



# **AMENDED BUDGET 2017-2018**

Version: R1

# EAST CHINA SCHOOL DISTRICT - General Fund

PROPOSED 2017-2018 PROPOSED AMENDED BUDGET (R1)

	2016-17 AUDITED	2017-18 BUDGET OB	2017-18 AMENDED R1	+/-	NOTE
<b>REVENUES</b>					
LOCAL SOURCES	15,092,022	15,065,023	14,969,634	(95,389)	1
STATE SOURCES	22,809,881	22,987,204	23,433,831	446,627	2,3
FEDERAL SOURCES	1,521,702	1,525,514	1,483,251	(42,263)	4
OTHER TRANSACTIONS	905,327	816,646	816,646	-	5
<b>SUBTOTAL</b>	<b>40,328,932</b>	<b>40,394,387</b>	<b>40,703,362</b>	<b>308,975</b>	
<b>TOTAL REVENUE</b>	<b>40,328,932</b>	<b>40,394,387</b>	<b>40,703,362</b>	<b>308,975</b>	
<b>APPROPRIATIONS</b>					
<b>BASIC INSTRUCTION</b>					
ELEMENTARY	8,760,376	8,919,389	9,329,457	410,068	6
MIDDLE SCHOOL	5,512,846	5,499,833	5,700,822	200,989	6
HIGH SCHOOL	7,555,462	7,357,121	7,590,945	233,824	6
<b>SUBTOTAL</b>	<b>21,828,684</b>	<b>21,776,343</b>	<b>22,621,224</b>	<b>844,881</b>	
<b>ADDED NEEDS</b>					
SPECIAL ED	2,857,286	2,930,400	2,949,848	19,448	6,7
COMPENSATORY ED	1,060,011	1,159,252	1,096,409	(62,843)	6
VOCATIONAL ED	37,284	17,000	17,000	-	
OTHER INSTRUCTION	288,608	300,309	241,694	(58,615)	6
<b>SUBTOTAL</b>	<b>4,243,189</b>	<b>4,406,961</b>	<b>4,304,951</b>	<b>(102,010)</b>	
<b>TOTAL INSTRUCTION</b>	<b>26,071,873</b>	<b>26,183,304</b>	<b>26,926,175</b>	<b>742,871</b>	
<b>SUPPORTING SERVICES</b>					
PUPIL SERVICES	2,332,073	2,353,493	2,393,034	39,541	6
INST. STAFF SERVICES	1,343,078	1,418,837	1,328,962	(89,875)	6
GENERAL ADMIN	334,483	378,279	392,268	13,989	6
SCHOOL ADMIN	2,871,515	2,993,632	3,104,103	110,471	6
FISCAL SERVICES	433,824	455,509	458,478	2,969	6
INTERNAL SERVICES	26,105	27,950	27,950	-	6
OPERATIONS/MAINTENANCE	3,485,480	3,442,911	3,399,993	(42,918)	6,8
PUPIL TRANSPORTATION	1,561,971	1,676,406	1,614,080	(62,326)	6, 7
CENTRAL SERVICES	961,650	1,021,531	988,754	(32,777)	6
ATHLETIC ACTIVITIES	826,652	851,049	891,028	39,979	6
COMMUNITY SERVICES	54,221	58,656	23,161	(35,495)	6
DEBT/OTHER	1,217	-	-	-	
<b>SUBTOTAL</b>	<b>14,232,269</b>	<b>14,678,253</b>	<b>14,621,811</b>	<b>(56,442)</b>	
<b>TOTAL EXPENDITURES</b>	<b>40,304,142</b>	<b>40,861,557</b>	<b>41,547,986</b>	<b>686,429</b>	
NET REV/EXPENDITURES	24,790	(467,170)	(844,624)		
BEGINNING FUND BALANCE	4,140,445	4,165,235	4,165,235		
TOTAL FUND BALANCE	4,165,235	3,698,065	3,320,611		
COMMITTED (POLICY) - 7%	2,821,290	2,860,309	2,908,359		
NET FB	1,343,945	837,756	412,252		
TARGETED - 10%	4,030,414	4,086,156	4,154,799		
NET FB	134,821	(388,091)	(834,188)		
UNASSIGNED FB %					
TOTAL FB %	10.33%	9.05%	7.99%		

