

**West Plains Schools Board of Education
Regular Session Meeting
5:00 P.M. November, 19, 2013
Central Administration Office**

AGENDA

- I. OPEN SESSION – for a motion to go into closed session**
- II. CLOSED (EXECUTIVE) SESSION**
 - A. Adjournment to Closed Executive Session 5:00 p.m.**
 - 1. Pursuant to Section 610.021.1 Legal Matters
 - 2. Pursuant to Section 610.021.2 Real Estate Matters
 - 3. Pursuant to Section 610.021.3 Personnel Matters
 - 4. Pursuant to Section 610.021.6 Student Matters
 - B. Adjournment from Closed Executive Session**
- III. CALL TO ORDER – The regular Session of the School Board meeting will be called to order at 6:00 P.M.**
- IV. PLEDGE OF ALLEGIANCE –Boys & Girls Cross Country Teams**
- V. ROLL CALL AND ESTABLISHMENT OF QUORUM**
- VI. APPROVAL OF AGENDA**
- VII. CONSENT AGENDA - Items considered routine in nature to be voted on in one motion to conserve time. If discussion is desired, that item will be removed from the Consent Agenda and will become the first item under the Regular Agenda**
 - A. Approval of Minutes From Regular Meeting October 15, 2013**
 - B. Payment of Bills**
 - C. Monthly Finance Report**
 - D. Approval Request for resignations or terminations: 1. Dixie Huff – HS Science**
 - E. Approval will be requested for the employment of individuals as recommended by the Superintendent of Schools: HS Science Teacher, WPE Secretary, Substitutes**
- VIII. REGULAR AGENDA**
 - A. Previous Business for Approval, Discussion or Information Only**
 - 1. Facility Tour – Dec. 2nd @ 6 PM
 - 2. SCCC Accreditation Update
 - B. New Business for Approval, Discussion or Information Only**
 - 1. Board Candidate Filing Dates - December 17, 2013 – January 21, 2014
 - 2. MSBA Policy Update, 1st Read – GCA, GCBC, GDA, GDBC, GDM(rescind)
 - 3. Technology Agreement - FantasTechs
 - 4. Academic Update
 - 5. Food Service Bids – Approve/Reject
 - 6. Capital Improvements Update
 - 7. Surplus Property – 2 Army Trailers
 - 8. Superintendent Report
- IX. ADJOURNMENT**
- X. ADJOURN TO ADDITIONAL CLOSED (EXECUTIVE) SESSION – this session is reserved to complete any unfinished business from the closed (executive) session from the beginning of the meeting.**
- XI. ADJOURNMENT**

***Next Board Meeting Scheduled for December 17, 2013, at 5:00 P.M.**

West Plains R-7 Board of Education

Regular Session Meeting

5:00 P.M. September 17, 2013

Board of Education Building

Minutes

- I. CALL TO ORDER:** Jim Thompson called the meeting to order at 5:47 p.m.
- II. PLEDGE OF ALLEGIANCE:** The Pledge of Allegiance was led by Jr. Beta Club and sponsor Jennie Whisnant. Other faculty and staff addressed board about their classrooms.
- III. ROLL CALL:** Board members present: Jim Thompson, Terry “Bo” Pace, Cindy Tyree, Sam Riggs, Brian Mitchell Lee Freeman and Elizabeth Grisham. Absent: None. Also in attendance: Superintendent Dr. John Mulford, Assistant Superintendents Dr. Scott Smith, Dr. Luke Boyer, Dr. Julie Thompson and Board Secretary Linda Y. Collins.
- IV. APPROVAL OF AGENDA:** Mr. Pace made a motion to add the following items to the consent agenda – Item E. Resignations – Mary Waterhouse and Item G. Approve Early Graduation Requests. The motion was seconded by Ms. Grisham and voted as follows: AYE: Mr. Thompson, Mr. Pace, Mrs. Tyree, Mr. Riggs, Mr. Mitchell, Mr. Freeman and Ms. Grisham. NAY: None. ABSTAIN: None.
Mr. Pace made a motion to approve the amended agenda. The motion was seconded by Mrs. Tyree and voted as follows: AYE: Mr. Thompson, Mr. Pace, Mrs. Tyree, Mr. Riggs, Mr. Mitchell, Mr. Freeman and Ms. Grisham. NAY: None. ABSTAIN: None.
- V. CONSENT AGENDA - (Items considered routine in nature to be voted on in one motion to conserve time. If discussion is desired, that item will be removed from the Consent Agenda and will become the first item under the Regular Agenda**
 - A. Approval of Regular Board Meeting Minutes from September 17, 2013**
 - B. Payment of Bills**
 - C. Monthly Finance Report**
 - D. Program Evaluations**
 - i. Attendance/Retention/Suspension**
 - ii. Food Service**
 - E. Approval Request for Resignations or Termination**
 - Mary Waterhouse
 - F. Approval Request for Resignations or Termination-approval will be requested for the employment of individuals as recommended by the Superintendent of Schools:**
 - Paraprofessional
 - Substitute Teachers
 - Substitute Drivers

Mr. Riggs made a motion to approve the Consent Agenda The motion was seconded by Mr. Mitchell and voted as follows: AYE: Mr. Thompson, Mr. Pace, Mrs. Tyree, Mr. Riggs, Mr. Mitchell, Mr. Freeman and Ms. Grisham. NAY: None

VI. REGULAR AGENDA

A. Previous Business for Approval , Discussion or Information Only

- 1. MSBA Conference Summary – Outstanding BOE Award.**
West Plains was one of 10 districts across the state receiving this award. Mr. Riggs attributed the award to the outstanding administration, faculty and staff in the West Plains District.
- 2. MSBA Region 15 meeting, Oct. 24th, 6:30 pm, West Plains.**
MSBA will decide on Monday, October 21st whether or not to cancel the meeting. No registrations have been received to date.
- 3. SCCC Accreditation Update.** Mr. Laughary reported the site visit took place October 14th COE felt there would be no problem approving candidacy status November 8-10 in Dallas Texas.
- 4. College and Career Readiness Testing Policy – 2nd Read & Approval.** Mrs. Tyree made a motion to approve the College and Career Readiness Testing Policy for the 2013-14 School Year. The motion was seconded by Mr. Mitchell and voted as follows: AYE: Mr. Thompson, Mr. Pace, Mrs. Tyree, Mr. Riggs, Mr. Mitchell, Mr. Freeman and Ms. Grisham. NAY: None. ABSTAIN: None.

5.

B. New Business for Approval, Discussion or Information Only

- 1. Capital Improvements Update.** Work is progressing by Adams Construction on the Thornburg building.
- 2. Ag-Science Bid Results – Review & Approve/Reject.** Mr. Riggs made a motion to reject the 2 bids received for the Ag-Science building and rebid at later date. The motion was seconded by Mr. Freeman and voted as follows: AYE: Mr. Thompson, Mr. Pace, Mrs. Tyree, Mr. Riggs, Mr. Mitchell, Mr. Freeman and Ms. Grisham. NAY: None. ABSTAIN: None.
- 3. Academic Update**
- 4. Health Insurance Renewal.** Mr. Mitchell made a motion to approve the renewal of health insurance through Coventry for 2013-14. The motion was seconded by Ms. Grisham and voted as follows: AYE: Mr. Thompson, Mr. Pace, Mrs. Tyree, Mr. Riggs, Mr. Mitchell, Mr. Freeman and Ms. Grisham. NAY: None. ABSTAIN: None.
- 5. MSBA Policy Updates – BBBA & JHG.** Mrs. Tyree made a motion to approve the 2013-14 bus routes. The motion was seconded by Mr. Mitchell and voted as follows: AYE: Mr. Thompson, Mr. Pace, Mrs. Tyree, Mr. Mitchell, Mr. Freeman and Ms. Grisham. NAY: None. ABSTAIN: None.

Lee Freeman was excused from the meeting.

6. .The Superintendent Report provides an opportunity for the Board of Education to be updated on various educational topics and items of interest to the District.

- Nov 1 In-service for all faculty and staff-follow-up by Flippen Group on Capturing Kids Hearts.**

VII. ADJOURNMENT: At 6:55 p.m. Mrs. Tyree made a motion to adjourn from Open Session. The motion was seconded by Mr. Pace and voted as follows: AYE: Mr. Thompson, Mr. Pace, Mrs. Tyree, Mr. Riggs, Mr. Mitchell and Ms. Grisham. NAY: None. ABSTAIN: None.

Jimmy E. Thompson, President

Linda Y. Collins, Secretary

Next Board Meeting Scheduled for November 19, 2013 At 5:00 P.M.

CK CD	CHK NUM	CK DATE	VENDOR NAME	AMOUNT
CC	2229	11/12/13	003466 ACCURATE LABEL DESIGNS	78.95
CC	2230	11/12/13	000008 AMAZON	258.00
CC	2231	11/12/13	000008 GE MONEY BANK/AMAZON	2,586.84
CC	2232	11/12/13	000186 APPLE	9.99
CC	2233	11/12/13	000239 BIG LOTS #1157	103.36
CC	2234	11/12/13	003742 BILL STAFFORD,M.D.	15.41
CC	2235	11/12/13	003838 BRODER BROTHERS	70.29
CC	2236	11/12/13	003101 CASEY'S GENERAL STORE #2838	16.68
CC	2237	11/12/13	003007 CHICK-FIL-A	7.48
CC	2238	11/12/13	003007 CHICK-FIL-A	7.49
CC	2239	11/12/13	003023 COLTON'S STEAK HOUSE & GRILL	183.05
CC	2240	11/12/13	000354 COMFORT INN	440.95
CC	2241	11/12/13	000373 COUNTRY MART	581.21
CC	2242	11/12/13	000375 COURTYARD BY MARIOTT	535.68
CC	2243	11/12/13	000414 DEMCO	179.98
CC	2244	11/12/13	000415 DEMCO INC	71.27
CC	2245	11/12/13	003125 DENNIS' SPECIALTY CUTS	87.40
CC	2246	11/12/13	000428 DICK BLICK	420.48
CC	2247	11/12/13	004076 DIGITAL RIVER GMBH	405.96
CC	2248	11/12/13	004123 DISHMACHINE TUBING & PARTS	72.40
CC	2249	11/12/13	003861 DOLLAR TREE STORES, INC	15.00
CC	2250	11/12/13	000438 DOMINOS PIZZA	368.25
CC	2251	11/12/13	003014 EL CHARRO WEST PLAINS	125.74
CC	2252	11/12/13	003014 EL CHARRO WEST PLAINS	22.27
CC	2253	11/12/13	004073 EL IMPERIAL	11.53
CC	2254	11/12/13	003618 ENTERPRISE RENT-A-CAR	57.00
CC	2255	11/12/13	000505 FAMILY DOLLAR STORE	63.35
CC	2256	11/12/13	004091 FLOCABULARY.COM	63.00
CC	2257	11/12/13	004107 FLYING J #669	46.00
CC	2258	11/12/13	004119 FRONTIER AIRLINES	1,344.60
CC	2259	11/12/13	001654 GOLF TEAM PRODUCTS, INC.	510.00
CC	2260	11/12/13	003866 GREAT WESTERN DINING SERVICES,	82.75
CC	2261	11/12/13	003128 HARDEE'S	20.61
CC	2262	11/12/13	000638 HAWTHORNE EDUCATIONAL	23.00
CC	2263	11/12/13	000679 HOLIDAY INN EXPRESS	232.78
CC	2264	11/12/13	000677 HOLIDAY INN EXEC. CENTER	184.76
CC	2265	11/12/13	000719 HOWELL OREGON ELECTRIC	2,079.00
CC	2266	11/12/13	002897 HOWELL VALLEY GROCERY, LLC	70.50
CC	2267	11/12/13	003442 JIMMY JOHNS	21.17
CC	2268	11/12/13	000807 JOSTENS YEARBOOK	100.00
CC	2269	11/12/13	000809 JUST FUNDRAISING	320.00
CC	2270	11/12/13	003099 KENTUCKY FRIED CHICKEN	8.08
CC	2271	11/12/13	004116 LEMLEY'S CATERING	560.00
CC	2272	11/12/13	002450 LITTLE CAESAR'S PIZZA	97.40
CC	2273	11/12/13	000910 MAILBOX MAGAZINE	29.95
CC	2274	11/12/13	000922 MARRIOTT HOTELS	129.11
CC	2275	11/12/13	000936 MASSP	210.00
CC	2276	11/12/13	003548 MBCA CLINIC	115.00
CC	2277	11/12/13	003204 MCALISTERS DELI	17.82
CC	2278	11/12/13	003722 MEXICAN VILLA	36.47
CC	2279	11/12/13	001048 MSBA	45.00
CC	2280	11/12/13	001104 NORMAN ORR OFFICE SUPPLY	39.99
CC	2281	11/12/13	002492 NSPRA	260.00
CC	2282	11/12/13	001132 ORIENTAL TRADING CO.	259.55
CC	2283	11/12/13	002992 OUTBACK STEAKHOUSE	20.00
CC	2284	11/12/13	001694 OZARK CAFE	54.17
CC	2285	11/12/13	003697 OZARK PIZZA COMPANY, INC.	105.00
CC	2286	11/12/13	003008 PANERA BREAD	51.24
CC	2287	11/12/13	003008 PANERA BREAD	127.86
CC	2288	11/12/13	002965 PAYPAL/EBAY	226.40
CC	2289	11/12/13	001171 PERMA BOUND	144.13
CC	2290	11/12/13	002686 PINSOURCE	431.00
CC	2291	11/12/13	003617 PIZZA HABIT	194.60
CC	2292	11/12/13	001743 POSTMASTER	52.50
CC	2293	11/12/13	001808 PRUPROCK PRESS INC	143.00
CC	2294	11/12/13	001227 RAMEYS SUPERMARKET	65.14
CC	2295	11/12/13	004132 RBC MUSIC COMPANY	76.70
CC	2296	11/12/13	003047 REALTIME MUSIC SOLUTIONS	1,400.00
CC	2297	11/12/13	000058 RENAISSANCE LEARNING	174.65
CC	2298	11/12/13	002452 SAM'S CLUB #4985	169.01
CC	2299	11/12/13	001591 SCHOLASTIC	30.00
CC	2300	11/12/13	000063 SCHOOL SPECIALTY	63.12
CC	2301	11/12/13	001309 SCHWEGMAN OFFICE SUPPLY	81.44
CC	2302	11/12/13	003324 SHAKESPEARE'S PIZZA	50.00
CC	2303	11/12/13	002896 SHOE SENSATION	29.07
CC	2304	11/12/13	003504 SONIC	7.50
CC	2305	11/12/13	003351 ST. LOUIS POST-DISPATCH	155.04
CC	2306	11/12/13	004117 STAFF DEVELOPMENT FOR EDUCATOR	812.00
CC	2307	11/12/13	004109 STAMPEDE COUNTRY STORE	15.00
CC	2308	11/12/13	002991 STEAK 'N SHAKE	19.59
CC	2309	11/12/13	000129 SUBWAY	67.50
CC	2310	11/12/13	000155 TAN TAR A RESORT	66.64
CC	2311	11/12/13	004080 TEACHERSPAYTEACHERS.COM	84.75
CC	2312	11/12/13	004135 THE DBQ COMPANY	702.00
CC	2313	11/12/13	003681 THE DONUT PALACE	162.65
CC	2314	11/12/13	004129 TULIFWORLD	45.92
CC	2315	11/12/13	001483 UPS	15.14
CC	2316	11/12/13	002845 VERIZON WIRELESS	2,049.16
CC	2317	11/12/13	003010 VISTA GRANDE MEXICAN REST	15.88
CC	2318	11/12/13	001502 WALMART COMMUNITY	5,339.93
CC	2319	11/12/13	001510 WEST PLAINS DAILY QUILL	66.83
CC	2320	11/12/13	004069 WESTLAKE ACE HARDWARE	45.98

