

EAST CHINA



School District

**AMENDED BUDGET
2014-2015**

Version: R1

Adopted – January 26, 2015

EAST CHINA SCHOOL DISTRICT - General Fund

PROPOSED REVISED FISCAL YEAR 2014-15 R1 BUDGET

	FY14 AUDITED	FY15 BUDGET OB	FY15 BUDGET R1	+/-	NOTE
REVENUES					
LOCAL SOURCES	13,829,513	13,780,784	14,034,906	254,122	1
STATE SOURCES	23,887,664	23,491,188	23,321,459	(169,729)	2
FEDERAL SOURCES	1,499,310	1,521,947	1,581,771	59,824	3
OTHER TRANSACTIONS	998,997	855,940	868,932	12,992	4
SUBTOTAL	<u>40,215,484</u>	<u>39,649,859</u>	<u>39,807,068</u>	<u>157,209</u>	
TOTAL REVENUE	<u>40,215,484</u>	<u>39,649,859</u>	<u>39,807,068</u>	<u>157,209</u>	
APPROPRIATIONS					
BASIC INSTRUCTION					
ELEMENTARY	9,802,792	9,489,946	9,359,074	(130,872)	5
MIDDLE SCHOOL	5,152,661	5,099,819	5,175,618	75,799	5
HIGH SCHOOL	7,236,647	7,529,072	7,670,863	141,791	5
SUBTOTAL	<u>22,192,100</u>	<u>22,118,837</u>	<u>22,205,555</u>	<u>86,718</u>	
ADDED NEEDS					
SPECIAL ED	2,557,475	2,613,196	2,741,231	128,035	5
COMPENSATORY ED	1,106,273	1,111,356	1,108,071	(3,285)	5
VOCATIONAL ED	25,685	32,971	40,000	7,029	5
OTHER INSTRUCTION	158,973	166,700	272,944	106,244	5
SUBTOTAL	<u>3,848,406</u>	<u>3,924,223</u>	<u>4,162,246</u>	<u>238,023</u>	
TOTAL INSTRUCTION	26,040,506	26,043,060	26,367,801	324,741	
SUPPORTING SERVICES					
PUPIL SERVICES	2,106,368	2,189,699	2,117,346	(72,353)	5
INST. STAFF SERVICES	1,319,129	1,313,059	1,302,557	(10,502)	5
GENERAL ADMIN	356,167	378,809	375,077	(3,732)	
SCHOOL ADMIN	2,866,663	2,810,246	2,843,207	32,961	6
FISCAL SERVICES	452,474	433,337	437,395	4,058	
INTERNAL SERVICES	39,377	39,950	39,950	-	
OPERATIONS/MAINTENANCE	3,822,548	3,847,537	3,645,944	(201,593)	7
PUPIL TRANSPORTATION	1,768,002	1,796,112	1,696,333	(99,779)	8
CENTRAL SERVICES	1,033,050	1,046,917	1,048,813	1,896	
ATHLETIC ACTIVITIES	787,805	810,427	814,087	3,660	
COMMUNITY SERVICES	40,304	43,944	19,898	(24,046)	
DEBT	-	-	-	-	
SUBTOTAL	<u>14,591,887</u>	<u>14,710,037</u>	<u>14,340,607</u>	<u>(369,430)</u>	
TOTAL EXPENDITURES	<u>40,632,393</u>	<u>40,753,097</u>	<u>40,708,408</u>	<u>(44,689)</u>	
NET REV/EXPENDITURES	(416,909)	(1,103,238)	(901,340)	(201,898)	
BEGINNING FUND BALANCE	4,928,510	4,511,601	4,511,601		
ENDING FUND BALANCE	4,511,601	3,408,363	3,610,261		
COMMITTED - 10% UNRESTRICTED	4,063,239	4,075,310	4,070,841		
	448,362	(666,947)	(460,580)		
	11.10%	8.36%	8.87%		

