psych, Speech and Audio	176,140.35	43,089.49	-	0.00	219,229.84
2210	Improvement of Instruction (2211,2212,2213,&2219)	24,395.31	188,896.18	-	0.00	213,291.49
2214	Professional Development	54,576.21	13,153.60	-	-	67,729.81
2220 - 2290	Media Services (Library)	88,873.63	170,025.54	-	0.00	258,899.17
2310	Board of Education Services	63,570.94	0.00	-	0.00	63,570.94
2320 - 2330	Executive Administration	1,186,452.93	483,618.77	0.00	42,462.74	1,712,534.44
2400	Building Level Administration	450,696.02	1,018,062.29	-	0.00	1,468,758.31
2510	Business, Fiscal, Internal Service (2510,20,70,90)	7,328.82	0.00	-	0.00	7,328.82
2540	Operation of Plant	1,866,593.26	0.00	-	57,024.55	1,923,617.81
2546	Security Services	51,851.60	0.00	-	0.00	51,851.60
2551	Contracted Transportation Services for Students	0.00	0.00	-	0.00	0.00
2552	District Operated Non-Disabled Student Trans Cost	819,353.36	48,598.00	-	110,983.33	978,934.69
2553	Contracted K-12 Disabled Transportation Services	0.00	0.00	-	0.00	0.00
2554	District Operated K-12 Disabled Trans. Services	49,538.70	0.00	-	0.00	49,538.70

**Part III-A Expenditures - Program/Fund**

2555	Payment to Other Districts for Non-Disabled Trans.	0.00	-	-	-	0.00
2556	Payments to Other Dist. for K-12 Disabled Trans.	0.00	-	-	-	0.00
2557	School Choice (ESEA)/Prop Share (IDEA) Trans Cost	0.00	0.00	-	0.00	0.00
2558	Non-Allowable Transportation Expenditure	0.00	0.00	-	0.00	0.00
2559	Early Childhood Special Education Trans. Serv.	6,147.93	0.00	-	0.00	6,147.93
2561	Food Services	1,127,365.27	0.00	-	31,068.00	1,158,433.27
2569	Food Service - Title I	0.00	0.00	-	0.00	0.00
2600	Central Office Support Services	94,302.87	0.00	-	0.00	94,302.87
2900	Other Supporting Services	0.00	0.00	-	0.00	0.00
2998	<b>Total Support Services</b>	<b>6,165,759.12</b>	<b>2,452,581.27</b>	<b>0.00</b>	<b>241,538.62</b>	<b>8,859,879.01</b>
2999	<b>Total Instruction &amp; Support</b>	<b>9,876,191.36</b>	<b>13,764,075.97</b>	<b>0.00</b>	<b>381,077.17</b>	<b>24,021,344.50</b>

**NON-INSTRUCTION/SUPPORT SERVICES**

Function Code	Description	General (Incidental) Fund	Special Revenue (Teachers) Fund	Debt Service Fund	Capital Projects Fund	Total All Funds
1610	Adult Basic Education	0.00	0.00	-	0.00	0.00
1620 - 1690	Adult Continuing Education	282,946.40	598,301.35	-	59,696.88	940,944.63
3000	Community Services	90,992.60	103,794.22	-	0.00	194,786.82
4000	Facilities Acquisition and Construction	-	-	-	1,083,847.04	1,083,847.04
5100	Principal	0.00	-	0.00	0.00	0.00
5200	Interest	0.00	0.00	0.00	155,601.91	155,601.91
5300	Other (Fin Fees, Etc)	0.00	0.00	0.00	6,386.50	6,386.50
9998	<b>Total Non-Instruction/Support</b>	<b>373,939.00</b>	<b>702,095.57</b>	<b>-</b>	<b>1,305,532.33</b>	<b>2,381,566.90</b>

**Part III-A Expenditures Grand Total**

Function Code	Description	General (Incidental) Fund	Special Revenue (Teachers) Fund	Debt Service Fund	Capital Projects Fund	Total All Funds
9999	Grand Total	10,250,130.36	14,466,171.54	-	1,686,609.50	26,402,911.40

**Part III-B Expenditures - Program/Object**

**INSTRUCTION EXPENDITURES**

Function Code	Description	6110 Certificated Salaries	6150 Non-Certificated Salaries	6200 Employee Benefits	6300 Purchased Services	6400 Supplies	6500 Capital Outlay	Total
1110	Elementary	1,927,334.59	53,251.96	582,189.36	44,188.79	82,041.91	0.00	2,689,006.61



