

EAST CHINA



School District

**FINAL BUDGET
2017-2018**

Version: R2

EAST CHINA SCHOOL DISTRICT - General Fund

2017-2018 PROPOSED FINAL BUDGET (R2)

	2016-17	2017-18	2017-18		
	AUDITED	AMENDED R1	FINAL BUDGET	+/-	NOTE
REVENUES					
LOCAL SOURCES	15,092,022	14,969,634	14,973,872	4,238	1
STATE SOURCES	22,809,881	23,433,831	23,457,084	23,253	2
FEDERAL SOURCES	1,521,702	1,483,251	1,464,670	(18,581)	3
OTHER TRANSACTIONS	905,327	816,646	848,573	31,927	4
SUBTOTAL	40,328,932	40,703,362	40,744,199	40,837	
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TOTAL REVENUE	40,328,932	40,703,362	40,744,199	40,837	
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APPROPRIATIONS					
BASIC INSTRUCTION					
ELEMENTARY	8,760,376	9,329,457	9,279,118	(50,339)	5
MIDDLE SCHOOL	5,512,846	5,700,822	5,718,520	17,698	5
HIGH SCHOOL	7,555,462	7,590,945	7,486,134	(104,811)	5
SUBTOTAL	21,828,684	22,621,224	22,483,772	(137,452)	
ADDED NEEDS					
SPECIAL ED	2,857,286	2,949,848	2,532,392	(417,456)	5,7
COMPENSATORY ED	1,060,011	1,096,409	1,044,852	(51,557)	5,6
VOCATIONAL ED	37,284	17,000	17,000	-	
OTHER INSTRUCTION	288,608	241,694	227,547	(14,147)	5
SUBTOTAL	4,243,189	4,304,951	3,821,791	(483,160)	
TOTAL INSTRUCTION	26,071,873	26,926,175	26,305,563	(620,612)	
SUPPORTING SERVICES					
PUPIL SERVICES	2,332,073	2,393,034	2,780,910	387,876	5,7
INST. STAFF SERVICES	1,343,078	1,328,962	1,325,881	(3,081)	5
GENERAL ADMIN	334,483	392,268	355,246	(37,022)	5,8
SCHOOL ADMIN	2,871,515	3,104,103	3,147,895	43,792	5
FISCAL SERVICES	433,824	458,478	461,285	2,807	5
INTERNAL SERVICES	26,105	27,950	27,950	-	
OPERATIONS/MAINTENANCE	3,485,480	3,399,993	3,430,623	30,630	5,9
PUPIL TRANSPORTATION	1,561,971	1,614,080	1,601,810	(12,270)	5
CENTRAL SERVICES	961,650	988,754	1,012,723	23,969	5,10
ATHLETIC ACTIVITIES	826,652	891,028	849,047	(41,981)	5
COMMUNITY SERVICES	54,221	23,161	14,680	(8,481)	5
DEBT/OTHER	1,217	-	-	-	
SUBTOTAL	14,232,269	14,621,811	15,008,050	386,239	
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TOTAL EXPENDITURES	40,304,142	41,547,986	41,313,613	(234,373)	
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NET REV/EXPENDITURES	24,790	(844,624)	(569,414)		
BEGINNING FUND BALANCE	4,140,445	4,165,235	4,165,235		
TOTAL FUND BALANCE	4,165,235	3,320,611	3,595,821		
COMMITTED - ECEC			25,000		
COMMITTED (POLICY) - 7%	2,821,290	2,908,359	2,890,203		
NET FB	1,343,945	412,252	705,618		
TARGETED - 10%	4,030,414	4,154,799	4,131,361		
NET FB	134,821	(834,188)	(535,540)		
UNASSIGNED FB %					
TOTAL FB %	10.33%	7.99%	8.70%		

