

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

**ANNUAL SECRETARY OF THE BOARD REPORT (ASBR)
Fiscal Year 2012-2013**

SECTION 162.821, RSMo, requires that one copy be filed with ... the Department of Elementary and Secondary Education on or before August 15, 2013.

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, 2013, to be eligible for the Proposition C rollback exemption.

Part I Summary

Total Assessed Valuation as of December 31, 2012 147,802,350
(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
2012-2013 Levy Unadjusted	3.6408	0.0000	0.0000	0.0000	3.6408
2012-2013 Levy Adjusted	3.6408	0.0000	0.0000	0.0000	3.6408
3111 Beginning Fund Balances	5,175,688.59	301,147.80	0.00	1,603,456.61	7,080,293.00
5899 Total Revenue (See Part II)	16,905,587.62	7,285,054.78	0.00	814,133.98	25,004,776.38
5999 Total Revenue And Balances	22,081,276.21	7,586,202.58	0.00	2,417,590.59	32,085,069.38
5510 Transfer To	0.00	6,927,268.80	0.00	746,542.00	7,673,810.80
6710 Transfer From	7,673,810.80	0.00	0.00	0.00	7,673,810.80
9999 Expenditures (See Part III)	9,548,031.47	14,173,812.58	0.00	1,560,675.82	25,282,519.87
3112 Ending Fund Balances	4,859,433.94	339,658.80	0.00	1,603,456.77	6,802,549.51
3412 Restr Fund Balances	0.00	0.00	0.00	0.00	0.00
Unrestricted Ending Fund Balance (Incidental + Teachers Funds)	21.92%				

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
1002 At Risk	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	6,927,268.80
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	746,542.00
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	7,673,810.80	0.00
Special Revenue (Teachers) Fund	0.00	6,927,268.80
Debt Service Fund	0.00	0.00
Capital Projects Fund	0.00	746,542.00
Total	7,673,810.80	7,673,810.80

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	4,910,671.67	0.00	0.00	0.00	4,910,671.67
5112	Delinquent Taxes	373,877.89	0.00	0.00	0.00	373,877.89
5113	School District Trust Fund (Prop C)	1,042,495.09	679,767.43	-	-	1,722,262.52
5114	Financial Institution Tax	54,892.68	0.00	0.00	0.00	54,892.68

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
5115	M&M Surtax	292,966.16	0.00	0.00	0.00	292,966.16
5116	In Lieu of Tax	0.00	0.00	0.00	0.00	0.00
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	596,821.82	0.00	-	-	596,821.82
5131	Transportation Fees From Patrons	0.00	-	-	-	0.00
5140	Earnings on Investments	177,229.16	504.43	0.00	0.00	177,733.59
5150	Food Service Program	189,648.47	-	-	-	189,648.47
5165	Food Service Non-Program	71,605.35	-	-	-	71,605.35
5170	Student Activities	662,210.10	0.00	-	0.00	662,210.10
5180	Community Services	95,100.44	0.00	0.00	0.00	95,100.44
5190	Other - From Local Sources	225,363.25	0.00	0.00	52,500.00	277,863.25
5199	Local - Subtotal	8,692,882.08	680,271.86	0.00	52,500.00	9,425,653.94

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.	-	122,386.66	-	-	122,386.66
5221	State Assessed Utilities	228,393.15	0.00	0.00	0.00	228,393.15
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	228,393.15	122,386.66	0.00	0.00	350,779.81

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	1,692,002.50	5,076,007.50	-	-	6,768,010.00
5312	Transportation	138,234.00	-	-	-	138,234.00
5314	Early Childhood Special Education	299,552.62	25,510.75	-	0.00	325,063.37
5317	Career Ladder	-	0.00	-	-	0.00

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
5319	Basic Formula - Classroom Trust Fund	0.00	38,511.00	0.00	673,581.00	712,092.00
5322	Career Education/At Risk	0.00	20,000.00	-	-	20,000.00
5324	Educational Screening Prog/PAT	4,205.00	0.00	-	-	4,205.00
5325	Small Schools Grant	0.00	0.00	-	-	0.00
5332	Career Education	13,980.00	494,083.00	-	0.00	508,063.00
5333	Food Service - State	8,176.64	-	-	-	8,176.64
5337	Adult Education & Literacy (AEL)	0.00	15,742.34	-	0.00	15,742.34
5338	Adult Education & Literacy Grant	0.00	0.00	-	0.00	0.00
5353	Job Development/Customized Training	0.00	0.00	-	0.00	0.00
5359	Career Education Enhancement Grant	7,924.00	0.00	-	88,052.98	95,976.98
5362	A+ Schools Grant	42,244.80	0.00	-	0.00	42,244.80
5366	MO Dept of Nat Res (DNR) Energy Loan	0.00	0.00	-	0.00	0.00
5367	MO School Age Children's Health Services Grant	0.00	0.00	-	0.00	0.00
5369	Residential Placement/Excess Cost	0.00	0.00	-	0.00	0.00
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	109,855.21	0.00	-	0.00	109,855.21
5382	Missouri Preschool Project	0.00	41,438.00	-	0.00	41,438.00
5397	Other - State	12,687.60	210.00	-	0.00	12,897.60
5399	State - Subtotal	2,328,862.37	5,711,502.59	0.00	761,633.98	8,801,998.94

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	87,124.10	0.00	-	0.00	87,124.10
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	124,607.97	28,000.00	-	0.00	152,607.97
5431	Perkins Tech Prep Grant, Career Education	0.00	0.00	-	0.00	0.00
5435	Workforce Investment Act (WIA)	0.00	0.00	-	0.00	0.00
5436	Adult Education & Literacy (AEL)	22,966.90	57,800.83	-	0.00	80,767.73
5437	IDEA Grants	7,114.90	0.00	-	0.00	7,114.90