# EAST CHINA SCHOOL DISTRICT

PROPOSED 2017-2018 PROPOSED AMENDED BUDGET (R1)

	2016-17 AUDITED	2017-18 BUDGET OB	2017-18 BUDGET AMENDED	+/-
<b>REVENUES</b>				
<i>LOCAL SOURCES</i>				
PROPERTY TAX	14,572,212	14,558,898	14,469,134	(89,764)
OTHER LOCAL REVENUE	519,810	506,125	500,500	(5,625)
<b>SUBTOTAL</b>	<b>15,092,022</b>	<b>15,065,023</b>	<b>14,969,634</b>	<b>(95,389)</b>
<i>STATE SOURCES</i>				
FOUNDATION ALLOWANCE NET OF TAXES	18,574,218	18,778,248	18,583,974	(194,274)
MPSRS 147c	2,763,320	2,763,320	3,212,699	449,379
OTHER STATE GRANTS & AID	1,472,343	1,445,636	1,637,158	191,522
<b>SUBTOTAL</b>	<b>22,809,881</b>	<b>22,987,204</b>	<b>23,433,831</b>	<b>446,627</b>
<i>FEDERAL SOURCES</i>				
TITLE I & II	601,168	579,719	519,502	(60,217)
OTHER FEDERAL PROGRAMS	920,534	945,795	963,749	17,954
<b>SUBTOTAL</b>	<b>1,521,702</b>	<b>1,525,514</b>	<b>1,483,251</b>	<b>(42,263)</b>
<i>OTHER TRANSACTIONS</i>				
RESA & OTHER INTERDISTRICT SOURCES	797,066	711,646	711,646	-
OTHER TRANSFERS	108,261	105,000	105,000	-
<b>SUBTOTAL</b>	<b>905,327</b>	<b>816,646</b>	<b>816,646</b>	<b>-</b>
<b>TOTAL REVENUE</b>	<b>40,328,932</b>	<b>40,394,387</b>	<b>40,703,362</b>	<b>308,975</b>

**APPROPRIATIONS**

**INSTRUCTION**

*ELEMENTARY*

SALARIES/WAGES	5,275,031	5,321,302	5,496,317	175,015
EMPLOYEE BENEFITS	3,236,168	3,351,192	3,587,945	236,753
PURCHASED SERVICES	87,215	122,665	121,165	(1,500)
SUPPLIES/MATERIALS	140,786	123,570	123,370	(200)
CAPITAL OUTLAY	20,603	-	-	-
OTHER EXPENSES	573	660	660	-
<b>SUBTOTAL - ELEMENTARY</b>	<b>8,760,376</b>	<b>8,919,389</b>	<b>9,329,457</b>	<b>410,068</b>

*MIDDLE SCHOOL*

SALARIES/WAGES	3,333,026	3,306,756	3,370,519	63,763
EMPLOYEE BENEFITS	2,014,695	2,033,181	2,175,647	142,466
PURCHASED SERVICES	51,253	61,700	55,810	(5,890)
SUPPLIES/MATERIALS	113,215	97,746	98,396	650
CAPITAL OUTLAY	-	-	-	-
OTHER EXPENSES	657	450	450	-
<b>SUBTOTAL - MIDDLE SCHOOL</b>	<b>5,512,846</b>	<b>5,499,833</b>	<b>5,700,822</b>	<b>200,989</b>

# EAST CHINA SCHOOL DISTRICT

PROPOSED 2017-2018 PROPOSED AMENDED BUDGET (R1)