**Part III-B Expenditures - Program/Object**

**INSTRUCTION EXPENDITURES**

Function Code	Description	6110 Certificated Salaries	6150 Non-Certificated Salaries	6200 Employee Benefits	6300 Purchased Services	6400 Supplies	6500 Capital Outlay	Total
1130	Middle/Junior High	1,291,687.97	27,216.34	358,057.33	29,799.40	66,295.26	0.00	1,773,056.30
1150	Senior High	2,746,900.81	36,040.43	692,814.03	201,122.48	154,116.20	4,563.89	3,835,557.84
1191	Summer School (Regular)	123,602.50	4,925.00	20,265.82	0.00	2,163.88	0.00	150,957.20
1192	Juvenile Program	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1210	Gifted	49,086.24	0.00	15,267.81	0.00	440.00	0.00	64,794.05
1221	Special Education and Related Services	1,419,323.00	746,827.30	675,034.49	173,981.05	39,020.56	10,784.00	3,064,970.40
1223	Coordinated Early Intervening Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1224	Proportionate Share Services	0.00	0.00	0.00	780.00	0.00	0.00	780.00
1250	Supplemental Instruction	354,535.59	180,124.05	149,000.20	49,808.88	63,803.20	0.00	797,271.92
1271	Bilingual	57,240.00	24,085.52	25,100.61	0.00	0.00	0.00	106,426.13
1280	Early Childhood Special Education	244,859.63	94,386.01	99,570.46	46,653.31	9,240.63	0.00	494,710.04
1300	Career Education Programs	766,212.17	0.00	222,737.20	36,304.87	99,560.43	124,190.66	1,249,005.33
1400	Student Activities	0.00	0.00	0.00	0.00	903,539.16	0.00	903,539.16
1911	Tuition to Other Districts within the State	-	-	-	12,223.56	-	-	12,223.56
1912	Tuition to Districts Outside the State	-	-	-	0.00	-	-	0.00
1913	Tuition to Private Agencies	-	-	-	0.00	-	-	0.00
1921	Area Career Center Fees	-	-	-	666.95	-	-	666.95
1931	Tuition, Special Ed Services-Other Distr in State	-	-	-	18,500.00	-	-	18,500.00
1932	Tuition, Spec Ed Prog Outside the State	-	-	-	0.00	-	-	0.00
1933	Tuition for Special Ed Svcs to Private Agencies	-	-	-	0.00	-	-	0.00
1941	Contracted Education Services	-	-	-	0.00	-	-	0.00
1942	Supplemental Education Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1999	<b>Total Instruction (K-12 only)</b>	<b>8,980,782.50</b>	<b>1,166,856.61</b>	<b>2,840,037.31</b>	<b>614,029.29</b>	<b>1,420,221.23</b>	<b>139,538.55</b>	<b>15,161,465.49</b>

### Part III-B Expenditures - Program/Object

#### SUPPORT SERVICES

Function Code	Description	6110 Certificated Salaries	6150 Non- Certificated Salaries	6200 Employee Benefits	6300 Purchased Services	6400 Supplies	6500 Capital Outlay	Total
2110	Attendance	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2120	Guidance	383,044.76	56,307.70	122,991.95	4,654.65	18,710.26	0.00	585,709.32
2130 - 2190	Health, Psych, Speech and Audio	1,615.00	165,097.46	43,996.22	3,200.00	5,321.16	0.00	219,229.84
2210	Improvement of Instruction (2211,2212,2213,&2219)	151,892.92	0.00	37,003.26	7,310.45	17,084.86	0.00	213,291.49
2214	Professional Development	13,153.60	0.00	0.00	52,805.16	1,771.05	-	67,729.81
2220 - 2290	Media Services (Library)	138,905.10	33,705.10	44,055.85	14,987.12	27,246.00	0.00	258,899.17
2310	Board of Education Services	0.00	4,553.00	669.41	58,113.57	234.96	0.00	63,570.94
2320 - 2330	Executive Administration	407,885.01	295,031.73	229,443.38	595,765.04	141,946.54	42,462.74	1,712,534.44
2400	Building Level Administration	832,439.78	297,472.50	283,560.86	37,842.43	17,442.74	0.00	1,468,758.31
2510	Business, Fiscal, Internal Service (2510,20,70,90)	0.00	0.00	0.00	7,328.82	0.00	0.00	7,328.82
2540	Operation of Plant	55,152.61	650,776.19	218,015.53	354,032.89	588,616.04	57,024.55	1,923,617.81
2546	Security Services	0.00	0.00	0.00	25,711.49	26,140.11	0.00	51,851.60
2551	Contracted Transportation Services for Students	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2552	District Operated Non-Disabled Student Trans Cost	40,014.00	484,117.70	161,032.46	41,415.64	141,371.56	110,983.33	978,934.69
2553	Contracted K-12 Disabled Transportation Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2554	District Operated K-12 Disabled Trans. Services	0.00	28,796.91	12,367.07	0.00	8,374.72	0.00	49,538.70
2555	Payment to Other Districts for Non- Disabled Trans.	-	-	-	0.00	-	-	0.00
2556	Payments to Other Dist. for K-12 Disabled Trans.	-	-	-	0.00	-	-	0.00
2557	School Choice (ESEA)/Prop Share (IDEA) Trans Cost	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2558	Non-Allowable Transportation Expenditure	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2559	Early Childhood Special Education Trans. Serv.	0.00	0.00	0.00	6,147.93	0.00	0.00	6,147.93
2561	Food Services	0.00	103,700.03	39,394.35	960,190.73	24,080.16	31,068.00	1,158,433.27
2569	Food Service - Title I	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2600	Central Office Support Services	0.00	63,611.00	14,635.41	15,084.09	972.37	0.00	94,302.87

