

EAST CHINA



School District

# **FINAL BUDGET 2014-2015**

Version: R2

# EAST CHINA SCHOOL DISTRICT - General Fund

PROPOSED FINAL 2014-2015 BUDGET

	FY13/14 AUDITED	FY14/15 BUDGET R1	FY14/15 FINAL BUDGET	+/-	NOTE
<b>REVENUES</b>					
LOCAL SOURCES	13,829,513	14,034,906	14,008,476	(26,430)	1
STATE SOURCES	23,887,664	23,321,459	23,112,583	(208,876)	2
FEDERAL SOURCES	1,499,310	1,581,771	1,642,261	60,490	3
OTHER TRANSACTIONS	998,997	868,932	860,132	(8,800)	
<b>SUBTOTAL</b>	<b>40,215,484</b>	<b>39,807,068</b>	<b>39,623,452</b>	<b>(183,616)</b>	
<b>TOTAL REVENUE</b>	<b>40,215,484</b>	<b>39,807,068</b>	<b>39,623,452</b>	<b>(183,616)</b>	
<b>APPROPRIATIONS</b>					
<b>BASIC INSTRUCTION</b>					
ELEMENTARY	9,802,792	9,359,074	9,265,177	(93,897)	4
MIDDLE SCHOOL	5,152,661	5,175,618	5,052,983	(122,635)	4
HIGH SCHOOL	7,236,647	7,670,863	7,643,421	(27,442)	4
<b>SUBTOTAL</b>	<b>22,192,100</b>	<b>22,205,555</b>	<b>21,961,581</b>	<b>(243,974)</b>	
<b>ADDED NEEDS</b>					
SPECIAL ED	2,557,475	2,741,231	2,718,561	(22,670)	4
COMPENSATORY ED	1,106,273	1,108,071	1,138,702	30,631	4
VOCATIONAL ED	25,685	40,000	40,000	-	4
OTHER INSTRUCTION	158,973	272,944	320,340	47,396	4
<b>SUBTOTAL</b>	<b>3,848,406</b>	<b>4,162,246</b>	<b>4,217,603</b>	<b>55,357</b>	
<b>TOTAL INSTRUCTION</b>	<b>26,040,506</b>	<b>26,367,801</b>	<b>26,179,184</b>	<b>(188,617)</b>	
<b>SUPPORTING SERVICES</b>					
PUPIL SERVICES	2,106,368	2,117,346	2,207,520	90,174	4
INST. STAFF SERVICES	1,319,129	1,302,557	1,378,606	76,049	4
GENERAL ADMIN	356,167	375,077	366,397	(8,680)	4
SCHOOL ADMIN	2,866,663	2,843,207	2,786,983	(56,224)	4
FISCAL SERVICES	452,474	437,395	432,297	(5,098)	4
INTERNAL SERVICES	39,377	39,950	39,950	-	4
OPERATIONS/MAINTENANCE	3,822,548	3,645,944	3,502,594	(143,350)	4,5
PUPIL TRANSPORTATION	1,768,002	1,696,333	1,662,114	(34,219)	4,6
CENTRAL SERVICES	1,033,050	1,048,813	1,024,745	(24,068)	4
ATHLETIC ACTIVITIES	787,805	814,087	810,393	(3,694)	4
COMMUNITY SERVICES	40,304	19,898	44,483	24,585	
DEBT	-	-	-	-	
<b>SUBTOTAL</b>	<b>14,591,887</b>	<b>14,340,607</b>	<b>14,256,082</b>	<b>(84,525)</b>	
<b>TOTAL EXPENDITURES</b>	<b>40,632,393</b>	<b>40,708,408</b>	<b>40,435,266</b>	<b>(273,142)</b>	
NET REV/EXPENDITURES	(416,909)	(901,340)	(811,814)	89,526	
BEGINNING FUND BALANCE	4,928,510	4,511,601	4,511,601		
ENDING FUND BALANCE	4,511,601	<b>3,610,261</b>	<b>3,699,787</b>		
COMMITTED - 10%	4,063,239	4,070,841	4,043,527		
UNRESTRICTED	448,362	(460,580)	(343,740)		
	11.10%	8.87%	9.15%		

**East China School District**  
**Notes to Proposed 2014-15 Final General Fund Budget**  
*May 18, 2015*

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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 winter pupil enrollment. The Original 14/15 budget reflected a blended decrease in pupil enrollment by 100 students. Actual winter blended enrollment dropped by 115 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 the mid-year elimination of MPSERS UAAL Rate Stabilization Liability Payment 147d funding and expenditures of approximately \$260k. This categorical unit of funding represented an additional funding source to provide fiscal relief for districts' unfunded retirement obligations. The net effect on fund balance of Section 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: Salaries and benefits were adjusted to reflect changes in staffing levels, healthcare costs, and elimination of 147d expenditure recognition. Mid-year staffing changes occurred in Instruction, Added Needs, Transportation, and Operations/Maintenance.