	2016-17 AUDITED	2017-18 BUDGET OB	2017-18 BUDGET AMENDED	+/-
<b>HIGH SCHOOL</b>				
SALARIES/WAGES	4,379,355	4,268,662	4,316,733	48,071
EMPLOYEE BENEFITS	2,689,698	2,707,956	2,887,372	179,416
PURCHASED SERVICES	272,443	280,603	280,603	-
SUPPLIES/MATERIALS	155,212	99,190	105,527	6,337
CAPITAL OUTLAY	57,372	-	-	-
OTHER EXPENSES	1,382	710	710	-
<b>SUBTOTAL - HIGH SCHOOL</b>	<b>7,555,462</b>	<b>7,357,121</b>	<b>7,590,945</b>	<b>233,824</b>
<b>Subtotal - Instruction</b>	<b>21,828,684</b>	<b>21,776,343</b>	<b>22,621,224</b>	<b>844,881</b>
<b>ADDED NEEDS:</b>				
<i>Special Education</i>				
SALARIES/WAGES	1,743,138	1,748,161	1,786,456	38,295
EMPLOYEE BENEFITS	1,065,543	1,163,704	1,133,857	(29,847)
PURCHASED SERVICES	45,984	16,500	16,500	-
SUPPLIES/MATERIALS	2,424	1,850	12,850	11,000
CAPITAL OUTLAY	-	-	-	-
OTHER EXPENSES	197	185	185	-
<b>SUBTOTAL - SpecEd</b>	<b>2,857,286</b>	<b>2,930,400</b>	<b>2,949,848</b>	<b>19,448</b>
<i>Compensatory</i>				
SALARIES/WAGES	629,134	698,658	665,088	(33,570)
EMPLOYEE BENEFITS	385,503	445,284	425,821	(19,463)
PURCHASED SERVICES	15,549	11,310	5,500	(5,810)
SUPPLIES/MATERIALS	29,727	4,000	-	(4,000)
CAPITAL OUTLAY	-	-	-	-
OTHER EXPENSES	98	-	-	-
<b>SUBTOTAL - Compensatory</b>	<b>1,060,011</b>	<b>1,159,252</b>	<b>1,096,409</b>	<b>(62,843)</b>
<i>Vocational</i>				
SALARIES/WAGES	-	-	-	-
EMPLOYEE BENEFITS	-	-	-	-
PURCHASED SERVICES	671	-	-	-
SUPPLIES/MATERIALS	955	17,000	17,000	-
CAPITAL OUTLAY	35,658	-	-	-
OTHER EXPENSES	-	-	-	-
<b>SUBTOTAL - Vocational</b>	<b>37,284</b>	<b>17,000</b>	<b>17,000</b>	<b>-</b>
<i>Other Instruction</i>				
SALARIES/WAGES	173,627	186,959	140,504	(46,455)
EMPLOYEE BENEFITS	91,497	95,948	80,286	(15,662)
PURCHASED SERVICES	1,217	1,657	1,657	-
SUPPLIES/MATERIALS	25,463	7,745	11,247	3,502
CAPITAL OUTLAY	-	-	-	-
OTHER EXPENSES	(3,196)	8,000	8,000	-
<b>SUBTOTAL - Other Instruction</b>	<b>288,608</b>	<b>300,309</b>	<b>241,694</b>	<b>(58,615)</b>
<b>Subtotal - Added Needs</b>	<b>4,243,189</b>	<b>4,406,961</b>	<b>4,304,951</b>	<b>(102,010)</b>
<b>TOTAL INSTRUCTION</b>	<b>26,071,873</b>	<b>26,183,304</b>	<b>26,926,175</b>	<b>742,871</b>

# EAST CHINA SCHOOL DISTRICT

PROPOSED 2017-2018 PROPOSED AMENDED BUDGET (R1)