**Part III-B Expenditures - Program/Object**

**SUPPORT SERVICES**

Function Code	Description	6110 Certificated Salaries	6150 Non-Certificated Salaries	6200 Employee Benefits	6300 Purchased Services	6400 Supplies	6500 Capital Outlay	Total
2900	Other Supporting Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2998	Total Support Services	2,024,102.78	2,183,169.32	1,207,165.75	2,184,590.01	1,019,312.53	241,538.62	8,859,879.01
2999	Total Instruction & Support	11,004,885.28	3,350,025.93	4,047,203.06	2,798,619.30	2,439,533.76	381,077.17	24,021,344.50

**NON-INSTRUCTION/SUPPORT SERVICES**

Function Code	Description	6110 Certificated Salaries	6150 Non-Certificated Salaries	6200 Employee Benefits	6300 Purchased Services	6400 Supplies	6500 Capital Outlay	6600 Other Objects	Total
1610	Adult Basic Education	-	-	-	-	-	-	-	0.00
1620 - 1690	Adult Continuing Education	469,633.01	73,477.14	150,934.49	95,181.16	92,021.95	59,696.88	-	940,944.63
3000	Community Services	83,895.96	49,082.97	45,424.60	3,263.05	13,120.24	-	-	194,786.82
4000	Facilities Acquisition and Construction	-	-	-	-	-	1,083,847.04	-	1,083,847.04
5100	Principal	-	-	-	-	-	-	-	0.00
5200	Interest	-	-	-	-	-	-	155,601.91	155,601.91
5300	Other (Fin Fees, Etc)	-	-	-	-	-	-	6,386.50	6,386.50
9998	Total Non-Instruction/Support	553,528.97	122,560.11	196,359.09	98,444.21	105,142.19	1,143,543.92	161,988.41	2,381,568.90

**Part III-B Expenditures Grand Total**

Function Code	Description	6110 Certificated Salaries	6150 Non-Certificated Salaries	6200 Employee Benefits	6300 Purchased Services	6400 Supplies	6500 Capital Outlay	6600 Other Objects	Total
9999	Grand Total	11,558,414.25	3,472,586.04	4,243,562.15	2,897,063.51	2,544,675.95	1,524,621.09	161,988.41	26,402,911.40

**Part III-C Expenditures - Object/Fund**

**SALARY & EMPLOYEE BENEFITS**

Object Code	Description	General (Incidental) Fund	Special Revenue (Teachers) Fund	Debt Service Fund	Capital Projects Fund	Total All Funds
6100	Salaries	3,575,065.64	11,455,934.65	-	-	15,031,000.29
6199	Salaries - Subtotal	3,575,065.64	11,455,934.65	-	-	15,031,000.29

**Part III-C Expenditures - Object/Fund**

**SALARY & EMPLOYEE BENEFITS**

Object Code	Description	General (Incidental) Fund	Special Revenue (Teachers) Fund	Debt Service Fund	Capital Projects Fund	Total All Funds
6211	Teacher Retirement	15,866.06	1,729,651.71	-	-	1,745,517.77
6221	Non-Teacher Retirement	259,505.54	443.16	-	-	259,948.70
6231	Old Age Survivor and Disability (OASDI)	213,388.27	31,683.47	-	-	245,071.74
6232	Medicare	49,904.86	156,067.08	-	-	205,971.94
6240 - 6270	Employee Insurance	725,384.09	1,061,667.91	-	-	1,787,052.00
6290	Other Benefits	0.00	0.00	-	-	0.00
6299	Employee Benefits - Subtotal	1,264,048.82	2,979,513.33	-	0.00	4,243,562.15