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
5438	Non-IDEA Special Education Grants	0.00	0.00	-	0.00	0.00
5441	IDEA Entitlement Funds, Part B IDEA	266,749.50	203,799.50	-	0.00	470,549.00
5442	Early Childhood Special Education - Federal	25,992.73	25,950.56	-	0.00	51,943.29
5444	National School Lunch Program Equipment Grant	-	-	-	0.00	0.00
5445	School Lunch Program	565,225.59	-	-	-	565,225.59
5446	School Breakfast Program	263,571.01	-	-	-	263,571.01
5447	Special Milk Program	0.00	-	-	-	0.00
5448	After School Snack Program	7,913.44	-	-	-	7,913.44
5449	Fresh Fruits and Vegetable Program	0.00	-	-	-	0.00
5451	Title I - ESEA	258,456.65	303,405.63	-	0.00	561,862.28
5452	Title I, Part C - Migrant Education	0.00	0.00	-	0.00	0.00
5453	Title I, Part B - Reading Skills Improvement	0.00	0.00	-	0.00	0.00
5458	Title I-A, 1003(g) School Improvement-ARRA	0.00	0.00	-	0.00	0.00
5459	21st Century Community Learning Centers Grant	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	112,689.00	-	0.00	112,689.00
5466	Title II, Part D, ESEA - Enhancing Education	0.00	0.00	-	0.00	0.00
5472	Childcare Development Fund Grant	0.00	0.00	-	0.00	0.00
5473	Nat'l & Community Services Trust Act	0.00	0.00	-	0.00	0.00
5477	Federal Emergency Mgt Agency (FEMA) Funds	0.00	0.00	-	0.00	0.00
5478	Vocational Rehabilitation	9,890.00	0.00	-	-	9,890.00
5481	Dept of Health Food Service Program	35,413.43	0.00	-	0.00	35,413.43
5482	Workforce Investment Act (WIA)	94,096.50	0.00	-	0.00	94,096.50
5483	Headstart	0.00	0.00	-	0.00	0.00
5484	Pell Grants	500.00	-	-	-	500.00
5486	Impact Aid, Restricted Purpose	0.00	0.00	-	0.00	0.00
5492	Title VI, Part B Rural Education Initiative	0.00	39,248.15	0.00	0.00	39,248.15
5497	Other - Federal	60.00	0.00	0.00	0.00	60.00
5499	Federal - Subtotal	1,769,682.72	770,893.67	0.00	0.00	2,540,576.39

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	-	-	0.00	0.00
5641	Sale of School Buses	-	-	-	0.00	0.00
5651	Sale of Other Property	0.00	-	-	0.00	0.00
5692	Refunding Bonds	-	-	0.00	-	0.00
5699	Other Revenue Subtotal	0.00	0.00	0.00	0.00	0.00
5810	Tuition From Other Districts	3,808,811.29	0.00	-	-	3,808,811.29
5820	Area Voc Fees From Other LEAs	76,956.01	0.00	-	-	76,956.01
5830	Contracted Educational Services	0.00	0.00	-	-	0.00
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	3,885,767.30	0.00	0.00	0.00	3,885,767.30

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	16,905,587.62	7,285,054.78	0.00	814,133.98	25,004,776.38

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	371,291.92	2,399,659.36	-	3,150.00	2,774,101.28
1130	Middle/Junior High	134,699.90	1,677,140.59	-	9,355.00	1,821,195.49
1150	Senior High	230,107.30	3,261,819.41	-	101,217.65	3,593,144.36
1191	Summer School (Regular)	11,860.81	86,133.32	-	0.00	97,994.13
1192	Juvenile Program	0.00	0.00	-	0.00	0.00
1210	Gifted	830.00	91,545.99	-	0.00	92,375.99
1221	Special Education and Related Services	1,070,659.77	1,714,917.46	-	8,788.21	2,794,365.44
1223	Coordinated Early Intervening Services	0.00	0.00	-	0.00	0.00
1224	Proportionate Share Services	0.00	0.00	-	0.00	0.00

Part III-A Expenditures - Program/Fund

1250	Supplemental Instruction	290,899.39	346,455.75	-	0.00	637,355.14
1271	Bilingual	95,730.66	66,232.12	-	0.00	161,962.78
1280	Early Childhood Special Education	121,693.59	245,823.13	-	0.00	367,516.72
1300	Career Education Programs	142,657.49	970,238.41	-	118,907.50	1,231,803.40
1400	Student Activities	929,066.52	284,727.47	-	0.00	1,213,793.99
1911	Tuition to Other Districts within the State	0.00	27,656.52	-	-	27,656.52
1912	Tuition to Districts Outside the State & Private S	0.00	0.00	-	-	0.00
1921	Area Career Center Fees	0.00	0.00	-	-	0.00
1931	Tuition, Severely Handicapped Program within the S	0.00	15,290.80	-	-	15,290.80
1932	Tuition, Sev Dis Prog Outside the State & Private	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	Total Instruction (K-12 only)	3,399,497.35	11,187,640.33	-	241,418.36	14,828,556.04

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	110,972.97	584,382.83	-	0.00	695,355.80
2130 - 2190	Health, Psych, Speech and Audio	174,187.17	0.00	-	0.00	174,187.17
2210	Improvement of Instruction	33,711.05	67,439.37	-	0.00	101,150.42
2214	Professional Development	89,626.58	54,075.36	-	-	143,701.94
2220 - 2290	Media Services (Library)	95,616.37	137,609.27	-	3,015.00	236,240.64
2310	Board of Education Services	54,486.44	0.00	-	0.00	54,486.44
2320 - 2330	Executive Administration	704,794.95	363,174.31	0.00	24,957.18	1,092,926.44
2400	Building Level Administration	429,224.30	1,027,564.67	-	765.40	1,457,554.37
2510	Business, Fiscal, Internal Service (2510,20,70,90)	0.00	0.00	-	0.00	0.00
2540	Operation of Plant	1,756,756.77	0.00	-	8,144.75	1,764,901.52
2546	Security Services	33,104.79	0.00	-	0.00	33,104.79
2551	Pupil Transportation, Contracted	0.00	0.00	-	0.00	0.00
2552	Pupil Transportation, District Owned	998,857.99	46,925.58	-	1,814.80	1,047,598.37
2553	Contracted K-12 Disabled Transportation Services	0.00	0.00	-	0.00	0.00
2554	District Operated K-12 Disabled Trans. Services	32,155.87	0.00	-	0.00	32,155.87
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