EAST CHINA SCHOOL DISTRICT

2017-2018 PROPOSED FINAL BUDGET

	2016-17	2017-18	2017-18	
	AUDITED	BUDGET AMENDED	BUDGET FINAL	+/-
REVENUES				
<i>LOCAL SOURCES</i>				
PROPERTY TAX	14,572,212	14,469,134	14,469,134	-
OTHER LOCAL REVENUE	519,810	500,500	504,738	4,238
SUBTOTAL	15,092,022	14,969,634	14,973,872	4,238
<i>STATE SOURCES</i>				
FOUNDATION ALLOWANCE NET OF TAXES	18,574,218	18,583,974	18,575,795	(8,179)
MPSRS 147c	2,763,320	3,212,699	3,212,699	-
OTHER STATE GRANTS & AID	1,472,343	1,637,158	1,668,590	31,432
SUBTOTAL	22,809,881	23,433,831	23,457,084	23,253
<i>FEDERAL SOURCES</i>				
TITLE I & II	601,168	519,502	512,807	(6,695)
OTHER FEDERAL PROGRAMS	920,534	963,749	951,863	(11,886)
SUBTOTAL	1,521,702	1,483,251	1,464,670	(18,581)
<i>OTHER TRANSACTIONS</i>				
RESA & OTHER INTERDISTRICT SOURCES	797,066	711,646	743,573	31,927
OTHER TRANSFERS	108,261	105,000	105,000	-
SUBTOTAL	905,327	816,646	848,573	31,927
TOTAL REVENUE	40,328,932	40,703,362	40,744,199	40,837
APPROPRIATIONS				
INSTRUCTION				
<i>ELEMENTARY</i>				
SALARIES/WAGES	5,275,031	5,496,317	5,473,269	(23,048)
EMPLOYEE BENEFITS	3,236,168	3,587,945	3,560,769	(27,176)
PURCHASED SERVICES	87,215	121,165	121,165	-
SUPPLIES/MATERIALS	140,786	123,370	123,335	(35)
CAPITAL OUTLAY	20,603	-	-	-
OTHER EXPENSES	573	660	580	(80)
SUBTOTAL - ELEMENTARY	8,760,376	9,329,457	9,279,118	(50,339)
<i>MIDDLE SCHOOL</i>				
SALARIES/WAGES	3,333,026	3,370,519	3,373,737	3,218
EMPLOYEE BENEFITS	2,014,695	2,175,647	2,190,067	14,420
PURCHASED SERVICES	51,253	55,810	55,810	-
SUPPLIES/MATERIALS	113,215	98,396	98,396	-
CAPITAL OUTLAY	-	-	-	-
OTHER EXPENSES	657	450	510	60
SUBTOTAL - MIDDLE SCHOOL	5,512,846	5,700,822	5,718,520	17,698

EAST CHINA SCHOOL DISTRICT

2017-2018 PROPOSED FINAL BUDGET

	2016-17	2017-18	2017-18	
	AUDITED	BUDGET AMENDED	BUDGET FINAL	+/-
HIGH SCHOOL				
SALARIES/WAGES	4,379,355	4,316,733	4,254,579	(62,154)
EMPLOYEE BENEFITS	2,689,698	2,887,372	2,845,275	(42,097)
PURCHASED SERVICES	272,443	280,603	280,603	-
SUPPLIES/MATERIALS	155,212	105,527	105,527	-
CAPITAL OUTLAY	57,372	-	-	-
OTHER EXPENSES	1,382	710	150	(560)
SUBTOTAL - HIGH SCHOOL	7,555,462	7,590,945	7,486,134	(104,811)
Subtotal - Instruction	21,828,684	22,621,224	22,483,772	(137,452)
ADDED NEEDS:				
<i>Special Education</i>				
SALARIES/WAGES	1,743,138	1,786,456	1,515,081	(271,375)
EMPLOYEE BENEFITS	1,065,543	1,133,857	987,761	(146,096)
PURCHASED SERVICES	45,984	16,500	16,500	-
SUPPLIES/MATERIALS	2,424	12,850	12,850	-
CAPITAL OUTLAY	-	-	-	-
OTHER EXPENSES	197	185	200	15
SUBTOTAL - SpecEd	2,857,286	2,949,848	2,532,392	(417,456)
<i>Compensatory</i>				
SALARIES/WAGES	629,134	665,088	643,969	(21,119)
EMPLOYEE BENEFITS	385,503	425,821	397,983	(27,838)
PURCHASED SERVICES	15,549	5,500	1,700	(3,800)
SUPPLIES/MATERIALS	29,727	-	1,100	1,100
CAPITAL OUTLAY	-	-	-	-
OTHER EXPENSES	98	-	100	100
SUBTOTAL - Compensatory	1,060,011	1,096,409	1,044,852	(51,557)
<i>Vocational</i>				
SALARIES/WAGES	-	-	-	-
EMPLOYEE BENEFITS	-	-	-	-
PURCHASED SERVICES	671	-	-	-
SUPPLIES/MATERIALS	955	17,000	17,000	-
CAPITAL OUTLAY	35,658	-	-	-
OTHER EXPENSES	-	-	-	-
SUBTOTAL - Vocational	37,284	17,000	17,000	-
<i>Other Instruction</i>				
SALARIES/WAGES	173,627	140,504	128,522	(11,982)
EMPLOYEE BENEFITS	91,497	80,286	80,330	44
PURCHASED SERVICES	1,217	1,657	1,905	248
SUPPLIES/MATERIALS	25,463	11,247	8,790	(2,457)
CAPITAL OUTLAY	-	-	-	-
OTHER EXPENSES	(3,196)	8,000	8,000	-
SUBTOTAL - Other Instruction	288,608	241,694	227,547	(14,147)
Subtotal - Added Needs	4,243,189	4,304,951	3,821,791	(483,160)
TOTAL INSTRUCTION	26,071,873	26,926,175	26,305,563	(620,612)