**PURCHASED SERVICES & SUPPLIES**

Object Code	Description	General (Incidental) Fund	Special Revenue (Teachers) Fund	Debt Service Fund	Capital Projects Fund	Total All Funds
6311	Tuition	67,546.00	30,723.56	-	-	98,269.56
6312 - 6314	Professional Services	268,442.75	0.00	-	-	268,442.75
6315	Audit Services	14,400.00	-	-	-	14,400.00
6316 & 6318 - 6319	Technical Services	486,037.42	-	-	-	486,037.42
6317	Legal Services	6,260.00	-	-	-	6,260.00
6330 - 6339	Property Services	467,581.39	-	-	-	467,581.39
6341	Contracted Transportation To and From School	6,147.93	-	-	-	6,147.93
6342	Other Contracted Pupil Transportation (Non-Route)	0.00	-	-	-	0.00
6343 - 6349	Travel	149,598.85	-	-	-	149,598.85
6351	Property Insurance	179,504.00	-	-	-	179,504.00
6352	Liability Insurance	19,343.30	-	-	-	19,343.30
6353	Fidelity Premium	0.00	-	-	-	0.00
6359	Judgments Against LEA	0.00	0.00	-	-	0.00
6360 - 6390	Other Purchased Services & Prior Year Adj	1,201,478.31	0.00	0.00	0.00	1,201,478.31
6399	Purchased Services - Subtotal	2,866,339.95	30,723.56	0.00	0.00	2,897,063.51
6410	General Supplies	1,937,376.71	-	-	-	1,937,376.71
6430	Regular Textbook	97,766.80	-	-	-	97,766.80
6440	Library Books	18,659.63	-	-	-	18,659.63
6450	Periodicals	0.00	-	-	-	0.00
6460	Warehouse Adjustments	0.00	-	-	-	0.00

**Part III-C Expenditures - Object/Fund**

**PURCHASED SERVICES & SUPPLIES**

Object Code	Description	General (Incidental) Fund	Special Revenue (Teachers) Fund	Debt Service Fund	Capital Projects Fund	Total All Funds
6471	Food Service - Food Only	0.00	-	-	-	0.00
6480	Energy Supplies/Service	466,792.65	-	-	-	466,792.65
6490	Other Supplies	24,080.16	-	-	-	24,080.16
6499	Supplies - Subtotal	2,544,675.95	-	-	-	2,544,675.95

**CAPITAL OUTLAY & OTHER OBJECTS**

Object Code	Description	General (Incidental) Fund	Special Revenue (Teachers) Fund	Debt Service Fund	Capital Projects Fund	Total All Funds
6510	Land	-	-	-	0.00	0.00
6520	Buildings	-	-	-	744,758.96	744,758.96
6530	Improvement To Sites	-	-	-	374,620.63	374,620.63
6541	Equipment - General	-	-	-	263,510.28	263,510.28
6542	Equipment - Instructional Apparatus	-	-	-	30,747.89	30,747.89
6551	Vehicles (Except School Buses)	-	-	-	10,250.00	10,250.00
6552	School Buses	-	-	-	100,733.33	100,733.33
6553	School Buses - Purchased with Specific Funds	-	-	-	0.00	0.00
6590	Other Capital Outlay	-	-	-	0.00	0.00
6599	Capital Outlay - Subtotal	0.00	-	-	1,524,621.09	1,524,621.09
6610	Principal	0.00	-	0.00	0.00	0.00
6620	Interest	0.00	0.00	0.00	155,601.91	155,601.91
6630	Other (Fin. Fees, Etc.)	0.00	0.00	0.00	6,386.50	6,386.50
6699	Other Objects - Subtotal	0.00	0.00	0.00	161,988.41	161,988.41

**Part III-C Expenditures - Grand Total**

Object Code	Description	General (Incidental) Fund	Special Revenue (Teachers) Fund	Debt Service Fund	Capital Projects Fund	Total All Funds
9999	Grand Total	10,250,130.36	14,466,171.54	0.00	1,686,609.50	26,402,911.40

**Part III-C Expenditures - Individual Expenditure Amounts**

Line #	Description	Amount
8010	Expenditures for Building Project(s) (Funded by Bo	0.00
8011	Expenditures for Building Project(s) (Funded by Im	0.00

**Part IV Long and Short Term Debt**

	8001 Balance Beginning of Year	8002 Amount Borrowed During Year	8003 Amount Repaid During Year	8004 Balance End of Year	8005 Interest Paid During Year
General Obligations Bonds	0.00	0.00	0.00	0.00	0.00
Lease Purchase	7,021,667.52	0.00	880,733.33	6,140,934.19	155,601.91
DNR Energy Loan	0.00	0.00	0.00	0.00	0.00
Guaranteed Energy Cost Savings Contract	0.00	0.00	0.00	0.00	0.00
Other Debt	0.00	0.00	0.00	0.00	0.00
<b>SubTotal</b>	<b>7,021,667.52</b>	<b>0.00</b>	<b>880,733.33</b>	<b>6,140,934.19</b>	<b>155,601.91</b>
Tax Anticipation Note (TAN)	0.00	0.00	0.00	0.00	0.00
Advance Funding	0.00	0.00	0.00	0.00	0.00
Revenue Bonds	0.00	0.00	0.00	0.00	0.00
<b>Total All Debt</b>	<b>7,021,667.52</b>	<b>0.00</b>	<b>880,733.33</b>	<b>6,140,934.19</b>	<b>155,601.91</b>

**General Obligation Bonds (Bonded Indebtedness)  
Section 164.121**

Type of Bond Issue	Series	Length Term	8001 Balance Beginning of Year	8002 Amount Borrowed During Year	8003 Amount Repaid During Year	8004 Balance End of Year	8005 Interest Paid During Year
There is no General Obligation Bonds (Bonded Indebtedness) debt.							