WEST PLAINS R-VII SCHOOL DISTRICT
ACCOUNTS PAYABLE CHECK REGISTER SUMMARY LISTING

*****AFTER OCTOBER BOARD CHECKS FOR APPROVAL #53051 - #53137*****

CK CD	CHK NUM	CK DATE	VENDOR	NAME	AMOUNT
10	53051	10/15/13	202	HOUNDSTOOTH & POLKA DOTS	\$5,092.40
10	53052	10/15/13	4111	BRANSON ON STAGE LIVE	\$12,100.00
10	53053	10/15/13	3373	BRIAN MITCHELL	\$112.00
10	53054	10/15/13	277	BROWN FURNITURE	\$95.70
10	53055	10/15/13	1255	BROWN'S LAWN & GARDEN,LLC	\$5.08
10	53056	10/15/13	311	CDW GOVERNMENT, INC.	\$177.46
10	53057	10/15/13	2949	CINDY TYREE	\$112.00
10	53058	10/15/13	4113	ELIZABETH GRISHAM	\$112.00
10	53059	10/15/13	664	HIRSCH FEED & FARM SUPPLY	\$2.20
10	53060	10/15/13	2945	JIM THOMPSON	\$112.00
10	53061	10/15/13	2948	LEE FREEMAN	\$112.00
10	53062	10/15/13	968	MFA PROPANE	\$362.25
10	53063	10/15/13	1049	MSCA	\$230.00
10	53064	10/15/13	1580	OPAA FOOD MANAGEMENT INC.	\$54.65
10	53065	10/15/13	2944	SAM RIGGS	\$112.00
10	53066	10/15/13	2946	TERRY "BO" PACE	\$112.00
10	53067	10/15/13	1474	UNIVERSITY OF MO COL AR	\$136.40
10	53068	10/15/13	1522	WEST PLAINS PARKS & RECREATION	\$175.00
10	53069	10/15/13	1524	WEST PLAINS PROPANE INC.	\$24,042.75
10	53072	10/17/13	388	DAKTRONICS INC	\$900.00
10	53073	10/17/13	952	MEEKS	\$62.08
10	53074	10/17/13	989	MISSOURI FCCLA	\$740.00
10	53075	10/17/13	2762	RENTAL CENTERS OF AMERICA INC.	\$80.30
10	53076	10/17/13	1254	RICHARDS BROTHERS	\$69.50
10	53077	10/17/13	4114	SHAWNA HEAD	\$52.10
10	53078	10/17/13	1327	SHERWIN WILLIAMS	\$539.42
10	53079	10/17/13	2183	MARY E WATERHOUSE	\$20,000.00
10	53080	10/17/13	1512	WEST PLAINS ELECTRIC	\$24.13
10	53081	10/24/13	3914	BRANDI HALL	\$39.36
10	53082	10/24/13	273	BROCAW BEARING & DRIVE	\$928.36
10	53083	10/24/13	833	KEY SPORT SHOP INC.	\$778.75
10	53084	10/24/13	975	MICKES GOLDMAN O`TOOLE, LLC	\$587.50
10	53085	10/24/13	1121	OMC CANCER FOUNDATION	\$1,150.00
10	53086	10/24/13	1174	PHYSICAL THERAPY	\$2,500.00
10	53087	10/24/13	4120	SHELLY WILLIAMS	\$226.10
10	53088	10/24/13	155	TAN TAR A RESORT	\$879.28
AD	53089	10/24/13	296	CAMDENTON R-III SCHOOLS	\$150.00
AD	53090	10/24/13	1676	GARY BARTON	\$60.00
AD	53091	10/24/13	564	GAYLORD GREGORY	\$15.00
AD	53092	10/24/13	2574	HARRISON PARKS AND RECREATION	\$150.00
AD	53093	10/24/13	1913	JOE BILL DIXON	\$50.00

WEST PLAINS R-VII SCHOOL DISTRICT
ACCOUNTS PAYABLE CHECK REGISTER SUMMARY LISTING

10	53106	10/29/13	299	CAPE ELECTRICAL SUPPLY LLC	\$1,234.21
10	53107	10/29/13	509	FASTENAL COMPANY	\$551.44
10	53108	10/29/13	2687	DEPT OF EDUCATION/FED LOAN SER	\$557.40
10	53110	11/07/13	98	GREAT AMERICAN	\$2,287.70
10	53111	11/07/13	2385	MISSOURI ACCREDITATION OFFICE	\$300.00
10	53112	11/07/13	1121	OMC CANCER FOUNDATION	\$843.25
AD	53113	11/07/13	2911	BOB FLOREZ	\$193.00
AD	53114	11/07/13	419	DENVER BATES	\$186.80
AD	53115	11/07/13	2855	EMILY PETTY	\$120.00
AD	53116	11/07/13	516	FERNIECE SMITH	\$144.40
AD	53117	11/07/13	575	GINA RICKMAN	\$151.20
AD	53118	11/07/13	598	GREG ALFORD	\$110.00
AD	53119	11/07/13	773	JIM HUDDLESTON	\$96.40
AD	53120	11/07/13	773	JIM HUDDLESTON	\$96.40
AD	53121	11/07/13	773	JIM HUDDLESTON	\$96.40
AD	53122	11/07/13	773	JIM HUDDLESTON	\$96.40
AD	53123	11/07/13	4030	JIM MCCARTHY	\$100.00
AD	53124	11/07/13	830	KEVIN WRAY	\$94.00
AD	53125	11/07/13	830	KEVIN WRAY	\$139.00
AD	53126	11/07/13	416	DENIS KNIGHT	\$75.00
AD	53127	11/07/13	3828	LEE BRAZEAL	\$84.40
AD	53128	11/07/13	3828	LEE BRAZEAL	\$84.40
AD	53129	11/07/13	3828	LEE BRAZEAL	\$70.00
AD	53130	11/07/13	3828	LEE BRAZEAL	\$84.40
AD	53131	11/07/13	2390	MISSY LEE	\$230.00
AD	53132	11/07/13	762	JAY TOWELL	\$70.00
AD	53133	11/07/13	762	JAY TOWELL	\$70.00
AD	53134	11/07/13	762	JAY TOWELL	\$70.00
AD	53135	11/07/13	762	JAY TOWELL	\$70.00
AD	53136	11/07/13	762	JAY TOWELL	\$115.00
AD	53137	11/07/13	1541	WILLOW SPRINGS HIGH	\$30.00

Total Amount Reported Since Last Board Meeting For Approval: \$81,690.97

*****NOVEMBER BOARD CHECKS FOR APPROVAL #53220 - #53462*****

10	53220	11/19/13	4112	2 K SIGNS LLC	\$50.00
10	53221	11/19/13	3757	5 STAR CLEANERS	\$642.25
10	53222	11/19/13	115	JOHN ADAMS CONSTRUCTION	\$37,359.90
10	53223	11/19/13	115	JOHN ADAMS CONSTRUCTION	\$61,560.90
10	53224	11/19/13	3095	AIRE-MASTER OF AMERICA, INC.	\$84.00
10	53225	11/19/13	119	AIRGAS USA,LLC	\$2,458.38
10	53226	11/19/13	160	ALLIED BUS SALES INC.	\$3,220.91
10	53227	11/19/13	4125	AMANDA COLLINS	\$41.88

WEST PLAINS R-VII SCHOOL DISTRICT
ACCOUNTS PAYABLE CHECK REGISTER SUMMARY LISTING

10	53228	11/19/13	1725	AMERICAN BAND	\$67.60
10	53229	11/19/13	1865	HENRY A ASBERRY	\$2.00
10	53230	11/19/13	4094	ASSOCIATES IN SIGN LANGUAGE LL	\$275.00
10	53231	11/19/13	1832	ATI,LLC	\$480.00
10	53232	11/19/13	203	AUDIO ACOUSTICS INC	\$347.87
10	53233	11/19/13	2304	AWARD COMPANY OF AMERICA	\$667.10
10	53234	11/19/13	1867	STEVE M BALOUGH	\$35.20
10	53235	11/19/13	2072	BARBARA NIX	\$44.80
10	53236	11/19/13	1902	BETHANY CREECH	\$128.12
10	53237	11/19/13	1876	ALICIA L BISHOP	\$28.80
10	53238	11/19/13	2214	SUSAN M BOWLES	\$71.28
10	53239	11/19/13	1607	LUKE A BOYER	\$400.00
10	53240	11/19/13	1881	ANNA BRAUER	\$45.00
10	53241	11/19/13	273	BROCAW BEARING & DRIVE	\$19.81
10	53242	11/19/13	1255	BROWN'S LAWN & GARDEN,LLC	\$174.98
10	53243	11/19/13	1844	KAROL BROWN	\$105.60
10	53244	11/19/13	1730	PATRICIA BROWN	\$16.00
10	53245	11/19/13	3302	BRYAN'S FOUR SEASONS	\$350.00
10	53246	11/19/13	3879	MATTHEW C BRYANT	\$42.00
10	53247	11/19/13	279	BSN SPORTS INC	\$462.83
10	53248	11/19/13	299	CAPE ELECTRICAL SUPPLY LLC	\$212.06
10	53249	11/19/13	4127	CAPITAL PLAZA PARK PLACE	\$532.86
10	53250	11/19/13	1849	SUSAN CARTER	\$130.00
10	53251	11/19/13	316	CENTURYLINK	\$4,939.07
10	53252	11/19/13	1213	CENTURYLINK	\$5.31
10	53253	11/19/13	1213	CENTURYLINK	\$141.35
10	53254	11/19/13	3701	CHARLES FARLEY	\$130.14
10	53255	11/19/13	4124	CHELSEA NORTON	\$19.82
10	53256	11/19/13	2607	CINTAS #569	\$2,299.10
10	53257	11/19/13	332	CITY OF WEST PLAINS	\$14,775.96
10	53258	11/19/13	332	WEST PLAINS CIVIC CENTER	\$657.50
10	53259	11/19/13	333	CITY UTILITIES	\$32,067.57
10	53260	11/19/13	333	CITY UTILITIES	\$24.80
10	53261	11/19/13	2950	DEBRA A COLLINS	\$18.00
10	53262	11/19/13	1899	LINDA Y COLLINS	\$16.00
10	53263	11/19/13	3702	JESSICA COLLINS	\$101.38
10	53264	11/19/13	347	COLORVISION CORPORATION	\$883.10
10	53265	11/19/13	35	COLORVISION	\$213.67
10	53266	11/19/13	4141	COMMERCIAL LIGHTING	\$550.96
10	53267	11/19/13	1617	JOSHUA C COTTER	\$186.40
10	53268	11/19/13	3480	SCOTT CRESSMAN	\$250.00
10	53269	11/19/13	3190	CUSTOMFORM	\$170.00
10	53270	11/19/13	1915	CYNTHIA DOSS	\$10.00
10	53271	11/19/13	3297	DANIELA SMITH	\$71.71
10	53272	11/19/13	4068	DAVENPORT GROUP	\$19,987.34

WEST PLAINS R-VII SCHOOL DISTRICT
ACCOUNTS PAYABLE CHECK REGISTER SUMMARY LISTING

10	53273	11/19/13	3085	DAWN SANDER	\$47.04
10	53274	11/19/13	412	DECORATIONS FOR CELEBRA.	\$107.45
10	53275	11/19/13	427	DIAMOND INTERNATIONAL	\$1,171.44
10	53276	11/19/13	438	DOMINOS PIZZA	\$71.98
10	53277	11/19/13	1685	DONNIE LUNA	\$80.00
10	53278	11/19/13	458	DURHAM BUILDING SUPPLIES	\$74.45
10	53279	11/19/13	1621	LENNY R EAGLEMAN	\$180.00
10	53280	11/19/13	474	EDGELLER & HARPER	\$35.47
10	53281	11/19/13	2040	ERIN LOVELACE	\$277.53
10	53282	11/19/13	78	F. A. DAVIS COMPANY	\$829.78
10	53283	11/19/13	509	FASTENAL COMPANY	\$100.39
10	53284	11/19/13	514	FELLERS	\$848.95
10	53285	11/19/13	2958	NICOLE FLOYD	\$61.82
10	53286	11/19/13	1622	LISA J FOX	\$213.60
10	53287	11/19/13	2581	GAMMILL SEWING CENTER	\$98.80
10	53288	11/19/13	579	GLENDALE HIGH SCHOOL	\$35.00
10	53289	11/19/13	1736	GLENN'S TRUCK SERVICE 06	\$246.10
10	53290	11/19/13	3773	GLORIA ELLISON	\$125.78
10	53291	11/19/13	2681	GRANT MORROW	\$41.76
10	53292	11/19/13	593	GRAPHIC EDGE	\$673.20
10	53293	11/19/13	3747	GREAT EDUCATORS,LLC	\$1,500.00
10	53294	11/19/13	1776	KIMBERLY GREEN	\$26.40
10	53295	11/19/13	601	GRELLNER SALES & SERVICE	\$20.80
10	53296	11/19/13	602	GRENNAN COMMUNICATIONS	\$2,269.10
10	53297	11/19/13	609	SCHOLASTIC LIBRARY	\$880.00
10	53298	11/19/13	4130	VICTORIA M HANSEN	\$44.80
10	53299	11/19/13	1968	RONALD HAYES	\$112.00
10	53300	11/19/13	4075	HEATHER PEUGH	\$43.68
10	53301	11/19/13	1625	KEVIN M HEDDEN	\$158.00
10	53302	11/19/13	1970	CHRISTY HEIDY	\$40.00
10	53303	11/19/13	3323	HILAND DAIRY	\$409.25
10	53304	11/19/13	3323	HILAND DAIRY	\$227.18
10	53305	11/19/13	3579	SANDRA L HILL	\$168.00
10	53306	11/19/13	660	HILLYARD/SPRINGFIELD	\$2,413.62
10	53307	11/19/13	664	HIRSCH FEED & FARM SUPPLY	\$512.12
10	53308	11/19/13	664	HIRSCH FEED & FARM SUPPLY	\$170.87
10	53309	11/19/13	706	HORN PLUMBING	\$111.96
10	53310	11/19/13	10	HOUGHTON MIFFLIN CO.	\$3,669.41
10	53311	11/19/13	2474	HOWELL COUNTY HEALTH DEPT	\$310.00
10	53312	11/19/13	3291	HOWELL COUNTY OUTPOST LLC	\$603.00
10	53313	11/19/13	1626	SETH A HUDDLESTON	\$526.00
10	53314	11/19/13	4131	BRANDON K HUNT	\$44.80
10	53315	11/19/13	754	J.W. PEPPER & SON INC.	\$623.08
10	53316	11/19/13	757	JACKSON TERMITE CO INC	\$295.00
10	53317	11/19/13	1847	LARRY JEWELL	\$32.00