Part III-A Expenditures - Program/Fund

2557	School Choice Transportation Costs	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.	9,920.84	0.00	-	0.00	9,920.84
2561	Food Services	1,086,459.78	0.00	-	68,505.56	1,154,965.34
2569	Food Service - Title I	0.00	0.00	-	0.00	0.00
2600	Central Office Support Services	74,614.83	0.00	-	0.00	74,614.83
2900	Other Supporting Services	0.00	0.00	-	0.00	0.00
2998	Total Support Services	5,684,490.70	2,281,171.39	-	107,202.69	8,072,864.78
2999	Total Instruction & Support	9,083,988.05	13,468,811.72	-	348,621.05	22,901,420.82

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	14,740.52	86,710.52	-	0.00	101,451.04
1620 - 1690	Adult Continuing Education	318,449.71	486,545.16	-	30,617.63	835,612.50
3000	Community Services	130,853.19	131,745.18	-	0.00	262,598.37
4000	Facilities Acquisition and Construction	-	-	-	773,791.54	773,791.54
5100	Principal	0.00	-	0.00	245,000.00	245,000.00
5200	Interest	0.00	0.00	0.00	155,908.98	155,908.98
5300	Other (Fin Fees, Etc)	0.00	0.00	0.00	6,736.62	6,736.62
9998	Total Non-Instruction/Support	464,043.42	705,000.86	-	1,212,054.77	2,381,099.05

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	9,548,031.47	14,173,812.58	-	1,560,675.82	25,282,519.87

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	1,893,932.39	162,740.11	575,586.99	31,102.92	107,588.87	3,150.00	2,774,101.28
1130	Middle/Junior High	1,338,023.81	26,264.97	363,029.05	15,016.98	69,505.68	9,355.00	1,821,195.49

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
1150	Senior High	2,604,061.92	21,342.00	682,629.33	31,265.87	152,627.59	101,217.65	3,593,144.36
1191	Summer School (Regular)	74,498.34	8,246.19	12,831.51	32.00	2,386.09	0.00	97,994.13
1192	Juvenile Program	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1210	Gifted	73,368.79	0.00	18,177.20	148.02	681.98	0.00	92,375.99
1221	Special Education and Related Services	1,396,713.65	621,078.23	590,357.09	142,111.35	35,316.91	8,788.21	2,794,365.44
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	0.00	0.00	0.00	0.00
1250	Supplemental Instruction	285,258.00	186,734.37	136,245.49	28,880.53	236.75	0.00	637,355.14
1271	Bilingual	52,950.00	67,082.57	41,231.73	540.58	157.90	0.00	161,962.78
1280	Early Childhood Special Education	198,255.25	70,527.40	72,806.37	21,806.17	4,121.53	0.00	367,516.72
1300	Career Education Programs	771,046.61	0.00	208,690.92	8,324.58	124,833.79	118,907.50	1,231,803.40
1400	Student Activities	274,548.67	0.00	42,732.87	70,668.47	825,843.98	0.00	1,213,793.99
1911	Tuition to Other Districts within the State	-	-	-	27,656.52	-	-	27,656.52
1912	Tuition to Districts Outside the State & Private S	-	-	-	0.00	-	-	0.00
1921	Area Career Center Fees	-	-	-	0.00	-	-	0.00
1931	Tuition, Severely Handicapped Program within the S	-	-	-	15,290.80	-	-	15,290.80
1932	Tuition, Sev Dis Prog Outside the State & Private	-	-	-	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	Total Instruction (K-12 only)	8,962,657.43	1,164,015.84	2,744,318.55	392,844.79	1,323,301.07	241,418.36	14,828,556.04

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

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
2120	Guidance	470,169.34	70,854.14	132,469.40	3,013.15	18,849.77	0.00	695,355.80
2130 - 2190	Health, Psych, Speech and Audio	140.00	134,626.00	29,785.22	975.78	8,660.17	0.00	174,187.17
2210	Improvement of Instruction	55,610.00	0.00	11,829.37	29,481.12	4,229.93	0.00	101,150.42
2214	Professional Development	45,070.00	0.00	9,005.36	78,280.66	11,345.92	-	143,701.94
2220 - 2290	Media Services (Library)	110,409.49	44,286.12	43,423.49	3,072.00	32,034.54	3,015.00	236,240.64
2310	Board of Education Services	0.00	4,553.01	671.18	48,144.71	1,117.54	0.00	54,486.44
2320 - 2330	Executive Administration	310,112.40	381,690.83	167,553.15	160,506.39	48,106.49	24,957.18	1,092,926.44
2400	Building Level Administration	847,298.86	252,264.49	256,411.86	74,778.56	26,035.20	765.40	1,457,554.37
2510	Business, Fiscal, Internal Service (2510,20,70,90)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2540	Operation of Plant	0.00	643,058.97	211,847.54	354,060.43	547,789.83	8,144.75	1,764,901.52
2546	Security Services	0.00	0.00	0.00	33,104.79	0.00	0.00	33,104.79
2551	Pupil Transportation, Contracted	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2552	Pupil Transportation, District Owned	40,965.93	531,965.41	206,162.96	45,210.85	221,478.42	1,814.80	1,047,598.37
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	24,235.01	7,470.86	0.00	450.00	0.00	32,155.87
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 Transportation Costs	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	9,920.84	0.00	0.00	9,920.84
2561	Food Services	0.00	196,326.56	98,946.90	775,768.05	15,418.27	68,505.56	1,154,965.34
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	52,571.91	11,898.94	8,543.03	1,600.95	0.00	74,614.83
2900	Other Supporting Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Part III-B Expenditures - Program/Object