**Lease Purchase  
Section 177.088**

Type of Lease Purchase	Length Term	Begin Date	Refinance Date	Original Principal	8001 Balance Beginning of Year	8002 Amount Borrowed During Year	8003 Amount Repaid During Year	8004 Balance End of Year	8005 Interest Paid During Year
BLDG-2010B	7	11/11/2010	04/02/2013	1,555,000.00	535,000.00	0.00	270,000.00	265,000.00	8,262.50
BUS 2014	7	07/08/2014		745,332.00	581,667.52	0.00	100,733.33	480,934.19	11,967.31
SERIES 12	10	07/23/2012		1,522,000.00	1,085,000.00	0.00	145,000.00	940,000.00	25,393.72
SERIES 13	10	04/02/2013		4,720,000.00	3,995,000.00	0.00	365,000.00	3,630,000.00	83,165.88
SERIES 14	10	07/08/2014		825,000.00	825,000.00	0.00	0.00	825,000.00	26,812.50
<b>Total Lease Purchase</b>					<b>7,021,667.52</b>	<b>0.00</b>	<b>880,733.33</b>	<b>6,140,934.19</b>	<b>155,601.91</b>

Portion of 8003 "Amount Repaid During Year" from Not-For-Profit Corporation Escrow Account 0.00

**DNR Energy Loan  
Section 640.653**

Year: 2015-2016

District 046-134 WEST PLAINS R-VII

Version: Open

Type of Project	Length Term	Begin Date	Original Principal	8001 Balance Beginning of Year	8002 Amount Borrowed During Year	8003 Amount Repaid During Year	8004 Balance End of Year	8005 Interest Paid During Year
There is no DNR Energy Loan debt.								

**Guaranteed Energy Cost Savings Contract  
Section 8.231**

Vendor Name	Method of Financing	Length Term	Begin Date	Original Principal	8001 Balance Beginning of Year	8002 Amount Borrowed During Year	8003 Amount Repaid During Year	8004 Balance End of Year	8005 Interest Paid During Year
There is no Guaranteed Energy Cost Savings Contract debt.									

**Other Debt  
Section 177.082, etc.**

Debt	Length Term	Begin Date	Refinance Date	Original Principal	8001 Balance Beginning of Year	8002 Amount Borrowed During Year	8003 Amount Repaid During Year	8004 Balance End of Year	8005 Interest Paid During Year
There is no Other debt.									

**Tax Anticipation Note (TAN)  
Section 165.131**

Fund Borrowed For	Begin Date	Date Paid Off	Original Principal	8001 Balance Beginning of Year	8002 Amount Borrowed During Year	8003 Amount Repaid During Year	8004 Balance End of Year	8005 Interest Paid During Year
There is no Tax Anticipation Note (TAN) debt.								

**Advance Funding  
Section 360.106/165.131**

Begin Date	Refinance Date	Original Principal	8001 Balance Beginning of Year	8002 Amount Borrowed During Year	8003 Amount Repaid During Year	8004 Balance End of Year	8005 Interest Paid During Year
There is no Advance Funding debt.							

**Revenue Bonds (Bonded Indebtedness)  
Section 164.231**

Type of Revenue Generating Facility	Type of Issue	Series	Length Term	Refinance Date	8001 Balance Beginning of Year	8002 Amount Borrowed During Year	8003 Amount Repaid During Year	8004 Balance End of Year	8005 Interest Paid During Year
There is no Revenue Bond debt.									

**Part IV Application for State Transportation Aid**

**Section I Pupil Data**

**Pupils Transported  
Eligible for State Aid**

**Total Number of Pupils  
Transported for Two  
Ridership Lists**

	<b>Contracted</b>	<b>District Operated</b>
A. Non-Disabled Grades K-12	0	2,433
B. Career Education	0	0
C. Students with Disabilities Transported on Separate Routes K-12	0	42
<b>Eligible Average Daily Transported (ADT)</b>		<b>1,237.5</b>

**Pupils Transported  
Ineligible for State Aid**

**Total Number of Pupils  
Transported for Two  
Ridership Lists**

	<b>Contracted</b>	<b>District Operated</b>
D. Non-Resident Student - No Interdistrict Contract	0	0
E. Less than One Mile - No Charge to Parent, No Appreciable Expense	0	0
F. Less Than One Mile - Payment From Parent or Transported at District Expense	0	0
G. Less Than One Mile - Under Provisions of HB1180	0	0
<b>Ineligible Average Daily Transported (ADT)</b>		<b>0.0</b>

**Section II Miscellaneous Data**

Number of Days Transportation System Operated	162
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**Section III Mileage Data**

