

October 04, 2018

Mr. Matthew Davis
Eldon R-I
112 S Pine St.
112 S Pine Street
Eldon, MO 65026-1576

Balance Letter
066-102

Dear Mr. Davis:

The district's Annual Secretary of the Board Report (ASBR) for the 2017 - 2018 fiscal year has been received and reviewed by the Department. The district has resolved or appropriately remarked all edits generated by the data entered and submitted on the web-based financial report. Therefore, the 2017 - 2018 ASBR is considered complete.

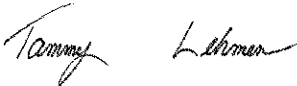
The June 30, 2018, fund balances indicated by the financial data are as follows:

General (Incidental) Fund	\$5,656,352.38
Special Revenue (Teachers) Fund	\$0.00
Debt Service Fund	\$1,243,539.38
Capital Projects Fund	\$1,233,072.34
Total All Funds	\$8,132,964.10

The above figures must be used as the beginning balances for the 2018 - 2019 ASBR unless a prior period adjustment is documented in the 2018 - 2019 ASBR Remarks and such revised balance agrees to the beginning fund balance in the district's 2018 - 2019 audit report.

Please contact School Finance at (573) 751-0357 or Tammy.Lehmen@dese.mo.gov if you have any questions regarding this correspondence.

Sincerely,



Tammy Lehmen
Director, School Finance

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

ANNUAL SECRETARY OF THE BOARD REPORT (ASBR)
Fiscal Year 2017-2018

SECTION 162.821, RSMo, requires that one copy be filed with ... the Department of Elementary and Secondary Education on or before August 15, 2018.

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, 2018, to be eligible for the Proposition C rollback exemption.

Part I Summary

Total Assessed Valuation as of December 31, 2017 185,606,010
(Exclude Tax Increment Financing AV)
Basis of Accounting CASH

	General (Incidental) Fund	Special Revenue (Teachers) Fund	Debt Service Fund	Capital Projects Fund	Total All Funds
2017-2018 Levy Unadjusted	3.0500	0.0000	0.5100	0.0000	3.5600
2017-2018 Levy Adjusted	3.0500	0.0000	0.5100	0.0000	3.5600
3111 Beginning Fund Balances	5,644,829.53	0.00	1,056,110.54	1,387,396.63	8,088,336.70
5899 Total Revenue (See Part II)	11,509,575.82	7,533,051.06	1,039,946.84	327,470.71	20,410,044.43
5999 Total Revenue And Balances	17,154,405.35	7,533,051.06	2,096,057.38	1,714,867.34	28,498,381.13
5510 Transfer To	0.00	2,346,473.01	0.00	797,521.00	3,143,994.01
6710 Transfer From	3,143,994.01	0.00	0.00	0.00	3,143,994.01
9999 Expenditures (See Part III)	8,354,058.96	9,879,524.07	852,518.00	1,279,316.00	20,365,417.03
3112 Ending Fund Balances	5,656,352.38	0.00	1,243,539.38	1,233,072.34	8,132,964.10
3412 Restr Fund Balances	12,019.29	0.00	56,446.17	0.00	68,465.46
Unrestricted Ending Fund Balance (Incidental + Teachers Funds)	30.96%				

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	12,019.29	0.00	0.00	0.00	12,019.29
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	56,446.17	0.00	56,446.17
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	12,019.29	0.00	56,446.17	0.00	68,465.46

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	2,346,473.01
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	797,521.00
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	3,143,994.01	0.00
Special Revenue (Teachers) Fund	0.00	2,346,473.01
Debt Service Fund	0.00	0.00
Capital Projects Fund	0.00	797,521.00
Total	3,143,994.01	3,143,994.01

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	\$5,089,758.87	-	\$851,071.46	-	\$5,940,830.33
5112	Delinquent Taxes	\$550,802.16	-	\$92,101.06	-	\$642,903.22
5113	School District Trust Fund (Prop C)	-	\$1,803,880.64	-	-	\$1,803,880.64
5114	Financial Institution Tax	-	-	\$65.10	\$368.51	\$433.61
5115	M&M Surtax	-	-	\$92.31	\$522.56	\$614.87
5116	In Lieu of Tax	-	-	-	\$1,025.44	\$1,025.44

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
5117	City Sales Tax	-	-	-	-	-
5121	Reg Day School Tuition (K - 12) from Individuals	-	-	-	-	-
5122	Summer School Tuition (K - 12) from Individuals	-	-	-	-	-
5123	Adult/Continuing Education Tuition - Post Secondar	-	-	-	-	-
5131	Transportation Fees From Patrons	-	-	-	-	-
5141	Earnings on Investments	\$109,451.99	\$985.76	\$15,386.06	\$11,090.04	\$136,913.85
5151	Food Service - Programs	\$222,881.82	-	-	-	\$222,881.82
5165	Food Service Non-Program	\$33,306.30	-	-	-	\$33,306.30
5171	Student Activities	\$475,427.35	-	-	-	\$475,427.35
5181	Community Services	\$25,160.00	-	-	-	\$25,160.00
5191	Rentals	-	-	-	-	-
5192	Gifts	\$572.89	-	-	-	\$572.89
5195	Prior Period Adjustment	\$4,838.42	-	-	-	\$4,838.42
5196	Net Receipts From Clearing Accounts	-	-	-	-	-
5198	Miscellaneous Local Revenue	\$118,224.49	-	-	-	\$118,224.49
5199	Local - Subtotal	\$6,630,424.29	\$1,804,866.40	\$958,715.99	\$13,006.55	\$9,407,013.23