Note 5: Operations/Maintenance budget was adjusted to reflect decreased projected utility utilization/rates for natural gas and electricity.

Note 6: Transportation budget was adjusted for salaries and benefits relative to Teamsters employment changes.

# EAST CHINA SCHOOL DISTRICT

PROPOSED 2014-2015 FINAL BUDGET - MAJOR OBJECT CATEGORY

Monday, May 18, 2015

	FY14 AUDITED	FY15 BUDGET R1	FY15 FINAL BUDGET	+/-
<b>REVENUES</b>				
<i>LOCAL SOURCES</i>				
PROPERTY TAX	13,280,425	13,511,991	13,486,991	(25,000)
OTHER LOCAL REVENUE	549,088	522,915	521,485	(1,430)
<b>SUBTOTAL</b>	<b>13,829,513</b>	<b>14,034,906</b>	<b>14,008,476</b>	<b>(26,430)</b>
<i>STATE SOURCES</i>				
FOUNDATION ALLOWANCE NET OF TAXES	20,418,967	19,372,245	19,451,308	79,063
MPSRS 147c	1,180,154	1,978,465	1,978,474	9
MPSRS 147d	-	316,695	57,575	(259,120)
OTHER STATE GRANTS & AID	2,288,543	1,654,054	1,625,226	(28,828)
<b>SUBTOTAL</b>	<b>23,887,664</b>	<b>23,321,459</b>	<b>23,112,583</b>	<b>(208,876)</b>
<i>FEDERAL SOURCES</i>				
TITLE I & II	578,290	681,230	741,720	60,490
OTHER FEDERAL PROGRAMS	921,020	900,541	900,541	-
<b>SUBTOTAL</b>	<b>1,499,310</b>	<b>1,581,771</b>	<b>1,642,261</b>	<b>60,490</b>
<i>OTHER TRANSACTIONS</i>				
RESA & OTHER INTERDISTRICT SOURCES	895,875	755,132	755,132	-
OTHER TRANSFERS	103,122	113,800	105,000	(8,800)
<b>SUBTOTAL</b>	<b>998,997</b>	<b>868,932</b>	<b>860,132</b>	<b>(8,800)</b>
<b>TOTAL REVENUE</b>	<b>40,215,484</b>	<b>39,807,068</b>	<b>39,623,452</b>	<b>(183,616)</b>

