

APPENDICES



APPENDIX 1, STATE REQUIREMENTS

May 21, 2000

The budget for the School District of Maplewood Richmond Heights for the 2009-2010 year was developed in accordance with the requirements of Section 67.010, RSMo.

Per the *Missouri Financial Accounting Manual* published by the Missouri Department of Elementary and Secondary Education:

“The school budget is an instrument which provides a definite financial policy for the direction of business operations of a school district. It provides a detail outline of the probable expenditures and the anticipated receipts during a specified period of time.

The budget is one of the most important legal documents of a school district. It is not a static document but rather a working document that changes (through board approved budget amendments) throughout the year as actual financial data changes.

It must be prepared carefully and thoroughly to encompass the broad spectrum of events and activities which occur during a fiscal year.”

Section 67.010, RSMo, requires that the annual budget shall present a complete financial plan for the ensuing budget year, and that the budget shall include **five specific pieces of information:**

1. A budget message describing the important features of the budget and major changes from the preceding year.

The message should include an explanation of how the budget was developed, who was involved in its development, and why the proposed solutions to acknowledged needs were selected. It should include a statement of the goals and objectives of the school district and their relationship to the design of the budget, and the activities proposed for the achievement of these stated goals and objectives.

2. Estimated revenues to be received from all sources for the budget year, with a comparative statement of actual or estimated revenues for the prior two years, itemized by year, fund and source.

3. Proposed expenditures for each classification for the budget year, with a comparative statement of actual or estimated expenditures for the prior two years, itemized by year, fund, function, and object.

4. A schedule detailing the amount required for the payment of interest, amortization, and redemption charges on debt.

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5. A general budget summary, which allows the District to meet the full statutory requirement of budget detail. The budget summary includes information on:

- Assessed valuation
- Unadjusted and adjusted tax levies by fund
- Estimated beginning balances by fund
- Estimated revenues by fund
- Estimated expenditures by fund
- Estimated transfers from and to each fund
- Estimated ending fund balances by fund
- Estimated restricted fund balances by fund

As stated in the *Missouri Financial Accounting Manual*:

“Preparation of a budget is a continuing process. It must involve a number of people who have knowledge of the educational needs of the community and can provide accurate data in regard to the financial potential of the district. Members of the board of education, citizens, students, teachers, and members of the administrative staff should be involved in the planning process which culminates in the preparation of the budget document.”

The staff of the Maplewood Richmond Heights School District looks forward to working with all members of the District community for a successful new year.

APPENDIX 2, EXPLANATION-BUDGET SCHEDULES

Each school district in the state of Missouri is required by law to summarize their financial information in the following funds:

General (Incidental) Fund: This is the general operating fund of the District which accounts for expenditures for noncertificated employees, employee benefits, pupil transportation, operation of plant, student body activities, community services, food service program, "Free Textbook Fund" and any other expenditures not required or permitted to be accounted for in other funds.

Special Revenue (Teachers') Fund: This fund accounts for revenues from specific taxes or other revenue sources which are specifically earmarked for expenditures for certified employees (administration, instruction or other areas of work) and for certain employee benefits.

Capital Projects Fund: This fund accounts for the proceeds of long-term debt, bond issues, taxes and other revenues designated for the construction, renovation or acquisition of major capital assets and all other capital outlay.

(Please note that for budgeting purposes, the Capital Projects Fund is split into two sub-funds: "Non-Bond Issue", and "Bond Issue". The bond issue proceeds may be spent only in specific accordance with the ballot language as passed by the voters; therefore, this sub-fund is budgeted accordingly.)

Debt Service Fund: This fund accounts for the accumulation of resources for the payment of principal, interest and fiscal charges on long-term debt.

The following schedules show the 2009-2010 budgets for each fund and compare this budget to the years ended June 30, 2006 (actual), June 30, 2007 (actual), June 30, 2008 (actual), June 30, 2009 (amended budget), and June 30, 2010 (as projected).