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.	-	\$118,339.77	-	-	\$118,339.77
5221	State Assessed Utilities	\$499,540.91	-	\$81,230.85	-	\$580,771.76
5222	County Stock Insurance Fund	-	-	-	-	-
5231	Fed Prop (Include Fed Forest, Flood & Mineral)	-	-	-	-	-
5232	Penalties, Concentrated Animal Feed Oper	-	-	-	-	-
5237	Other - County	-	-	-	-	-
5299	County - Subtotal	\$499,540.91	\$118,339.77	\$81,230.85	-	\$699,111.53

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	-	\$5,418,206.38	-	-	\$5,418,206.38
5312	Transportation	\$119,962.00	-	-	-	\$119,962.00
5314	Early Childhood Special Education	\$228,356.04	-	-	-	\$228,356.04

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
5317	Career Ladder/Excellence in Education Act	-	-	-	-	-
5319	Basic Formula - Classroom Trust Fund	\$509,601.95	-	-	\$200,000.00	\$709,601.95
5322	Career Education/At Risk	\$20,000.00	-	-	-	\$20,000.00
5324	Educational Screening Prog/PAT	\$42,636.76	-	-	-	\$42,636.76
5325	Small Schools Grant	-	-	-	-	-
5332	Career Education	\$369,253.89	-	-	\$2,588.03	\$371,841.92
5333	Food Service - State	\$9,090.27	-	-	-	\$9,090.27
5337	Adult Education & Literacy (AEL)	-	-	-	-	-
5359	Career Education Enhancement Grant	-	-	-	\$95,776.13	\$95,776.13
5366	MO Dept of Economic Development (DED) Energy Loan	-	-	-	-	-
5369	Residential Placement/Excess Cost	-	-	-	-	-
5371	Readers For The Blind	-	-	-	-	-
5372	State Emer Management Agency (SEMA) Funds	-	-	-	-	-
5381	High Need Fund - Special Education	-	-	-	-	-
5382	Missouri Preschool Program	-	-	-	-	-
5397	Other - State	\$1,389.92	-	-	-	\$1,389.92
5399	State - Subtotal	\$1,300,290.83	\$5,418,206.38	-	\$298,364.16	\$7,016,861.37

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)	-	-	-	-	-
5412	Medicaid	\$41,085.12	-	-	-	\$41,085.12
5418	Reserve Officer Training Corps (ROTC)	-	-	-	-	-
5421	Child Development Associate (CDA) Grant	-	-	-	-	-
5427	Perkins Basic Grant, Career Education	\$110,694.54	-	-	-	\$110,694.54
5436	Adult Education & Literacy (AEL)	-	-	-	-	-
5437	IDEA Grants	-	-	-	-	-
5438	Non-IDEA Special Education Grants	-	-	-	-	-
5441	IDEA Entitlement Funds, Part B IDEA	\$358,173.37	-	-	-	\$358,173.37
5442	Early Childhood Special Education - Federal	\$31,861.00	-	-	-	\$31,861.00
5444	National School Lunch Equipment Grant	-	-	-	-	-
5445	School Lunch Program	\$563,235.65	-	-	-	\$563,235.65

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
5446	School Breakfast Program	\$235,104.74	-	-	-	\$235,104.74
5447	Special Milk Program	-	-	-	-	-
5448	After School Snack Program	\$40,409.70	-	-	-	\$40,409.70
5449	Fresh Fruits and Vegetable Program	-	-	-	-	-
5451	Title I	\$612,461.89	-	-	-	\$612,461.89
5452	Title I.C	-	-	-	-	-
5459	21st Century Community Learning Center/Afterschool	\$361,787.00	-	-	-	\$361,787.00
5461	Title IV.A Student Support and Academic Enrichment	\$7,770.83	-	-	-	\$7,770.83
5462	Title III	-	-	-	-	-
5463	Homeless Education	-	-	-	-	-
5465	Title II.A	\$84,705.75	-	-	-	\$84,705.75
5472	Childcare Development Fund Grant	-	-	-	-	-
5477	Federal Emergency Mgt Agency (FEMA) Funds	-	-	-	-	-
5478	Vocational Rehabilitation	-	-	-	-	-
5481	Dept of Health Food Service Program	\$151,733.35	-	-	-	\$151,733.35
5483	Headstart	-	-	-	-	-
5484	Pell Grants	-	-	-	-	-
5486	Impact Aid, Restricted Purpose	-	-	-	-	-
5492	Title V.B Rural Education Achievement Program (REA)	\$25,664.37	-	-	-	\$25,664.37
5497	Other - Federal	\$307,955.78	-	-	-	\$307,955.78
5499	Federal - Subtotal	\$2,932,643.09	-	-	-	\$2,932,643.09

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	-	-	-	-	-
5613	Sales of Bonds - QZAB (ARRA)	-	-	-	-	-
5631	Net Insurance Recovery	-	-	-	-	-
5641	Sale of School Buses	-	-	-	\$10,100.00	\$10,100.00
5651	Sale of Other Property	\$146,676.70	-	-	\$6,000.00	\$152,676.70
5692	Refunding Bonds	-	-	-	-	-
5699	Other Revenue Subtotal	\$146,676.70	-	-	\$16,100.00	\$162,776.70
5811	Tuition From Other Districts	-	\$73,288.51	-	-	\$73,288.51

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
5821	Area Voc Fees From Other LEAs	-	\$118,350.00	-	-	\$118,350.00
5831	Contracted Educational Services	-	-	-	-	-
5841	Transportation From Other LEAs for Non-Disabled Ro	-	-	-	-	-
5842	Trans. Amts. from other LEAs for K-12 Disabled Stu	-	-	-	-	-
5843	Transportation from other LEAs for ECSE	-	-	-	-	-
5898	Receipts Other Districts - Subtotal	-	\$191,638.51	-	-	\$191,638.51

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	\$11,509,575.82	\$7,533,051.06	\$1,039,946.84	\$327,470.71	\$20,410,044.43

