**Explanation of Receipts**

| CODE | SOURCE | EXPLANATION |
|---|---|---|
| **5100** | **Local Sources** | |
| 5111 | Current Taxes | Assessed Valuation estimate of $451,922,329, times the estimated tax levy times 92% (estimated collection rate). The estimated levy (5.0397 broken down as follows: Fund 1 = 3.7500 and (30) Debt Service = 1.2897) |
| 5112 | Delinquent Taxes | Estimated collection rate 6% |
| 5113 | School Trust Fund (Funds placed in the teachers' fund) | Proposition C sales tax revenue estimated at $800 Weighted Average Daily Attendance (5,560.3754) |
| 5114 | Financial Institution Tax | Tax on financial institutions in the district, paid to state and distributed through county clerk. Estimate based on past experience |
| 5115 | Merchants/Manufacturing Add on | Tax to replace Merchants Manufacturing Inventory Tax |
| 5116 | In Lieu of Tax | Amounts received for property taken off the tax rolls. Includes TIF Surplus. |
| 5121 | Tuition – Regular | Tuition paid by residents of other districts for children to attend Raymore-Peculiar Public Schools. (2011-12 rate is $8,265 per student) |
| 5141 | Interest Earned | Earnings from temporary investments. |
| 5142 | Interest Earned | Accrued Interest on Bonds Sold |
| 5143 | Designated Interest | Bond Issue Interest Income |
| 5151 | Food Service – Students | Student payment for lunch is $1.95 in grades K-6, $2.25 in grades 7-12. |

| | | |
|---|---|---|
| 5152 | School Lunch Reduced Price | Student payment for reduced lunch in grades K-12 $.40. |
| 5153 | Food Service – Student Breakfast | The price for breakfast purchased by students in grades K-12 is $1.60. |
| 5154 | Breakfast – Reduced Price | Student payment for reduced breakfast in grades K-12 $.30. |
| 5161 | Food Service – Adult Lunches | Adult lunch is priced at $2.75. |
| 5162 | Food Service – Adult Breakfast | Breakfast purchased by adults is $2.00 per meal. |
| 5165 | Food Service – Ala Carte | Items purchased that are not included in breakfast or lunch. |
| 5171 | Admissions | Amounts received from patrons and students for a school activity. |
| 5180 | Community Services | Revenues from activities performed by the district not directly related to providing an education to students. |
| 5190 | Other Local Revenue | Other revenue from local sources. |
| 5195 | Prior Period Adjustment | Recovery of items previously expended in a prior fiscal year. |
| 5198 | Miscellaneous Local Revenue | All other revenue from local sources not covered by the above code. |

## 5200 Local Sources

| | | |
|---|---|---|
| 5211 | Fines, Forfeitures | These sources of collection within the county are distributed by September enrollment within the county and placed in the Teachers Fund. |
| 5221 | State Assessed Railroad and Utility Tax | Taxes on railroads and utilities distributed by fund, levy and September membership. |
| 5237 | Other County Revenue | Other county revenue. |

## 5300 State Sources

| | | |
|---|---|---|
| 5311 | Minimum Guarantee | Foundation aid program. Revenue will be placed in the Teachers' Fund. |
| 5312 | Transportation | State aid for transportation students. Revenue will be placed in the general fund. |
| 5314 | Early Childhood Special Education | State aid for pre-school handicapped program. |
| 5319 | Classroom Trust Fund | Gaming revenue spent at the discretion of the local school board. The revenue will be placed in the teachers' fund. |
| 5322 | Vocational/At Risk | Amounts received from the state for alternate education centers. |
| 5324 | Parents As Teachers | State Aid for Parents as Teachers and Early Childhood Screening Programs. |
| 5332 | Vocational/Technical Aid | Funds for vocational teacher salaries, supplies, etc. |
| 5333 | Food Service – State | Reimbursement for school lunches |
| 5381 | High Need Fund – Special Education | Amounts received from the state in the current year as a reimbursement for expenditures during the prior year made on behalf of a student with a disability whose special education costs exceed three times the district's current expenditure per average daily attendance as calculated from the district's Annual Secretary of the Board Report (ASBR) for the year in which the expenditures are claimed |
| 5397 | Other | Amounts received from state agencies not listed above. |

## 5400 Federal Sources

| | | |
|---|---|---|
| 5412 | Medicaid | Amounts received as a reimbursement for expenditures. |
| 5441 | Individuals With Disability Education Act (IDEA) | Federal money for the handicapped student educational programs. |
| 5442 | Early Childhood Special Education | Federal funds for special education for preschoolers. |
| 5445 | Food Service – Lunch | Reimbursement for student lunches. |
| 5446 | Food Service – Breakfast | Reimbursement for student breakfasts. |
| 5461 | Title IV, ESEA, Drug Free Schools | Federal funds to pay for drug free schools salaries and activities. |
| 5497 | Other Federal Revenue | Amounts received from federal sources not listed above. |

## 5600 Non-Revenue Receipts

| | | |
|---|---|---|
| 5611 | Sale Of Bonds | Amounts received as principal from the sale of bonds. |
| 5612 | Premium On Bonds Sold | Amounts received as interest from the sale of bonds. |
| 5831 | Contracted Educational Services | Includes amounts received as Local Tax Effort from another school district. |