EAST CHINA SCHOOL DISTRICT

PROPOSED REVISED 2014-2015 BUDGET - MAJOR OBJECT CATEGORY

Monday, January 26, 2015

	FY14 AUDITED	FY15 BUDGET OB	FY15 BUDGET R1	+/-
REVENUES				
<i>LOCAL SOURCES</i>				
PROPERTY TAX	13,280,425	13,278,869	13,511,991	233,122
OTHER LOCAL REVENUE	549,088	501,915	522,915	21,000
SUBTOTAL	13,829,513	13,780,784	14,034,906	254,122
<i>STATE SOURCES</i>				
FOUNDATION ALLOWANCE NET OF TAXES	20,418,967	19,845,707	19,372,245	(473,462)
MPSRS 147c	1,180,154	2,011,033	1,978,465	(32,568)
MPSRS 147d	-	-	316,695	316,695
OTHER STATE GRANTS & AID	2,288,543	1,634,448	1,654,054	19,606
SUBTOTAL	23,887,664	23,491,188	23,321,459	(169,729)
<i>FEDERAL SOURCES</i>				
TITLE I & II	578,290	601,947	681,230	79,283
OTHER FEDERAL PROGRAMS	921,020	920,000	900,541	(19,459)
SUBTOTAL	1,499,310	1,521,947	1,581,771	59,824
<i>OTHER TRANSACTIONS</i>				
RESA & OTHER INTERDISTRICT SOURCES	895,875	742,140	755,132	12,992
OTHER TRANSFERS	103,122	113,800	113,800	-
SUBTOTAL	998,997	855,940	868,932	12,992
TOTAL REVENUE	40,215,484	39,649,859	39,807,068	157,209

East China School District
Notes to Proposed 2014-15 Amended General Fund Budget
January 26, 2015

Note 1: Local Source revenue adjusted for estimated property taxes based on latest taxable value information and estimates of other revenue.

Note 2: State Source revenue adjusted for actual fall pupil enrollment. Foundation Allowance per pupil is reflective of a \$50 per pupil increase of \$7,595. The Original 14/15 budget reflected a blended decrease in pupil enrollment by 100 students. Actual fall enrollment dropped by 127 students.

State Categorical funding of Best Practices, Performance, At-Risk, Vocational Educational, and Data Collection were revised to reflect current status by the State.

This budget reflects adjusted MPSERS UAAL Rate Stabilization 147c and MPSERS One Time Liability Payment 147d funding and expenditures of an aggregate amount of \$2,295,160. These categorical units of funding represent a funding source to provide fiscal relief for districts' unfunded retirement obligations. The net effect on fund balance of Section 147c and 147d is zero, as an equal amount of revenue and expenditures are recorded.

Note 3: Federal Source revenue adjusted to reflect Title I, Title II, and GSRP current and carryover funding.

Note 4: Other Transactions/revenue were adjusted to reflect slight increases in P.A.18 funding and Medicaid Interim funding.

Note 5: Salaries and benefits were adjusted to reflect changes in staffing levels, healthcare costs, and required 147c/147d expenditure recognition. Staffing changes occurred in Instruction, Added Needs, Transportation, and Operations/Maintenance.

Note 6: School Administration budget was adjusted for salaries and benefits relative to MEAESP employment contract.

Note 7: Operations/Maintenance budget was adjusted to reflect decreased utility unit rates for natural gas and electricity. Salaries, Benefits, and Contracted services were adjusted relative to contracted service agreements for custodial services and grounds maintenance.

Note 8: Transportation budget was adjusted for salaries and benefits relative to Teamsters employment contract effective 7/1/2014 and current daily bus runs.