**Eligible Route Miles**

**Contracted**

**District Operated**

A1. Non-Disabled Student Route Miles	0	155,176
A2. Students with Disabilities Route Miles	0	29,028
<b>Total Eligible Route Miles</b>		<b>184,204</b>

**Ineligible Miles**

B. Disapproved Route Miles (Shuttle Routes, Regular Summer School, Non-Disabled Early Childhood)	0	246
C. Non-Route Miles (Activity Trips, Field Trips, Maintenance Miles)	0	81,073
<b>Total Ineligible Route Miles</b>		<b>81,319</b>



**School Bus Depreciation Schedule**

Bus Number	Vin Number	Model Year	Date Took Delivery	Purchase or Lease Price	Amount of Purchase Price Paid With Specific Program Funds (excludes local dollars)	Program Used for Purchase	% Depreciation	Depreciation This Year	Accumulated Depreciation	Balance Depreciation	Trade Date	Amount Received on Trade	Outright Sale Date	Amount Received Outright Sale
1	1BAKJCPH4FF312745	2015	08/04/2014	85,790	0		12.5	10,724	21,448	64,342		0		0
2	1BAKJCPH6FF312746	2015	08/05/2014	85,790	0		12.5	10,724	21,448	64,342		0		0
21	1HVBBAAP8SH651959	1995	11/01/1994	48,273	0		20.0	0	48,273	0		0		0
25	1HVBBAAP8SH651958	1995	11/01/1994	48,273	0		20.0	0	48,273	0		0		0
30	1HVBBAAP4SH651957	1995	11/01/1994	48,273	0		20.0	0	48,273	0		0		0
31	1HVBBAAP9WH589980	1998	06/01/1998	47,251	0		12.5	0	47,251	0		0		0
31	1BAKGCKH78F234712	2006	06/01/2005	62,480	0		12.5	0	62,480	0		0		0
31	1BAKGCPH49F255353	2009	06/01/2008	79,940	0		12.5	0	79,940	0		0		0
32	1HVBBAAP8SH651962	1995	11/01/1994	48,273	0		20.0	0	48,273	0		0		0
33	1HVBBAAP2WH589982	1998	06/01/1998	47,251	0		12.5	0	47,251	0		0		0
33	1BAKGCPH69F255354	2009	06/01/2008	79,940	0		12.5	0	79,940	0		0		0
33	1BAKGCKH06F234714	2006	06/01/2005	62,480	0		12.5	0	62,480	0		0		0
34	1HVBBAAP4SH651960	1995	11/01/1994	48,273	0		20.0	0	48,273	0		0		0
35	1HVBBAAP2WH589979	1998	06/01/1998	47,251	0		12.5	0	47,251	0		0		0
36	1HVBBAAP0WH589981	1998	06/01/1998	47,251	0		12.5	0	47,251	0		0		0
37	1HVBBAAP0WH589978	1998	06/01/1998	47,251	0		12.5	0	47,251	0		0		0
37	1BAKGCKH96F234713	2006	06/01/2005	62,480	0		12.5	0	62,480	0		0		0
37	1BAKGCPH89F255355	2009	06/01/2008	79,940	0		12.5	0	79,940	0		0		0
40	4DRBRAAP83B949395	2003	06/01/2002	50,509	0		12.5	0	50,509	0		0		0
41	4DRBRAAPX3B949396	2003	06/01/2002	50,509	0		12.5	0	50,509	0		0		0
42	4DRBRAAP13B949397	2003	06/01/2002	50,509	0		12.5	0	50,509	0		0		0
43	4DRBRAAP33B949398	2003	06/01/2002	56,809	0		12.5	0	56,809	0		0		0

**School Bus Depreciation Schedule**

Bus Number	Vin Number	Model Year	Date District Took Delivery	Purchase or Lease Purchase Price	Amount of Purchase Price Paid With Specific Program Funds (excludes local dollars)	Program Used for Purchase	% Depreciation	Depreciation This Year	Accumulated Depreciation	Balance Depreciation	Trade Date	Amount Received on Trade	Outright Sale Date	Amount Received Outright Sale
44	4DRBRAAP53B949399	2003	06/01/2002	56,809	0		12.5	0	56,809	0		0		0
50	1GB6G5BG0D1181327	2014	08/05/2014	56,212	0		12.5	7,027	14,054	42,158		0		0
51	1GBHG31Y8RF141465	1994	07/01/1998	5,000	0		12.5	0	5,000	0		0		0
434	1BAKJCPH7FF312741	2015	08/05/2014	85,790	0		12.5	10,724	21,448	64,342		0		0
531	1BAKJCPH2FF312744	2015	08/05/2014	85,790	0		12.5	10,724	21,448	64,342		0		0
732	1BAKJCPH5FF312740	2015	08/05/2014	85,790	0		12.5	10,724	21,448	64,342		0		0
833	1BAKJCPH9FF312739	2015	08/05/2014	85,790	0		12.5	10,724	21,448	64,342		0		0
936	1BAKJCPH0FF312743	2015	08/05/2014	85,790	0		12.5	10,724	21,448	64,342		0		0
1037	1BAKJCPH9FF312742	2015	08/05/2014	85,790	0		12.5	10,724	21,448	64,342		0		0