# EAST CHINA SCHOOL DISTRICT

PROPOSED 2014-2015 FINAL BUDGET - MAJOR OBJECT CATEGORY

Monday, May 18, 2015

	FY14 AUDITED	FY15 BUDGET R1	FY15 FINAL BUDGET	+/-
<b>APPROPRIATIONS</b>				
<b>INSTRUCTION</b>				
<b>ELEMENTARY</b>				
SALARIES/WAGES	6,231,196	5,740,463	5,731,877	(8,586)
EMPLOYEE BENEFITS	3,180,168	3,349,114	3,263,803	(85,311)
PURCHASED SERVICES	154,309	133,424	133,424	-
SUPPLIES/MATERIALS	235,672	134,218	134,218	-
CAPITAL OUTLAY	-	-	-	-
OTHER EXPENSES	1,527	1,855	1,855	-
<b>SUBTOTAL - ELEMENTARY</b>	<b>9,802,872</b>	<b>9,359,074</b>	<b>9,265,177</b>	<b>(93,897)</b>
<b>MIDDLE SCHOOL</b>				
SALARIES/WAGES	3,355,637	3,179,440	3,135,622	(43,818)
EMPLOYEE BENEFITS	1,690,084	1,843,283	1,764,466	(78,817)
PURCHASED SERVICES	49,969	53,200	53,200	-
SUPPLIES/MATERIALS	56,418	98,970	98,970	-
CAPITAL OUTLAY	-	-	-	-
OTHER EXPENSES	558	725	725	-
<b>SUBTOTAL - MIDDLE SCHOOL</b>	<b>5,152,666</b>	<b>5,175,618</b>	<b>5,052,983</b>	<b>(122,635)</b>
<b>HIGH SCHOOL</b>				
SALARIES/WAGES	4,657,312	4,709,055	4,715,786	6,731
EMPLOYEE BENEFITS	2,345,291	2,709,481	2,656,798	(52,683)
PURCHASED SERVICES	150,085	146,157	167,957	21,800
SUPPLIES/MATERIALS	76,376	95,970	92,680	(3,290)
CAPITAL OUTLAY	-	7,350	7,350	-
OTHER EXPENSES	7,491	2,850	2,850	-
<b>SUBTOTAL - HIGH SCHOOL</b>	<b>7,236,555</b>	<b>7,670,863</b>	<b>7,643,421</b>	<b>(27,442)</b>
<b>Subtotal - Instruction</b>	<b>22,192,093</b>	<b>22,205,555</b>	<b>21,961,581</b>	<b>(243,974)</b>
<b>ADDED NEEDS:</b>				
<b>Special Education</b>				
SALARIES/WAGES	1,662,612	1,739,682	1,730,876	(8,806)
EMPLOYEE BENEFITS	823,132	969,509	955,645	(13,864)
PURCHASED SERVICES	62,220	18,100	18,100	-
SUPPLIES/MATERIALS	9,204	13,350	13,350	-
CAPITAL OUTLAY	-	-	-	-
OTHER EXPENSES	311	590	590	-
<b>SUBTOTAL - SpecEd</b>	<b>2,557,479</b>	<b>2,741,231</b>	<b>2,718,561</b>	<b>(22,670)</b>
<b>Compensatory</b>				
SALARIES/WAGES	644,482	628,748	662,148	33,400
EMPLOYEE BENEFITS	343,218	369,844	363,524	(6,320)
PURCHASED SERVICES	15,878	14,229	50,667	36,438
SUPPLIES/MATERIALS	102,696	95,100	62,213	(32,887)
CAPITAL OUTLAY	-	-	-	-
OTHER EXPENSES	-	150	150	-
<b>SUBTOTAL - Compensatory</b>	<b>1,106,274</b>	<b>1,108,071</b>	<b>1,138,702</b>	<b>30,631</b>

# EAST CHINA SCHOOL DISTRICT

## PROPOSED 2014-2015 FINAL BUDGET - MAJOR OBJECT CATEGORY

Monday, May 18, 2015

	FY14 AUDITED	FY15 BUDGET R1	FY15 FINAL BUDGET	+/-
<b><i>Vocational</i></b>				
SALARIES/WAGES	280	-	-	-
EMPLOYEE BENEFITS	58	-	-	-
PURCHASED SERVICES	720	-	-	-
SUPPLIES/MATERIALS	24,627	15,000	16,000	1,000
CAPITAL OUTLAY	-	25,000	-	(25,000)
OTHER EXPENSES	-	-	24,000	24,000
<b>SUBTOTAL - Vocational</b>	<b>25,685</b>	<b>40,000</b>	<b>40,000</b>	<b>-</b>
<b><i>Other Instruction</i></b>				
SALARIES/WAGES	102,958	143,792	168,245	24,453
EMPLOYEE BENEFITS	40,354	57,251	87,204	29,953
PURCHASED SERVICES	236	3,625	3,625	-
SUPPLIES/MATERIALS	14,123	62,358	55,216	(7,142)
CAPITAL OUTLAY	-	-	-	-
OTHER EXPENSES	1,304	5,918	6,050	132
<b>SUBTOTAL - Other Instruction</b>	<b>158,975</b>	<b>272,944</b>	<b>320,340</b>	<b>47,396</b>
<b>Subtotal - Added Needs</b>	<b>3,848,413</b>	<b>4,162,246</b>	<b>4,217,603</b>	<b>55,357</b>
<b>TOTAL INSTRUCTION</b>	<b>26,040,506</b>	<b>26,367,801</b>	<b>26,179,184</b>	<b>(188,617)</b>

**SUPPORTING SERVICES**

***Counseling Services:***

SALARIES/WAGES	426,459	413,483	413,483	-
EMPLOYEE BENEFITS	229,051	253,247	247,108	(6,139)
PURCHASED SERVICES	9,378	7,000	7,000	-
SUPPLIES/MATERIALS	244	5,400	5,400	-
CAPITAL OUTLAY	-	-	-	-
OTHER EXPENSES	128	265	265	-
<b>SUBTOTAL - Counseling</b>	<b>665,260</b>	<b>679,395</b>	<b>673,256</b>	<b>(6,139)</b>