SUPPORT SERVICES

Function Code	Description	6150						Total
		6110 Certificated Salaries	6150 Non-Certificated Salaries	6200 Employee Benefits	6300 Purchased Services	6400 Supplies	6500 Capital Outlay	
2998	Total Support Services	1,879,776.02	2,336,432.45	1,187,476.23	1,624,860.36	937,117.03	107,202.69	8,072,864.78
2999	Total Instruction & Support	10,842,433.45	3,500,448.29	3,931,794.78	2,017,705.15	2,260,418.10	348,621.05	22,901,420.82

NON-INSTRUCTION/SUPPORT SERVICES

Function Code	Description	6150							Total
		6110 Certificated Salaries	6150 Non-Certificated Salaries	6200 Employee Benefits	6300 Purchased Services	6400 Supplies	6500 Capital Outlay	6600 Other Objects	
1610	Adult Basic Education	71,635.16	6,045.00	16,766.20	4,113.33	2,891.35	-	-	101,451.04
1620 - 1690	Adult Continuing Education	422,077.41	90,125.39	135,778.40	69,874.55	87,139.12	30,617.63	-	835,612.50
3000	Community Services	116,050.02	79,733.79	46,752.68	1,314.68	18,747.20	-	-	262,598.37
4000	Facilities Acquisition and Construction	-	-	-	-	-	773,791.54	-	773,791.54
5100	Principal	-	-	-	-	-	-	245,000.00	245,000.00
5200	Interest	-	-	-	-	-	-	155,908.98	155,908.98
5300	Other (Fin Fees, Etc)	-	-	-	-	-	-	6,736.62	6,736.62
9998	Total Non-Instruction/Support	609,762.59	175,904.18	199,297.28	75,302.56	108,777.67	804,409.17	407,645.60	2,381,099.05

Part III-B Expenditures Grand Total

Function Code	Description	6150							Total
		6110 Certificated Salaries	6150 Non-Certificated Salaries	6200 Employee Benefits	6300 Purchased Services	6400 Supplies	6500 Capital Outlay	6600 Other Objects	
9999	Grand Total	11,452,196.04	3,676,352.47	4,131,092.06	2,093,007.71	2,369,195.77	1,153,030.22	407,645.60	25,282,519.87

Part III-C Expenditures - Object/Fund

SALARY & EMPLOYEE BENEFITS

Object Code	Description	6150				Total All Funds
		General (Incidental) Fund	Special Revenue (Teachers) Fund	Debt Service Fund	Capital Projects Fund	
6100	Salaries	3,778,787.05	11,349,761.46	-	-	15,128,548.51
6199	Salaries - Subtotal	3,778,787.05	11,349,761.46	-	-	15,128,548.51
6211	Teacher Retirement	32,512.33	1,698,484.28	-	-	1,730,996.61

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
6221	Non-Teacher Retirement	268,675.70	1,792.79	-	-	270,468.49
6231	Old Age Survivor and Disability (OASDI)	219,327.78	34,012.15	-	-	253,339.93
6232	Medicare	52,347.11	149,565.54	-	-	201,912.65
6240 - 6270	Employee Insurance	777,125.34	897,249.04	-	-	1,674,374.38
6290	Other Benefits	0.00	0.00	-	-	0.00
6299	Employee Benefits - Subtotal	1,349,988.26	2,781,103.80	-	0.00	4,131,092.06

PURCHASED SERVICES & SUPPLIES

Object Code	Description	General (Incidental) Fund	Special Revenue (Teachers) Fund	Debt Service Fund	Capital Projects Fund	Total All Funds
6311	Tuition	6,050.00	42,947.32	-	-	48,997.32
6312 - 6314	Professional Services	244,869.44	0.00	-	-	244,869.44
6315	Audit Services	13,200.00	-	-	-	13,200.00
6316 & 6318 - 6319	Technical Services	6,373.88	-	-	-	6,373.88
6317	Legal Services	2,503.34	-	-	-	2,503.34
6330 - 6339	Property Services	449,588.08	-	-	-	449,588.08
6341	Contracted Transportation To and From School	9,920.84	-	-	-	9,920.84
6342	Other Contracted Pupil Transportation (Non-Route)	0.00	-	-	-	0.00
6343 - 6349	Travel	205,950.02	-	-	-	205,950.02
6351	Property Insurance	135,103.00	-	-	-	135,103.00
6352	Liability Insurance	21,746.00	-	-	-	21,746.00
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	954,755.79	0.00	0.00	0.00	954,755.79
6399	Purchased Services - Subtotal	2,050,060.39	42,947.32	-	0.00	2,093,007.71
6410	General Supplies	1,556,690.08	-	-	-	1,556,690.08
6430	Regular Textbook	220,738.21	-	-	-	220,738.21
6440	Library Books	22,962.61	-	-	-	22,962.61
6450	Periodicals	0.00	-	-	-	0.00
6460	Warehouse Adjustments	0.00	-	-	-	0.00
6471	Food Service - Food Only	1,932.74	-	-	-	1,932.74

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
6480	Energy Supplies/Service	553,386.60	-	-	-	553,386.60
6490	Other Supplies	13,485.53	-	-	-	13,485.53
6499	Supplies - Subtotal	2,369,195.77	-	-	-	2,369,195.77