The first four schedules presented summarize the "Current Funds Only": the General (Incidental), Special Revenue (Teachers') and Capital Projects (Non-Bond Issue). These three funds are grouped for budgetary informational purposes as they account for the District's resources over which the Board of Education and the District's administration may exercise the most discretion.

The second group of schedules - the "Total of all funds" - summarize all District funds including the Capital Projects (Bond Issue) Fund and the Debt Service Fund.

Each fund, the "Current Funds Only" summary, and the "Total of all funds" summary are detailed with four types of schedules:

Budget Summary: This schedule starts with the beginning fund balance, adds bond issue proceeds and revenue receipts, subtracts expenditures, then either adds or subtracts a transfer from or to another fund, arriving at ending fund balance for the year.

Revenue Summary: This schedule details revenues from all sources. The revenue total agrees to the Budget Summary.

Expenditures Sorted by Object: This schedule details expenditures for all "objects" or "types" of expenditures. The expenditure total agrees to the Budget Summary.

Please note that immediately following this letter is a description of the types of expenditures, which fall under each designated "object" state code.

Expenditures Sorted by Program: This schedule details expenditures for all programs of the District. The expenditure total agrees to the Budget Summary, and to the total of "Expenditures Sorted by Object."

APPENDIX 3, STATE CODE DEFINITIONS

State code	Category	Description of expenditures within this category
61xx	Salaries	
	Administration	Salaries
	Principals	Salaries
	Educators	Salaries
	Substitutes	Salaries
	Extra duty	Salaries
	Alternative School	Salaries
	Preschool	Salaries
	Parent Education	Salaries
	Gifted	Salaries
	Counselors	Salaries
	Librarians / assistants	Salaries
	Consolidated Federal Grants	Salaries
	Social workers	Salaries
	Nurses	Salaries
	Technology Director / Trainers	Salaries
	School Age Childcare	Salaries
	Central Office	Salaries
	Secretaries	Salaries
	Business Office / Communications	Salaries
	Buildings and Grounds / Transport.	Salaries
	Food Service	Salaries
	Early retirement incentive pmts.	Salaries
62xx	Employee Benefits	Retirement (certified and non-certified); FICA; life and medical insurance premiums; workers' compensation insurance; unemployment compensation insurance
6311	Tuition	Tuition for students to other districts (wards of state)
6312-19	Professional services	Legal services, consultants (grant and other), audit and accounting, data processing, EPA compliance, CSD membership fees, district election fees, county health certificates
633x	Property services	Water, sewer, refuse, repairs, transportation and maintenance contracts, pest control, inspections, technology maintenance, building upkeep
6342	Other contr pupil trans	Bus trips other than transportation between schools (athletic / field trips)

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State code	Category	Description of expenditures within this category
6343-49	Travel and seminars	Seminars, training and related travel cost (if applicable) for PD Committee, grant participants, administrators, principals, educators, all other District staff, and for the members of the Board of Education
635x	Prop/Liab insurance	Property, crime, general liability, legal liability, bus, and other insurance
636x-9x	Other purch services	Telephone, newspaper advertising, association dues, MRH newspaper, equipment repairs
641x	General supplies Maintenance/Custodial Administrative / Board of Education Instructional (including grants)	Maintenance and custodial supplies Board of Education supplies; office supplies (including technology); postage; copier costs Instructional supplies (including technology); testing costs; curriculum supplies
642x-5x	Instructional supplies	Library materials cost; textbooks and other direct instructional supplies (music, home economics, guidance, computer, art, physical education and other program supplies)
647x	Food service	Food supplies
648x	Energy supplies/service	Heating and electrical costs; bus fuel
649x	Other supplies	Other supplies not in above categories
65xx	Capital outlay	Renovation and major upkeep of buildings; acquisition of furniture, equipment and vehicles
6610	Principal	Principal payments on debt service
6620	Interest	Interest payments on debt service
6630	Other	Other costs related to debt service