WEST PLAINS R-VII SCHOOL DISTRICT
ACCOUNTS PAYABLE CHECK REGISTER SUMMARY LISTING

10	53318	11/19/13	779	JMARK BUSINESS SOLUTIONS	\$4,398.00
10	53319	11/19/13	3273	JOHNATHAN L JOHNSON	\$21.00
10	53320	11/19/13	2007	AUDIE JOHNSON	\$10.71
10	53321	11/19/13	1651	TINA I JOLLIFF	\$68.00
10	53322	11/19/13	2012	DUANE JONES	\$74.00
10	53323	11/19/13	1628	KELLY L JONES	\$40.80
10	53324	11/19/13	803	JOSTENS	\$7,977.55
10	53325	11/19/13	3647	JULIE DRUMRIGHT	\$28.16
10	53326	11/19/13	2731	MARCIA L KANTOLA	\$21.04
10	53327	11/19/13	938	KENT YARBER CANDY CO	\$1,633.50
10	53328	11/19/13	833	KEY SPORT SHOP INC.	\$3,772.70
10	53329	11/19/13	1716	KIWANIS CLUB OF WEST PLAINS	\$45.00
10	53330	11/19/13	851	L & R SPECIALTIES	\$70.00
10	53331	11/19/13	859	LAKELAND REGIONAL HOSP.	\$610.00
10	53332	11/19/13	862	LAMPLIGHTER INN	\$461.86
10	53333	11/19/13	2957	LARRY RUSSELL	\$210.60
10	53334	11/19/13	1630	JAMES W LAUGHARY	\$120.00
10	53335	11/19/13	3213	LAW FIRM OF MICHELE K.NIGLIAZZ	\$400.00
10	53336	11/19/13	1604	LAWSON PRODUCTS	\$44.59
10	53337	11/19/13	893	LOCKEROOM SPORTING GOODS	\$52.33
10	53338	11/19/13	1785	LORI SHANNON	\$80.00
10	53339	11/19/13	566	LUMEN TOUCH, LLC	\$130.00
10	53340	11/19/13	1047	M-R MUSIC, INC.	\$2,007.11
10	53341	11/19/13	3788	MAKEMUSIC, INC.	\$184.00
10	53342	11/19/13	1590	MANSKER ENTERPRISES	\$129.00
10	53343	11/19/13	2063	MARILYN MOMPER	\$46.80
10	53344	11/19/13	1632	JODIE L MCKINNEY	\$39.07
10	53345	11/19/13	952	MEEKS	\$735.05
10	53346	11/19/13	954	MEEKS	\$82.32
10	53347	11/19/13	3227	MELYNNI YARBER	\$116.48
10	53348	11/19/13	962	MERIDIAN STUDENT PLANNRS	\$445.13
10	53349	11/19/13	1796	METALWELD, INC.	\$622.87
10	53350	11/19/13	4052	HEATHER N MILLER	\$105.60
10	53351	11/19/13	4051	J DONALD MILLER II	\$120.00
10	53352	11/19/13	4050	BRIAN P MINAHAN	\$218.30
10	53353	11/19/13	989	MISSOURI FCCLA	\$1,534.00
10	53354	11/19/13	990	MISSOURI FFA ASSOCIATION	\$2,281.00
10	53355	11/19/13	3565	MISSOURI ONE CALL SYSTEM,INC.	\$6.50
10	53356	11/19/13	1000	MISSOURI S&T AR	\$3,250.00
10	53357	11/19/13	1010	MISSOURI STATE UNIVERSITY-WP	\$5.00
10	53358	11/19/13	1027	MO-ARK GLASS	\$15,453.00
10	53359	11/19/13	2356	MORLAN-SHELL FORD, INC	\$69.12
10	53360	11/19/13	2762	RENTAL CENTERS OF AMERICA INC.	\$341.00
10	53361	11/19/13	1048	MSBA	\$2,350.00
10	53362	11/19/13	1052	MSHSAA	\$198.38

WEST PLAINS R-VII SCHOOL DISTRICT
ACCOUNTS PAYABLE CHECK REGISTER SUMMARY LISTING

10	53363	11/19/13	1587	JONATHAN D MULFORD	\$604.00
10	53364	11/19/13	1086	NATIONAL FFA ORGANIZA.	\$1,043.00
10	53365	11/19/13	1635	ANITA M NELSON	\$86.88
10	53366	11/19/13	2384	NEWBERRY AUTO SALES	\$380.00
10	53367	11/19/13	1104	NORMAN ORR OFFICE SUPPLY	\$268.60
10	53368	11/19/13	4053	LAUREN N ODOM	\$130.80
10	53369	11/19/13	1580	OPAA FOOD MANAGEMENT INC.	\$108,379.02
10	53370	11/19/13	1128	OREILLY AUTO	\$300.99
10	53371	11/19/13	1129	OREILLY AUTOMOTIVE	\$365.79
10	53372	11/19/13	1130	OREILLY AUTOMOTIVE	\$65.51
10	53373	11/19/13	1131	OREILLY AUTOMOTIVE	\$619.98
10	53374	11/19/13	1136	OZARK AWARDS COMPANY	\$573.10
10	53375	11/19/13	1694	OZARK CAFE	\$98.61
10	53376	11/19/13	847	OZARK RADIO NETWORK	\$4,038.55
10	53377	11/19/13	1144	OZARKO TIRE CENTER	\$1,191.32
10	53378	11/19/13	1141	OZARKS MEDICAL CENTER	\$12,057.50
10	53379	11/19/13	1146	PALEN MUSIC CENTER	\$2,411.83
10	53380	11/19/13	1149	PARCEL EXPRESS	\$56.80
10	53381	11/19/13	4032	JERRY M PENDERGRASS	\$94.80
10	53382	11/19/13	1168	PEPSI MIDAMERICA	\$1,919.41
10	53383	11/19/13	1174	PHYSICAL THERAPY	\$2,500.00
10	53384	11/19/13	1178	PIPE PLUS	\$409.77
10	53385	11/19/13	3370	PIZZA SHACK	\$480.00
10	53386	11/19/13	1200	PRUDENT PUBLISHING	\$78.29
10	53387	11/19/13	1203	PSAT/NMSQT	\$150.00
10	53388	11/19/13	1209	QUILL PRESS COMPANY	\$980.53
10	53389	11/19/13	4020	R.P.LUMBER CO.,INC.	\$183.39
10	53390	11/19/13	1637	JACK L RANDOLPH	\$324.00
10	53391	11/19/13	1233	RDJ SPECIALTIES INC	\$325.70
10	53392	11/19/13	736	RICOH USA,INC.	\$3,502.29
10	53393	11/19/13	737	RICOH USA,INC.	\$4,432.71
10	53394	11/19/13	3233	AMY M ROSS	\$200.00
10	53395	11/19/13	1275	ROVER GUN CLUB	\$270.00
10	53396	11/19/13	2109	DENISE ROWLAND	\$144.68
10	53397	11/19/13	100	ROY'S HOME ENTERTAINMENT	\$29.00
10	53398	11/19/13	3638	CORY B RUSSELL	\$30.53
10	53399	11/19/13	1283	SAH PRINTING	\$452.50
10	53400	11/19/13	2566	SAPP DESIGN ASSOCIATES, P.C.	\$4,606.62
10	53401	11/19/13	4142	C TYLER SCHMITT	\$50.78
10	53402	11/19/13	1591	SCHOLASTIC	\$10.50
10	53403	11/19/13	1299	SCHOLASTIC BOOK FAIRS 08	\$2,665.47
10	53404	11/19/13	1309	SCHWEGMAN OFFICE SUPPLY	\$1,072.83
10	53405	11/19/13	1316	SEMINOLE RETAIL ENERGY SERVICE	\$729.42
10	53406	11/19/13	1317	SERVICE MASTER	\$120.00
10	53407	11/19/13	3998	DONNA S SHARPE	\$52.22

WEST PLAINS R-VII SCHOOL DISTRICT
ACCOUNTS PAYABLE CHECK REGISTER SUMMARY LISTING

10	53408	11/19/13	4114	SHAWNA HEAD	\$78.14
10	53409	11/19/13	1326	SHEPHERD COMMUNICATIONS	\$60.00
10	53410	11/19/13	1327	SHERWIN WILLIAMS	\$243.22
10	53411	11/19/13	1640	GREG SIMPKINS	\$120.00
10	53412	11/19/13	4137	SHYLA J SIMPSON	\$220.53
10	53413	11/19/13	1352	SMCAA	\$310.00
10	53414	11/19/13	1641	SCOTT A SMITH	\$400.00
10	53415	11/19/13	1643	LANA R SNODGRAS	\$530.00
10	53416	11/19/13	1368	SOUTHERN MISSOURI HOME	\$200.00
10	53417	11/19/13	3887	SPRING DIPPER	\$253.75
10	53418	11/19/13	1833	SPRINGFIELD GROCER COMPANY	\$2,285.74
10	53419	11/19/13	1391	SPRINGFIELD STAMP &	\$153.95
10	53420	11/19/13	1399	ST. MICHAEL'S NURSERY	\$67.50
10	53421	11/19/13	1895	STEPHANIE CLOVEN	\$112.00
10	53422	11/19/13	3123	STERNER TOWING	\$300.00
10	53423	11/19/13	2108	STEVEN ROSEMAN	\$30.70
10	53424	11/19/13	129	SUBWAY	\$708.75
10	53425	11/19/13	129	SUBWAY OF WEST PLAINS	\$258.61
10	53426	11/19/13	4122	SYSCO KANSAS CITY	\$430.51
10	53427	11/19/13	1846	LINDA TAYLOR	\$173.00
10	53428	11/19/13	1416	TEACHERS STORE & MORE	\$198.45
10	53429	11/19/13	1425	THE BATTERY STATION LLC	\$247.50
10	53430	11/19/13	1405	THE STEEL YARD INC	\$988.79
10	53431	11/19/13	1646	JULIE R THOMPSON	\$512.00
10	53432	11/19/13	1440	TIME & TALENT	\$20.00
10	53433	11/19/13	4047	TERRI J TOMLINSON	\$100.80
10	53434	11/19/13	1444	TONYS TIRE SERVICE	\$129.00
10	53435	11/19/13	2156	PAMELA TOPLIFF	\$21.00
10	53436	11/19/13	1447	TOWNE & COUNTRY LIGHTING	\$20.00
10	53437	11/19/13	1450	TRASHWAGON EXPRESS	\$268.00
10	53438	11/19/13	4108	TWO CROWS LLC	\$287.50
10	53439	11/19/13	1483	UPS	\$216.91
10	53440	11/19/13	1648	KAREN L VAUGHN	\$137.23
10	53441	11/19/13	2826	VIDEO GENERAL INC	\$19.50
10	53442	11/19/13	2181	ERICA N WALKER	\$80.00
10	53443	11/19/13	2306	WEST PLAINS BEVERAGE DIST. CO.	\$36.84
10	53444	11/19/13	1506	WEST PLAINS CHAMBER OF COMMERC	\$9.00
10	53445	11/19/13	1508	WEST PLAINS COUNTRY CLUB	\$481.73
10	53446	11/19/13	1510	WEST PLAINS DAILY QUILL	\$74.65
10	53447	11/19/13	1512	WEST PLAINS ELECTRIC	\$732.21
10	53448	11/19/13	1516	WEST PLAINS FLORAL	\$50.00
10	53449	11/19/13	1520	WEST PLAINS MUSIC STORE	\$922.46
10	53450	11/19/13	1825	WEST PLAINS OCCUPATIONAL & INS	\$2,736.00
10	53451	11/19/13	1523	WEST PLAINS POSEY PATCH	\$48.00
10	53452	11/19/13	1613	WEST PLAINS VETERINARY SUPPLY,	\$15.50

WEST PLAINS R-VII SCHOOL DISTRICT
ACCOUNTS PAYABLE CHECK REGISTER SUMMARY LISTING

10	53453	11/19/13	2192	JENNIE L WHISNANT	\$60.61
10	53454	11/19/13	1538	WILEY FENCE COMPANY	\$35.65
10	53455	11/19/13	1540	WILLIAM V MACGILL & CO	\$2,120.96
10	53456	11/19/13	2198	MARTHA A WILLIAMS	\$100.80
10	53457	11/19/13	3334	WINGARD PHOTOGRAPHY, INC.	\$270.25
10	53458	11/19/13	1712	J SCOTT WOMACK	\$19.86
10	53459	11/19/13	1545	WOOD MECHANICAL INC.	\$512.00
10	53460	11/19/13	4136	ANITA K WRIGHT	\$8.00
10	53461	11/19/13	2206	CYNTHIA A WRIGHT	\$271.37
10	53462	11/19/13	1551	XEROX CORPORATION	\$435.89

Total Amount Reported For NOVEMBER Board For Approval: \$436,330.07

*****GRAND TOTAL AMOUNT OF ALL CHECKS REPORTED FOR CODES 10 & AD***** **\$518,021.04**

West Plains R-VII School District
ACCOUNTS PAYABLE CHECK REGISTER SUMMARY LISTING
Accounts Payable COMPUTER Check Register

CK CD	CHK NUM	CK DATE	VENDOR NAME	AMOUNT
CC	2321	11/12/13	004110 WHOLE HOG CAFE	12.89
***** GRAND TOTAL AMOUNT OF ALL CHECKS REPORTED FOR CODE CC *****				27,075.98*

WEST PLAINS SCHOOL DISTRICT

MONTHLY

FINANCE REPORTS

THROUGH THE MONTH OF OCTOBER
SCHOOL YEAR 2013-2014

PRINTED ON: NOVEMBER 13, 2013

POINTS OF INTEREST

PAGE 1

This report includes the month of October.

Printed On: November 13, 2013

~ For comparison reasons, this report does not include stadium renovation expenses or revenues. The revenue and expense ultimately cancels out because of the 2012 Stadium Financing. The district received funds equal to the amount spent.

~ In 2011 the district sold bonds worth \$4,070,000 which appears on the ASBR. In order to make this financial report as comparable as possible, this one-time, unique revenue stream has been removed.

REVENUES & EXPENDITURES

PAGE 1

This report includes the month of October.

Printed On: November 13, 2013

FOR COMPARISON REASONS, THIS PAGE DOES NOT INCLUDE THE STADIUM RENOVATION EXPENSES OR REVENUES.