EAST CHINA SCHOOL DISTRICT

2017-2018 PROPOSED FINAL BUDGET

	2016-17	2017-18	2017-18	+/-
	AUDITED	BUDGET AMENDED	BUDGET FINAL	
SUPPORTING SERVICES				
<i>Counseling Services:</i>				
SALARIES/WAGES	476,278	456,005	456,005	-
EMPLOYEE BENEFITS	307,956	339,397	333,341	(6,056)
PURCHASED SERVICES	14,966	10,000	10,000	-
SUPPLIES/MATERIALS	420	5,550	5,550	-
CAPITAL OUTLAY	-	-	-	-
OTHER EXPENSES	8	20	10	(10)
SUBTOTAL - Counseling	799,628	810,972	804,906	(6,066)
<i>Health Services</i>				
SALARIES/WAGES	103,372	103,145	103,280	135
EMPLOYEE BENEFITS	50,182	53,256	55,540	2,284
PURCHASED SERVICES	742	1,700	1,700	-
SUPPLIES/MATERIALS	1,787	2,500	2,500	-
CAPITAL OUTLAY	-	-	-	-
OTHER EXPENSES	-	-	-	-
SUBTOTAL - Health	156,083	160,601	163,020	2,419
<i>Psychological Services</i>				
PURCHASED SERVICES	21,447	28,000	28,000	-
SUBTOTAL - Psychological	21,447	28,000	28,000	-
<i>Social Work Services</i>				
SALARIES/WAGES	160,167	141,073	141,073	-
EMPLOYEE BENEFITS	102,069	114,895	111,276	(3,619)
PURCHASED SERVICES	138	600	600	-
SUPPLIES/MATERIALS	-	-	-	-
CAPITAL OUTLAY	-	-	-	-
OTHER EXPENSES	98	70	120	50
SUBTOTAL - Social Work	262,472	256,638	253,069	(3,569)
<i>Teacher Consultant Services</i>				
SALARIES/WAGES	573,582	567,494	549,830	(17,664)
EMPLOYEE BENEFITS	364,145	377,203	375,702	(1,501)
PURCHASED SERVICES	1,307	2,000	2,000	-
SUPPLIES/MATERIALS	25	500	500	-
CAPITAL OUTLAY	-	-	-	-
OTHER EXPENSES	-	23	-	(23)
SUBTOTAL - Teacher Consultant	939,059	947,220	928,032	(19,188)
<i>Other Pupil Services</i>				
SALARIES/WAGES	80,720	95,855	361,878	266,023
EMPLOYEE BENEFITS	66,346	89,223	239,505	150,282
PURCHASED SERVICES	3,352	1,025	-	(1,025)
SUPPLIES/MATERIALS	2,296	3,500	2,500	(1,000)
CAPITAL OUTLAY	-	-	-	-
OTHER EXPENSES	670	-	-	-
SUBTOTAL - Other Pupil Svcs	153,384	189,603	603,883	414,280
TOTAL PUPIL SUPPORT SERVICES	2,332,073	2,393,034	2,780,910	387,876