***Health Services***

SALARIES/WAGES	90,919	92,269	92,269	-
EMPLOYEE BENEFITS	35,941	44,844	42,560	(2,284)
PURCHASED SERVICES	727	1,700	1,700	-
SUPPLIES/MATERIALS	1,244	2,370	2,370	-
CAPITAL OUTLAY	-	-	-	-
OTHER EXPENSES	-	-	-	-
<b>SUBTOTAL - Health</b>	<b>128,831</b>	<b>141,183</b>	<b>138,899</b>	<b>(2,284)</b>

***Psychological Services***

PURCHASED SERVICES	27,650	16,000	16,000	-
<b>SUBTOTAL - Psychological</b>	<b>27,650</b>	<b>16,000</b>	<b>16,000</b>	<b>-</b>

# EAST CHINA SCHOOL DISTRICT

PROPOSED 2014-2015 FINAL BUDGET - MAJOR OBJECT CATEGORY

Monday, May 18, 2015

	FY14 AUDITED	FY15 BUDGET R1	FY15 FINAL BUDGET	+/-
<b><i>Social Work Services</i></b>				
SALARIES/WAGES	154,769	157,313	159,514	2,201
EMPLOYEE BENEFITS	79,459	95,053	115,150	20,097
PURCHASED SERVICES	533	600	600	-
SUPPLIES/MATERIALS	-	-	-	-
CAPITAL OUTLAY	-	-	-	-
OTHER EXPENSES	83	195	195	-
<b>SUBTOTAL - Social Work</b>	<b>234,844</b>	<b>253,161</b>	<b>275,459</b>	<b>22,298</b>
 <b><i>Teacher Consultant Services</i></b>				
SALARIES/WAGES	665,308	626,702	677,980	51,278
EMPLOYEE BENEFITS	348,129	374,370	390,326	15,956
PURCHASED SERVICES	1,820	1,500	1,500	-
SUPPLIES/MATERIALS	150	500	500	-
CAPITAL OUTLAY	143	-	-	-
OTHER EXPENSES	-	-	-	-
<b>SUBTOTAL - Teacher Consultant</b>	<b>1,015,550</b>	<b>1,003,072</b>	<b>1,070,306</b>	<b>67,234</b>
 <b><i>Other Pupil Services</i></b>				
SALARIES/WAGES	14,933	13,450	13,450	-
EMPLOYEE BENEFITS	12,863	6,560	13,825	7,265
PURCHASED SERVICES	3,625	1,025	1,025	-
SUPPLIES/MATERIALS	2,809	3,500	3,500	-
CAPITAL OUTLAY	-	-	-	-
OTHER EXPENSES	-	-	1,800	1,800
<b>SUBTOTAL - Other Pupil Svcs</b>	<b>34,230</b>	<b>24,535</b>	<b>33,600</b>	<b>9,065</b>
<b>TOTAL PUPIL SUPPORT SERVICES</b>	<b>2,106,365</b>	<b>2,117,346</b>	<b>2,207,520</b>	<b>90,174</b>
 <b>INSTRUCTIONAL STAFF SUPPORT SERVICES</b>				
<b><i>Improvement of Instruction</i></b>				
SALARIES/WAGES	72,697	96,441	105,127	8,686
EMPLOYEE BENEFITS	29,379	43,528	48,363	4,835
PURCHASED SERVICES	234,639	277,740	288,172	10,432
SUPPLIES/MATERIALS	5,951	7,000	10,069	3,069
CAPITAL OUTLAY	-	-	-	-
OTHER EXPENSES	-	-	-	-
<b>SUBTOTAL - Imprvt of Instruction</b>	<b>342,666</b>	<b>424,709</b>	<b>451,731</b>	<b>27,022</b>
 <b><i>Library / Media</i></b>				
SALARIES/WAGES	379,567	284,590	298,950	14,360
EMPLOYEE BENEFITS	189,643	160,121	171,107	10,986
PURCHASED SERVICES	-	-	29,003	29,003
SUPPLIES/MATERIALS	36,558	28,328	-	(28,328)
CAPITAL OUTLAY	-	-	-	-
OTHER EXPENSES	92	25	25	-
<b>SUBTOTAL - Library / Media</b>	<b>605,860</b>	<b>473,064</b>	<b>499,085</b>	<b>26,021</b>