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	-	-	-	260,330.89	260,330.89
6530	Improvement To Sites	-	-	-	513,460.65	513,460.65
6541	Equipment - General	-	-	-	252,882.82	252,882.82
6542	Equipment - Instructional Apparatus	-	-	-	126,355.86	126,355.86
6551	Vehicles (Except School Buses)	-	-	-	0.00	0.00
6552	School Buses	-	-	-	0.00	0.00
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	-	-	1,153,030.22	1,153,030.22
6610	Principal	0.00	-	0.00	245,000.00	245,000.00
6620	Interest	0.00	0.00	0.00	155,908.98	155,908.98
6630	Other (Fin. Fees, Etc.)	0.00	0.00	0.00	6,736.62	6,736.62
6699	Other Objects - Subtotal	0.00	0.00	-	407,645.60	407,645.60

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	9,548,031.47	14,173,812.58	0.00	1,560,675.82	25,282,519.87

Part III-C Expenditures - Individual Expenditure Amounts

Line #	Description	Amount
8010	Expenditures for Building Project(s) (Funded by Bond Issue Proceeds)	0.00
8011	Expenditures for Building Project(s) (Funded by Impact Aid Proceeds)	0.00
8015	Total Expenditures Free & Reduced Lunch/At Risk	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	1,305,000.00	6,242,000.00	397,000.00	7,150,000.00	49,763.98
DNR Energy Loan	0.00	0.00	0.00	0.00	0.00
Guaranteed Energy Cost Savings Contract	3,630,000.00	0.00	3,630,000.00	0.00	106,145.00
Other Debt	0.00	0.00	0.00	0.00	0.00
SubTotal	4,935,000.00	6,242,000.00	4,027,000.00	7,150,000.00	155,908.98
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
Total All Debt	4,935,000.00	6,242,000.00	4,027,000.00	7,150,000.00	155,908.98

**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
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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	1,305,000.00	0.00	245,000.00	1,060,000.00	30,990.00
SERIES 12	10	07/23/2012		1,522,000.00	0.00	1,522,000.00	152,000.00	1,370,000.00	18,773.98
SERIES 13	10	04/02/2013		4,720,000.00	0.00	4,720,000.00	0.00	4,720,000.00	0.00
Total Lease Purchase					1,305,000.00	6,242,000.00	397,000.00	7,150,000.00	49,763.98

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

**DNR Energy Loan
Section 640.653**

Year: 2012-2013

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
TRANE REFINANCING	Installment Contract	10	10/27/2010	4,070,000.00	3,630,000.00	0.00	3,630,000.00	0.00	106,145.00
Total Guaranteed Energy Cost Savings Contract					3,630,000.00	0.00	3,630,000.00	0.00	106,145.00

**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.									



**Missouri Department of Elementary & Secondary Education
ASBR Edit Report**

Year: 2012 - 2013 **District:** 046-134 WEST PLAINS R-VII

Version: Open

Errors: 0 **Warnings:** 21

Edit Number	Severity	Message	Resolved
6	W	District has selected ACCRUAL as the basis of accounting. If this is correct, no further action is necessary.	N
District Remark		THE DISTRICT USES THE ACCRUAL BASIS OF ACCOUNTING	
Edit Number	Severity	Message	Resolved
54	W	DEFICIT SPENDING: Ending fund balance is less than beginning fund balance. The district deficit spent in the Incidental Fund. No response needed but the district should closely monitor district finances.	N
District Remark		DISTRICT WILL MONITOR INCIDENTAL FUND BALANCE	
Edit Number	Severity	Message	Resolved
220	W	Amounts reported for revenue code 5115 (M & M Surtax) do not agree with the amount reported by the county clerk(s). Delinquent M & M Surtax revenues should also be coded to 5115 and NOT to 5112, Taxes, Delinquent.	N
		CO CLERK AMT: 291,308.53 ASBR AMT: 292,966.16	
District Remark		ACCTS REC 6/12 1190.12; ACCTS REC 6/13 2847.75	
Edit Number	Severity	Message	Resolved
227	W	An amount is reported in revenue code 5190, Other - From Local Sources. Explain in Remarks what makes up this total.	N
		Revenue 5190 Total: 277,863.25	
District Remark		RENTAL 1950.00;PRIOR PD ADJUST (9835.44);E-RATE 42019.20;BUS TRIPS 201.45;VANDALISM 18.20;DUAL SHARE 2559.00;WEB ADVERTISING 2250.00;PEPSI 52,500.00;LOCAL CITY TIFS 12,334.79;JURY DUTY 56.14;P-CRD REBATE 2661.16;CITY OF WEST PLAINS 100.00;INSURANCE ANNUITY 204.77; MSU 70.00;BOOSTER CLUB DONATION 170773.98	
Edit Number	Severity	Message	Resolved
314	W	Amounts reported for revenue code 5337 (Adult Education & Literacy (AEL)) do not agree with the DESE payment file. Explain difference in Remarks or if accrued, provide cash reconciliation.	N
		ASBR AMT: 15,742.34 DESE PAY AMT : 19,730.84	
District Remark		ACCTS REC 6/12 3988.50	
Edit Number	Severity	Message	Resolved
350	W	Amounts reported for revenue code 5359 (Career Education Enhancement Grant) do not agree with the DESE payment file. Explain difference in Remarks or if accrued, provide cash reconciliation.	N
		ASBR AMT: 95,976.98 DESE PAY AMT : 96,448.00	
District Remark		ACCOUNTS PAYABLE CHECK WRITTEN 6/28-13 TO RETURN FUNDS \$471.02	
Edit Number	Severity	Message	Resolved
394	W	Amounts reported for revenue code 5381 (Extraordinary Costs/Special Education) do not agree with the DESE payment file. Explain difference in Remarks or if accrued, provide cash reconciliation.	N
		DESE PAY AMT: 109,855.21 ASBR AMT: 133,947.65	
District Remark		ACCTS REC 6/12 24092.44	
Edit Number	Severity	Message	Resolved