EAST CHINA SCHOOL DISTRICT

2017-2018 PROPOSED FINAL BUDGET

	2016-17	2017-18	2017-18	+/-
	AUDITED	BUDGET AMENDED	BUDGET FINAL	
INSTRUCTIONAL STAFF SUPPORT SERVICES				
<i>Improvement of Instruction</i>				
SALARIES/WAGES	71,866	55,122	52,858	(2,264)
EMPLOYEE BENEFITS	32,126	32,242	27,729	(4,513)
PURCHASED SERVICES	271,715	252,356	257,540	5,184
SUPPLIES/MATERIALS	13,890	13,435	14,235	800
CAPITAL OUTLAY	-	-	-	-
OTHER EXPENSES	220	400	995	595
SUBTOTAL - Imprvt of Instruction	389,817	353,555	353,357	(198)
<i>Library / Media</i>				
SALARIES/WAGES	355,965	350,317	351,607	1,290
EMPLOYEE BENEFITS	216,164	229,490	221,023	(8,467)
PURCHASED SERVICES	1,383	-	-	-
SUPPLIES/MATERIALS	24,958	24,803	24,803	-
CAPITAL OUTLAY	-	-	-	-
OTHER EXPENSES	49	60	50	(10)
SUBTOTAL - Library / Media	598,519	604,670	597,483	(7,187)
<i>Supervision of Instruction</i>				
SALARIES/WAGES	208,935	213,189	222,117	8,928
EMPLOYEE BENEFITS	141,982	146,550	146,754	204
PURCHASED SERVICES	2,141	5,298	3,995	(1,303)
SUPPLIES/MATERIALS	1,505	4,300	800	(3,500)
CAPITAL OUTLAY	-	-	-	-
OTHER EXPENSES	179	1,400	1,375	(25)
SUBTOTAL - Other Pupil Svcs	354,742	370,737	375,041	4,304
TOTAL INSTRUCTION STAFF SUPPORT	1,343,078	1,328,962	1,325,881	(3,081)
ADMINISTRATION				
<i>Board of Education</i>				
SALARIES/WAGES	-	-	-	-
EMPLOYEE BENEFITS	-	-	-	-
PURCHASED SERVICES	42,139	88,000	51,000	(37,000)
SUPPLIES/MATERIALS	6,818	-	-	-
CAPITAL OUTLAY	-	-	-	-
OTHER EXPENSES	7,924	8,350	8,350	-
SUBTOTAL - Board of Education	56,881	96,350	59,350	(37,000)
<i>Executive Administration</i>				
SALARIES/WAGES	161,076	169,215	169,215	-
EMPLOYEE BENEFITS	105,521	114,018	115,091	1,073
PURCHASED SERVICES	6,972	7,485	6,390	(1,095)
SUPPLIES/MATERIALS	1,061	1,500	1,500	-
CAPITAL OUTLAY	-	-	-	-
OTHER EXPENSES	2,972	3,700	3,700	-
SUBTOTAL - Executive Administration	277,602	295,918	295,896	(22)