# EAST CHINA SCHOOL DISTRICT

PROPOSED 2014-2015 FINAL BUDGET - MAJOR OBJECT CATEGORY

Monday, May 18, 2015

	FY14 AUDITED	FY15 BUDGET R1	FY15 FINAL BUDGET	+/-
<b><i>Supervision of Instruction</i></b>				
SALARIES/WAGES	244,872	247,532	261,054	13,522
EMPLOYEE BENEFITS	119,409	146,222	156,231	10,009
PURCHASED SERVICES	2,476	5,300	4,775	(525)
SUPPLIES/MATERIALS	2,884	4,300	4,300	-
CAPITAL OUTLAY	-	-	-	-
OTHER EXPENSES	962	1,430	1,430	-
<b>SUBTOTAL - Other Pupil Svcs</b>	<b>370,603</b>	<b>404,784</b>	<b>427,790</b>	<b>23,006</b>
<hr/>				
<b>TOTAL INSTRUCTION STAFF SUPPORT</b>	<b>1,319,129</b>	<b>1,302,557</b>	<b>1,378,606</b>	<b>76,049</b>
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<b>ADMINISTRATION</b>				
<b><i>Board of Education</i></b>				
SALARIES/WAGES	-	-	-	-
EMPLOYEE BENEFITS	-	-	-	-
PURCHASED SERVICES	70,582	94,330	88,015	(6,315)
SUPPLIES/MATERIALS	-	-	-	-
CAPITAL OUTLAY	-	-	-	-
OTHER EXPENSES	-	7,980	7,980	-
<b>SUBTOTAL - Board of Education</b>	<b>70,582</b>	<b>102,310</b>	<b>95,995</b>	<b>(6,315)</b>
<b><i>Executive Administration</i></b>				
SALARIES/WAGES	170,577	161,263	161,263	-
EMPLOYEE BENEFITS	97,844	99,104	96,739	(2,365)
PURCHASED SERVICES	3,792	7,100	7,100	-
SUPPLIES/MATERIALS	1,528	1,500	1,500	-
CAPITAL OUTLAY	-	-	-	-
OTHER EXPENSES	4,192	3,800	3,800	-
<b>SUBTOTAL - Executive Administration</b>	<b>277,933</b>	<b>272,767</b>	<b>270,402</b>	<b>(2,365)</b>
<b><i>School Administration</i></b>				
SALARIES/WAGES	1,704,547	1,612,040	1,613,766	1,726
EMPLOYEE BENEFITS	901,258	982,432	943,467	(38,965)
PURCHASED SERVICES	224,110	214,640	193,965	(20,675)
SUPPLIES/MATERIALS	19,936	20,050	20,950	900
CAPITAL OUTLAY	5,960	4,500	4,500	-
OTHER EXPENSES	10,851	9,545	10,335	790
<b>SUBTOTAL - School Administration</b>	<b>2,866,662</b>	<b>2,843,207</b>	<b>2,786,983</b>	<b>(56,224)</b>
<b><i>Fiscal Services</i></b>				
SALARIES/WAGES	234,052	211,875	211,875	-
EMPLOYEE BENEFITS	129,818	133,172	128,574	(4,598)
PURCHASED SERVICES	83,574	87,238	86,838	(400)
SUPPLIES/MATERIALS	3,234	3,700	3,600	(100)
CAPITAL OUTLAY	-	-	-	-
OTHER EXPENSES	1,798	1,410	1,410	-
<b>SUBTOTAL - Fiscal Services</b>	<b>452,476</b>	<b>437,395</b>	<b>432,297</b>	<b>(5,098)</b>