EAST CHINA SCHOOL DISTRICT

PROPOSED REVISED 2014-2015 BUDGET - MAJOR OBJECT CATEGORY

Monday, January 26, 2015

	FY14 AUDITED	FY15 BUDGET OB	FY15 BUDGET R1	+/-
APPROPRIATIONS				
INSTRUCTION				
<i>ELEMENTARY</i>				
SALARIES/WAGES	6,231,196	5,830,723	5,740,463	(90,260)
EMPLOYEE BENEFITS	3,180,168	3,410,655	3,349,114	(61,541)
PURCHASED SERVICES	154,309	116,424	133,424	17,000
SUPPLIES/MATERIALS	235,672	130,289	134,218	3,929
CAPITAL OUTLAY	-	-	-	-
OTHER EXPENSES	<u>1,527</u>	<u>1,855</u>	<u>1,855</u>	-
SUBTOTAL - ELEMENTARY	<u>9,802,872</u>	<u>9,489,946</u>	<u>9,359,074</u>	<u>(130,872)</u>
<i>MIDDLE SCHOOL</i>				
SALARIES/WAGES	3,355,637	3,152,965	3,179,440	26,475
EMPLOYEE BENEFITS	1,690,084	1,800,754	1,843,283	42,529
PURCHASED SERVICES	49,969	55,000	53,200	(1,800)
SUPPLIES/MATERIALS	56,418	90,375	98,970	8,595
CAPITAL OUTLAY	-	-	-	-
OTHER EXPENSES	<u>558</u>	<u>725</u>	<u>725</u>	-
SUBTOTAL - MIDDLE SCHOOL	<u>5,152,666</u>	<u>5,099,819</u>	<u>5,175,618</u>	<u>75,799</u>
<i>HIGH SCHOOL</i>				
SALARIES/WAGES	4,657,312	4,680,858	4,709,055	28,197
EMPLOYEE BENEFITS	2,345,291	2,655,726	2,709,481	53,755
PURCHASED SERVICES	150,085	114,557	146,157	31,600
SUPPLIES/MATERIALS	76,376	73,081	95,970	22,889
CAPITAL OUTLAY	-	2,000	7,350	5,350
OTHER EXPENSES	<u>7,491</u>	<u>2,850</u>	<u>2,850</u>	-
SUBTOTAL - HIGH SCHOOL	<u>7,236,555</u>	<u>7,529,072</u>	<u>7,670,863</u>	<u>141,791</u>
Subtotal - Instruction	<u>22,192,093</u>	<u>22,118,837</u>	<u>22,205,555</u>	<u>86,718</u>
ADDED NEEDS:				
<i>Special Education</i>				
SALARIES/WAGES	1,662,612	1,655,282	1,739,682	84,400
EMPLOYEE BENEFITS	823,132	922,874	969,509	46,635
PURCHASED SERVICES	62,220	21,100	18,100	(3,000)
SUPPLIES/MATERIALS	9,204	13,350	13,350	-
CAPITAL OUTLAY	-	-	-	-
OTHER EXPENSES	<u>311</u>	<u>590</u>	<u>590</u>	-
SUBTOTAL - SpecEd	<u>2,557,479</u>	<u>2,613,196</u>	<u>2,741,231</u>	<u>128,035</u>
<i>Compensatory</i>				
SALARIES/WAGES	644,482	628,748	628,748	-
EMPLOYEE BENEFITS	343,218	362,531	369,844	7,313
PURCHASED SERVICES	15,878	14,229	14,229	-
SUPPLIES/MATERIALS	102,696	105,698	95,100	(10,598)
CAPITAL OUTLAY	-	-	-	-
OTHER EXPENSES	<u>-</u>	<u>150</u>	<u>150</u>	-
SUBTOTAL - Compensatory	<u>1,106,274</u>	<u>1,111,356</u>	<u>1,108,071</u>	<u>(3,285)</u>

EAST CHINA SCHOOL DISTRICT

PROPOSED REVISED 2014-2015 BUDGET - MAJOR OBJECT CATEGORY

Monday, January 26, 2015

	FY14 AUDITED	FY15 BUDGET OB	FY15 BUDGET R1	+/-
<i>Vocational</i>				
SALARIES/WAGES	280	-	-	-
EMPLOYEE BENEFITS	58	-	-	-
PURCHASED SERVICES	720	-	-	-
SUPPLIES/MATERIALS	24,627	5,000	15,000	10,000
CAPITAL OUTLAY	-	27,971	25,000	(2,971)
OTHER EXPENSES	-	-	-	-
SUBTOTAL - Vocational	25,685	32,971	40,000	7,029
<i>Other Instruction</i>				
SALARIES/WAGES	102,958	96,620	143,792	47,172
EMPLOYEE BENEFITS	40,354	42,160	57,251	15,091
PURCHASED SERVICES	236	6,845	3,625	(3,220)
SUPPLIES/MATERIALS	14,123	13,100	62,358	49,258
CAPITAL OUTLAY	-	-	-	-
OTHER EXPENSES	1,304	7,975	5,918	(2,057)
SUBTOTAL - Other Instruction	158,975	166,700	272,944	106,244
Subtotal - Added Needs	3,848,413	3,924,223	4,162,246	238,023
TOTAL INSTRUCTION	26,040,506	26,043,060	26,367,801	324,741

SUPPORTING SERVICES

Counseling Services:

SALARIES/WAGES	426,459	428,720	413,483	(15,237)
EMPLOYEE BENEFITS	229,051	256,899	253,247	(3,652)
PURCHASED SERVICES	9,378	7,000	7,000	-
SUPPLIES/MATERIALS	244	900	5,400	4,500
CAPITAL OUTLAY	-	-	-	-
OTHER EXPENSES	128	265	265	-
SUBTOTAL - Counseling	665,260	693,784	679,395	(14,389)