	2016-17 AUDITED	2017-18 BUDGET OB	2017-18 BUDGET AMENDED	+/-
<b>SUPPORTING SERVICES</b>				
<i>Counseling Services:</i>				
SALARIES/WAGES	476,278	457,041	456,005	(1,036)
EMPLOYEE BENEFITS	307,956	314,647	339,397	24,750
PURCHASED SERVICES	14,966	10,000	10,000	-
SUPPLIES/MATERIALS	420	5,550	5,550	-
CAPITAL OUTLAY	-	-	-	-
OTHER EXPENSES	8	20	20	-
<b>SUBTOTAL - Counseling</b>	<b>799,628</b>	<b>787,258</b>	<b>810,972</b>	<b>23,714</b>
 <i>Health Services</i>				
SALARIES/WAGES	103,372	99,167	103,145	3,978
EMPLOYEE BENEFITS	50,182	50,800	53,256	2,456
PURCHASED SERVICES	742	1,700	1,700	-
SUPPLIES/MATERIALS	1,787	2,500	2,500	-
CAPITAL OUTLAY	-	-	-	-
OTHER EXPENSES	-	-	-	-
<b>SUBTOTAL - Health</b>	<b>156,083</b>	<b>154,167</b>	<b>160,601</b>	<b>6,434</b>
 <i>Psychological Services</i>				
PURCHASED SERVICES	21,447	28,000	28,000	-
<b>SUBTOTAL - Psychological</b>	<b>21,447</b>	<b>28,000</b>	<b>28,000</b>	<b>-</b>
 <i>Social Work Services</i>				
SALARIES/WAGES	160,167	158,022	141,073	(16,949)
EMPLOYEE BENEFITS	102,069	115,594	114,895	(699)
PURCHASED SERVICES	138	600	600	-
SUPPLIES/MATERIALS	-	-	-	-
CAPITAL OUTLAY	-	-	-	-
OTHER EXPENSES	98	70	70	-
<b>SUBTOTAL - Social Work</b>	<b>262,472</b>	<b>274,286</b>	<b>256,638</b>	<b>(17,648)</b>
 <i>Teacher Consultant Services</i>				
SALARIES/WAGES	573,582	581,697	567,494	(14,203)
EMPLOYEE BENEFITS	364,145	375,812	377,203	1,391
PURCHASED SERVICES	1,307	2,000	2,000	-
SUPPLIES/MATERIALS	25	-	500	500
CAPITAL OUTLAY	-	-	-	-
OTHER EXPENSES	-	23	23	-
<b>SUBTOTAL - Teacher Consultant</b>	<b>939,059</b>	<b>959,532</b>	<b>947,220</b>	<b>(12,312)</b>
 <i>Other Pupil Services</i>				
SALARIES/WAGES	80,720	81,758	95,855	14,097
EMPLOYEE BENEFITS	66,346	63,967	89,223	25,256
PURCHASED SERVICES	3,352	1,025	1,025	-
SUPPLIES/MATERIALS	2,296	3,500	3,500	-
CAPITAL OUTLAY	-	-	-	-
OTHER EXPENSES	670	-	-	-
<b>SUBTOTAL - Other Pupil Svcs</b>	<b>153,384</b>	<b>150,250</b>	<b>189,603</b>	<b>39,353</b>
<b>TOTAL PUPIL SUPPORT SERVICES</b>	<b>2,332,073</b>	<b>2,353,493</b>	<b>2,393,034</b>	<b>39,541</b>



# EAST CHINA SCHOOL DISTRICT

PROPOSED 2017-2018 PROPOSED AMENDED BUDGET (R1)