# EAST CHINA SCHOOL DISTRICT

PROPOSED 2014-2015 FINAL BUDGET - MAJOR OBJECT CATEGORY

Monday, May 18, 2015

	FY14 AUDITED	FY15 BUDGET R1	FY15 FINAL BUDGET	+/-
<b>Internal Services</b>				
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	-	-	-	-
<b>SUBTOTAL - Internal Services</b>	<b>39,378</b>	<b>39,950</b>	<b>39,950</b>	<b>-</b>
<b>Operation and Maintenance</b>				
SALARIES/WAGES	886,768	771,971	753,012	(18,959)
EMPLOYEE BENEFITS	534,839	545,299	513,775	(31,524)
PURCHASED SERVICES	821,756	1,036,426	1,033,956	(2,470)
SUPPLIES/MATERIALS	1,578,383	1,290,948	1,200,551	(90,397)
CAPITAL OUTLAY	-	-	-	-
OTHER EXPENSES	807	1,300	1,300	-
<b>SUBTOTAL - Operation/Maintenance</b>	<b>3,822,553</b>	<b>3,645,944</b>	<b>3,502,594</b>	<b>(143,350)</b>
<b>Pupil Transportation</b>				
SALARIES/WAGES	511,767	461,978	461,778	(200)
EMPLOYEE BENEFITS	318,748	317,315	285,946	(31,369)
PURCHASED SERVICES	586,358	563,390	560,740	(2,650)
SUPPLIES/MATERIALS	500,564	502,450	502,450	-
CAPITAL OUTLAY	-	-	-	-
OTHER EXPENSES	(141,873)	(148,800)	(148,800)	-
<b>SUBTOTAL - Pupil Transportation</b>	<b>1,775,564</b>	<b>1,696,333</b>	<b>1,662,114</b>	<b>(34,219)</b>
<b>Personnel</b>				
SALARIES/WAGES	190,991	211,382	206,935	(4,447)
EMPLOYEE BENEFITS	113,830	139,334	133,854	(5,480)
PURCHASED SERVICES	28,828	39,450	29,949	(9,501)
SUPPLIES/MATERIALS	3,373	2,500	5,700	3,200
CAPITAL OUTLAY	-	-	-	-
OTHER EXPENSES	8,725	9,100	9,100	-
<b>SUBTOTAL - Personnel</b>	<b>345,747</b>	<b>401,766</b>	<b>385,538</b>	<b>(16,228)</b>
<b>Technology Support</b>				
SALARIES/WAGES	176,322	187,110	176,000	(11,110)
EMPLOYEE BENEFITS	98,531	115,512	100,755	(14,757)
PURCHASED SERVICES	337,402	278,145	296,172	18,027
SUPPLIES/MATERIALS	64,628	61,000	61,000	-
CAPITAL OUTLAY	10,375	5,000	5,000	-
OTHER EXPENSES	131	280	280	-
<b>SUBTOTAL - Technology</b>	<b>687,389</b>	<b>647,047</b>	<b>639,207</b>	<b>(7,840)</b>
<b>TOTAL ADMINISTRATION</b>	<b>10,338,284</b>	<b>10,086,719</b>	<b>9,815,080</b>	<b>(271,639)</b>

# EAST CHINA SCHOOL DISTRICT

PROPOSED 2014-2015 FINAL BUDGET - MAJOR OBJECT CATEGORY

Monday, May 18, 2015

	FY14 AUDITED	FY15 BUDGET R1	FY15 FINAL BUDGET	+/-
<b><i>Athletic Activities</i></b>				
SALARIES/WAGES	456,209	473,446	473,415	(31)
EMPLOYEE BENEFITS	175,929	214,748	210,635	(4,113)
PURCHASED SERVICES	56,737	48,983	49,433	450
SUPPLIES/MATERIALS	62,939	47,765	47,765	-
CAPITAL OUTLAY	12,153	9,300	9,300	-
OTHER EXPENSES	23,838	19,845	19,845	-
<b>SUBTOTAL - Community Services</b>	<b>787,805</b>	<b>814,087</b>	<b>810,393</b>	<b>(3,694)</b>
<b><i>Community Services</i></b>				
SALARIES/WAGES	600	-	2,520	2,520
EMPLOYEE BENEFITS	261	-	1,031	1,031
PURCHASED SERVICES	17,385	14,500	34,978	20,478
SUPPLIES/MATERIALS	22,058	5,398	5,954	556
CAPITAL OUTLAY	-	-	-	-
OTHER EXPENSES	-	-	-	-
<b>SUBTOTAL - Community Services</b>	<b>40,304</b>	<b>19,898</b>	<b>44,483</b>	<b>24,585</b>
<b><i>Interfund Transfers</i></b>				
DEBT RETIREMENT FUND	-	-	-	-
ATHLETICS FUND	-	-	-	-
<b>SUBTOTAL - Interfund Transfers</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL OTHER EXPENDITURES</b>	<b>828,109</b>	<b>833,985</b>	<b>854,876</b>	<b>20,891</b>
<b>TOTAL EXPENDITURES</b>	<b>40,632,393</b>	<b>40,708,408</b>	<b>40,435,266</b>	<b>(273,142)</b>
<b>NET REV/EXPENDITURES</b>	<b>(416,909)</b>	<b>(901,340)</b>	<b>(811,814)</b>	<b>89,526</b>