Health Services

SALARIES/WAGES	90,919	91,915	92,269	354
EMPLOYEE BENEFITS	35,941	41,936	44,844	2,908
PURCHASED SERVICES	727	1,700	1,700	-
SUPPLIES/MATERIALS	1,244	2,370	2,370	-
CAPITAL OUTLAY	-	-	-	-
OTHER EXPENSES	-	-	-	-
SUBTOTAL - Health	128,831	137,921	141,183	3,262

Psychological Services

PURCHASED SERVICES	27,650	16,000	16,000	-
SUBTOTAL - Psychological	27,650	16,000	16,000	-

EAST CHINA SCHOOL DISTRICT

PROPOSED REVISED 2014-2015 BUDGET - MAJOR OBJECT CATEGORY

Monday, January 26, 2015

	FY14 AUDITED	FY15 BUDGET 08	FY15 BUDGET R1	+/-
<i>Social Work Services</i>				
SALARIES/WAGES	154,769	154,833	157,313	2,480
EMPLOYEE BENEFITS	79,459	92,750	95,053	2,303
PURCHASED SERVICES	533	600	600	-
SUPPLIES/MATERIALS	-	-	-	-
CAPITAL OUTLAY	-	-	-	-
OTHER EXPENSES	83	195	195	-
SUBTOTAL - Social Work	234,844	248,378	253,161	4,783
<i>Teacher Consultant Services</i>				
SALARIES/WAGES	665,308	656,755	626,702	(30,053)
EMPLOYEE BENEFITS	348,129	410,057	374,370	(35,687)
PURCHASED SERVICES	1,820	1,500	1,500	-
SUPPLIES/MATERIALS	150	500	500	-
CAPITAL OUTLAY	143	-	-	-
OTHER EXPENSES	-	-	-	-
SUBTOTAL - Teacher Consultant	1,015,550	1,068,812	1,003,072	(65,740)
<i>Other Pupil Services</i>				
SALARIES/WAGES	14,933	13,450	13,450	-
EMPLOYEE BENEFITS	12,863	6,829	6,560	(269)
PURCHASED SERVICES	3,625	1,025	1,025	-
SUPPLIES/MATERIALS	2,809	3,500	3,500	-
CAPITAL OUTLAY	-	-	-	-
OTHER EXPENSES	-	-	-	-
SUBTOTAL - Other Pupil Svcs	34,230	24,804	24,535	(269)
TOTAL PUPIL SUPPORT SERVICES	2,106,365	2,189,699	2,117,346	(72,353)
INSTRUCTIONAL STAFF SUPPORT SERVICES				
<i>Improvement of Instruction</i>				
SALARIES/WAGES	72,697	49,441	96,441	47,000
EMPLOYEE BENEFITS	29,379	23,046	43,528	20,482
PURCHASED SERVICES	234,639	275,740	277,740	2,000
SUPPLIES/MATERIALS	5,951	7,000	7,000	-
CAPITAL OUTLAY	-	-	-	-
OTHER EXPENSES	-	-	-	-
SUBTOTAL - Imprvt of Instruction	342,666	355,227	424,709	69,482
<i>Library / Media</i>				
SALARIES/WAGES	379,567	337,294	284,590	(52,704)
EMPLOYEE BENEFITS	189,643	195,454	160,121	(35,333)
PURCHASED SERVICES	-	-	-	-
SUPPLIES/MATERIALS	36,558	28,728	28,328	(400)
CAPITAL OUTLAY	-	-	-	-
OTHER EXPENSES	92	25	25	-
SUBTOTAL - Library / Media	605,860	561,501	473,064	(88,437)