Depreciation Total 92,819  
Less sale/trade on buses eligible for depreciation 0  
Adjusted Depreciation Total 92,819

## Part IV Transportation Facility Depreciation

### Section One

Fiscal Year First Used	Item	Cost	Annual Depreciation Percent	Depreciation for One Year	Last Fiscal Year to Claim Depreciation
1999	Fuel Storage Tank	11,293	5.00 %	565	2018
2002	Other	3,988	5.00 %	199	2021
2003	Fuel Storage Tank	8,100	5.00 %	405	2022
2005	Building	28,405	5.00 %	1,420	2024
2005	Building	76,972	5.00 %	3,849	2024

### Section Two

<b>Total Depreciation for One Year</b>	6,438 (A)
<b>What % of all vehicles that use the above facilities were district pupil transportation vehicles</b>	100 % (B)
<b>Prorated Depreciation for this year</b>	6,438 (A) x (B)



**Missouri Department of Elementary & Secondary Education  
School Finance Section  
Current Expenditure Calculation**

Year: 2015-2016    District: 046-134 WEST PLAINS R-VII

Version: Open

**Total Current Operating Expenditure**

1	Part III-B, Line 2999 Total Instruction & Support		24,021,344.50
2	Part III-B, Line 2999 Object 6500 Capital Outlay	381,077.17	
3	Part II, Line 5150 Food Service Program	190,619.74	
4	Part II, Line 5165 Food Service Non-Program	62,185.10	
5	Part II, Line 5170 Student Activities	1,082,421.07	
6	Part II, Line 5333 Food Service - State	7,474.99	
7	Part II, 5445-49 Food Service - Federal	861,681.80	
8	Part II, Line 5481 Summer Food Service Program	44,149.27	
9	Part II, Line 5810 Tuition From Other Districts	3,762,432.03	
10	Part II, Line 5820-30 Area Voc/Contracted Ed Fees	190,537.61	
11	Part II, Line 5841 Transportation From Other LEAs For Non-Disabled Students	0.00	
12	Part II, Line 5842 Transportation From Other LEAs for Students with Disabilities	0.00	
13	Part II, Line 5843 Transportation From Other LEAs for ECSE Students with Disabilities	<u>0.00</u>	
14	Total lines 2 - 13		<u>6,582,578.78</u>
15	Total Current Operation Expenditures (line 1 minus 14)		17,438,765.72

**Pupil Data**

Subject Year Average Daily Attendance (ADA)	1,961.5668
Subject Year Weighted Average Daily Attendance (WADA)	2,080.8865

**Calculations**

Current Expenditures per Average Daily Attendance (ADA) (Total Current Operating Expenditures / ADA)	Preliminary	8,890.22
Current Expenditures per Weighted Average Daily Attendance (WADA) (Total Current Operating Expenditures / WADA)	Preliminary	8,380.45
Special Education - State High Need Fund Threshold (3 X Current Expenditures per ADA)	Preliminary	26,670.66
Special Education - Federal High Need Fund Threshold (5 X Current Expenditures per ADA)	Preliminary	44,451.10



**Missouri Department of Elementary & Secondary Education  
School Finance Section  
Indirect Cost Calculation**

Year: 2015-2016 District: 046-134 WEST PLAINS R-VII

Version: Open

**Determination of Total Allowable Expenditures**

1	Part I, Line 9999 Grand Total - All Funds		26,402,911.40
2	Part III-C, Line 6359 Judgements Against LEA	0.00	
3	Part III-C, Line 6471 Food Services	0.00	
4	Part III-B, Line 2310 (excluding 6500) Board of Education Services	63,570.94	
5	Part III-B, Line 9999, Object 6500 Capital Outlay	1,524,621.09	
6	Part I, Line 9999 Debt Services	<u>0.00</u>	
7	Total (lines 2 - 6)		<u>1,588,192.03</u>
8	Total Allowable Expenditures (line 1 minus line 7)		24,814,719.37

**Determination of Allowable Indirect Expenditures**

9	Total Allowable Expenditures (same as line 8)		24,814,719.37
10	Part III-C, Line 6315 Audit Services	14,400.00	
11	Part III-C, Line 6317 Legal Services	6,260.00	
12	Part III-B, Line 2320-2330 Executive Administration (excluding 6500)	1,670,071.70	
13	Part III-B, Line 2540 Operation of Plant (excluding 6500)	1,866,593.26	
14	Part III-B, Line 2510, 2600, & 2900 Business Services (excluding 6500)	<u>101,631.69</u>	
15	Allowable Indirect Costs, Non-Restricted (lines 10 - 14)		3,658,956.65
16	Allowable Indirect Costs, Restricted (lines 10, 11, and 14)		122,291.69
17	Other Allowable Indirect Costs, Non-Restricted (Line 9 less line 15)		21,155,762.72
18	Other Allowable Indirect Costs, Restricted (line 9 less line 16)		24,692,427.68