EAST CHINA SCHOOL DISTRICT

2017-2018 PROPOSED FINAL BUDGET

	2016-17	2017-18	2017-18	+/-
	AUDITED	BUDGET AMENDED	BUDGET FINAL	
School Administration				
SALARIES/WAGES	1,636,271	1,828,156	1,878,369	50,213
EMPLOYEE BENEFITS	1,023,244	1,158,952	1,184,414	25,462
PURCHASED SERVICES	176,594	86,905	55,135	(31,770)
SUPPLIES/MATERIALS	23,122	17,930	17,930	-
CAPITAL OUTLAY	-	4,500	4,500	-
OTHER EXPENSES	12,284	7,660	7,547	(113)
SUBTOTAL - School Administration	2,871,515	3,104,103	3,147,895	43,792
Fiscal Services				
SALARIES/WAGES	210,096	215,197	215,187	(10)
EMPLOYEE BENEFITS	139,708	151,486	154,208	2,722
PURCHASED SERVICES	81,484	87,010	87,105	95
SUPPLIES/MATERIALS	1,724	3,600	3,600	-
CAPITAL OUTLAY	-	-	-	-
OTHER EXPENSES	812	1,185	1,185	-
SUBTOTAL - Fiscal Services	433,824	458,478	461,285	2,807
Internal Services				
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	-	-	-
SUBTOTAL - Internal Services	26,105	27,950	27,950	-
Operation and Maintenance				
SALARIES/WAGES	611,069	575,574	584,640	9,066
EMPLOYEE BENEFITS	450,275	440,543	430,553	(9,990)
PURCHASED SERVICES	1,318,867	1,245,825	1,250,075	4,250
SUPPLIES/MATERIALS	1,102,810	1,136,816	1,164,155	27,339
CAPITAL OUTLAY	1,562	-	-	-
OTHER EXPENSES	897	1,235	1,200	(35)
SUBTOTAL - Operation/Maintenance	3,485,480	3,399,993	3,430,623	30,630
Pupil Transportation				
SALARIES/WAGES	421,911	435,540	424,808	(10,732)
EMPLOYEE BENEFITS	287,376	304,932	296,131	(8,801)
PURCHASED SERVICES	688,543	658,998	670,672	11,674
SUPPLIES/MATERIALS	269,013	344,950	325,300	(19,650)
CAPITAL OUTLAY	-	-	-	-
OTHER EXPENSES	(104,872)	(130,340)	(115,101)	15,239
SUBTOTAL - Pupil Transportation	1,561,971	1,614,080	1,601,810	(12,270)
Personnel				
SALARIES/WAGES	160,858	164,520	167,732	3,212
EMPLOYEE BENEFITS	112,896	106,905	106,886	(19)
PURCHASED SERVICES	31,276	36,011	39,866	3,855
SUPPLIES/MATERIALS	646	2,500	7,500	5,000
CAPITAL OUTLAY	-	-	-	-
OTHER EXPENSES	6,302	9,030	9,030	-
SUBTOTAL - Personnel	311,978	318,966	331,014	12,048

EAST CHINA SCHOOL DISTRICT

2017-2018 PROPOSED FINAL BUDGET

	2016-17	2017-18	2017-18	
	AUDITED	BUDGET AMENDED	BUDGET FINAL	+/-
Technology Support				
SALARIES/WAGES	182,259	179,732	179,732	-
EMPLOYEE BENEFITS	107,404	110,631	109,512	(1,119)
PURCHASED SERVICES	264,304	289,185	278,040	(11,145)
SUPPLIES/MATERIALS	55,463	51,000	51,000	-
CAPITAL OUTLAY	40,193	39,000	63,225	24,225
OTHER EXPENSES	49	240	200	(40)
SUBTOTAL - Technology	649,672	669,788	681,709	11,921
TOTAL ADMINISTRATION	9,675,028	9,985,626	10,037,532	51,906
Athletic Activities				
SALARIES/WAGES	457,338	481,670	481,330	(340)
EMPLOYEE BENEFITS	215,443	278,815	237,379	(41,436)
PURCHASED SERVICES	59,836	49,533	49,328	(205)
SUPPLIES/MATERIALS	48,673	51,865	51,865	-
CAPITAL OUTLAY	22,593	9,300	9,300	-
OTHER EXPENSES	22,769	19,845	19,845	-
SUBTOTAL - Community Services	826,652	891,028	849,047	(41,981)
Community Services				
SALARIES/WAGES	21,717	7,200	4,000	(3,200)
EMPLOYEE BENEFITS	11,133	4,521	4,515	(6)
PURCHASED SERVICES	21,084	10,190	5,865	(4,325)
SUPPLIES/MATERIALS	287	-	300	300
CAPITAL OUTLAY	-	-	-	-
OTHER EXPENSES	-	1,250	-	(1,250)
SUBTOTAL - Community Services	54,221	23,161	14,680	(8,481)
Interfund Transfers				
CAFETERIA FUND	1,217	-	-	-
ATHLETICS FUND	-	-	-	-
SUBTOTAL - Interfund Transfers	1,217	-	-	-
TOTAL OTHER EXPENDITURES	882,090	914,189	863,727	(50,462)
TOTAL EXPENDITURES	40,304,142	41,547,986	41,313,613	(234,373)
NET REV/EXPENDITURES	24,790	(844,624)	(569,414)	

East China School District
Notes to Proposed 2017-18 Final (R2) General Fund Budget

June 11, 2018

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

Note 2: State Foundation Allowance, Categorical and State Grant revenue funding for Early Literacy, Financial Analytical Tools, Dual Enrollment, First Robotics, and Computer Adaptive Tests were adjusted to reflect current status by the State.