Total Revenue

	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN
2014	908,184	1,871,777	2,797,124	4,661,150								
2013	859,336	1,801,046	2,924,735	4,689,032	6,988,206	8,768,314	14,907,307	17,171,164	19,081,041	20,969,854	22,905,196	25,004,776
2012	709,840	1,845,276	2,835,233	4,076,622	6,371,858	8,494,376	14,987,431	17,039,668	19,213,557	21,299,183	22,991,597	25,565,764
2011	772,372	1,682,797	2,845,597	4,036,669	5,217,884	8,252,994	14,421,187	16,378,147	18,488,290	20,242,083	22,550,815	24,998,561

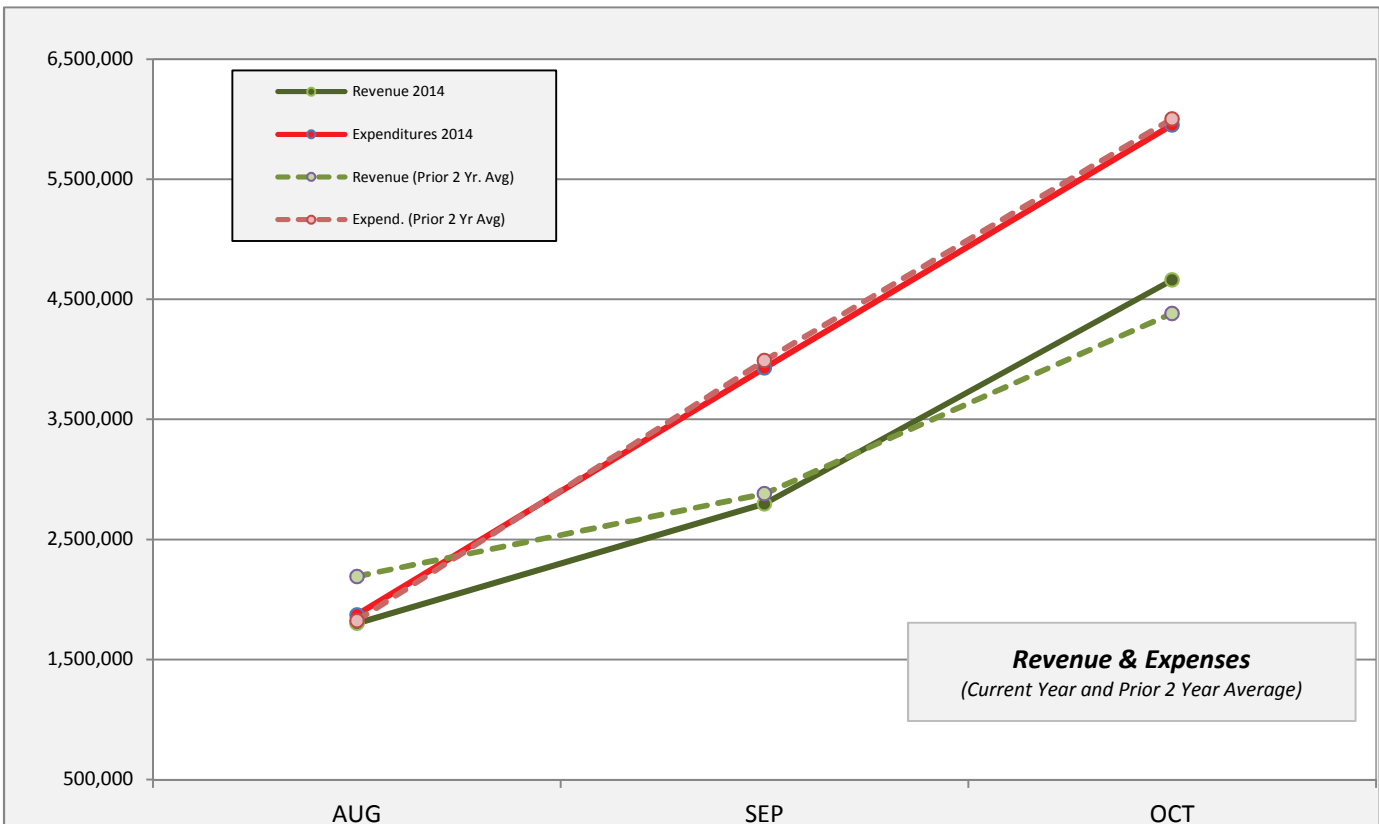
Total Expenditures

	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN
2014	990,323	1,735,525	3,928,438	5,952,853								
2013	776,580	2,192,147	4,464,166	6,445,389	8,654,142	10,710,453	12,664,819	14,565,597	16,500,946	18,863,877	20,947,290	25,282,520
2012	613,980	1,303,196	3,515,431	5,561,519	7,576,603	9,547,103	11,895,664	13,859,382	16,397,036	18,415,938	20,262,826	25,234,069
2011	552,113	1,429,373	3,356,441	5,556,335	7,390,174	9,543,852	11,448,988	13,635,476	15,804,712	17,695,559	19,534,175	25,179,463

Revenues less Expenditures

	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN
2014	-82,139	136,252	-1,131,314	-1,291,703								
2013	82,757	-391,100	-1,539,431	-1,756,357	-1,665,935	-1,942,138	2,242,488	2,605,566	2,580,095	2,105,977	1,957,906	-277,743
2012	95,860	542,081	-680,198	-1,484,897	-1,204,745	-1,052,726	3,091,768	3,180,286	2,816,520	2,883,245	2,728,772	331,695
2011	220,259	253,424	-510,845	-1,519,666	-2,172,290	-1,290,858	2,972,199	2,742,671	2,683,578	2,546,524	3,016,640	-180,901

	Revenue Budget	Through OCT	Total	% of Actual Through OCT	Estimate based on Prior Year %	Expense Budget	Through OCT	Total	% of Actual Through OCT	Estimate based on Prior Year %
2014	24,082,245	4,661,150	4,670,510			25,568,294	5,952,853	5,983,010		
2013	25,428,180	4,689,032	25,004,776	18.75		26,628,503	6,445,389	25,282,520	25.49	
2012	24,318,640	4,076,622	25,565,764	15.95		24,868,899	5,561,519	25,234,069	22.04	
2011	23,735,379	4,036,669	24,998,562	16.15		23,910,510	5,556,335	25,224,493	22.03	



GRAPHICAL FINANCIAL DATA

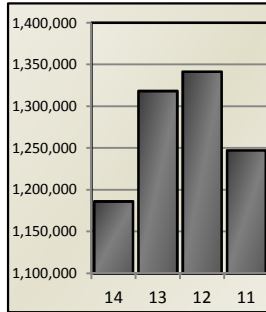
PAGE 1

This report includes the month of October.

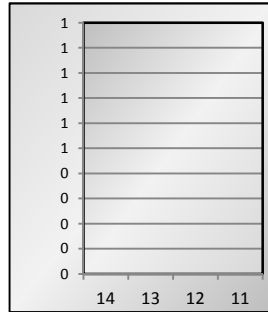
Printed On: November 13, 2013

FOR COMPARISON REASONS, THIS PAGE DOES NOT INCLUDE THE STADIUM RENOVATION EXPENSES OR REVENUES.

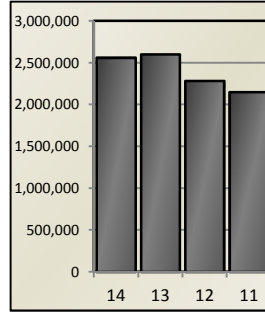
4 YEAR REVENUE COMPARISON THROUGH THE MONTH OF OCTOBER



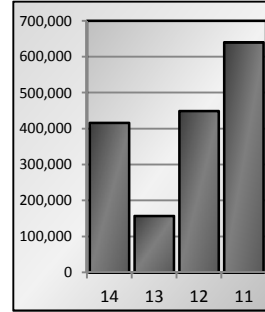
Local Revenue



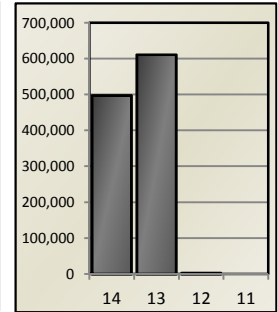
County Revenue



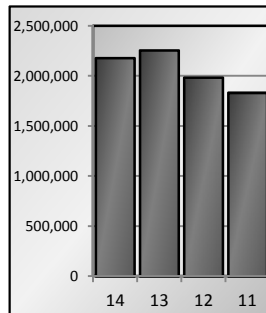
State Revenue



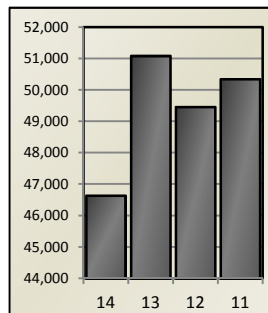
Federal Revenue



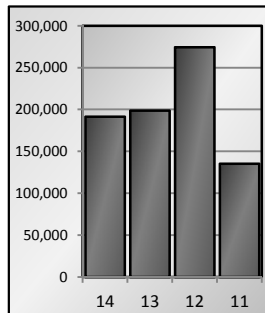
Tuition Revenue



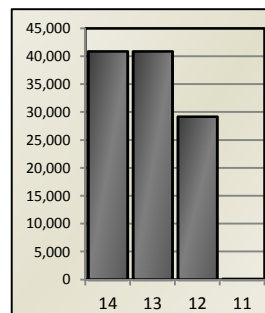
Basic Formula



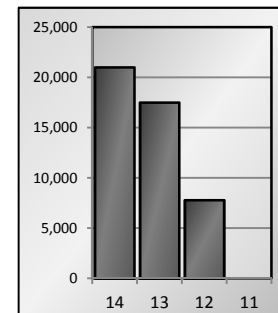
State Transportation



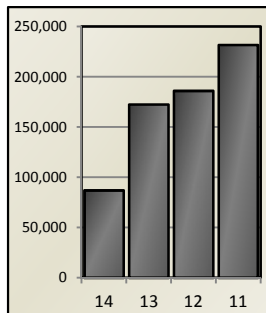
Student Activities (Fund 60)



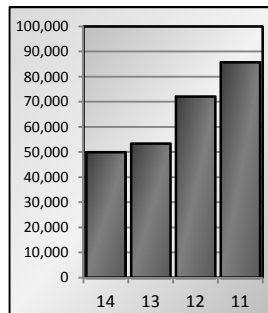
Fed. School Lunch (5445)



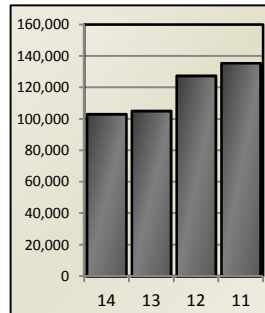
Fed. School Breakfast (5446)



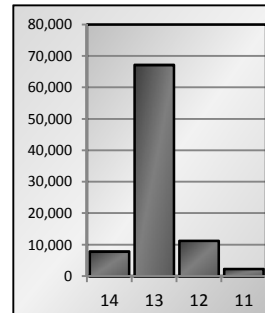
Adult Tuition (5123)



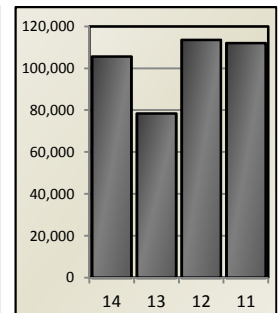
Interest Earned (5141)



Local Food Service



Miscellaneous Local Rev. (5198)



Current & Delinquent Taxes

GRAPHICAL FINANCIAL DATA

PAGE 1

This report includes the month of October.

Printed On: November 13, 2013

FOR COMPARISON REASONS, THIS PAGE DOES NOT INCLUDE THE STADIUM RENOVATION EXPENSES OR REVENUES.

4 YEAR REVENUE COMPARISON THROUGH THE MONTH OF

Revenues By Source (2014)

	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN
Local	244,552	539,266	837,113	1,186,124								
County	0	0	0	0								
State	591,926	1,231,028	1,899,326	2,561,077								
Federal	57,170	86,226	59,241	416,569								
Tuition	14,536	15,258	1,444	497,379								
Other	0	0	0	0								
Total	908,184	1,871,777	2,797,124	4,661,150								

Revenues By Source (2013)

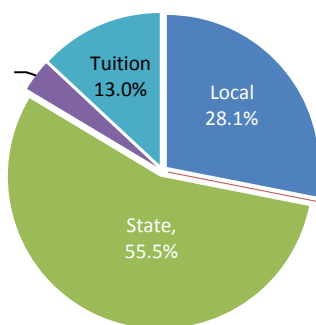
	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN
Local	225,829	551,517	891,467	1,318,243	2,420,406	2,574,154	7,301,885	7,834,181	8,201,583	8,541,246	8,917,813	9,425,654
County	0	0	0	0	0	0	122,387	122,387	318,153	318,153	318,153	350,780
State	618,331	1,245,921	1,953,804	2,601,689	3,282,871	3,983,708	4,613,746	5,358,892	6,034,783	7,004,043	7,962,801	8,801,999
Federal	15,176	3,608	79,464	157,749	229,571	806,690	953,530	1,365,353	1,549,473	1,915,484	2,102,838	2,540,576
Tuition	0	0	0	611,351	1,055,358	1,403,761	1,915,759	2,490,351	2,977,050	3,190,929	3,603,591	3,885,767
Other	0	0	0	0	0	0	0	0	0	0	0	0
Total	859,336	1,801,046	2,924,735	4,689,032	6,988,206	8,768,314	14,907,307	17,171,164	19,081,041	20,969,854	22,905,196	25,004,776

Revenues By Source (2012)

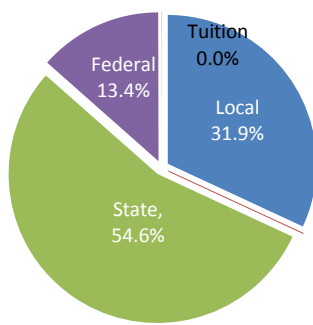
	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN
Local	164,352	598,796	930,412	1,341,567	1,603,122	2,582,543	7,132,026	7,653,883	8,106,647	8,452,529	8,818,025	9,411,825
County	0	0	0	0	0	0	0	107,237	289,248	289,248	289,248	289,248
State	541,259	1,177,638	1,612,083	2,283,070	2,921,673	3,518,030	4,329,546	5,028,187	5,826,301	6,746,423	7,592,109	8,554,691
Federal	4,229	66,276	290,171	449,419	628,695	727,558	1,398,691	1,730,274	1,962,664	2,365,124	2,599,062	3,358,201
Tuition	0	2,566	2,566	2,566	1,218,368	1,666,245	2,127,168	2,520,088	3,028,697	3,445,860	3,693,154	3,951,800
Other	0	0	0	0	0	0	0	0	0	0	0	0
Total	709,840	1,845,276	2,835,233	4,076,622	6,371,858	8,494,376	14,987,431	17,039,668	19,213,557	21,299,183	22,991,597	25,565,764

Revenues By Source (2011)

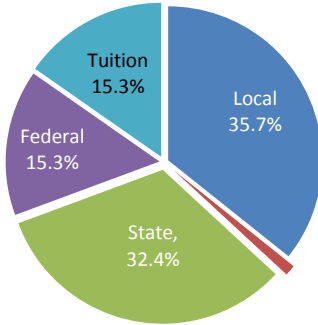
	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN
Local	166,772	464,744	777,255	1,247,115	1,557,785	2,640,779	6,633,132	7,135,520	7,498,282	7,792,096	8,254,783	8,632,907
County	0	0	0	0	0	0	0	281,930	281,930	281,930	281,930	281,258
State	492,882	993,727	1,564,003	2,149,088	2,726,084	3,344,230	4,014,043	4,681,026	5,449,653	6,291,864	6,876,164	7,857,045
Federal	112,718	224,326	504,339	640,466	925,610	1,451,304	1,995,525	2,158,952	2,638,981	2,815,894	3,663,035	4,374,666
Tuition	0	0	0	0	8,405	816,681	1,778,487	2,120,719	2,619,444	3,060,299	3,474,903	3,772,685
Other	0	0	0	0	0	0	0	0	0	0	0	79,999
Total	772,372	1,682,797	2,845,597	4,036,669	5,217,884	8,252,994	14,421,187	16,378,147	18,488,290	20,242,083	22,550,815	24,998,561



Through October, 2014



Through October, Prior 2 Year Avg.



2 Year Average, End of Year Totals

REVENUES

PAGE 1

This report includes the month of October.

Printed On: November 13, 2013

4 YEAR REVENUE COMPARISON OF MAJOR REVENUE SOURCES

Each month represents total for that month plus prior months.