EAST CHINA SCHOOL DISTRICT

PROPOSED REVISED 2014-2015 BUDGET - MAJOR OBJECT CATEGORY

Monday, January 26, 2015

	FY14 AUDITED	FY15 BUDGET OB	FY15 BUDGET R1	+/-
<i>Supervision of Instruction</i>				
SALARIES/WAGES	244,872	243,155	247,532	4,377
EMPLOYEE BENEFITS	119,409	142,421	146,222	3,801
PURCHASED SERVICES	2,476	5,025	5,300	275
SUPPLIES/MATERIALS	2,884	4,300	4,300	-
CAPITAL OUTLAY	-	-	-	-
OTHER EXPENSES	962	1,430	1,430	-
SUBTOTAL - Other Pupil Svcs	370,603	396,331	404,784	8,453
TOTAL INSTRUCTION STAFF SUPPORT	1,319,129	1,313,059	1,302,557	(10,502)
 ADMINISTRATION				
<i>Board of Education</i>				
SALARIES/WAGES	-	-	-	-
EMPLOYEE BENEFITS	-	-	-	-
PURCHASED SERVICES	70,582	94,330	94,330	-
SUPPLIES/MATERIALS	-	-	-	-
CAPITAL OUTLAY	-	-	-	-
OTHER EXPENSES	-	7,980	7,980	-
SUBTOTAL - Board of Education	70,582	102,310	102,310	-
<i>Executive Administration</i>				
SALARIES/WAGES	170,577	162,513	161,263	(1,250)
EMPLOYEE BENEFITS	97,844	102,186	99,104	(3,082)
PURCHASED SERVICES	3,792	6,500	7,100	600
SUPPLIES/MATERIALS	1,528	1,500	1,500	-
CAPITAL OUTLAY	-	-	-	-
OTHER EXPENSES	4,192	3,800	3,800	-
SUBTOTAL - Executive Administration	277,933	276,499	272,767	(3,732)
 <i>School Administration</i>				
SALARIES/WAGES	1,704,547	1,599,479	1,612,040	12,561
EMPLOYEE BENEFITS	901,258	963,200	982,432	19,232
PURCHASED SERVICES	224,110	212,760	214,640	1,880
SUPPLIES/MATERIALS	19,936	20,050	20,050	-
CAPITAL OUTLAY	5,960	4,500	4,500	-
OTHER EXPENSES	10,851	10,257	9,545	(712)
SUBTOTAL - School Administration	2,866,662	2,810,246	2,843,207	32,961
<i>Fiscal Services</i>				
SALARIES/WAGES	234,052	211,725	211,875	150
EMPLOYEE BENEFITS	129,818	130,164	133,172	3,008
PURCHASED SERVICES	83,574	86,438	87,238	800
SUPPLIES/MATERIALS	3,234	3,600	3,700	100
CAPITAL OUTLAY	-	-	-	-
OTHER EXPENSES	1,798	1,410	1,410	-
SUBTOTAL - Fiscal Services	452,476	433,337	437,395	4,058

EAST CHINA SCHOOL DISTRICT

PROPOSED REVISED 2014-2015 BUDGET - MAJOR OBJECT CATEGORY

Monday, January 26, 2015

	FY14 AUDITED	FY15 BUDGET OB	FY15 BUDGET R1	+/-
<i>Internal Services</i>				
SALARIES/WAGES	-	-	-	-
EMPLOYEE BENEFITS	-	-	-	-
PURCHASED SERVICES	35,171	33,000	33,000	-
SUPPLIES/MATERIALS	4,207	3,200	3,200	-
CAPITAL OUTLAY	-	3,750	3,750	-
OTHER EXPENSES	-	-	-	-
SUBTOTAL - Internal Services	39,378	39,950	39,950	-
<i>Operation and Maintenance</i>				
SALARIES/WAGES	886,768	838,043	771,971	(66,072)
EMPLOYEE BENEFITS	534,839	563,308	545,299	(18,009)
PURCHASED SERVICES	821,756	989,426	1,036,426	47,000
SUPPLIES/MATERIALS	1,578,383	1,455,460	1,290,948	(164,512)
CAPITAL OUTLAY	-	-	-	-
OTHER EXPENSES	807	1,300	1,300	-
SUBTOTAL - Operation/Maintenance	3,822,553	3,847,537	3,645,944	(201,593)
<i>Pupil Transportation</i>				
SALARIES/WAGES	511,767	499,945	461,978	(37,967)
EMPLOYEE BENEFITS	318,748	379,127	317,315	(61,812)
PURCHASED SERVICES	586,358	563,390	563,390	-
SUPPLIES/MATERIALS	500,564	502,450	502,450	-
CAPITAL OUTLAY	-	-	-	-
OTHER EXPENSES	(141,873)	(148,800)	(148,800)	-
SUBTOTAL - Pupil Transportation	1,775,564	1,796,112	1,696,333	-
<i>Personnel</i>				
SALARIES/WAGES	190,991	210,284	211,382	1,098
EMPLOYEE BENEFITS	113,830	135,758	139,334	3,576
PURCHASED SERVICES	28,828	41,950	39,450	(2,500)
SUPPLIES/MATERIALS	3,373	2,500	2,500	-
CAPITAL OUTLAY	-	-	-	-
OTHER EXPENSES	8,725	9,100	9,100	-
SUBTOTAL - Personnel	345,747	399,592	401,766	2,174
<i>Technology Support</i>				
SALARIES/WAGES	176,322	187,110	187,110	-
EMPLOYEE BENEFITS	98,531	115,790	115,512	(278)
PURCHASED SERVICES	337,402	278,145	278,145	-
SUPPLIES/MATERIALS	64,628	61,000	61,000	-
CAPITAL OUTLAY	10,375	5,000	5,000	-
OTHER EXPENSES	131	280	280	-
SUBTOTAL - Technology	687,389	647,325	647,047	(278)
TOTAL ADMINISTRATION	10,338,284	10,352,908	10,086,719	(266,189)