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
1111	Elementary	\$248,353.72	\$2,689,313.37	-	\$4,785.57	\$2,942,452.66
1131	Middle/Junior High	\$58,531.02	\$920,474.69	-	-	\$979,005.71
1151	Senior High	\$629,440.56	\$1,650,538.40	-	\$29,824.17	\$2,309,803.13
1191	Summer School (Regular)	\$13,305.92	\$96,611.19	-	-	\$109,917.11
1192	Juvenile Program	-	-	-	-	-
1211	Gifted & Talented	-	-	-	-	-
1221	Special Education and Related Services	\$661,359.28	\$1,044,387.38	-	\$1,623.10	\$1,707,369.76
1223	Coordinated Early Intervening Services	-	-	-	-	-
1224	Proportionate Share Services	-	-	-	-	-
1251	Supplemental Instruction	\$148,463.94	\$310,259.73	-	-	\$458,723.67
1271	Bilingual	-	-	-	-	-
1281	Early Childhood Special Education	\$82,663.86	\$139,842.86	-	-	\$222,506.72
1311	Career Education Programs	\$144,761.71	\$784,226.90	-	\$131,478.69	\$1,060,467.30
1411	Student Activities	\$600,296.42	\$234,699.13	-	\$1,000.00	\$835,995.55
1911	Tuition to Other Districts within the State	-	\$39,721.77	-	-	\$39,721.77
1912	Tuition to Districts Outside the State	-	-	-	-	-
1913	Tuition to Private Agencies	-	-	-	-	-

Part III-A Expenditures - Program/Fund

1921	Area Career Center Fees	-	-	-	-	-
1931	Tuition, Special Ed Services-Other Distr in State	-	-	-	-	-
1932	Tuition, Spec Ed Prog Outside the State	-	-	-	-	-
1933	Tuition for Special Ed Svcs to Private Agencies	-	-	-	-	-
1941	Contracted Education Services	-	-	-	-	-
1942	Supplemental Education Services	-	-	-	-	-
1999	Total Instruction (K-12 only)	\$2,587,176.43	\$7,910,075.42	-	\$168,711.53	\$10,665,963.38

SUPPORT/INSTRUCTION SERVICES

Function Code	Description	General (Incidental) Fund	Special Revenue (Teachers) Fund	Debt Service Fund	Capital Projects Fund	Total All Funds
2111	Attendance and Social Work Services	-	-	-	-	-
2121	Guidance Services	\$101,737.06	\$353,095.91	-	-	\$454,832.97
2131	Health, Psych, Speech and Audio	\$332,902.75	\$7,586.10	-	-	\$340,488.85
2211	Improvement of Instruction (2211,2212,2213,& 2219)	\$52,577.23	\$3,478.50	-	-	\$56,055.73
2214	Professional Development	\$47,163.44	\$1,562.99	-	-	\$48,726.43
2221	Educational Media Services	\$155,222.34	\$265,958.65	-	-	\$421,180.99
2311	Board of Education Services	\$79,938.65	\$44,078.88	-	\$28,023.54	\$152,041.07
2321	Executive Administration Services	\$473,429.61	\$145,562.02	-	\$9,310.00	\$628,301.63
2411	Support Services - Building Level Administration	\$352,305.18	\$619,364.98	-	\$1,414.00	\$973,084.16
2511	Business Support Services (2511,2521-29,2571-2591)	\$2,730.47	-	-	-	\$2,730.47
2541	Operation and Maint of Plant Services (2541-2545,	\$1,754,049.68	\$10.32	-	\$771,661.63	\$2,525,721.63
2546	Security Services	\$35,597.52	-	-	-	\$35,597.52
2551	Contracted Transportation Services for Students	-	-	-	-	-
2552	District Operated Non-Disabled Student Trans Cost	\$678,591.91	-	-	\$155,302.00	\$833,893.91
2553	Contracted K-12 Disabled Transportation Services	\$11,259.60	-	-	-	\$11,259.60
2554	District Operated K-12 Disabled Trans. Services	\$36,730.02	-	-	-	\$36,730.02
2555	Payment to Other Districts for Non-Disabled Trans.	-	-	-	-	-
2556	Payments to Other Dist. for K-12 Disabled Trans.	-	-	-	-	-
2557	School Choice (ESEA)/Prop Share (IDEA) Trans Cost	-	-	-	-	-
2558	Non-Allowable Transportation Expenditure	-	-	-	-	-
2559	Early Childhood Special Education Trans. Serv.	\$39,878.12	-	-	-	\$39,878.12
2561	Food Services	\$969,371.49	-	-	\$3,900.00	\$973,271.49
2569	Other Food Services	-	-	-	-	-
2611	Central Office Services (2611-2691)	\$39,391.65	-	-	-	\$39,391.65

Part III-A Expenditures - Program/Fund

2911	Other Supporting Services (2911)	-	-	-	-	-
2998	Total Support Services	\$5,162,876.72	\$1,440,698.35	-	\$969,611.17	\$7,573,186.24
2999	Total Instruction & Support	\$7,750,053.15	\$9,350,773.77	-	\$1,138,322.70	\$18,239,149.62