	2016-17 AUDITED	2017-18 BUDGET OB	2017-18 BUDGET AMENDED	+/-
<b><i>School Administration</i></b>				
SALARIES/WAGES	1,636,271	1,697,017	1,828,156	131,139
EMPLOYEE BENEFITS	1,023,244	1,068,570	1,158,952	90,382
PURCHASED SERVICES	176,594	197,955	86,905	(111,050)
SUPPLIES/MATERIALS	23,122	17,930	17,930	-
CAPITAL OUTLAY	-	4,500	4,500	-
OTHER EXPENSES	12,284	7,660	7,660	-
<b>SUBTOTAL - School Administration</b>	<b>2,871,515</b>	<b>2,993,632</b>	<b>3,104,103</b>	<b>110,471</b>
<b><i>Fiscal Services</i></b>				
SALARIES/WAGES	210,096	215,259	215,197	(62)
EMPLOYEE BENEFITS	139,708	148,105	151,486	3,381
PURCHASED SERVICES	81,484	87,360	87,010	(350)
SUPPLIES/MATERIALS	1,724	3,600	3,600	-
CAPITAL OUTLAY	-	-	-	-
OTHER EXPENSES	812	1,185	1,185	-
<b>SUBTOTAL - Fiscal Services</b>	<b>433,824</b>	<b>455,509</b>	<b>458,478</b>	<b>2,969</b>
<b><i>Internal Services</i></b>				
SALARIES/WAGES	-	-	-	-
EMPLOYEE BENEFITS	-	-	-	-
PURCHASED SERVICES	23,665	21,000	21,000	-
SUPPLIES/MATERIALS	2,341	6,950	6,950	-
CAPITAL OUTLAY	-	-	-	-
OTHER EXPENSES	99	-	-	-
<b>SUBTOTAL - Internal Services</b>	<b>26,105</b>	<b>27,950</b>	<b>27,950</b>	<b>-</b>
<b><i>Operation and Maintenance</i></b>				
SALARIES/WAGES	611,069	616,482	575,574	(40,908)
EMPLOYEE BENEFITS	450,275	477,304	440,543	(36,761)
PURCHASED SERVICES	1,318,867	1,211,074	1,245,825	34,751
SUPPLIES/MATERIALS	1,102,810	1,136,816	1,136,816	-
CAPITAL OUTLAY	1,562	-	-	-
OTHER EXPENSES	897	1,235	1,235	-
<b>SUBTOTAL - Operation/Maintenance</b>	<b>3,485,480</b>	<b>3,442,911</b>	<b>3,399,993</b>	<b>(42,918)</b>
<b><i>Pupil Transportation</i></b>				
SALARIES/WAGES	421,911	434,915	435,540	625
EMPLOYEE BENEFITS	287,376	312,926	304,932	(7,994)
PURCHASED SERVICES	688,543	659,848	658,998	(850)
SUPPLIES/MATERIALS	269,013	399,057	344,950	(54,107)
CAPITAL OUTLAY	-	-	-	-
OTHER EXPENSES	(104,872)	(130,340)	(130,340)	-
<b>SUBTOTAL - Pupil Transportation</b>	<b>1,561,971</b>	<b>1,676,406</b>	<b>1,614,080</b>	<b>(62,326)</b>
<b><i>Personnel</i></b>				
SALARIES/WAGES	160,858	173,209	164,520	(8,689)
EMPLOYEE BENEFITS	112,896	121,406	106,905	(14,501)
PURCHASED SERVICES	31,276	36,011	36,011	-
SUPPLIES/MATERIALS	646	2,500	2,500	-
CAPITAL OUTLAY	-	-	-	-
OTHER EXPENSES	6,302	9,030	9,030	-
<b>SUBTOTAL - Personnel</b>	<b>311,978</b>	<b>342,156</b>	<b>318,966</b>	<b>(23,190)</b>

# EAST CHINA SCHOOL DISTRICT

PROPOSED 2017-2018 PROPOSED AMENDED BUDGET (R1)