EAST CHINA SCHOOL DISTRICT

PROPOSED REVISED 2014-2015 BUDGET - MAJOR OBJECT CATEGORY

Monday, January 26, 2015

	FY14 AUDITED	FY15 BUDGET OB	FY15 BUDGET R1	+/-
<i>Athletic Activities</i>				
SALARIES/WAGES	456,209	473,446	473,446	-
EMPLOYEE BENEFITS	175,929	211,088	214,748	3,660
PURCHASED SERVICES	56,737	48,983	48,983	-
SUPPLIES/MATERIALS	62,939	47,765	47,765	-
CAPITAL OUTLAY	12,153	9,300	9,300	-
OTHER EXPENSES	23,838	19,845	19,845	-
SUBTOTAL - Community Services	787,805	810,427	814,087	3,660
<i>Community Services</i>				
SALARIES/WAGES	600	-	-	-
EMPLOYEE BENEFITS	261	-	-	-
PURCHASED SERVICES	17,385	32,500	14,500	(18,000)
SUPPLIES/MATERIALS	22,058	11,444	5,398	(6,046)
CAPITAL OUTLAY	-	-	-	-
OTHER EXPENSES	-	-	-	-
SUBTOTAL - Community Services	40,304	43,944	19,898	(24,046)
<i>Interfund Transfers</i>				
DEBT RETIREMENT FUND	-	-	-	-
ATHLETICS FUND	-	-	-	-
SUBTOTAL - Interfund Transfers	-	-	-	-
TOTAL OTHER EXPENDITURES	828,109	854,371	833,985	(20,386)
TOTAL EXPENDITURES	40,632,393	40,753,097	40,708,408	(44,689)
NET REV/EXPENDITURES	(416,909)	(1,103,238)	(901,340)	(201,898)

EAST CHINA SCHOOL DISTRICT - Cafeteria

PROPOSED 2014-2015 AMENDED BUDGET - R1

	FY14 AUDITED	FY15 BUDGET OB	FY15 BUDGET R1	+/-
REVENUES				
LOCAL SOURCES (Sales & Interest)	565,998	608,686	608,686	-
STATE SOURCES	55,471	58,500	58,500	-
FEDERAL SOURCES	633,500	635,420	635,420	-
COMMODITIES	90,176	70,935	70,935	-
SUBTOTAL	1,345,145	1,373,541	1,373,541	-
TOTAL REVENUE	1,345,145	1,373,541	1,373,541	-
APPROPRIATIONS				
SALARIES & FRINGES	144,731	166,200	166,200	-
PURCHASED SVCS	1,035,549	1,059,026	1,059,026	-
SUPPLIES & OTHER	27,025	20,550	20,550	-
CAPITAL OUTLAY	-	10,000	10,000	-
COMMODITIES	90,176	70,935	70,935	-
INDIRECT COSTS	23,122	33,800	33,800	-
SUBTOTAL	1,320,603	1,360,511	1,360,511	-
TOTAL EXPENDITURES	1,320,603	1,360,511	1,360,511	-
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NET REV/EXPENDITURES	24,542	13,030	13,030	-
BEGINNING FUND BALANCE	185,733	210,275	210,275	-
ENDING FUND BALANCE	210,275	223,305	223,305	-
COMMITTED - 10%	132,060	136,051	136,051	-
UNRESTRICTED	78,215	87,254	87,254	-