Current Taxes (5111)

	AUG	SEP	OCT	NOV	DEC
2014	0	0	0		
2013	0	0	0	0	683,108
2012	0	0	0	0	581,934
2011	0	0	0	0	688,100

Prop C (5113)

	AUG	SEP	OCT	NOV	DEC
2014	311,744	480,612	599,260		
2013	294,503	426,774	576,321	694,581	862,774
2012	298,268	427,905	566,650	706,221	853,557
2011	284,161	405,378	539,433	691,489	824,422

Interest Revenue (5141)

	AUG	SEP	OCT	NOV	DEC
2014	39,361	40,223	49,956		
2013	32,907	45,043	53,400	61,942	69,639
2012	51,970	62,440	72,130	78,861	86,350
2011	52,362	70,206	85,787	97,992	113,284

Fines & Escheats (5211)

	AUG	SEP	OCT	NOV	DEC
2014	0	0	0		
2013	0	0	0	0	0
2012	0	0	0	0	0
2011	0	0	0	0	0

State Basic Formula (5311)

	AUG	SEP	OCT	NOV	DEC
2014	1,062,754	1,622,952	2,178,442		
2013	1,061,341	1,691,503	2,255,642	2,820,050	3,410,259
2012	1,034,438	1,382,830	1,983,633	2,520,995	3,033,320
2011	868,880	1,363,685	1,831,579	2,298,061	2,793,000

ECSE (5314)

	AUG	SEP	OCT	NOV	DEC
2014	0	0	37,499		
2013	0	0	0	75,401	113,102
2012	0	0	0	0	0
2011	0	0	37,210	74,420	111,630

Career Education (5332)

	AUG	SEP	OCT	NOV	DEC
2014	0	0	0		
2013	0	0	0	0	0
2012	0	0	0	0	0
2011	0	0	0	0	0

Medicaid (5412)

	AUG	SEP	OCT	NOV	DEC
2014	18,403	18,904	19,498		
2013	175	175	3,287	6,352	11,684
2012	21,176	21,176	21,176	12,144	13,975
2011	0	0	84	2,680	2,778

IDEA (5441)

	AUG	SEP	OCT	NOV	DEC
2014	0	0	58,029		
2013	0	0	0	50,470	100,940
2012	45,000	90,000	135,000	180,000	180,000
2011	0	44,500	74,500	119,500	164,500

Fed Breakfast (5446)

	AUG	SEP	OCT	NOV	DEC
2014	0	0	20,995		
2013	0	0	17,499	45,163	77,165
2012	0	0	7,780	27,029	44,731
2011	0	0	0	25,979	42,908

Delinquent Taxes (5112)

	AUG	SEP	OCT	NOV	DEC
2014	87,290	89,245	105,671		
2013	42,410	65,726	78,472	94,060	104,401
2012	76,918	97,051	113,627	121,217	129,680
2011	46,030	82,031	112,092	131,387	143,374

M&M Surcharge (5115)

	AUG	SEP	OCT	NOV	DEC
2014	4,867	2,742	2,936		
2013	45,601	46,686	46,831	47,183	69,628
2012	2,497	2,679	3,463	3,465	20,085
2011	4,737	4,890	6,596	6,972	22,890

Pupil Food Service (5151)

	AUG	SEP	OCT	NOV	DEC
2014	15,447	27,592	49,126		
2013	14,441	27,617	46,998	63,124	75,079
2012	17,828	33,572	52,102	72,483	84,474
2011	11,198	26,065	47,862	66,683	79,298

RR & Utility Tax (5221)

	AUG	SEP	OCT	NOV	DEC
2014	0	0	0		
2013	0	0	0	0	0
2012	0	0	0	0	0
2011	0	0	0	0	0

State Transportation (5312)

	AUG	SEP	OCT	NOV	DEC
2014	23,647	35,303	46,630		
2013	25,674	38,730	51,082	58,761	70,442
2012	30,716	46,162	49,459	61,527	72,231
2011	24,345	39,466	50,339	63,002	75,441

Classroom Trust Fund (5319)

	AUG	SEP	OCT	NOV	DEC
2014	144,578	216,994	283,819		
2013	119,071	178,486	237,955	296,824	356,201
2012	112,370	160,202	227,089	278,875	352,203
2011	100,502	160,852	229,960	290,601	347,306

High Need Fund (5381)

	AUG	SEP	OCT	NOV	DEC
2014	0	0	0		
2013	24,092	24,092	24,092	0	0
2012	0	0	0	0	0
2011	0	0	0	0	0

Perkins (5427)

	AUG	SEP	OCT	NOV	DEC
2014	4,019	25,747	42,847		
2013	0	66,502	66,502	2,991	57,929
2012	0	7,194	28,568	28,920	40,198
2011	15,282	15,282	45,200	69,069	71,313

Fed Lunch (5445)

	AUG	SEP	OCT	NOV	DEC
2014	0	0	40,900		
2013	0	0	40,913	105,115	178,035
2012	0	0	29,218	96,260	158,207
2011	160	160	160	91,657	150,449

Title I (5451)

	AUG	SEP	OCT	NOV	DEC
2014	0	0	187,264		
2013	0	0	0	0	272,278
2012	0	0	12,995	12,995	12,995
2011	0	0	0	0	200,000

EXPENSE BY FUND

PAGE 1

This report includes the month of October.

Printed On: November 13, 2013

FOR COMPARISON REASONS, THIS PAGE DOES NOT INCLUDE THE STADIUM RENOVATION EXPENSES OR REVENUES.

Expense By Source (2014)

	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN
Fund 10	430,580	842,033	1,794,443	2,525,846								
Fund 20	344,154	571,042	1,733,704	2,925,870								
Fund 40	214,364	305,687	348,374	385,915								
Fund 60	1,225	11,101	45,598	104,067								
Fund 65	0	5,663	6,320	11,155								
Fund 70	0	0	0	0								
Total	990,323	1,735,525	3,928,438	5,952,853								

Expense By Source (2013)

	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN
Fund 10	276,791	734,465	1,538,164	2,222,513	3,044,007	4,055,820	4,666,833	5,322,452	5,950,513	6,530,074	7,307,628	8,767,459
Fund 20	263,411	477,357	1,631,437	2,787,664	3,963,006	5,146,091	6,306,572	7,476,162	8,641,612	9,801,943	10,980,898	14,173,813
Fund 40	174,622	909,252	1,184,716	1,269,436	1,395,702	1,180,410	1,317,127	1,353,880	1,448,764	2,041,365	2,104,973	1,560,676
Fund 60	3,346	9,136	42,761	94,849	178,139	254,243	299,673	338,399	383,598	414,230	477,527	533,988
Fund 65	57,800	61,326	65,219	69,058	70,457	71,059	71,784	71,874	73,629	73,435	73,435	246,584
Fund 70	610	610	1,870	1,870	2,830	2,830	2,830	2,830	2,830	2,830	2,830	0
Total	776,580	2,192,147	4,464,166	6,445,389	8,654,142	10,710,453	12,664,819	14,565,597	16,500,946	18,863,877	20,947,290	25,282,520

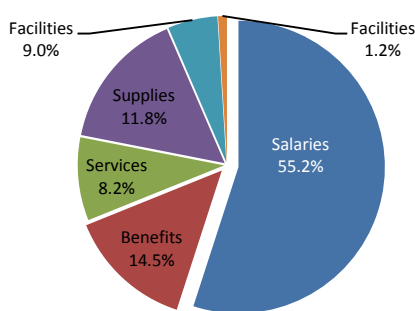
Expense By Source (2012)

	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN
Fund 10	300,959	728,184	1,591,686	2,377,115	3,130,413	3,791,564	4,754,451	5,447,581	6,160,701	6,870,939	7,481,091	8,886,119
Fund 20	306,926	524,250	1,686,078	2,841,614	4,012,124	5,180,376	6,352,158	7,526,009	8,697,615	9,872,495	11,048,392	14,195,739
Fund 40	0	6,385	146,033	184,580	195,671	274,778	362,758	433,966	1,010,916	1,032,236	1,019,846	1,303,604
Fund 60	4,361	33,442	56,824	112,058	183,972	237,696	343,091	360,557	421,659	531,786	579,162	696,318
Fund 65	-3,600	-2,068	10,037	14,792	16,427	18,189	32,205	33,765	34,793	35,536	59,003	66,552
Fund 70	5,334	13,002	24,772	31,360	37,996	44,499	51,001	57,503	71,353	72,946	75,332	85,737
Total	613,980	1,303,196	3,515,431	5,561,519	7,576,603	9,547,103	11,895,664	13,859,382	16,397,036	18,415,938	20,262,826	25,234,069

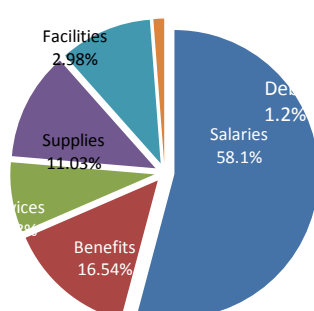
Expense By Source (2012)

	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN
Fund 10	261,147	663,670	1,368,337	2,179,345	2,830,039	3,739,451	4,354,089	5,009,018	5,705,409	6,378,375	7,029,476	8,386,412
Fund 20	275,989	493,508	1,631,449	2,795,109	3,950,228	5,118,154	6,266,064	7,449,171	8,587,731	9,743,142	10,893,693	13,876,248
Fund 40	14,748	267,605	330,553	499,357	514,339	543,791	601,985	920,012	1,217,109	1,224,138	1,242,930	2,461,257
Fund 60	229	3,481	16,894	68,954	81,680	126,960	200,105	225,663	259,171	313,481	332,043	410,723
Fund 65	0	1,109	9,208	13,570	13,888	15,496	26,746	31,613	35,291	36,423	36,034	44,823
Fund 70	0	0	0	0	0	0	0	0	0	0	0	0
Total	552,113	1,429,373	3,356,441	5,556,335	7,390,174	9,543,852	11,448,988	13,635,476	15,804,712	17,695,559	19,534,175	25,179,463

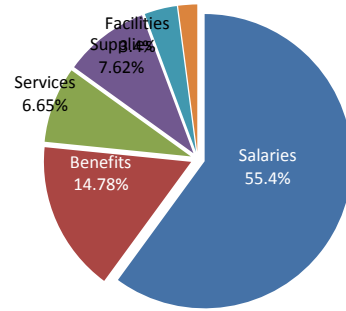
EXPENSE



Through October, 2014



Through October, Prior 2 Year Avg.



2 Year Average, End of Year Totals

	2014 Budget	2013 Budget	Thru OCT 2014	Thru OCT 2013	Thru OCT 2012	2013 Total	2012 Total	2013 Date %	2012 Date %	2014 Projected	Compared to Prior 2 Years
Fund 10	9,371,362	9,030,980	2,525,846	2,377,115	2,179,345	8,886,119	8,386,412	26.8%	26.0%	9,578,937	
Fund 20	14,160,467	13,965,193	2,925,870	2,841,614	2,795,109	14,195,739	13,876,248	20.0%	20.1%	14,570,889	
Fund 40	1,546,465	1,300,067	385,915	184,580	499,357	1,303,604	6,531,257	14.2%	7.6%	3,539,717	
Fund 60	450,000	450,000	104,067	112,058	68,954	696,318	410,723	16.1%	16.8%	632,982	
Fund 65	40,000	40,000	11,155	14,792	13,570	66,552	44,823	22.2%	30.3%	42,493	
Fund 70	0	82,660	0	31,360	0	85,737	0	36.6%	0.0%	0	
Other											
Total	0	0	0	0	0	0	0				

Fall 2013 Policy Update Considerations

GCA

GCBC

GDA

GDBC

GDM

MSBA FULL MAINTENANCE POLICY SERVICE
2013A POLICY UPDATE CHECKLIST
November 13, 2013

District: **West Plains R-VII**

In order to best serve your district and to maintain your policies accurately, please **click on the drop-down boxes below** and indicate what action your Board has taken on each of the policy reference copies enclosed for your review. We will send the district a clean copy of the policies after we receive and process this checklist.

- **Please include a Board adoption date for every policy that has been adopted.**
- **Please mail, e-mail or fax a copy of any revisions made by the district to MSBA.**

NOTE: Those policies listed in **BOLD** font were revised as a result of state or federal law.

POLICY CODE	BOARD ACTION	BOARD ADOPTION DATE
GCA	Click here	
GCBC	Click here	
GDA	Click here	
GDBC	Click here	
GDM	Click here	

Name of district personnel filling out checklist

Date checklist completed

Please return to your MSBA Full Maintenance editor at: **[editor]@msbanet.org**
or mail to: MSBA Policy Services, 2100 I-70 Drive S.W., Columbia, MO 65203

REFERENCE COPY

FILE: GCA
Basic

EXPLANATION: PROFESSIONAL STAFF POSITIONS

MSBA has modified this policy for clarity and strongly encourages the district to carefully review the definition of "professional staff." As student needs have changed, school district staff have diversified. New positions that did not exist even 15 years ago are now common. MSBA's personnel policies are divided between "professional staff" and "support staff," so it is important for the definitions of these terms to be clear and for the district to clearly understand where each employee position falls.

In particular, the following job categories should be analyzed to determine whether they belong in the "professional staff" or "support staff" categories in your district:

1. Nurses
2. Information technology (IT) specialists
3. Parents as Teachers educators
4. Bus, maintenance or custodial supervisors
5. Central office staff, such as accountants or bookkeepers

This policy establishes two ways in which an employee would be considered professional staff. The first is to hold a position that requires certification from the Department of Elementary and Secondary Education (DESE). The second is for the district to designate a position as professional in the job description.

MSBA recommends that copies of this document be routed to the following areas because the content is of particular importance to them. The titles on this list may not match those used by the district. Please forward copies to the district equivalent of the title indicated.

	Board Secretary	X	Business Office		Coaches/Sponsors
	Facility Maintenance		Food Service		Gifted
X	Human Resources	X	Principals		Library/Media Center
	Health Services		Counselor		Special Education
	Transportation		Public Info/Communications		Technology

FILE: GCA
Basic

REFERENCE COPY

REFERENCE COPY

FILE: GCA
Basic

PROFESSIONAL STAFF POSITIONS

The Board of Education may, upon the recommendation of the superintendent, ~~elect and appoint~~ **employ** professional staff positions, assistant principals, principals, directors and other supervisory personnel as may be required for ~~proper classification and~~ **the** accreditation of the schools; and to accomplish the district's goals and objectives.

The term "professional staff" will be used to designate ~~those employees who must either possess teaching, administrative or professional certificates issued by state educational authorities or degrees from accredited institutions of higher learning in order to maintain their status with the district~~ **positions that legally require a certificate issued by the Department of Elementary and Secondary Education (DESE) or that have been designated by the district as "professional" positions in the relevant job descriptions. Positions not designated as "professional" will be considered "support staff" positions for the purposes of Board policies.**

The ~~Board instructs the superintendent to~~ **will** maintain a comprehensive and ~~up-to-date~~ **current** set of job descriptions ~~for~~ **for** all positions in the ~~school system~~ **district**. Job descriptions ~~are to be kept in a separate manual dedicated to that purpose and shall be available in the office of the superintendent during regular business hours.~~

The superintendent or designee shall have general responsibility for coordinating the employment of all professional staff and maintaining adequate personnel records. The superintendent or designee will assign all professional staff one or more immediate supervisors who will provide training, direction and performance evaluations.

* * * * *

Note: The reader is encouraged to check the index located at the beginning of this section for other pertinent policies and to review administrative procedures and/or forms for related information.

Adopted: 10/16/2001

Revised:

West Plains R-VII School District, West Plains, Missouri

REFERENCE COPY

FILE: GCBC-AP
Critical

EXPLANATION: PROFESSIONAL STAFF FRINGE BENEFITS (*Health Coverage for Variable-Hour Employees*)

This procedure is **OPTIONAL** and should only be considered if:

1. The district is considered a "large" employer under the Patient Protection and Affordable Care Act (Affordable Care Act); and
2. The district has one or more employees who work such varied hours that the district does not reasonably know whether they will work at least 30 hours per week; and
3. Those employees are not already offered district health coverage that complies with the Affordable Care Act; and
4. The district has decided to provide eligible full-time employees health coverage as opposed to paying a penalty to the IRS.

If all four of these factors exist for your district, this procedure might be useful. Many districts will not need this procedure at all.