	2016-17 AUDITED	2017-18 BUDGET OB	2017-18 BUDGET AMENDED	+/-
<b>Technology Support</b>				
SALARIES/WAGES	182,259	187,050	179,732	(7,318)
EMPLOYEE BENEFITS	107,404	110,375	110,631	256
PURCHASED SERVICES	264,304	291,710	289,185	(2,525)
SUPPLIES/MATERIALS	55,463	51,000	51,000	-
CAPITAL OUTLAY	40,193	39,000	39,000	-
OTHER EXPENSES	49	240	240	-
<b>SUBTOTAL - Technology</b>	<b>649,672</b>	<b>679,375</b>	<b>669,788</b>	<b>(9,587)</b>
<b>TOTAL ADMINISTRATION</b>	<b>9,675,028</b>	<b>9,996,218</b>	<b>9,985,626</b>	<b>(10,592)</b>
<b>Athletic Activities</b>				
SALARIES/WAGES	457,338	483,333	481,670	(1,663)
EMPLOYEE BENEFITS	215,443	236,998	278,815	41,817
PURCHASED SERVICES	59,836	49,708	49,533	(175)
SUPPLIES/MATERIALS	48,673	51,865	51,865	-
CAPITAL OUTLAY	22,593	9,300	9,300	-
OTHER EXPENSES	22,769	19,845	19,845	-
<b>SUBTOTAL - Community Services</b>	<b>826,652</b>	<b>851,049</b>	<b>891,028</b>	<b>39,979</b>
<b>Community Services</b>				
SALARIES/WAGES	21,717	22,631	7,200	(15,431)
EMPLOYEE BENEFITS	11,133	11,361	4,521	(6,840)
PURCHASED SERVICES	21,084	15,190	10,190	(5,000)
SUPPLIES/MATERIALS	287	8,224	-	(8,224)
CAPITAL OUTLAY	-	-	-	-
OTHER EXPENSES	-	1,250	1,250	-
<b>SUBTOTAL - Community Services</b>	<b>54,221</b>	<b>58,656</b>	<b>23,161</b>	<b>(35,495)</b>
<b>Interfund Transfers</b>				
CAFETERIA FUND	1,217	-	-	-
ATHLETICS FUND	-	-	-	-
<b>SUBTOTAL - Interfund Transfers</b>	<b>1,217</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL OTHER EXPENDITURES</b>	<b>882,090</b>	<b>909,705</b>	<b>914,189</b>	<b>4,484</b>
<b>TOTAL EXPENDITURES</b>	<b>40,304,142</b>	<b>40,861,557</b>	<b>41,547,986</b>	<b>686,429</b>
<b>NET REV/EXPENDITURES</b>	<b>24,790</b>	<b>(467,170)</b>	<b>(844,624)</b>	



**East China School District**  
**Notes to Proposed 2017-18 Amended (R1) General Fund Budget**

*December 18, 2017*

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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 fall pupil enrollment (unaudited). The Amended Budget is reflective of a pupil decrease of 83. The Original Budget reflected a projected decrease in fall pupil enrollment of 43 pupils, resulting in an additional decrease of 40 students.

Note 3: Foundation Allowance reflects a \$104 per pupil increase in Foundation Allowance, from \$7,823 in FY16/17 to \$7,927 in FY17/18. The Original Budget reflected per pupil Foundation Allowance of \$7,926.

This budget reflects adjusted MPSERS UAAL Rate Stabilization 147c payment and expenditures of an increased total amount of \$3,212,699.

This categorical unit of funding represents a funding source to provide fiscal relief for districts' unfunded retirement obligations. The net effect on fund balance of Section 147c is zero, as an equal amount of revenue and expenditures are recorded.

Note 4: Federal Source revenue adjusted to reflect Title I, Title II, and GSRP current and carryover funding.

Note 5: No changes in P.A.18 funding revenue have been reported.

Note 6: Salaries and benefits were adjusted to reflect changes in staffing levels, healthcare costs, and required 147c expenditure recognition. Staffing changes occurred in Instruction, Pupil Support, Administrators, SEIU, and various non-union positions. Salary levels are adjusted in relation to Master Agreements with the ECEA, Admin1, Teamsters, SEIU, MEAESP/PARA1 and non-union groups.

Instructional staffing is reflective of an additional 1.4 FTE from the Original Budget levels.

Note 7: Salaries, Benefits, and Contracted services were adjusted relative to retirements/contracted service agreements for custodial services and transportation.

Note 8: Operations/Maintenance and Transportation budgets were adjusted to reflect anticipated fuel utilization and/or costs.