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Errors: 0 **Warnings:** 21

406	W	An amount has been entered in revenue code 5397, Other State. Explain in the Remarks what makes up this total.	N
		PART II 5397: 12,897.60	
District Remark		DISABILITY DETERMINATIONS 861.74; MO ACCESS GRANT 4139.00; DEFAULT PREVENTION GRANT 7686.86; SUB REIMB 210.00	
Edit Number	Severity	Message	Resolved
408	W	Amounts reported for the sum of revenue codes 5421, 5427, and 5431 (Career Education Programs) do not agree with the DESE payment file. Explain the difference in Remarks or if accrued, provide cash reconciliation.	N
		DESE PAY AMT: 189,738.25 ASBR AMT: 152,607.97	
District Remark		ACCTS REC 6/12 63511.13; ACCTS REC 6/13 4018.52; PMT FROM 3 RIVERS CONSORTIUM 22362.33	
Edit Number	Severity	Message	Resolved
416	W	Amounts reported for revenue code 5436 (Adult Education & Literacy (AEL)) do not agree with the DESE payment file. Explain difference in Remarks or if accrued, provide cash reconciliation.	N
		DESE PAY AMT: 80,767.73 ASBR AMT: 90,563.14	
District Remark		ACCTS REC 6/12 26690.84; ACCTS REC 6/13 16895.43	
Edit Number	Severity	Message	Resolved
440	W	Amounts reported for revenue code 5448 (After School Snack Program) do not agree with the DESE payment file. Explain difference in Remarks or if accrued, provide cash reconciliation.	N
		ASBR AMT: 7,913.44 DESE PAY AMT: 8,152.84	
District Remark		ACCTS REC 6/12 239.40	
Edit Number	Severity	Message	Resolved
444	W	Amounts reported for revenue code 5451 (Title I, ESEA) do not agree with the DESE payment file. Explain difference in Remarks or if accrued, provide cash reconciliation.	N
		ASBR AMT: 561,862.28 DESE PAY AMT: 832,891.24	
District Remark		ACCTS REC 6/12 271,028.96	
Edit Number	Severity	Message	Resolved
480	W	Amounts reported for revenue code 5465 (Title II, Part A, ESEA-Teacher & Principal Quality) do not agree with the DESE payment file. Explain difference in Remarks or if accrued, provide cash reconciliation.	N
		ASBR AMT: 112,689.00 DESE PAY AMT: 140,853.34	
District Remark		ACCTS REC 6/12 28164.34	
Edit Number	Severity	Message	Resolved
532	W	Amounts reported for revenue code 5478 (Vocational Rehabilitation) do not agree with the DESE payment file. Explain difference in Remarks or if accrued, provide cash reconciliation.	N
		ASBR AMT: 9,890.00 DESE PAY AMT : 0.00	
District Remark		DESE - DIVISION OF VOCATIONAL REHABILITATION 9890.00	



**Missouri Department of Elementary & Secondary Education
ASBR Edit Report**

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Errors: 0 **Warnings:** 21

Edit Number	Severity	Message	Resolved
540	W	An amount has been entered in 5497, Other Federal. Explain in the Remarks what makes up this total.	N
		PART II 5497: 60.00	
District Remark		VA PROCESSING FEE 60.00	
Edit Number	Severity	Message	Resolved
628	W	III-B, 5100 Principal Paid does not agree with Part IV, Long and Short Term Debt, Total Screen, Column 8003, Principal Paid During Year Subtotal All Debt. Please explain in Remarks.	N
		PART III-B, 5100: 245,000.00 PART IV, TOTAL PRINCIPAL 8003: 5,087,000.00	
District Remark		GUARANTEED ENERGY COST CONTRACT \$3630,000 AND LEASE PURCHASE \$1,305,000 WERE REFINANCED UNDER SECTION 177.088. THE LEASE TERM FOR THE \$1,305,000 WAS NOT EXTENDED AND WILL BE PAID OVER 10 YEARS.	
Edit Number	Severity	Message	Resolved
662	W	Amounts reported for revenue code 5437 (IDEA Grants) do not agree with the DESE payment file. Explain difference in Remarks or if accrued, provide cash reconciliation.	N
		ASBR Amount: 7,114.90 DESE Payment Amount: 10,263.90	
District Remark		ACCTS REC 6/12 3149.00	
Edit Number	Severity	Message	Resolved
713	W	Part IV, Lease Purchase Screen indicates a refinance date. Please verify that the refinance date is accurate and enter remarks indicating whether or not the dollar amount or length of time for the lease purchase increased.	N
District Remark		L/P BLDG REFINANCE (2010B SCHEDULE) REMAINING PAYMENTS WILL BE MADE IN 2014, 2015, 2016 AND 2017. THIS IS WITHIN THE INITIAL 7-YEAR FINANCE TERM. DOCUMENTATION ON PAYMENT SCHEDULE IS ON FILE SHOWING BREAKOUT OF INDIVIDUAL FINANCINGS. TRANE REFINANCING TERM 20 YEARS; REFINANCED 10 YEARS	
Edit Number	Severity	Message	Resolved
956	W	The difference between ASBR III-B, 2551/6500, 2552/6500, 2553/6500, and 2554/6500 and ASBR III-C, 6552 indicates possible capital outlay expenditures. Indicate in the Remarks what these expenditures represent.	N
		III-B 2551,2552,2553,2554/6500: 1,814.80 III-C 6552 CPF: 0.00	
District Remark		2-CHANNEL MOBILE SURVEILLANCE SYSTEM 1814.80	
Edit Number	Severity	Message	Resolved
976	W	Part III-A, Fund 2, Functions 2551-2558 should only be used for coding administrators' salaries and benefits whose instruction-related position requires certification. All other transportation-related salaries and benefits must be paid from Fund 1. Please verify in Remarks the personnel whose salary is coded to Fund 2.	N
District Remark		Dr. John Mulford, Assistant Superintendent	
Edit Number	Severity	Message	Resolved
979	W	Part III-B, Function Code 2559 indicates expenditures for Early Childhood Special Education (ECSE) transportation. Please verify in the Remarks that the district has not reported data on the Application for State Transportation Aid in Part IV for these students.	N
District Remark		DISTRICT HAS NOT REPORTED DATA ON THE APPLICATION FOR STATE TRANSPORTATION AID FOR ECSE STUDENTS.	