If the district is a "large" employer under the Affordable Care Act and knows that an employee is regularly expected to work at least 30 hours per week, the district is required by law to either offer the employee insurance or plan to pay the penalty to the IRS. Likewise, if the district knows that an employee will not regularly work at least 30 hours per week, the district is not required to provide insurance to the employee. **THIS PROCEDURE IS NOT INTENDED FOR THOSE EMPLOYEES WITH REGULAR HOURS.**

This procedure does apply to variable-hour employees. A variable-hour employee is one whose hours of service to the district change so much that the district cannot determine whether the employee will average 30 hours of service per week. Examples of variable-hour employees might include some substitute teachers who work regularly, bus drivers who frequently work extra shifts, or other staff members who work extra duties so that they might work 30 hours or more in some weeks, but not others.

If an employee is a variable-hour employee, the IRS allows districts to set up a "measurement period" during which time the employee's hours are measured. If, after the measurement period, the district determines that the employee worked an average of at least 30 hours per week, the district may have an "administrative period" to notify the employee that he or she is eligible for the district's health coverage and enroll the employee. The employee will

continue to qualify for coverage during a "stability period," regardless of the number of hours the employee works during that time. These terms are explained in more detail below.

For more information on this process, please see MSBA's guidance "School District Obligations under the New Federal Health Care Law: Is Your District Going to Play or Pay the Penalty?" at:

http://www.msbanet.org/files/law_policy_labor/healthcare_reform/New%20Federal%20Health%20Care%20Law.pdf

This procedure has been created assuming that your district will indeed provide insurance to all eligible full-time employees rather than paying the penalty for not doing so, though paying the penalty is a viable option for some school districts. MSBA strongly recommends that districts thoroughly research all options before filling in these blanks!

1. Standard Measurement, Administrative and Stability Periods

Unless the district provides Board-paid health insurance to all employees, the district has to determine which variable-hour employees will receive health insurance as required by the Affordable Care Act. The first step is to collect data on exactly how many hours the employee works. Under the law, the district will do so during a standard measurement period established by the district, which can be 3 to 12 months long.

After the standard measurement period ends, the district is given a period of time to analyze the collected data and determine whether the employee averaged 30 hours per week. This time period is called the standard administrative period, and it can last up to 90 days. At the conclusion of the standard administrative period, employees who averaged 30 hours per week during the standard measurement period will be eligible for the district's health plan in accordance with the law during what is called the standard stability period.

The standard stability period will last at least six months or the length of the standard measurement period, whichever is greater. Health coverage will continue during the standard stability period regardless of how many hours the employee works during that time.

Then the process starts over again. The standard stability period for one year overlaps with the standard measurement period for the next year. During the next measurement period the district is again collecting data to determine whether the variable-hour employee will be eligible or ineligible for insurance during the next stability period.

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This process provides some level of routine and stability for the district and employees so that employees are not constantly moving in and out of insurance eligibility during a year. However, employees who are eligible for one standard stability period might not qualify for health insurance the next period. Some districts might consider it administratively easier to simply provide health coverage to the variable-hour employees, but of course that can be expensive.

MSBA recommends that districts use a 12-month measurement period because substitute teachers, for instance, might work full time for 3 or 4 months if filling in for a maternity leave, but rarely work steadily for 12 months. If the district uses a 12-month measurement period, fewer substitutes are likely to qualify for insurance during the stability period. MSBA also recommends that the district set the standard administrative period around the district's regular open enrollment period for health coverage and set the standard stability period for the district's regular 12-month health coverage year.

For example, assume that the district's enrollment regularly occurs in May and June and the district's health coverage year is July 1 through June 30. MSBA recommends that the district set a measurement period of May 1 through April 30. The administrative period would be May and June when the district is already busy enrolling employees into health coverage. The stability period would be from July 1 through June 30.

2. Initial Measurement, Administrative and Stability Periods for New Employees

New variable-hour employees will often be employed in the middle of, rather than the beginning of, a measurement period. To allow the district to truly measure a new employee's hours, the district can set an initial measurement period that lasts from 3 to 12 months and begins between the employee's start date and the first day of the month immediately following the start date. If an employee starts October 11, 2015, for example, the initial measurement period may begin any time between October 11, 2015, and November 1, 2015. The employee will not be offered health coverage during this initial measurement period.

The initial administrative period may again last up to 90 days, but the initial measurement period and the initial administrative period combined may not extend beyond the last day of the first calendar month beginning on or after the one-year anniversary of the employee's start date. So, using the example above, the administrative period must end by November 30, 2016. The initial stability period must be the same length as the standard stability period.

MSBA has taken some liberties in this section and has assumed that the district would want to start the measurement period on the first day of the month for all employees employed in the last month. MSBA has also assumed that the district will want to use a 12-month measurement and stability period. If this is not the case, please modify the procedure.

For example, in the case of the new employee who began on October 11, 2015, the initial measurement period would begin on November 1, 2015, and could end on October 31, 2016, if a 12-month measurement period is used. The initial administrative period may only extend to the last day of the first calendar month beginning on or after the one-year anniversary of the employee's start date. To meet that requirement, the initial administrative period must be from November 1, 2016, to November 30, 2016.

If the employee worked at least an average of 30 hours per week during the measurement period, the employee would be offered health coverage during a stability period that would run from December 1, 2016, through November 30, 2017 (assuming a 12-month standard stability period), regardless of the number of hours worked during the stability period.

During the initial stability period, the district also needs to analyze the new employee's hours using the district's standard measurement period. Once the employee has worked an entire standard measurement period, the district will again determine whether the employee should be offered health coverage during the next standard stability period. However, if the employee qualified for coverage during the initial measurement period and decided to accept health insurance, the employee will stay on the district's coverage for the entire initial stability period (up to 12 months) regardless of the result of the standard measurement period and the beginning date of the standard stability period.

3. Transition Measurement Period for 2014

Some districts might want to take advantage of an exception the IRS has created for the sole purpose of assisting employers with phasing into the new law in 2014. Because the guidance has come out so late, the IRS is allowing employers to use a shorter measurement period in 2013 and 2014 than the stability period that begins in 2014.

For example, assume the district wants to have a standard stability period of 12 months (as most districts will). Assume that the district's health plan year is July 1 through June 30 and the regular enrollment period is May and June. In order to know which variable-hour employees are eligible for coverage by July 1, 2014, the district would need to have a measurement period that begins May 1, 2013, and ends April 30, 2014.

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But the district might not even know much about its responsibilities by then because the IRS guidance just came out. That does not seem fair!

To give districts more time to plan, the IRS is allowing employers who ultimately want to have a 12-month stability period to use a shorter measurement period this first year as everyone transitions into the new law. However, the transition measurement period must 1) be at least 6 months long, 2) begin no later than July 1, 2013, and 3) end no earlier than 90 days before the first day of the health plan year beginning on or after January 1, 2014.

So, in our example, the district could adopt a transition measurement period beginning July 1, 2013, and ending April 30, 2014. The district could then use its standard administrative period of May 1, 2014, to June 30, 2014, and begin health coverage from July 1, 2014, to June 30, 2015.

Not all districts will necessarily want or need to use the transition measurement period, however. For example, assume a district regularly conducts enrollment in September and the district's plan year begins in October and lasts for 12 months. The measurement period would run from September 1, 2013, through August 30, 2014. The administrative period would be from September 1 through September 30, 2014. Coverage would begin October 1, 2014, and end September 30, 2015. Because the special transition measurement needs to begin July 1, the district cannot use (and does not need) the transition rule. If this is the case for your district, remove the "Transition Measurement Period for 2014" section from this procedure.

4. Can We Help?

If you have read the MSBA guidance and this explanation and still have questions, please feel free to contact MSBA's Legal Department for assistance.

MSBA recommends that copies of this document be routed to the following areas because the content is of particular importance to them. The titles on this list may not match those used by the district. Please forward copies to the district equivalent of the title indicated.

	Board Secretary	X	Business Office		Coaches/Sponsors
	Facility Maintenance		Food Service		Gifted
X	Human Resources	X	Principals		Library/Media Center
	Health Services		Counselor		Special Education
	Transportation		Public Info/Communications		Technology

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PROFESSIONAL STAFF FRINGE BENEFITS *(Health Coverage for Variable-Hour Employees)*

The West Plains R-VII School District seeks to provide all full-time professional staff members access to district-sponsored health insurance or a group health plan ("health coverage"). For the purposes of health coverage, a "full-time" employee is one who works an average of 30 hours or more per week.

There are some employees who work such varied hours that the district does not reasonably know whether they will work an average of 30 hours or more per week throughout a plan year. For those employees, the district will set a measurement period to give the district an opportunity to evaluate the employees' hours. Employees who work an average of 30 hours per week during the measurement period will be offered access to district-sponsored health coverage during a stability period.

Standard Measurement, Administrative and Stability Periods

For ongoing employees with variable hours, the standard measurement period begins on _____ [month and day] and ends on _____ [month and day].

Immediately following the standard measurement period is a standard administrative period that begins on _____ [month and day] and ends on _____ [month and day]. During the standard administrative period, the district will analyze the number of hours the employee worked during the standard measurement period and contact the employee regarding his or her eligibility to join the district's health coverage.

If the employee is eligible, the employee will be given an opportunity to enroll in and remain on the district's health coverage for the standard stability period that begins on _____ [month and day] and ends on _____ [month and day], as long as the employee continues to be employed by the district.

Initial Measurement, Administrative and Stability Periods for New Employees

For new employees employed in a position with variable hours, the initial measurement period begins on the first day of the month immediately following the first day of employment; however, if the employee begins employment on the first day of a month, that date will be used. The initial measurement period ends on a date 12 months later. New variable-hour employees will not be offered district-sponsored health coverage during the initial measurement period.

Immediately following the initial measurement period is an initial administrative period that lasts one calendar month. During the initial administrative period, the district will analyze the number

of hours the employee worked during the initial measurement period and contact the employee regarding his or her eligibility to join the district's health coverage.

If the employee is eligible, he or she will be given an opportunity to enroll in and remain on the district's health coverage for the initial stability period that lasts _____ *[number of months of the standard stability period defined above]* months, as long as the employee continues to be employed by the district. Each employee will only undergo one initial measurement, administrative and stability period. Then the employee will no longer be considered new, and his or her health coverage will be determined using the standard measurement, administrative and stability periods.

[The following section should only be used if the district will set a transition measurement period shorter than the standard stability period set above for the purposes of transitioning into 2014, as allowed by law.]

Transition Measurement Period for 2014

For the purpose of making the transition into compliance with federal law in 2014, the first measurement period for variable-hour employees in the district will begin on _____ *[month and day]*, 2013, and end on _____ *[month and day]*, 2014. The standard administrative and stability periods, as defined above, will immediately follow the transition measurement period.

* * * * *

Note: The reader is encouraged to review policies and/or forms for related information in this administrative area.

Implemented:

Revised:

West Plains R-VII School District, West Plains, Missouri

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EXPLANATION: PROFESSIONAL STAFF FRINGE BENEFITS

1. MSBA has modified this policy primarily to reflect changes in the federal law. The Patient Protection and Affordable Care Act requires "large" employers to offer eligible full-time employees health insurance or potentially pay a penalty to the Internal Revenue Service (IRS) for not doing so. The responsibility for providing health insurance begins when the district's plan year begins in 2014. An eligible full-time employee is one who works an average of 30 hours or more per week.

The law is too detailed to replicate in this explanation. If your district does not know whether it is a "large" employer under the new law or is uncertain whether an employee or group of employees will qualify as "full-time employees," please see MSBA's Guidance, "School District Obligations under the New Federal Health Care Law: Is Your District Going to Play or Pay the Penalty?" at:

http://www.msbanet.org/files/law_policy_labor/healthcare_reform/New%20Federal%20Health%20Care%20Law.pdf

MSBA strongly encourages your district to research these issues immediately.

This policy was written under the assumption that most school districts will be considered "large" employers under the law and that all districts will provide health insurance or health benefits to full-time professional staff members. If your district is not a "large" employer or has made the decision not to provide health insurance to all professional staff members who work 30 hours or more per week and instead risk a penalty, please revise this policy accordingly or contact MSBA's legal department for assistance.

2. MSBA also revised this policy to include two sections: one for benefits fully or partially paid by the district and one for benefits provided at employee expense. Please read these sections carefully to ensure they accurately reflect the district's practice. Districts should remove any benefits that are not applicable from these sections and include any additional benefits the district provides. Please keep in mind that the policy applies to all full-time professional staff members. The district should internally clarify which employees are classified as "professional" before committing to providing benefits to those employees in this policy.

MSBA does NOT recommend that the district add the details of each benefit to this policy. Insurance benefits are bid out frequently and change from year to year. The

Board should not have to amend this policy every time the district changes a carrier or readjusts its benefits plan.

- 3. MSBA has modified the section on the Consolidated Omnibus Budget Reconciliation Act (COBRA) to include more details. Technically, COBRA modified the existing Public Health Service Act, so the legal reference has been changed for accuracy. However, MSBA has retained the term "COBRA" because it is a commonly used term for this federal legal requirement.**

The policy language is only a broad statement about the district's legal obligations. If the district would like more information about its responsibilities, see the Department of Labor Guidance at:

<http://www.dol.gov/ebsa/pdf/cobraemployer.pdf>

The federal law only applies to employers with 20 or more employees the previous year, but state statute § 376.428, RSMo., expands the obligation to all employers.

- 4. Does your district offer any employees a 403(b) benefit option? If so, the district must have a written plan on the administration of this program as required by federal law. MSBA does not recommend that districts insert such a plan into the policy manual because most of the information in the plan is administrative. Further, many districts contract with a vendor for the administration of the 403(b) program, and the district has little choice in the contents of the plan—but still needs to adopt one. Instead, MSBA recommends that the district *mention* the plan in the policy. Below are two samples of policy language the district should consider inserting into its policy depending on whether the district administers its own program or contracts out for administration services:**

403(b) Program (District Is Administering)

The district offers participation in a 403(b) annuity program in accordance with law. A copy of the district's written plan is available in the central office. Selection and removal of vendors and funding vehicles shall be in accordance with this plan, which is incorporated by reference into this policy.

403(b) Program (Administered by Third Party)

The district offers participation in a 403(b) annuity program in accordance with law. The district has selected and contracted with a third-party company to administer the program. A copy of the district's written plan is available in the

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central office. Selection and removal of vendors and funding vehicles shall be in accordance with the policy recommended by the third-party administrator, which is incorporated by reference into this policy.

MSBA recommends that copies of this document be routed to the following areas because the content is of particular importance to them. The titles on this list may not match those used by the district. Please forward copies to the district equivalent of the title indicated.

	Board Secretary	X	Business Office		Coaches/Sponsors
	Facility Maintenance		Food Service		Gifted
X	Human Resources	X	Principals		Library/Media Center
	Health Services		Counselor		Special Education
	Transportation		Public Info/Communications		Technology

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PROFESSIONAL STAFF FRINGE BENEFITS

The Board recognizes that fringe benefits, such as insurance opportunities, are an integral part of the total compensation plan for full-time professional staff members. ~~The Board of Education shall provide fringe benefits to all full-time professional staff members by offering participation in a group insurance plan.~~ The superintendent or designee will research and present to the Board fringe benefit opportunities that will assist the district in attracting and retaining quality employees.

Unless otherwise indicated in this policy, a professional staff member is considered to be a full-time employee if he or she holds a position designated as full time in the relevant job description.