EAST CHINA SCHOOL DISTRICT - Latchkey

PROPOSED 2014-2015 AMENDED BUDGET R1

	FY14 AUDITED	FY15 BUDGET OB	FY15 BUDGET R1	+/-	NOTE
REVENUES					
LOCAL REVENUES	506,924	500,000	500,000	-	
SUBTOTAL	506,924	500,000	500,000	-	
TOTAL REVENUE	506,924	500,000	500,000	-	
APPROPRIATIONS					
SALARIES & FRINGES	411,315	408,459	408,459	-	
PURCHASED SVCS	2,663	3,100	3,100	-	
SUPPLIES & OTHER	12,176	8,100	8,100	-	
CAPITAL OUTLAY	-	-	-	-	
INDIRECT COSTS	80,000	80,000	80,000	-	
SUBTOTAL	506,154	499,659	499,659	-	
TOTAL EXPENDITURES	506,154	499,659	499,659	-	
NET REV/EXPENDITURES	770	341	341		
BEGINNING FUND BALANCE	106,110	106,110	106,110		
ENDING FUND BALANCE	106,880	106,451	106,451		
COMMITTED - 10%	50,615	49,966	49,966		
UNRESTRICTED	56,265	56,485	56,485		

EAST CHINA SCHOOL DISTRICT BUDGET DEFINITIONS

Property Taxes - Taxes levied for school purposes by a school district on the assessed valuation of real and personal property located within the district.

Other Local Revenue – Income from investments, tuition, facility rentals, insurance refunds, fees, and any other local revenue.

State Sources - Revenues received such as the foundation allowance and other grants by the school district which can be used for any legal purposes desired by the school system without restriction or so designated by grants.

Federal Sources - Revenues received directly or through the state from the federal government, which may include appropriations of state funds.

Other Transactions - Cash or receivables from a source that decreases an asset or increases a liability of another governmental unit. The most common examples are transfers from another school district or transfers from another fund (i.e., food service).

Special Education - Includes Pre-primary, Elementary, Middle School, and High School services for pupils with mental, emotional, hearing, visual, speech, language, physical, and other impairments and learning disabilities.

Compensatory Education - Instructional activities designed to improve achievement in basic cognitive skills of pupils who have extraordinary need for assistance to improve their competence in basic skills. Includes the major portion of the Title I and At Risk grant expenditures.

Vocational Education – Instructional activities in educational programs concerned with the knowledge and skills required to prepare learners for employment in an occupation or career.

Other Instruction - Includes instructional activities not included in the above classifications including fine arts, pre-school, and driver education.

Pupil Services – Consists of counseling, social workers, school nurse, psychological and occupational therapist services and special education teacher consultants.

Instructional Staff Services – These activities include curriculum development, techniques of instruction, child development and understanding, staff training, etc. Media services and the curriculum department are also included under this area.

General Administration - Consists of the activities of the elected body and executive officer including elections, legal services, and general responsibility for the entire school system.

School Administration – Activities performed by the principal, assistant principal and other assistants in the general supervision of the operations of school buildings and the Performing Arts Center, along with clerical staff for these activities.

Fiscal Services - Consists of those activities concerned with the fiscal operations of the school system. These services include budgeting, receiving and disbursing, financial accounting, payroll, inventory control and internal auditing. The interest on short-term loans, if any, and the cost of certain insurance coverage is included under this function.

Internal Services - Consists of those activities concerned with duplicating, printing and postage for the entire school system.

Operations/Maintenance – Activities concerned with keeping the buildings open, clean and ready for daily use. They include heating, lighting, and ventilation systems and the repair of facilities and equipment. Property and liability insurance and custodial and ground maintenance costs are also included.

Pupil Transportation - Consists of those activities concerned with the transporting of pupils to and from school, as provided by state law. It includes trips between home and school and also trips to school-related activities.

Central Services - Consists of those activities concerned with maintaining an efficient staff for the school system. It includes such activities as recruiting and placement, staff transfers, negotiations and staff accounting. District-wide activities associated with technology support such as repair and maintenance of equipment, data processing and Internet services are also included.

Athletic Activities – Consists of those activities concerned with financing the interscholastic athletic programs that are under the supervision of the school.

Community Services - Consists of those activities that are not directly related to providing education for pupils in a school system. These include services provided by the school district to non-public schools, community recreation programs, civic activities, public libraries, and parental activities.

Other Transactions – Consists of the General Fund subsidy to the Athletic Fund and the transfer to the Debt Retirement Fund for the annual payment of the Energy Conservation Note.