NON-INSTRUCTION/SUPPORT SERVICES

Function Code	Description	General (Incidental) Fund	Special Revenue (Teachers) Fund	Debt Service Fund	Capital Projects Fund	Total All Funds
1611	Adult Education and Literacy Programs	-	-	-	-	-
1621	Adult Vocational Education	\$141.15	\$58,531.93	-	-	\$58,673.08
3111	Community Services (3111-3411, 3611-3913)	\$419,226.52	\$241,854.37	-	\$8,174.67	\$669,255.56
3511	Early Childhood Programs	\$66,877.81	\$5,797.51	-	-	\$72,675.32
3512	Early Childhood Instruction	\$117,760.33	\$222,566.49	-	-	\$340,326.82
4011	Facilities Acquisition and Construction	-	-	-	\$806.25	\$806.25
5111	Principal	-	-	\$585,000.00	\$125,000.00	\$710,000.00
5211	Interest	-	-	\$265,945.00	\$5,422.38	\$271,367.38
5311	Other (Fin Fees, Etc)	-	-	\$1,573.00	\$1,590.00	\$3,163.00
9998	Total Non-Instruction/Support	\$604,005.81	\$528,750.30	\$852,518.00	\$140,993.30	\$2,126,267.41

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	8,354,058.96	9,879,524.07	852,518.00	1,279,316.00	20,365,417.03

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
1111	Elementary	\$2,103,234.81	\$51,266.46	\$613,757.54	\$30,398.74	\$139,009.54	\$4,785.57	\$2,942,452.66
1131	Middle/Junior High	\$722,553.78	-	\$200,447.50	\$11,933.32	\$44,071.11	-	\$979,005.71
1151	Senior High	\$1,306,235.25	\$355,565.84	\$395,823.03	\$119,832.09	\$102,522.75	\$29,824.17	\$2,309,803.13
1191	Summer School (Regular)	\$83,870.00	\$8,929.50	\$13,842.16	-	\$3,275.45	-	\$109,917.11
1192	Juvenile Program	-	-	-	-	-	-	-
1211	Gifted & Talented	-	-	-	-	-	-	-

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
1221	Special Education and Related Services	\$814,205.63	\$440,819.23	\$370,056.64	\$60,499.16	\$20,166.00	\$1,623.10	\$1,707,369.76
1223	Coordinated Early Intervening Services	-	-	-	-	-	-	-
1224	Proportionate Share Services	-	-	-	-	-	-	-
1251	Supplemental Instruction	\$254,087.50	\$101,709.57	\$95,776.60	-	\$7,150.00	-	\$458,723.67
1271	Bilingual	-	-	-	-	-	-	-
1281	Early Childhood Special Education	\$108,514.62	\$52,360.15	\$48,304.13	\$11,421.06	\$1,906.76	-	\$222,506.72
1311	Career Education Programs	\$629,425.69	\$4,058.92	\$157,221.12	\$27,178.65	\$111,106.23	\$131,478.69	\$1,060,467.30
1411	Student Activities	\$203,281.68	\$78,494.82	\$40,509.07	\$64,993.14	\$447,716.84	\$1,000.00	\$835,995.55
1911	Tuition to Other Districts within the State	-	-	-	\$39,721.77	-	-	\$39,721.77
1912	Tuition to Districts Outside the State	-	-	-	-	-	-	-
1913	Tuition to Private Agencies	-	-	-	-	-	-	-
1921	Area Career Center Fees	-	-	-	-	-	-	-
1931	Tuition, Special Ed Services-Other Distr in State	-	-	-	-	-	-	-
1932	Tuition, Spec Ed Prog Outside the State	-	-	-	-	-	-	-
1933	Tuition for Special Ed Svcs to Private Agencies	-	-	-	-	-	-	-
1941	Contracted Education Services	-	-	-	-	-	-	-
1942	Supplemental Education Services	-	-	-	-	-	-	-
1999	Total Instruction (K-12 only)	\$6,225,408.96	\$1,093,204.49	\$1,935,737.79	\$365,975.93	\$876,924.68	\$168,711.53	\$10,665,963.38

Function Code	Description	6110 Certificated Salaries	6150 Non- Certificated Salaries	6200 Employee Benefits	6300 Purchased Services	6400 Supplies	6500 Capital Outlay	Total
2111	Attendance and Social Work Services	-	-	-	-	-	-	-
2121	Guidance Services	\$279,437.14	\$66,777.67	\$92,949.01	\$4,011.16	\$11,657.99	-	\$454,832.97
2131	Health, Psych, Speech and Audio	\$7,450.00	\$212,873.03	\$56,628.52	\$16,301.69	\$47,235.61	-	\$340,488.85