Benefits Fully or Partially Paid by the District

The district will provide access to and contribute toward the cost of the following benefit options for full-time professional staff members:

1. Health insurance or a group health plan
2. Life insurance
3. Vision insurance
4. Dental insurance
5. Other benefits as approved by the Board

~~The~~In accordance with law, any contract for an insurance policy provided for the benefit of employees will be submitted to competitive bidding at least every three years.

Health Insurance or Group Health Plan

The Board will provide eligible full-time employees access to district-sponsored health insurance or a group health plan, in accordance with federal law. For health insurance or health plan purposes, an eligible employee is defined as a staff member the district reasonably expects to work an average of 30 hours or more per week as determined by law.

Any plan of group district health insurance contract or plan shall include a provision allowing persons who retire, or who have retired, from the district to remain or become members of the plan if they are eligible to receive benefits under the Public School Retirement System of Missouri (PSRS) or the Public Education Employee Retirement System of Missouri (PEERS); by paying premiums at the same rate as other members of the group, pursuant to the limitations set forth in § 169.590, RSMo. In addition, the Board shall establish a premium-only cafeteria plan, as permitted under federal law, accessible by employees of the school district the retiree's spouse and children must be allowed to become members of the plan if they are receiving or are eligible to receive benefits under the PSRS or PEERS. Retirees and their spouses and children will have one year from the date of

retirement to qualify and enroll in the coverage. Once that date has passed, if a retiree or his or her spouse or children discontinue district coverage, they are not eligible to re-enroll.

Benefits Provided by the District at Employee Expense

In accordance with law, the district is required to establish a premium-only cafeteria plan unless the district provides health insurance through a self-insured or self-funded group health plan. Even if the district provides health insurance through a self-insured or self-funded plan, the district may choose to offer employees access to a cafeteria plan or other benefits at the employee's expense.

Consolidated Omnibus Budget Reconciliation Act of 1986 (COBRA) Requirements

~~At the time of commencement of coverage under the plan, an employee shall be given his or her first notification of rights under the Consolidated Omnibus Budget Reconciliation Act (COBRA). Further notification is contingent upon the occurrence of a qualifying event and, in applicable situations, notification to the district that a qualifying event has occurred, as required by law.~~ In accordance with law, the district-sponsored health insurance or group health plan will allow for continuing coverage of employees and their spouses, former spouses or dependent children after certain qualifying events upon payment of the applicable premium. This obligation applies to both district-paid and employee-paid options. Qualifying events include, but are not limited to, employee resignation from the district, most situations involving employee termination and situations where an employee's hours have been reduced so that he or she no longer qualifies for district-paid health insurance or the group health plan. The district will provide notices as required by law.

* * * * *

Note: The reader is encouraged to check the index located at the beginning of this section for other pertinent policies and to review administrative procedures and/or forms for related information.

Adopted: 10/16/2001

Revised: 05/21/2008;

Cross Refs: HA, Negotiations with Employee Representatives

Legal Refs: §§ 67.150, .210, 169.590, 376.428, .453, RSMo.
Internal Revenue Code, 26 U.S.C. § 125
~~Consolidated Omnibus Budget Reconciliation Act, 29 U.S.C. §§ 1161-1168~~
Patient Protection and Affordable Care Act, 26 U.S.C. § 4980H

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Public Health Service Act, 42 U.S.C. §§ 300bb-1 - 300bb-8

West Plains R-VII School District, West Plains, Missouri

REFERENCE COPY

FILE: GDA
Basic

EXPLANATION: SUPPORT STAFF POSITIONS

This is a NEW policy for district consideration. It was previously considered supplemental, but MSBA now recommends that all districts adopt this policy.

MSBA strongly encourages the district to carefully review the definition of "support staff." As student needs have changed, school district staff have diversified. New positions that did not exist even 15 years ago are now common. MSBA's personnel policies are divided between "professional staff" and "support staff," so it is important for the definitions of these terms to be clear and for the district to clearly understand where each employee position falls.

In particular, the following job categories should be analyzed to determine whether they belong in the "professional staff" or "support staff" categories in your district:

- 1. Nurses**
- 2. Information technology (IT) specialists**
- 3. Parents as Teachers educators**
- 4. Bus, maintenance or custodial supervisors**
- 5. Central office staff, such as accountants or bookkeepers**

MSBA has also moved language from another supplemental policy, GDM, into this policy. Districts that have adopted GDM should now rescind it and replace it with GDA.

MSBA recommends that copies of this document be routed to the following areas because the content is of particular importance to them. The titles on this list may not match those used by the district. Please forward copies to the district equivalent of the title indicated.

	Board Secretary	X	Business Office		Coaches/Sponsors
	Facility Maintenance		Food Service		Gifted
X	Human Resources	X	Principals		Library/Media Center
	Health Services		Counselor		Special Education
	Transportation		Public Info/Communications		Technology

FILE: GDA
Basic

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SUPPORT STAFF POSITIONS

The Board of Education recognizes the importance of having well-qualified personnel to support the district's educational mission and directs the superintendent or designee to recommend the employment of persons necessary to efficiently operate the district's programs.

The term "support staff" will be used to designate all positions in the district that are not otherwise designated as "professional" positions in accordance with Board policy.

The superintendent will maintain a comprehensive and current set of job descriptions for all positions in the district. Job descriptions shall be available in the office of the superintendent during regular business hours.

The superintendent or designee shall have general responsibility for coordinating the employment of all support staff and maintaining adequate personnel records. The superintendent or designee will assign all support staff one or more immediate supervisors who will provide training, direction and performance evaluations.

* * * * *

Note: The reader is encouraged to check the index located at the beginning of this section for other pertinent policies and to review administrative procedures and/or forms for related information.

Adopted:

Revised:

West Plains R-VII School District, West Plains, Missouri

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FILE: GDBC-AP
Critical

EXPLANATION: SUPPORT STAFF FRINGE BENEFITS (*Health Coverage for Variable-Hour Employees*)

This procedure is **OPTIONAL** and should only be considered if:

1. The district is considered a "large" employer under the Patient Protection and Affordable Care Act (Affordable Care Act); and
2. The district has one or more employees who work such varied hours that the district does not reasonably know whether they will work at least 30 hours per week; and
3. Those employees are not already offered district health coverage that complies with the Affordable Care Act; and
4. The district has decided to provide eligible full-time employees health coverage as opposed to paying a penalty to the IRS.

If all four of these factors exist for your district, this procedure might be useful. Many districts will not need this procedure at all.

If the district is a "large" employer under the Affordable Care Act and knows that an employee is regularly expected to work at least 30 hours per week, the district is required by law to either offer the employee insurance or plan to pay the penalty to the IRS. Likewise, if the district knows that an employee will not regularly work at least 30 hours per week, the district is not required to provide insurance to the employee. **THIS PROCEDURE IS NOT INTENDED FOR THOSE EMPLOYEES WITH REGULAR HOURS.**

This procedure does apply to variable-hour employees. A variable-hour employee is one whose hours of service to the district change so much that the district cannot determine whether the employee will average 30 hours of service per week. Examples of variable-hour employees might include some substitute teachers who work regularly, bus drivers who frequently work extra shifts, or other staff members who work extra duties so that they might work 30 hours or more in some weeks, but not others.

If an employee is a variable-hour employee, the IRS allows districts to set up a "measurement period" during which time the employee's hours are measured. If, after the measurement period, the district determines that the employee worked an average of at least 30 hours per week, the district may have an "administrative period" to notify the employee that he or she is eligible for the district's health coverage and enroll the employee. The employee will

continue to qualify for coverage during a "stability period," regardless of the number of hours the employee works during that time. These terms are explained in more detail below.

For more information on this process, please see MSBA's guidance "School District Obligations under the New Federal Health Care Law: Is Your District Going to Play or Pay the Penalty?" at:

http://www.msbanet.org/files/law_policy_labor/healthcare_reform/New%20Federal%20Health%20Care%20Law.pdf

This procedure has been created assuming that your district will indeed provide insurance to all eligible full-time employees rather than paying the penalty for not doing so, though paying the penalty is a viable option for some school districts. MSBA strongly recommends that districts thoroughly research all options before filling in these blanks!

1. Standard Measurement, Administrative and Stability Periods

Unless the district provides Board-paid health insurance to all employees, the district has to determine which variable-hour employees will receive health insurance as required by the Affordable Care Act. The first step is to collect data on exactly how many hours the employee works. Under the law, the district will do so during a standard measurement period established by the district, which can be 3 to 12 months long.

After the standard measurement period ends, the district is given a period of time to analyze the collected data and determine whether the employee averaged 30 hours per week. This time period is called the standard administrative period, and it can last up to 90 days. At the conclusion of the standard administrative period, employees who averaged 30 hours per week during the standard measurement period will be eligible for the district's health plan in accordance with the law during what is called the standard stability period.

The standard stability period will last at least six months or the length of the standard measurement period, whichever is greater. Health coverage will continue during the standard stability period regardless of how many hours the employee works during that time.

Then the process starts over again. The standard stability period for one year overlaps with the standard measurement period for the next year. During the next measurement period, the district is again collecting data to determine whether the variable-hour employee will be eligible or ineligible for insurance during the next stability period.

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This process provides some level of routine and stability for the district and employees so that employees are not constantly moving in and out of insurance eligibility during a year. However, employees who are eligible for one standard stability period might not qualify for health insurance the next period. Some districts might consider it administratively easier to simply provide health coverage to the variable-hour employees, but of course that can be expensive.

MSBA recommends that districts use a 12-month measurement period because substitute teachers, for instance, might work full time for 3 or 4 months if filling in for a maternity leave, but rarely work steadily for 12 months. If the district uses a 12-month measurement period, fewer substitutes are likely to qualify for insurance during the stability period. MSBA also recommends that the district set the standard administrative period around the district's regular open enrollment period for health coverage and set the standard stability period for the district's regular 12-month health coverage year.

For example, assume that the district's enrollment regularly occurs in May and June and the district's health coverage year is July 1 through June 30. MSBA recommends that the district set a measurement period of May 1 through April 30. The administrative period would be May and June when the district is already busy enrolling employees into health coverage. The stability period would be from July 1 through June 30.

2. Initial Measurement, Administrative and Stability Periods for New Employees

New variable-hour employees will often be employed in the middle of, rather than the beginning of, a measurement period. To allow the district to truly measure a new employee's hours, the district can set an initial measurement period that lasts from 3 to 12 months and begins between the employee's start date and the first day of the month immediately following the start date. If an employee starts October 11, 2015, for example, the initial measurement period may begin any time between October 11, 2015, and November 1, 2015. The employee will not be offered health coverage during this initial measurement period.

The initial administrative period may again last up to 90 days, but the initial measurement period and the initial administrative period combined may not extend beyond the last day of the first calendar month beginning on or after the one-year anniversary of the employee's start date. So, using the example above, the administrative period must end by November 30, 2016. The initial stability period must be the same length as the standard stability period.

MSBA has taken some liberties in this section and has assumed that the district would want to start the measurement period on the first day of the month for all employees employed in the last month. MSBA has also assumed that the district will want to use a 12-month measurement and stability period. If this is not the case, please modify the procedure.

For example, in the case of the new employee who began on October 11, 2015, the initial measurement period would begin on November 1, 2015, and could end on October 31, 2016, if a 12-month measurement period is used. The initial administrative period may only extend to the last day of the first calendar month beginning on or after the one-year anniversary of the employee's start date. To meet that requirement, the initial administrative period must be from November 1, 2016, to November 30, 2016.

If the employee worked at least an average of 30 hours per week during the measurement period, the employee would be offered health coverage during a stability period that would run from December 1, 2016, through November 30, 2017 (assuming a 12-month standard stability period), regardless of the number of hours worked during the stability period.

During the initial stability period, the district also needs to analyze the new employee's hours using the district's standard measurement period. Once the employee has worked an entire standard measurement period, the district will again determine whether the employee should be offered health coverage during the next standard stability period. However, if the employee qualified for coverage during the initial measurement period and decided to accept health insurance, the employee will stay on the district's coverage for the entire initial stability period (up to 12 months) regardless of the result of the standard measurement period and the beginning date of the standard stability period.

3. Transition Measurement Period for 2014

Some districts might want to take advantage of an exception the IRS has created for the sole purpose of assisting employers with phasing into the new law in 2014. Because the guidance has come out so late, the IRS is allowing employers to use a shorter measurement period in 2013 and 2014 than the stability period that begins in 2014.

For example, assume the district wants to have a standard stability period of 12 months (as most districts will). Assume that the district's health plan year is July 1 through June 30 and the regular enrollment period is May and June. In order to know which variable-hour employees are eligible for coverage by July 1, 2014, the district would need to have a measurement period that begins May 1, 2013, and ends April 30, 2014.

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Critical

But the district might not even know much about its responsibilities by then because the IRS guidance just came out. That does not seem fair!

To give districts more time to plan, the IRS is allowing employers who ultimately want to have a 12-month stability period to use a shorter measurement period this first year as everyone transitions into the new law. However, the transition measurement period must 1) be at least 6 months long, 2) begin no later than July 1, 2013, and 3) end no earlier than 90 days before the first day of the health plan year beginning on or after January 1, 2014.

So, in our example, the district could adopt a transition measurement period beginning July 1, 2013, and ending April 30, 2014. The district could then use its standard administrative period of May 1, 2014, to June 30, 2014, and begin health coverage from July 1, 2014, to June 30, 2015.

Not all districts will necessarily want or need to use the transition measurement period, however. For example, assume a district regularly conducts enrollment in September and the district's plan year begins in October and lasts for 12 months. The measurement period would run from September 1, 2013, through August 30, 2014. The administrative period would be from September 1 through September 30, 2014. Coverage would begin October 1, 2014, and end September 30, 2015. Because the special transition measurement needs to begin July 1, the district cannot use (and does not need) the transition rule. If this is the case for your district, remove the "Transition Measurement Period for 2014" section from this procedure.

4. Can We Help?

If you have read the MSBA guidance and this explanation and still have questions, please feel free to contact MSBA's Legal Department for assistance.

MSBA recommends that copies of this document be routed to the following areas because the content is of particular importance to them. The titles on this list may not match those used by the district. Please forward copies to the district equivalent of the title indicated.

	Board Secretary	X	Business Office		Coaches/Sponsors
	Facility Maintenance		Food Service		Gifted
X	Human Resources	X	Principals		Library/Media Center
	Health Services		Counselor		Special Education
	Transportation		Public Info/Communications		Technology

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SUPPORT STAFF FRINGE BENEFITS *(Health Coverage for Variable-Hour Employees)*

The West Plains R-VII School District seeks to provide all full-time support staff members access to district-sponsored health insurance or a group health plan ("health coverage"). For the purposes of health coverage, a "full-time" employee is one who works an average of 30 hours or more per week.

There are some employees who work such varied hours that the district does not reasonably know whether they will work an average of 30 hours or more per week throughout a plan year. For those employees, the district will set a measurement period to give the district an opportunity to evaluate the employees' hours. Employees who work an average of 30 hours per week during the measurement period will be offered access to district-sponsored health coverage during a stability period.

Standard Measurement, Administrative and Stability Periods

For ongoing employees with variable hours, the standard measurement period begins on _____ [month and day] and ends on _____ [month and day].

Immediately following the standard measurement period is a standard administrative period that begins on _____ [month and day] and ends on _____ [month and day]. During the standard administrative period, the district will analyze the number of hours the employee worked during the standard measurement period and contact the employee regarding his or her eligibility to join the district's health coverage.

If the employee is eligible, the employee will be given an opportunity to enroll in and remain on the district's health coverage for the standard stability period that begins on _____ [month and day] and ends on _____ [month and day], as long as the employee continues to be employed by the district.