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

Note 4: Other Sources of revenue for P.A.18 adjusted to reflect current allocations.

Note 5: Salaries/Benefits were adjusted to reflect changes in staffing levels, healthcare costs and employee assignment changes. Mid-year staffing changes occurred in Instruction and Administration.

Note 6: Title I/II and GSRP budgets were adjusted for current and carry-over expenditures.

Note 7: Salaries/Benefits for Special Education were adjusted to reflect function reporting changes instituted by the Michigan Department of Education for Co-Teaching assignments.

Note 8: General Administration budget was adjusted to reflect a decrease in legal service utilization.

Note 9: Maintenance/Operation budget was adjusted for a slight anticipated increase in Natural Gas/Electric consumption in relation to the demanding winter conditions.

Note10: Technology budget was adjusted to reflect capital project cost for implementation of school security system.

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

2017-2018 FINAL BUDGET (R2)

	2016-17 AUDITED	2017-18 AMENDED	2017-18 FINAL	+/-	NOTE
REVENUES					
LOCAL SOURCES (Sales & Interest)	606,887	605,000	580,000	(25,000)	
STATE SOURCES	59,152	60,000	40,000	(20,000)	
FEDERAL SOURCES	608,426	610,000	615,000	5,000	
COMMODITIES	99,051	98,000	95,000	(3,000)	
SUBTOTAL	1,373,515	1,373,000	1,330,000	(43,000)	
TOTAL REVENUE	1,373,515	1,373,000	1,330,000	(43,000)	
APPROPRIATIONS					
SALARIES & FRINGES	152,654	155,000	155,000	-	
PURCHASED SVCS	961,088	985,000	961,000	(24,000)	1
SUPPLIES & OTHER	33,616	35,000	35,000	-	
CAPITAL OUTLAY	90,383	80,000	25,000	(55,000)	2
COMMODITIES	99,051	98,000	95,000	(3,000)	
INDIRECT COSTS	28,261	29,000	29,000	-	
SUBTOTAL	1,365,053	1,382,000	1,300,000	(82,000)	
TOTAL EXPENDITURES	1,365,053	1,382,000	1,300,000	(82,000)	
NET REV/EXPENDITURES	8,462	(9,000)	30,000		
BEGINNING FUND BALANCE	393,595	402,057	402,057		
ENDING FUND BALANCE	402,057	393,057	432,057		
COMMITTED - 10%	136,505	138,200	130,000		
RESTRICTED	265,551	254,857	302,057		

NOTE 1: PROJECTED SALES/SERVICE VOLUME

NOTE 2: REFLECTS CAPITAL PROJECTS/EQUIPMENT REPLACEMENT ITEMS

EAST CHINA SCHOOL DISTRICT - Latchkey

2017-2018 PROPOSED FINAL BUDGET (R2)

	2016-17 AUDITED	2017-2018 AMENDED BUDGET	2017-2018 FINAL BUDGET	+/-	NOTE
REVENUES					
LOCAL REVENUES	536,171	550,000	562,000	12,000	1
SUBTOTAL	536,171	550,000	562,000	12,000	
TOTAL REVENUE	536,171	550,000	562,000	12,000	
APPROPRIATIONS					
SALARIES & FRINGES	391,438	425,000	439,500	14,500	
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	-	
SUBTOTAL	526,017	650,000	664,500	14,500	
TOTAL EXPENDITURES	526,017	650,000	664,500	14,500	
NET REV/EXPENDITURES	10,154	(100,000)	(102,500)		
BEGINNING FUND BALANCE	206,409	216,563	216,563		
COMMITTED FUND BALANCE	216,563	116,563	114,063		

NOTE 1: REFLECTS ANTICIPATED SERVICE VOLUME