Part III-B Expenditures - Program/Object

Function Code	Description	6110 Certificated Salaries	6150 Non-Certificated Salaries	6200 Employee Benefits	6300 Purchased Services	6400 Supplies	6500 Capital Outlay	Total
2211	Improvement of Instruction (2211,2212,2213, & 2219)	\$3,000.00	-	\$478.50	\$24,335.74	\$28,241.49	-	\$56,055.73
2214	Professional Development	\$1,348.00	-	\$214.99	\$45,563.44	\$1,600.00	-	\$48,726.43
2221	Educational Media Services	\$218,096.94	\$42,431.65	\$63,990.08	\$10,621.20	\$86,041.12	-	\$421,180.99
2311	Board of Education Services	\$43,375.45	\$22,777.04	\$2,437.03	\$44,264.79	\$11,163.22	\$28,023.54	\$152,041.07
2321	Executive Administration Services	\$121,197.15	\$208,590.66	\$70,910.95	\$184,137.43	\$34,155.44	\$9,310.00	\$628,301.63
2411	Support Services - Building Level Administration	\$497,700.00	\$239,209.89	\$180,704.01	\$32,156.74	\$21,899.52	\$1,414.00	\$973,084.16
2511	Business Support Services (2511,2521-29,2571-2591)	-	-	-	\$2,730.47	-	-	\$2,730.47
2541	Operation and Maint of Plant Services (2541-2545,	-	\$603,495.70	\$189,460.88	\$446,227.55	\$514,875.87	\$771,661.63	\$2,525,721.63
2546	Security Services	-	-	-	\$25,797.75	\$9,799.77	-	\$35,597.52
2551	Contracted Transportation Services for Students	-	-	-	-	-	-	-
2552	District Operated Non-Disabled Student Trans Cost	\$25,000.00	\$351,219.81	\$85,600.39	\$36,167.74	\$180,603.97	\$155,302.00	\$833,893.91
2553	Contracted K-12 Disabled Transportation Services	-	-	-	\$11,259.60	-	-	\$11,259.60
2554	District Operated K-12 Disabled Trans. Services	-	\$19,116.58	\$8,451.20	-	\$9,162.24	-	\$36,730.02
2555	Payment to Other Districts for Non-Disabled Trans.	-	-	-	-	-	-	-
2556	Payments to Other Dist, for K-12 Disabled Trans.	-	-	-	-	-	-	-
2557	School Choice (ESEA)/Prop Share (IDEA) Trans Cost	-	-	-	-	-	-	-
2558	Non-Allowable Transportation Expenditure	-	-	-	-	-	-	-
2559	Early Childhood Special Education Trans. Serv.	-	\$17,670.39	\$8,327.38	-	\$13,880.35	-	\$39,878.12
2561	Food Services	\$500.00	\$344,615.81	\$121,990.28	\$2,473.71	\$499,791.69	\$3,900.00	\$973,271.49
2569	Other Food Services	-	-	-	-	-	-	-
2611	Central Office Services (2611-2691)	-	\$24,568.68	\$5,786.97	\$9,036.00	-	-	\$39,391.65
2911	Other Supporting Services (2911)	-	-	-	-	-	-	-
2998	Total Support Services	\$1,197,104.68	\$2,153,346.91	\$887,930.19	\$895,085.01	\$1,470,108.28	\$969,611.17	\$7,573,186.24
2999	Total Instruction & Support	\$7,422,513.64	\$3,246,551.40	\$2,823,667.98	\$1,261,060.94	\$2,347,032.96	\$1,138,322.70	\$18,239,149.62

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
1611	Adult Education and Literacy Programs	-	-	-	-	-	-	-	-
1621	Adult Vocational Education	\$45,595.00	-	\$13,078.08	-	-	-	-	\$58,673.08
3111	Community Services (3111-3411, 3611-3913)	\$185,780.88	\$260,271.57	\$67,705.50	\$38,649.50	\$108,673.44	\$8,174.67	-	\$669,255.56
3511	Early Childhood Programs	\$5,000.00	\$50,850.80	\$14,772.14	\$523.70	\$1,528.68	-	-	\$72,675.32
3512	Early Childhood Instruction	\$176,632.50	\$84,885.12	\$75,210.85	-	\$3,598.35	-	-	\$340,326.82
4011	Facilities Acquisition and Construction	-	-	-	-	-	\$806.25	-	\$806.25
5111	Principal	-	-	-	-	-	-	\$710,000.00	\$710,000.00
5211	Interest	-	-	-	-	-	-	\$271,367.38	\$271,367.38
5311	Other (Fin Fees, Etc)	-	-	-	-	-	-	\$3,163.00	\$3,163.00
9998	Total Non-Instruction/Support	\$413,008.38	\$396,007.49	\$170,766.57	\$39,173.20	\$113,800.47	\$8,980.92	\$984,530.38	\$2,126,267.41

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	\$7,835,522.02	\$3,642,558.89	\$2,994,434.55	\$1,300,234.14	\$2,460,833.43	\$1,147,303.62	\$984,530.38	\$20,365,417.03

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
6111	Salaries	\$3,644,760.19	\$7,833,320.72	-	-	\$11,478,080.91
6199	Salaries - Subtotal	\$3,644,760.19	\$7,833,320.72	-	-	\$11,478,080.91
6211	Teacher's Retirement	\$2,980.71	\$1,155,052.83	-	-	\$1,158,033.54
6221	Non-Teacher Retirement	\$227,146.51	\$3,941.30	-	-	\$231,087.81
6231	Old Age Survivor and Disability (OASDI)	\$209,079.16	\$26,952.00	-	-	\$236,031.16
6232	Medicare	\$48,437.17	\$104,957.40	-	-	\$153,394.57
6241	Employee Insurance	\$500,309.42	\$715,578.05	-	-	\$1,215,887.47
6291	Other Employer Provided Services	-	-	-	-	-
6299	Employee Benefits - Subtotal	\$987,952.97	\$2,006,481.58	-	-	\$2,994,434.55

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
6311	Purchased Instructional Services - Tuition	-	\$39,721.77	-	-	\$39,721.77
6312	Professional Services	\$25,000.00	-	-	-	\$25,000.00
6315	Audit Services	\$9,792.00	-	-	-	\$9,792.00
6316	Data Processing and Technology Related Services	\$186,680.78	-	-	-	\$186,680.78
6317	Legal Services	-	-	-	-	-
6318	Election Services	\$25.00	-	-	-	\$25.00
6319	Other Professional Services	\$7,557.22	-	-	-	\$7,557.22
6331	Cleaning Services	-	-	-	-	-
6332	Repairs and Maintenance	\$23,628.61	-	-	-	\$23,628.61
6333	Rentals - Land and Buildings	\$15,800.00	-	-	-	\$15,800.00
6334	Rentals - Equipment	\$21,818.39	-	-	-	\$21,818.39
6335	Water and Sewer	\$41,920.28	-	-	-	\$41,920.28
6336	Trash Removal	\$28,629.88	-	-	-	\$28,629.88
6337	Technology-Related Repairs and Maintenance	\$584.32	-	-	-	\$584.32
6338	Rentals of Computers and Related Equipment	\$56,184.70	-	-	-	\$56,184.70
6339	Other Property Services	-	-	-	-	-
6341	Contracted Transportation To and From School	\$1,657.50	-	-	-	\$1,657.50
6342	Other Contracted Pupil Transportation (Non-Route)	-	-	-	-	-
6343	Travel	\$53,887.14	-	-	-	\$53,887.14
6351	Property Insurance	\$170,937.00	-	-	-	\$170,937.00
6352	Liability Insurance	-	-	-	-	-
6353	Fidelity Bond Premiums	\$100.00	-	-	-	\$100.00
6359	Judgments Against LEA and Settlements	-	-	-	-	-
6361	Communication	\$106,185.18	-	-	-	\$106,185.18
6362	Advertising, Printing, Dues and Other Purchased Se	\$510,124.37	-	-	-	\$510,124.37
6399	Purchased Services - Subtotal	\$1,260,512.37	\$39,721.77	-	-	\$1,300,234.14
6411	General Supplies	\$1,186,918.45	-	-	-	\$1,186,918.45
6412	Supplies - Technology - Related	\$194,377.17	-	-	-	\$194,377.17
6431	Textbook	\$52,955.78	-	-	-	\$52,955.78
6441	Library Books	\$37,895.53	-	-	-	\$37,895.53
6451	Resource Materials	\$4,319.30	-	-	-	\$4,319.30
6461	Warehouse Inventory Adjustments	-	-	-	-	-