Initial Measurement, Administrative and Stability Periods for New Employees

For new employees employed in a position with variable hours, the initial measurement period begins on the first day of the month immediately following the first day of employment; however, if the employee begins employment on the first day of a month, that date will be used. The initial measurement period ends on a date 12 months later. New variable-hour employees will not be offered district-sponsored health coverage during the initial measurement period.

Immediately following the initial measurement period is an initial administrative period that lasts one calendar month. During the initial administrative period, the district will analyze the number

of hours the employee worked during the initial measurement period and contact the employee regarding his or her eligibility to join the district's health coverage.

If the employee is eligible, he or she will be given an opportunity to enroll in and remain on the district's health coverage for the initial stability period that lasts _____ *[number of months of the standard stability period defined above]* months, as long as the employee continues to be employed by the district. Each employee will only undergo one initial measurement, administrative and stability period. Then the employee will no longer be considered new, and his or her health coverage will be determined using the standard measurement, administrative and stability periods.

[The following section should only be used if the district will set a transition measurement period shorter than the standard stability period set above for the purposes of transitioning into 2014, as allowed by law.]

Transition Measurement Period for 2014

For the purpose of making the transition into compliance with federal law in 2014, the first measurement period for variable-hour employees in the district will begin on _____ *[month and day]*, 2013, and end on _____ *[month and day]*, 2014. The standard administrative and stability periods, as defined above, will immediately follow the transition measurement period.

* * * * *

Note: The reader is encouraged to review policies and/or forms for related information in this administrative area.

Implemented:

Revised:

West Plains R-VII School District, West Plains, Missouri

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EXPLANATION: SUPPORT STAFF FRINGE BENEFITS

1. MSBA has modified this policy primarily to reflect changes in the federal law. The Patient Protection and Affordable Care Act requires "large" employers to offer eligible full-time employees health insurance or potentially pay a penalty to the Internal Revenue Service (IRS) for not doing so. The responsibility for providing health insurance begins when the district's plan year begins in 2014. An eligible full-time employee is one who works an average of 30 hours or more per week.

The law is too detailed to replicate in this explanation. If your district does not know whether it is a "large" employer under the new law or is uncertain whether an employee or group of employees will qualify as "full-time employees," please see MSBA's Guidance, "School District Obligations under the New Federal Health Care Law: Is Your District Going to Play or Pay the Penalty?" at:

http://www.msbanet.org/files/law_policy_labor/healthcare_reform/New%20Federal%20Health%20Care%20Law.pdf

MSBA strongly encourages your district to research these issues immediately.

This policy was written under the assumption that most school districts will be considered "large" employers under the law and that all districts will provide health insurance or health benefits to full-time support staff members. If your district is not a "large" employer or has made the decision not to provide health insurance to all support staff members who work 30 hours or more per week and instead risk a penalty, please revise this policy accordingly or contact MSBA's legal department for assistance.

2. MSBA also revised this policy to include two sections: one for benefits fully or partially paid by the district and one for benefits provided at employee expense. Please read these sections carefully to ensure they accurately reflect the district's practice. Districts should remove any benefits that are not applicable from these sections and include any additional benefits the district provides. The district should internally clarify which employees are classified as "support staff" before committing to providing benefits to those employees in this policy.

MSBA does NOT recommend that the district add the details of each benefit to this policy. Insurance benefits are bid out frequently and change from year to year. The Board should not have to amend this policy every time the district changes a carrier or readjusts its benefits plan.

3. **MSBA has modified the section on the Consolidated Omnibus Budget Reconciliation Act (COBRA) to include more details. Technically, COBRA modified the existing Public Health Service Act, so the legal reference has been changed for accuracy. However, MSBA has retained the term "COBRA" because it is a commonly used term for this federal legal requirement.**

The policy language is only a broad statement about the district's legal obligations. If the district would like more information about its responsibilities, see the Department of Labor Guidance at:

<http://www.dol.gov/ebsa/pdf/cobraemployer.pdf>

The federal law only applies to employers with 20 or more employees the previous year, but state statute § 376.428, RSMo., expands the obligation to all employers.

4. **Does your district offer any employees a 403(b) benefit option? If so, the district must have a written plan on the administration of this program as required by federal law. MSBA does not recommend that districts insert such a plan into the policy manual because most of the information in the plan is administrative. Further, many districts contract with a vendor for the administration of the 403(b) program, and the district has little choice in the contents of the plan—but still needs to adopt one. Instead, MSBA recommends that the district *mention* the plan in the policy. Below are two samples of policy language the district should consider inserting into its policy depending on whether the district administers its own program or contracts out for administration services:**

403(b) Program (District Is Administering)

The district offers participation in a 403(b) annuity program in accordance with law. A copy of the district's written plan is available in the central office. Selection and removal of vendors and funding vehicles shall be in accordance with this plan, which is incorporated by reference into this policy.

403(b) Program (Administered by Third Party)

The district offers participation in a 403(b) annuity program in accordance with law. The district has selected and contracted with a third-party company to administer the program. A copy of the district's written plan is available in the central office. Selection and removal of vendors and funding vehicles shall be in accordance with the policy recommended by the third-party administrator, which is incorporated by reference into this policy.

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MSBA recommends that copies of this document be routed to the following areas because the content is of particular importance to them. The titles on this list may not match those used by the district. Please forward copies to the district equivalent of the title indicated.

	Board Secretary	X	Business Office		Coaches/Sponsors
	Facility Maintenance		Food Service		Gifted
X	Human Resources	X	Principals		Library/Media Center
	Health Services		Counselor		Special Education
	Transportation		Public Info/Communications		Technology

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SUPPORT STAFF FRINGE BENEFITS

The Board recognizes that fringe benefits, such as insurance opportunities, are an integral part of the total compensation plan for support staff members. The Board of Education shall provide fringe benefits to all full-time support staff employees by offering participation in a group insurance plan. The superintendent or designee will research and present to the Board fringe benefit opportunities that will assist the district in attracting and retaining quality employees.

Unless otherwise indicated in this policy, a support staff member is considered to be a full-time employee if he or she holds a position designated as full time in the relevant job description.

Benefits Fully or Partially Paid by the District

The district has a wide variety of support staff members with varying schedules and compensation expectations. The district will notify employees in writing of the benefits associated with their positions. The district may provide access to and contribute toward the cost of the following benefit options, depending on the position:

1. Health insurance or a group health plan
2. Life insurance
3. Vision insurance
4. Dental insurance
5. Other benefits as approved by the Board

The In accordance with law, any contract for an insurance policy provided for the benefit of employees will be submitted to competitive bidding at least every three years.

Health Insurance or Group Health Plan

The Board will provide eligible full-time employees access to district-sponsored health insurance or a group health plan, in accordance with federal law. For health insurance or health plan purposes, an eligible employee is defined as a staff member the district reasonably expects to work an average of 30 hours or more per week as determined by law.

Any plan of group district health insurance contract or plan shall include a provision allowing persons who retire, or who have retired, from the district to remain or become members of the plan if they are eligible to receive benefits under the Public School Retirement System of Missouri (PSRS) or the Public Education Employee Retirement System of Missouri (PEERS); by paying premiums at the same rate as other members of the group, pursuant to the limitations set forth in § 169.590, RSMo. In addition, the Board shall establish a premium-only cafeteria plan, as permitted under federal law, accessible by employees of the school district the retiree's spouse and children must be

allowed to become members of the plan if they are receiving or are eligible to receive benefits under the PSRS or PEERS. Retirees and their spouses and children will have one year from the date of retirement to qualify and enroll in the coverage. Once that date has passed, if a retiree or his or her spouse or children discontinue district coverage, they are not eligible to re-enroll.

Benefits Provided by the District at Employee Expense

In accordance with law, the district is required to establish a premium-only cafeteria plan unless the district provides health insurance through a self-insured or self-funded group health plan. Even if the district provides health insurance through a self-insured or self-funded plan, the district may choose to offer employees access to a cafeteria plan or other benefits at the employee's expense.

Consolidated Omnibus Budget Reconciliation Act of 1986 (COBRA) Requirements

At the time of commencement of coverage under the plan, an employee shall be given his or her first notification of rights under the Consolidated Omnibus Budget Reconciliation Act (COBRA). Further notification is contingent upon the occurrence of a qualifying event and, in applicable situations, notification to the district that a qualifying event has occurred, as required by law. In accordance with law, the district-sponsored health insurance or group health plan will allow for continuing coverage of employees and their spouses, former spouses or dependent children after certain qualifying events upon payment of the applicable premium. This obligation applies to both district-paid and employee-paid options. Qualifying events include, but are not limited to, employee resignation from the district, most situations involving employee termination and situations where an employee's hours have been reduced so that he or she no longer qualifies for district-paid health insurance or the group health plan. The district will provide notices as required by law.

* * * * *

Note: The reader is encouraged to check the index located at the beginning of this section for other pertinent policies and to review administrative procedures and/or forms for related information.

Adopted: 10/16/2001

Revised: 12/19/2006; 05/21/2008;

Cross Refs: HA, Negotiations with Employee Representatives

Legal Refs: §§ 67.150, .210, 169.590, 376.428, .453, RSMo.
Internal Revenue Code, 26 U.S.C. § 125

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~~Consolidated Omnibus Budget Reconciliation Act, 29 U.S.C. §§ 1161-1168~~

Patient Protection and Affordable Care Act, 26 U.S.C. § 4980H

Public Health Service Act, 42 U.S.C. §§ 300bb-1 - 300bb-8

West Plains R-VII School District, West Plains, Missouri

REFERENCE COPY

FILE: GDM
Basic

EXPLANATION: SUPERVISION OF SUPPORT STAFF

This policy was previously considered supplemental, and not all districts will have a copy in their manuals. MSBA has moved the contents of this policy into policy GDA, so districts that have adopted this policy should RESCIND it and replace it with GDA.

MSBA recommends that copies of this document be routed to the following areas because the content is of particular importance to them. The titles on this list may not match those used by the district. Please forward copies to the district equivalent of the title indicated.

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	Facility Maintenance		Food Service		Gifted
X	Human Resources	X	Principals		Library/Media Center
	Health Services		Counselor		Special Education
	Transportation		Public Info/Communications		Technology

FILE: GDM
Basic

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Basic

SUPERVISION OF SUPPORT STAFF

All support staff personnel employed by the school district shall be assigned an administrator for an immediate supervisor. Each employee shall be responsible to this administrator (or to a designated assistant) in all matters related to job performance. The superintendent shall have general responsibility for coordinating the employment of all support staff employees, and for maintaining adequate personnel records.

Note: The reader is encouraged to check the index located at the beginning of this section for other pertinent policies and to review administrative procedures and/or forms for related information.

Adopted: 07/1985

West Plains R-VII School District, West Plains, Missouri

FSMC INFORMATION - (FSMC COMPLETE PAGES 9-15)

Fixed Price Financial Agreements

LEA must choose option A or B. If chose option A the fixed price per meal, meal equivalency and outside catered events will be subject to the percent change in the Consumer Price Index for all Urban Consumers from May of the previous year to May of the current year, at the time of the contract renewal. The specific CPI used will be published in Federal Register Notice, Department of Agriculture, Food and Nutrition Services, National School Lunch, Special Milk, and School Breakfast Programs, National Average Payments/Maximum Reimbursement Rates. If chose option B, fixed prices must be stated for the current year and the additional four year renewal years.

A. ☐ The financial arrangements between the LEA and FSMC for the management of the school food services are as follows:

FSMC COMPLETE THE BELOW INFORMATION	
Fixed price per student lunch for the 2014-2015 regular school year:	\$ -
Fixed price per student breakfast for the 2014-2015 regular school year:	\$ -
Fixed price per after school snack for the 2014-2015 regular school year:	\$ -
Fixed price per non-student lunch for the 2014-2015 regular school year:	\$ -
Fixed price per non-student breakfast for the 2014-2015 regular school year:	\$ -
The meal equivalent factor for the 2014-2015 regular school year:	\$ -
The meal equivalent factor for outside catered events for the 2014-2015 school year:	\$ -
ONLY COMPLETE BELOW IF SUMMER PRICES ARE DIFFERENT THAN REGULAR PRICES	
Fixed price per student lunch for the 2014-2015 summer school:	\$ -
Fixed price per student breakfast for the 2014-2015 summer school:	\$ -

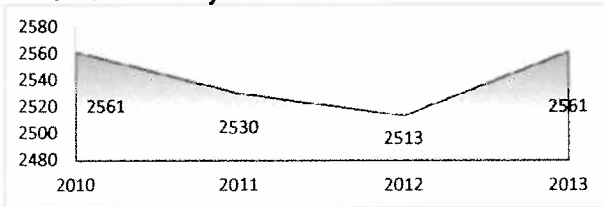
B. ☒ The financial arrangements between the LEA and FSMC for the management of the school food services are as follows:

	2014-2015	2015-2016	2016-2017	2017-2018	2018-2019
FSMC COMPLETE THE BELOW INFORMATION					
Fixed price per student lunch:	\$ 2.0268	\$ 2.1281	\$ 2.2345	\$ 2.3462	\$ 2.4635
Fixed price per student breakfast:	\$ 1.6497	\$ 1.7322	\$ 1.8188	\$ 1.9097	\$ 2.0052
Fixed price per student after school snack:	\$ 1.0000	\$ 1.0204	\$ 1.0412	\$ 1.0625	\$ 1.0842
Fixed price per non-student lunch:	\$ 2.0268	\$ 2.1281	\$ 2.2345	\$ 2.3462	\$ 2.4635
Fixed price per non-student breakfast:	\$ 1.6497	\$ 1.7322	\$ 1.8188	\$ 1.9097	\$ 2.0052
The meal equivalent factor:	\$ 3.1626	\$ 3.1626	\$ 3.1626	\$ 3.1626	\$ 3.1626
The meal equivalent factor for outside catered events:	\$ 5.6436	\$ 6.5059	\$ 7.6143	\$ 9.0888	\$ 11.1444
ONLY COMPLETE BELOW IF SUMMER PRICES ARE DIFFERENT THAN REGULAR PRICES					
Fixed price per student lunch for summer school:	\$ -	\$ -	\$ -	\$ -	\$ -
Fixed price per student breakfast for summer school:	\$ -	\$ -	\$ -	\$ -	\$ -

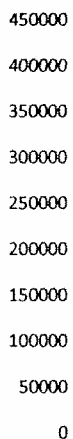
Opaa! Food Management, Inc.
West Plains R-VII Sources of Revenue and Income Allocation

Confidential

Enrollment History



Meal Category



Paid Meals
24%
86,753

Reduced
6%
26,720

Free Meals
70%
302,270

Sources of Revenue

Fed	\$	33,636
State	\$	1,327
Com. Cred.	\$	14,883
Stud./Adit.	\$	357,985
	\$	407,831

Expenses

	\$	-
	\$	-
	\$	-
	\$	-
	\$	270,603

Fed	\$	59,703
State	\$	350
Com. Cred.	\$	3,930
Stud.	\$	9,552
	\$	73,536

	\$	-
	\$	-
	\$	-
	\$	-
	\$	49,205

Fed	\$	781,965
State	\$	3,963
Com. Cred.	\$	44,453
	\$	810,382

	\$	-
	\$	-
	\$	-
	\$	556,627

Total Federal Reimbursement	\$	855,304
Total State Reimbursement	\$	5,640
Total Commodities	\$	63,266
Total Student & Adult Income	\$	367,537
Total Income	\$	1,291,748

Opaa! Expense \$ 876,435

District Profit From Food Sales \$ 415,313

Labor \$271,316
 Net \$143,997

Income Allocation