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**

	Contracted	District Operated
A. Non-Disabled Grades K-12	0	2,292
B. Career Education	0	0
C. Students with Disabilities Transported on Separate Routes K-12	0	36
Eligible Average Daily Transported (ADT)		1,164.0

**Pupils Transported
Ineligible for State Aid**

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

	Contracted	District Operated
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
Ineligible Average Daily Transported (ADT)		0.0

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	133,209
A2. Students with Disabilities Route Miles	0	14,258
Total Eligible Route Miles		147,467

Ineligible Miles

B. Disapproved Route Miles (Shuttle Routes, Regular Summer School, Non-Disabled Early Childhood)	0	1,617
C. Non-Route Miles (Activity Trips, Field Trips, Maintenance Miles)	0	77,940
Total Ineligible Route Miles		79,557

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 Other Funds	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	1BABNCKH56F235105	2006	06/01/2005	71,490	0		12.5	0	71,490	0		0		0
2	1BABNCKH76F235106	2006	06/01/2005	71,490	0		12.5	0	71,490	0		0		0
2	1HVBBPLP2PH474574	1992	06/01/1992	40,424	0		20.0	0	40,424	0		0		0
3	1HVBBPLP4PH474575	1992	06/01/1992	40,424	0		20.0	0	40,424	0		0		0
6	1HVBBZWP1H201997	1990	06/01/1989	36,654	0		20.0	0	36,654	0		0		0
7	1HVBBZWP6LH201994	1990	06/01/1989	36,654	0		20.0	0	36,654	0		0		0
8	1HVBBZWP5LH201999	1990	06/01/1989	36,654	0		20.0	0	36,654	0		0		0
9	1HVBBPLP6PH474576	1992	06/01/1992	40,424	0		20.0	0	40,424	0		0		0
10	1HVBBZWPXLH201996	1990	06/01/1989	36,654	0		20.0	0	36,654	0		0		0
20	1HVBBZWP3LH201998	1990	06/01/1989	36,654	0		20.0	0	36,654	0		0		0
21	1HVBBAAP6SH651959	1995	11/01/1994	48,273	0		20.0	0	48,273	0		0		0
22	1HVLPCEP0JH534838	1988	10/01/1992	1	0		12.5	0	1	1		0		0
23	1HVBBPLPXP474578	1992	06/01/1992	40,424	0		20.0	0	40,424	0		0		0
24	1HVLPCEP2JH534839	1988	10/01/1992	1	0		12.5	0	1	1		0		0
25	1HVBBAAP6SH651958	1995	11/01/1994	48,273	0		20.0	0	48,273	0		0		0
26	1HVBBPLP8PH474577	1992	06/01/1992	40,424	0		20.0	0	40,424	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	1BAKGCPH49F255353	2009	06/01/2008	79,940	0		12.5	9,993	59,958	19,982		0		0
31	1BAKGCKH76F234712	2006	06/01/2005	62,480	0		12.5	0	62,480	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	9,993	59,958	19,982		0		0
33	1BAKGCKH06F234714	2006	06/01/2005	62,480	0		12.5	0	62,480	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 Other Funds	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
34	1HVBBAAPASH651960	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	9,993	59,958	19,982		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
44	4DRBRAAP53B949399	2003	06/01/2002	56,809	0		12.5	0	56,809	0		0		0
50	1HVBZRM0PH530541	1993	07/01/1998	3,500	0		12.5	0	3,500	0		0		0
51	1GBHG31Y8RF141465	1994	07/01/1998	5,000	0		12.5	0	5,000	0		0		0

Depreciation Total	29,979
Less sale/trade on buses eligible for depreciation	0
Adjusted Depreciation Total	29,979

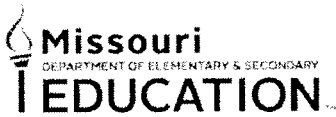
Part IV Transportation Facility Depreciation

Section One

Fiscal Year First Used	Item	Cost	Annual Depreciation Percent	Depreciation for One Year	Last Fiscal Year to Claim Depreciation
1994	Gravel	492	5.00 %	25	2013
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

Total Depreciation for One Year	6,463 (A)
What % of all vehicles that use the above facilities were district pupil transportation vehicles	100 % (B)
Prorated Depreciation for this year	6,463 (A) x (B)



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

Year: 2012-2013 **District:** 046-134 WEST PLAINS R-VII

Version: Open

Total Current Operating Expenditure

1	Part III-B, Line 2999 Total Instruction & Support		22,901,420.82
2	Part III-B, Line 2999 Object 6500 Capital Outlay	348,621.05	
3	Part II, Line 5150 Food Service Program	189,648.47	
4	Part II, Line 5165 Food Service Non-Program	71,605.35	
5	Part II, Line 5170 Student Activities	662,210.10	
6	Part II, Line 5333 Food Service - State	8,176.64	
7	Part II, 5445-49 Food Service - Federal	836,710.04	
8	Part II, Line 5481 Summer Food Service Program	35,413.43	
9	Part II, Line 5810 Tuition From Other Districts	3,808,811.29	
10	Part II, Line 5820-30 Area Voc/Contracted Ed Fees	76,956.01	
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>6,038,152.38</u>
15	Total Current Operation Expenditures (line 1 minus 14)		16,863,268.44

Pupil Data

Subject Year Average Daily Attendance (ADA)	1,895.9447
Subject Year Weighted Average Daily Attendance (WADA)	2,080.3405