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 Supplies - Exclude Non-Food Supplies	\$455,254.65	-	-	-	\$455,254.65
6481	Energy	\$468,430.85	-	-	-	\$468,430.85
6491	Other Supplies and Materials	\$60,681.70	-	-	-	\$60,681.70
6499	Supplies - Subtotal	\$2,460,833.43	-	-	-	\$2,460,833.43

CAPITAL OUTLAY & OTHER OBJECTS

Object Code	Description	General (Incidental) Fund	Special Revenue (Teachers) Fund	Debt Service Fund	Capital Projects Fund	Total All Funds
6511	Land	-	-	-	-	-
6521	Buildings	-	-	-	\$806.25	\$806.25
6531	Improvements Other than Buildings	-	-	-	-	-
6541	Regular Equipment	-	-	-	\$777,975.63	\$777,975.63
6542	Equipment - Classroom Instructional Apparatus	-	-	-	\$147,016.46	\$147,016.46
6543	Technology - Related Hardware	-	-	-	\$6,275.57	\$6,275.57
6544	Technology Software	-	-	-	\$59,927.71	\$59,927.71
6551	Vehicles - Except School Buses	-	-	-	-	-
6552	Pupil Transportation Vehicles - School Buses	-	-	-	\$155,302.00	\$155,302.00
6553	School Buses - Purchased with Specific Funds	-	-	-	-	-
6591	Other Capital Outlay	-	-	-	-	-
6599	Capital Outlay - Subtotal	-	-	-	\$1,147,303.62	\$1,147,303.62
6611	Principal	-	-	\$585,000.00	\$125,000.00	\$710,000.00
6621	Interest	-	-	\$265,945.00	\$5,422.38	\$271,367.38
6631	Other (Fin. Fees, Etc.)	-	-	\$1,573.00	\$1,590.00	\$3,163.00
6699	Other Objects - Subtotal	-	-	\$852,518.00	\$132,012.38	\$984,530.38

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	8,354,058.96	9,879,524.07	852,518.00	1,279,316.00	20,365,417.03

Part III-C Expenditures - Individual Expenditure Amounts

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

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	12,687,354.00	0.00	585,000.00	12,102,354.00	265,945.00
Lease Purchase	255,000.00	0.00	125,000.00	130,000.00	5,422.38
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
SubTotal	12,942,354.00	0.00	710,000.00	12,232,354.00	271,367.38
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	12,942,354.00	0.00	710,000.00	12,232,354.00	271,367.38

**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
New Issue	2014A	20	4,870,000.00	0.00	50,000.00	4,820,000.00	167,400.00
New Issue	2014B	15	677,354.00	0.00	0.00	677,354.00	0.00
Refunding Issue	2016	12	7,140,000.00	0.00	535,000.00	6,605,000.00	98,545.00
Total General Obligation Bonds (Bonded Indebtedness)			12,687,354.00	0.00	585,000.00	12,102,354.00	265,945.00

Portion of 8002 "Amount Borrowed During Year" Refunding Bonds

**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
BUILDING	7	04/03/2012		860,000.00	255,000.00	0.00	125,000.00	130,000.00	5,422.38
Total Lease Purchase					255,000.00	0.00	125,000.00	130,000.00	5,422.38

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

**Energy Loan
Section 640.653**

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 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	
	Contracted	District Operated
A. Non-Disabled Grades K-12	0	2,928
B. Career Education	0	16
C. Students with Disabilities Transported on Separate Routes K-12	1	32
Eligible Average Daily Transported (ADT)		1,488.5

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	4
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	100
Ineligible Average Daily Transported (ADT)		52.0

Section II Miscellaneous Data

Number of Days Transportation System Operated	173
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Section III Mileage Data

Eligible Route Miles	Contracted	District Operated
A1. Non-Disabled Student Route Miles	0	152,499
A2. Students with Disabilities Route Miles	19,110	6,296
Total Eligible Route Miles		177,905
Ineligible Miles		
B. Disapproved Route Miles (Shuttle Routes, Regular Summer School, Non-Disabled Early Childhood)	0	27,457
C. Non-Route Miles (Activity Trips, Field Trips, Maintenance Miles)	0	48,197
Total Ineligible Route Miles		75,654