## **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.

# EAST CHINA SCHOOL DISTRICT - Cafeteria

PROPOSED 2017-2018 PROPOSED AMENDED BUDGET (R1)

	<b>2016-17 AUDITED</b>	<b>2017-18 ORIGINAL</b>	<b>2017-18 AMENDED</b>	<b>+/-</b>	<b>NOTE</b>
<b>REVENUES</b>					
LOCAL SOURCES (Sales & Interest)	606,887	582,763	605,000	22,237	1
STATE SOURCES	59,152	46,000	60,000	14,000	1
FEDERAL SOURCES	608,426	610,000	610,000	-	
COMMODITIES	99,051	90,000	98,000	8,000	
<b>SUBTOTAL</b>	<b>1,373,515</b>	<b>1,328,763</b>	<b>1,373,000</b>	<b>44,237</b>	
<b>TOTAL REVENUE</b>	<b>1,373,515</b>	<b>1,328,763</b>	<b>1,373,000</b>	<b>44,237</b>	
<b>APPROPRIATIONS</b>					
SALARIES & FRINGES	152,654	145,000	155,000	10,000	
PURCHASED SVCS	961,088	985,000	985,000	-	
SUPPLIES & OTHER	33,616	35,000	35,000	-	
CAPITAL OUTLAY	90,383	50,000	80,000	30,000	2
COMMODITIES	99,051	90,000	98,000	8,000	
INDIRECT COSTS	28,261	29,000	29,000	-	
<b>SUBTOTAL</b>	<b>1,365,053</b>	<b>1,334,000</b>	<b>1,382,000</b>	<b>48,000</b>	
<b>TOTAL EXPENDITURES</b>	<b>1,365,053</b>	<b>1,334,000</b>	<b>1,382,000</b>	<b>48,000</b>	
NET REV/EXPENDITURES	8,462	(5,237)	(9,000)		
BEGINNING FUND BALANCE	393,595	402,057	402,057		
ENDING FUND BALANCE	402,057	396,820	393,057		
COMMITTED - 10%	136,505	133,400	138,200		
RESTRICTED	265,551	263,420	254,857		

NOTE 1: PROJECTED SALES VOLUME  
 NOTE 2: REFLECTS CAPITAL PROJECTS/EQUIPMENT REPLACEMENT ITEMS

# EAST CHINA SCHOOL DISTRICT - Latchkey

PROPOSED 2017-2018 PROPOSED AMENDED BUDGET (R1)

	2016-17 AUDITED	2017-2018 ORIGINAL BUDGET	2017-2018 AMENDED BUDGET	+/-	NOTE
<b>REVENUES</b>					
LOCAL REVENUES	536,171	575,000	550,000	(25,000)	1
<b>SUBTOTAL</b>	<b>536,171</b>	<b>575,000</b>	<b>550,000</b>	<b>(25,000)</b>	
<b>TOTAL REVENUE</b>	<b>536,171</b>	<b>575,000</b>	<b>550,000</b>	<b>(25,000)</b>	
<b>APPROPRIATIONS</b>					
SALARIES & FRINGES	391,438	425,000	425,000	-	
PURCHASED SVCS	4,775	7,000	7,000	-	
SUPPLIES & OTHER	11,879	13,000	13,000	-	
CAPITAL OUTLAY	37,925	125,000	125,000	-	
INDIRECT COSTS	80,000	80,000	80,000	-	
<b>SUBTOTAL</b>	<b>526,017</b>	<b>650,000</b>	<b>650,000</b>	<b>-</b>	
<b>TOTAL EXPENDITURES</b>	<b>526,017</b>	<b>650,000</b>	<b>650,000</b>	<b>-</b>	
NET REV/EXPENDITURES	10,154	(75,000)	(100,000)		
BEGINNING FUND BALANCE	206,409	216,563	216,563		
COMMITTED FUND BALANCE	216,563	141,563	116,563		

**NOTE 1: REFLECTS ANTICIPATED SERVICE VOLUME**