**Non-Restricted Rate**

Non-Restricted Indirect Cost Rate Percentage ((Line 15/Line 17) x 90%)	Preliminary	15.57%
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**Restricted Rate**

Restricted Indirect Cost Rate Percentage ((Line 16/Line 18) x 90%)	Preliminary	0.45%
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Note: The primary difference between the Restricted Rate and the Non-Restricted Rate is the exclusion and inclusion respectively of the Office of the Superintendent, including Deputy and Assistant Superintendents, and of Operation and Maintenance Expenses.

The calculation of the Indirect cost rates are based on the second preceding year. Therefore, since this calculation is based on the 2015-2016 Annual Secretary of the Board Report, the rates calculated will be used for the fiscal year 2017-2018.



Missouri Department of Elementary & Secondary Education  
School Finance Section  
Local Effort Report

Year: 2015-2016 District: 046-134 WEST PLAINS R-VII

Version: Open

**Total Local Taxes**

1	Part II, Line 5111 Current Taxes	5,429,459.50
2	Part II, Line 5112 Delinquent Taxes	339,022.56
3	Part II, Line 5114 Financial Institution Tax	45,808.47
4	Part II, Line 5115 M&M Surtax	313,252.40
5	Part II, Line 5116 In Lieu of Tax	15,426.65
6	Part II, Line 5117 City Sales Tax	0.00
7	Part II, Line 5221 State Assessed Utilities	222,739.41
8	Total Taxes (lines 1-7)	<hr/> 6,365,708.99

**Pupil Data**

9	Resident I Average Daily Attendance (ADA) plus Resident II ADA	1,823.02
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**Local Tax Effort Per Average Daily Attendance (ADA)**

10	Total Taxes / (Resident I ADA plus Resident II ADA)	3,491.85
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**Missouri Department of Elementary & Secondary Education  
School Finance Section  
MSIP Working Report**

Year: 2015-2016 District: 046-134 WEST PLAINS R-VII

Version: Open

Total Assessed Valuation as of December 31, 2015 = 160,313,010

	General (Incidental) Fund	Special (Teachers) Fund	Debt Services Fund	Capital Projects Fund	Total All Funds
2015-2016 Levy Unadjusted	3.6450	0.0000	0.0000	0.0000	3.6450
2015-2016 Levy Adjusted	3.6450	0.0000	0.0000	0.0000	3.6450
<b>3111</b> Beginning Fund Balances	4,310,765.96	0.00	0.00	1,963,929.80	6,274,695.76
<b>5899</b> Total Revenue (See Part II)	13,860,028.20	11,799,163.52	0.00	820,048.04	26,479,239.76
<b>5999</b> Total Revenue And Balances	18,170,794.16	11,799,163.52	0.00	2,783,977.84	32,753,935.52
<b>5510</b> Transfer To	0.00	2,667,008.02	0.00	202,631.66	2,869,639.68
<b>6710</b> Transfer From	2,869,639.68	0.00	0.00	0.00	2,869,639.68
<b>9999</b> Expenditures (See Part III)	10,250,130.36	14,466,171.54	0.00	1,686,609.50	26,402,911.40
<b>3112</b> Ending Fund Balances	5,051,024.12	0.00	0.00	1,300,000.00	6,351,024.12
<b>3412</b> Restr Fund Balances	0.00	0.00	0.00	0.00	0.00
Unrestricted Ending Balance - June 30, 2016	5,051,024.12	0.00	0.00	1,300,000.00	6,351,024.12
Unrestricted Ending Balance in Debt Service Fund - June 30, 2016					Preliminary 0.00
Total Unrestricted Ending Balance in Operating Funds - June 30, 2016					Preliminary 6,351,024.12
Unrestricted Ending Balance School Purposes					Preliminary 5,051,024.12
Unrestricted Ending Balance School Purposes as a Percentage of Expenditures					Preliminary 20.44%
Total Revenues for Operating Funds - 5899 (all funds except Debt Services)					26,479,239.76
Total Expenditures for Operating Funds - 9999 (all funds except Debt Services)					26,402,911.40
If an amount is shown at the right, then the district has deficit spent by this amount in the General (Incidental) Fund. DEFICIT SPENDING has occurred when the Ending Fund Balance (3112) is less than the Beginning Fund Balance (3111).					0.00
If an amount is shown at the right, then the district has deficit spent by this amount in the Special Revenue (Teachers) Fund. DEFICIT SPENDING has occurred when the Ending Fund Balance (3112) is less than the Beginning Fund Balance (3111).					0.00