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
1	IGBL71E31J512811	2001	07/01/2001	48,315	0		12.5	0	48,315	0		0		0
2	1BAKGCPAXAF268566	2010	07/01/2011	65,000	0		12.5	8,125	56,875	8,125		0		0
3	1BAKGCKH06F229660	2006	03/01/2005	54,130	0		12.5	0	54,130	0		0		0
5	1BAKGCEH7JF345071	2018	06/28/2017	79,925	0		12.5	9,991	19,982	59,943		0		0
6	1BAKGCPA9EF303877	2014	06/30/2016	66,500	0		12.5	8,313	24,939	41,561		0		0
6	1BAKBCPH1HF330488	2017	06/30/2016	95,500	0		12.5	11,938	35,814	59,686		0		0
7	1BAKGCPH3CF283488	2012	06/09/2014	66,500	0		12.5	8,313	41,565	24,935		0		0
8	1BAKGCEH9JF345072	2018	06/28/2017	79,925	0		12.5	9,991	19,982	59,943		0		0
9	1BAKGCPA1CF283492	2012	06/25/2013	68,000	0		12.5	8,500	51,000	17,000		0		0
10	999999999999999999	1997	10/01/1997	43,575	0		12.5	0	43,575	0		0		0
10	1BAKCKKH09F265607	2009	11/01/2008	45,395	0		12.5	0	45,395	0		0		0
11	1BAKGCKH47F240159	2007	07/01/2009	53,900	0		12.5	0	53,900	0		0		0
12	4DRBUPWP4KB244084	2019	06/29/2018	77,651	0		12.5	9,706	9,706	67,945		0		0
13	1BAKGCPA3CF283493	2012	06/25/2013	68,000	0		12.5	8,500	51,000	17,000		0		0
14	1GBHG31R1X1093861	1999	08/01/1999	39,000	0		12.5	0	39,000	0		0		0
15	1BAKGCKH46F229662	2006	03/01/2005	54,130	0		12.5	0	54,130	0		0		0
15	1BAKGCPA3AF268568	2010	07/01/2011	65,000	0		12.5	8,125	56,875	8,125		0		0
15	4DRBUPWP0KB407443	2019	06/29/2018	77,651	0		12.5	9,706	9,706	67,945		0		0
16	1BAKGCPA3DF294351	2013	06/29/2015	68,000	0		12.5	8,500	34,000	34,000		0		0
16	1BAKGCKA17F241787	2007	09/01/2006	64,829	0		12.5	0	64,829	0		0		0
18	1BAKGCKH08F247353	2008	03/01/2007	67,405	0		12.5	0	67,405	0		0		0
18	1BAKGCPA1BF276282	2011	06/01/2012	67,000	0		12.5	8,375	58,625	8,375		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
21	1BAKGCPH4CF283483	2012	06/09/2014	66,500	0		12.5	8,313	41,565	24,935		0		0
22	1BAKGCKGH27F240158	2007	07/01/2009	53,900	0		12.5	0	53,900	0		0		0
24	1GBJG31U361236250	2007	10/01/2006	41,871	0		12.5	0	41,871	0		0		0
25	1BAKGCPA3DF294348	2013	06/29/2015	68,000	0		12.5	8,500	34,000	34,000		0		0
27	1BAKGCKH07F240395	2007	09/01/2008	55,000	0		12.5	0	55,000	0		0		0
28	1BAKGCKA87F241785	2007	09/01/2006	64,829	0		12.5	0	64,829	0		0		0
30	1BAKGCPA3BF276283	2011	06/01/2012	67,000	0		12.5	8,375	58,625	8,375		0		0
33	1BABNCKA06F237721	2006	11/01/2005	72,971	0		12.5	0	72,971	0		0		0
34	1BABNCKA26F237722	2006	11/01/2005	72,971	0		12.5	0	72,971	0		0		0
9	1BAKGCKA17F241773	2007	09/01/2006	64,829	0		12.5	0	64,829	0		0	06/29/2018	4,800
17	1BAKGCKH98F247352	2008	03/01/2007	67,405	0		12.5	0	67,405	0		0	06/29/2018	5,300

Depreciation Total	143,271
Less sale/trade on buses eligible for depreciation -	10,100
Adjusted Depreciation Total	133,171

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
2006	Paving of Lot	2,631	5.00 %	132	2025
2006	Other	3,270	5.00 %	164	2025
2012	Other	10,517	5.00 %	526	2031
2013	Other	1,607	5.00 %	80	2032
2014	Other	4,871	5.00 %	244	2033

Section Two

Total Depreciation for One Year	1,146 (A)
What % of all vehicles that use the above facilities were district pupil transportation vehicles	100 % (B)
Prorated Depreciation for this year	1,146 (A) x (B)



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

Year: 2017-2018 District: 066-102 ELDON R-I

Version: Open

Total Current Operating Expenditure

1	Part III-B, Line 2999 Total Instruction & Support		18,239,149.62
2	Part III-B, Line 2999 Object 6500 Capital Outlay	1,138,322.70	
3	Part II, Line 5151-5164 Food Service Program	222,881.82	
4	Part II, Line 5165 Food Service Non-Program	33,306.30	
5	Part II, Line 5171-5179 Student Activities	475,427.35	
6	Part II, Line 5333 Food Service - State	9,090.27	
7	Part II, 5445-49 Food Service - Federal	838,750.09	
8	Part II, Line 5481 Summer Food Service Program	151,733.35	
9	Part II, Line 5811-5812 Tuition From Other Districts	73,288.51	
10	Part II, Line 5821-5831 Area Voc/Contracted Ed Fees	118,350.00	
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>3,061,150.39</u>
15	Total Current Operation Expenditures (line 1 minus 14)		15,177,999.23

Pupil Data

Subject Year Average Daily Attendance (ADA)	1,744.9402
Subject Year Weighted Average Daily Attendance (WADA)	1,852.3446