# EAST CHINA SCHOOL DISTRICT - Cafeteria

PROPOSED 2014-2015 AMENDED BUDGET - FINAL

	FY14 AUDITED	FY15 BUDGET R1	FY15 BUDGET R2	+/-	NOTE
<b>REVENUES</b>					
LOCAL SOURCES (Sales & Interest)	565,998	608,686	582,300	(26,386)	1
STATE SOURCES	55,471	58,500	52,460	(6,040)	2
FEDERAL SOURCES	633,500	635,420	637,795	2,375	2
COMMODITIES	90,176	70,935	90,935	20,000	3
<b>SUBTOTAL</b>	<b>1,345,145</b>	<b>1,373,541</b>	<b>1,363,490</b>	<b>(10,051)</b>	
<b>TOTAL REVENUE</b>	<b>1,345,145</b>	<b>1,373,541</b>	<b>1,363,490</b>	<b>(10,051)</b>	
<b>APPROPRIATIONS</b>					
SALARIES & FRINGES	144,731	166,200	154,225	(11,975)	
PURCHASED SVCS	1,035,549	1,059,026	1,036,965	(22,061)	
SUPPLIES & OTHER	27,025	20,550	27,870	7,320	
CAPITAL OUTLAY	-	10,000	10,000	-	
COMMODITIES	90,176	70,935	90,935	20,000	
INDIRECT COSTS	23,122	33,800	25,000	(8,800)	
<b>SUBTOTAL</b>	<b>1,320,603</b>	<b>1,360,511</b>	<b>1,344,995</b>	<b>(15,516)</b>	
<b>TOTAL EXPENDITURES</b>	<b>1,320,603</b>	<b>1,360,511</b>	<b>1,344,995</b>	<b>(15,516)</b>	
<hr/>					
NET REV/EXPENDITURES	24,542	13,030	18,495	5,465	
BEGINNING FUND BALANCE	185,733	210,275	210,275		
ENDING FUND BALANCE	210,275	223,305	228,770		
COMMITTED - 10%	132,060	136,051	134,500		
UNRESTRICTED	78,215	87,254	94,271		

NOTE 1: REFLECTS PROPOSED RATE INCREASES AND PROJECTED SALES VOLUME  
 NOTE 2: PROJECTED CHANGE IN MEAL REIMBURSEMENTS  
 NOTE 3: REALIGNED TO CURRENT CONSUMPTION LEVELS

# EAST CHINA SCHOOL DISTRICT - Latchkey

PROPOSED 2014-2015 AMENDED BUDGET - FINAL

	FY14 AUDITED	FY15 BUDGET R1	FY15 BUDGET R2	+/-	NOTE
<b>REVENUES</b>					
LOCAL REVENUES	506,924	500,000	501,500	1,500	
<b>SUBTOTAL</b>	<b>506,924</b>	<b>500,000</b>	<b>501,500</b>	<b>1,500</b>	
<b>TOTAL REVENUE</b>	<b>506,924</b>	<b>500,000</b>	<b>501,500</b>	<b>1,500</b>	
<b>APPROPRIATIONS</b>					
SALARIES & FRINGES	411,315	408,459	412,189	3,730	
PURCHASED SVCS	2,663	3,100	4,300	1,200	
SUPPLIES & OTHER	12,176	8,100	8,100	-	
CAPITAL OUTLAY	-	-	-	-	
INDIRECT COSTS	80,000	80,000	80,000	-	
<b>SUBTOTAL</b>	<b>506,154</b>	<b>499,659</b>	<b>504,589</b>	<b>4,930</b>	
<b>TOTAL EXPENDITURES</b>	<b>506,154</b>	<b>499,659</b>	<b>504,589</b>	<b>4,930</b>	

NET REV/EXPENDITURES	770	341	(3,089)
BEGINNING FUND BALANCE	106,110	106,880	106,880
ENDING FUND BALANCE	106,880	107,221	103,791
COMMITTED - 10%	50,615	49,966	50,459
UNRESTRICTED	56,265	57,255	53,332

## **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.