Calculations

Current Expenditures per Average Daily Attendance (ADA) (Total Current Operating Expenditures / ADA)	Preliminary	8,894.39
Current Expenditures per Weighted Average Daily Attendance (WADA) (Total Current Operating Expenditures / WADA)	Preliminary	8,106.01
Special Education - State High Need Fund Threshold (3 X Current Expenditures per ADA)	Preliminary	26,683.17
Special Education - Federal High Need Fund Threshold (5 X Current Expenditures per ADA)	Preliminary	44,471.95



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

Year: 2012-2013 District: 046-134 WEST PLAINS R-VII

Version: Open

Total Local Taxes

1	Part II, Line 5111 Current Taxes	4,910,671.67
2	Part II, Line 5112 Delinquent Taxes	373,877.89
3	Part II, Line 5114 Financial Institution Tax	54,892.68
4	Part II, Line 5115 M&M Surtax	292,966.16
5	Part II, Line 5116 In Lieu of Tax	0.00
6	Part II, Line 5117 City Sales Tax	0.00
7	Part II, Line 5221 State Assessed Utilities	228,393.15
8	Total Taxes (lines 1-7)	<u>5,860,801.55</u>

Pupil Data

9	Resident I Average Daily Attendance (ADA) plus Resident II ADA	1,840.57
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Local Tax Effort Per Average Daily Attendance (ADA)

10	Total Taxes / (Resident I ADA plus Resident II ADA)	3,184.22
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**Missouri Department of Elementary & Secondary Education
School Finance Section
Indirect Cost Calculation**

Year: 2012-2013 **District:** 046-134 WEST PLAINS R-VII

Version: Open

Determination of Total Allowable Expenditures

1	Part I, Line 9999 Grand Total - All Funds		25,282,519.87
2	Part III-C, Line 6359 Judgements Against LEA	0.00	
3	Part III-C, Line 6471 Food Services	1,932.74	
4	Part III-B, Line 2310 (excluding 6500) Board of Education Services	54,486.44	
5	Part III-B, Line 9999, Object 6500 Capital Outlay	1,153,030.22	
6	Part I, Line 9999 Debt Services	<u>0.00</u>	
7	Total (lines 2 - 6)		<u>1,209,449.40</u>
8	Total Allowable Expenditures (line 1 minus line 7)		24,073,070.47

Determination of Allowable Indirect Expenditures

9	Total Allowable Expenditures (same as line 8)		24,073,070.47
10	Part III-C, Line 6315 Audit Services	13,200.00	
11	Part III-C, Line 6317 Legal Services	2,503.34	
12	Part III-B, Line 2320-2330 Executive Administration (excluding 6500)	1,067,969.26	
13	Part III-B, Line 2540 Operation of Plant (excluding 6500)	1,756,756.77	
14	Part III-B, Line 2510, 2600, & 2900 Business Services (excluding 6500)	<u>74,614.83</u>	
15	Allowable Indirect Costs, Non-Restricted (lines 10 - 14)		2,915,044.20
16	Allowable Indirect Costs, Restricted (lines 10, 11, and 14)		90,318.17
17	Other Allowable Indirect Costs, Non-Restricted (Line 9 less line 15)		21,158,026.27
18	Other Allowable indirect Costs, Restricted (line 9 less line 16)		23,982,752.30

Non-Restricted Rate

Non-Restricted Indirect Cost Rate Percentage (Line 15/Line 17) x 90%	Preliminary	12.40%
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Restricted Rate

Restricted Indirect Cost Rate Percentage (Line 16/Line 18) x 90%	Preliminary	0.34%
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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 2012-2013 Annual Secretary of the Board Report, the rates calculated will be used for the fiscal year 2014-2015.



**Missouri Department of Elementary & Secondary Education
School Finance Section
MSIP Working Report**

Year: 2012-2013 District: 046-134 WEST PLAINS R-VII

Version: Open

Total Assessed Valuation as of December 31, 2012 = 147,802,350

	General (Incidental) Fund	Special (Teachers) Fund	Debt Services Fund	Capital Projects Fund	Total All Funds
2012-2013 Levy Unadjusted	3.6408	0.0000	0.0000	0.0000	3.6408
2012-2013 Levy Adjusted	3.6408	0.0000	0.0000	0.0000	3.6408
3111 Beginning Fund Balances	5,175,688.59	301,147.80	0.00	1,603,456.61	7,080,293.00
5899 Total Revenue (See Part II)	16,905,587.62	7,285,054.78	0.00	814,133.98	25,004,776.38
5999 Total Revenue And Balances	22,081,276.21	7,586,202.58	0.00	2,417,590.59	32,085,069.38
5510 Transfer To	0.00	6,927,268.80	0.00	746,542.00	7,673,810.80
6710 Transfer From	7,673,810.80	0.00	0.00	0.00	7,673,810.80
9999 Expenditures (See Part III)	9,548,031.47	14,173,812.58	0.00	1,560,675.82	25,282,519.87
3112 Ending Fund Balances	4,859,433.94	339,658.80	0.00	1,603,456.77	6,802,549.51
3412 Restr Fund Balances	0.00	0.00	0.00	0.00	0.00
Unrestricted Ending Balance - June 30, 2013	4,859,433.94	339,658.80	0.00	1,603,456.77	6,802,549.51

Unrestricted Ending Balance in Debt Service Fund - June 30, 2013	Preliminary	0.00
Total Unrestricted Ending Balance in Operating Funds - June 30, 2013	Preliminary	6,802,549.51
Unrestricted Ending Balance School Purposes	Preliminary	5,199,092.74
Unrestricted Ending Balance School Purposes as a Percentage of Expenditures	Preliminary	21.92%

Total Revenues for Operating Funds - 5899 (all funds except Debt Services)	25,004,776.38
Total Expenditures for Operating Funds - 9999 (all funds except Debt Services)	25,282,519.87

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). (316,254.65)

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