Calculations

Current Expenditures per Average Daily Attendance (ADA) (Total Current Operating Expenditures / ADA)	Preliminary	8,698.29
Current Expenditures per Weighted Average Daily Attendance (WADA) (Total Current Operating Expenditures / WADA)	Preliminary	8,193.94
Special Education - State High Need Fund Threshold (3 X Current Expenditures per ADA)	Preliminary	26,094.87
Special Education - Federal High Need Fund Threshold (5 X Current Expenditures per ADA)	Preliminary	43,491.45



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

Year: 2017-2018 **District:** 066-102 ELDON R-I

Version: Open



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

Year: 2017-2018 District: 066-102 ELDON R-I

Version: Open

Determination of Total Allowable Expenditures

1	Part I, Line 9999 Grand Total - All Funds		20,365,417.03
2	Part III-C, Line 6359 Judgements Against LEA	0.00	
3	Part III-C, Line 6471 Food Services	455,254.65	
4	Part III-B, Line 2311 (excluding 6500) Board of Education Services	152,041.07	
5	Part III-B, Line 9999, Object 6500 Capital Outlay	1,147,303.62	
6	Part I, Line 9999 Debt Services	<u>852,518.00</u>	
7	Total (lines 2 - 6)		<u>2,607,117.34</u>
8	Total Allowable Expenditures (line 1 minus line 7)		17,758,299.69

Determination of Allowable Indirect Expenditures

9	Total Allowable Expenditures (same as line 8)		17,758,299.69
10	Part III-C, Line 6315 Audit Services	9,792.00	
11	Part III-C, Line 6317 Legal Services	0.00	
12	Part III-B, Line 2321-2331 Executive Administration (excluding 6500)	618,991.63	
13	Part III-B, Line 2541-2549 Operation of Plant (excluding 6500)	1,789,657.52	
14	Part III-B, Line 2511, 2521-29, 2571-2591, 2611-2691, & 2911 Business Services (excluding 6500)	<u>42,122.12</u>	
15	Allowable Indirect Costs, Non-Restricted (lines 10 - 14)		2,460,563.27
16	Allowable Indirect Costs, Restricted (lines 10, 11, and 14)		51,914.12
17	Other Allowable Indirect Costs, Non-Restricted (Line 9 less line 15)		15,297,736.42
18	Other Allowable Indirect Costs, Restricted (line 9 less line 16)		17,706,385.57

Non-Restricted Rate

Non-Restricted Indirect Cost Rate Percentage (Line 15/Line 17) x 90%	Preliminary	14.48%
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Restricted Rate

Restricted Indirect Cost Rate Percentage (Line 16/Line 18) x 90%	Preliminary	0.26%
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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 2017-2018 Annual Secretary of the Board Report, the rates calculated will be used for the fiscal year 2019-2020.



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

Year: 2017-2018 District: 066-102 ELDON R-I

Version: Open

Total Local Taxes

1	Part II, Line 5111 Current Taxes	5,940,830.33
2	Part II, Line 5112 Delinquent Taxes	642,903.22
3	Part II, Line 5114 Financial Institution Tax	433.61
4	Part II, Line 5115 M&M Surtax	614.87
5	Part II, Line 5116 In Lieu of Tax	1,025.44
6	Part II, Line 5117 City Sales Tax	0.00
7	Part II, Line 5221 State Assessed Utilities	580,771.76
8	Total Taxes (Lines 1-7)	<u>7,166,579.23</u>

Pupil Data

9	Resident I Average Daily Attendance (ADA) plus Resident II ADA	1,677.13
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Local Tax Effort Per Average Daily Attendance (ADA)

10	Total Taxes / (Resident I ADA plus Resident II ADA)	4,273.12
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**Missouri Department of Elementary & Secondary Education
School Finance Section
MSIP Working Report**

Year: 2017-2018 **District:** 066-102 ELDON R-I

Version: Open

Total Assessed Valuation as of December 31, 2017 = 185,606,010

	General (Incidental) Fund	Special (Teachers) Fund	Debt Services Fund	Capital Projects Fund	Total All Funds
2017-2018 Levy Unadjusted	3.0500	0.0000	0.5100	0.0000	3.5600
2017-2018 Levy Adjusted	3.0500	0.0000	0.5100	0.0000	3.5600
3111 Beginning Fund Balances	5,644,829.53	0.00	1,056,110.54	1,387,396.63	8,088,336.70
5899 Total Revenue (See Part II)	11,509,575.82	7,533,051.06	1,039,946.84	327,470.71	20,410,044.43
9999 Total Revenue And Balances	17,154,405.35	7,533,051.06	2,096,057.38	1,714,867.34	28,498,381.13
5510 Transfer To	0.00	2,346,473.01	0.00	797,521.00	3,143,994.01
6710 Transfer From	3,143,994.01	0.00	0.00	0.00	3,143,994.01
9999 Expenditures (See Part III)	8,354,058.96	9,879,524.07	852,518.00	1,279,316.00	20,365,417.03
3112 Ending Fund Balances	5,656,352.38	0.00	1,243,539.38	1,233,072.34	8,132,964.10
3412 Restr Fund Balances	12,019.29	0.00	56,446.17	0.00	68,465.46
Unrestricted Ending Balance - June 30, 2018	5,644,333.09	0.00	1,187,093.21	1,233,072.34	8,064,498.64
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Unrestricted Ending Balance in Debt Service Fund - June 30, 2018				Preliminary	1,187,093.21
Total Unrestricted Ending Balance in Operating Funds - June 30, 2018				Preliminary	6,877,405.43
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Unrestricted Ending Balance School Purposes				Preliminary	5,644,333.09
Unrestricted Ending Balance School Purposes as a Percentage of Expenditures				Preliminary	30.96%
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Total Revenues for Operating Funds - 5899 (all funds except Debt Services)					19,370,097.59
Total Expenditures for Operating Funds - 9999 (all funds except Debt Services)					19,512,899.03

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