

Two Rivers Community School - Budget for School Year 2016-17 - Adopted on June 20, 2016- Revised Jan-23-2017

School Year	20-Jun-16				23-Jan-17	
	2015-16		2016-17		2016-17	
	General Operating	Difference	General Operating	Difference	General Operating	
Fund						
<i>Physical Pupil Count</i>	212.00	8.96%	231	-1.30%	228	
<i>Funded Pupil Count</i>	203.60	8.92%	221.76	-1.20%	219.1	
PER PUPIL REVENUE	\$7,287	1.00%	\$7,359.77	2.10%	\$7,514.51	
Fund Balance	175,874.00	127.44%	400,000.00	19.50%	477,989.00	
1310 · Pre-School and Kindergarten revenue	37,440.00	1.00%	37,814.40	-25.35%	28,230.00	
1740 · Fees	52,000.00	24.38%	64,680.00	-5.69%	61,000.00	
1747 · Bus Fees	6,850.00	1.00%	6,918.50	58.99%	11,000.00	
1758 · Mexico Fundraiser/Fees	26,300.00	18.63%	31,200.00	-10.26%	28,000.00	
1600 · Food Service	18,500.00	1.00%	18,685.00	28.45%	24,000.00	
1900 · Fndraising, Contributions and donations	40,000.00	1.00%	40,400.00	0.00%	40,400.00	
1910 · Rental of building	400.00	-100.00%	0.00	0.00%	0.00	
1980 · Grants (private)	50,000.00	100.00%	100,000.00	-100.00%	0.00	
2000 · Revenue from Intermediate Sources- Mineral Lease and/or other federal or state grants	0.00		250,000.00	-100.00%	0.00	
3113 · Capital construction/(State Funding)	53,474.00	1.00%	54,008.74	12.40%	60,708.00	
3115-At-Risk supplemental aid reimbursement	24,885.01	18.05%	29,377.84	-38.74%	17,996.70	
3130 - ECEA - Sped	5,541.00	1.00%	5,596.41	146.97%	13,821.31	
3139 - ELPA PD	3,919.00	1.00%	3,958.19	27.03%	5,027.91	
3140 - ELPA	2,633.00	1.00%	2,659.33	31.53%	3,497.92	
3150 - ECEA- Gifted and Talented	3,572.00	1.00%	3,607.72	-73.06%	972.00	
3160 - Bus reimbursement	10,000.00	1.00%	10,100.00	-70.17%	3,012.52	
3206 - READ Act	10,924.00	-45.08%	6,000.00	17.26%	7,035.75	
4027 - IDEA	9,133.00	1.00%	9,224.33	133.36%	21,526.20	
4365 - Title III	1,410.00	1.00%	1,424.10	13.83%	1,621.00	
4954 - (9202) Title I - Homeless	812.00	1.00%	820.12	65.83%	1,360.00	
4954 - (5282) CCSP Grant Year 2/ Year 3	196,500.00	-100.00%	0.00	0.00%	0.00	
5710A · Per pupil funding (100%)	1,483,614.08	10.01%	1,632,102.38	0.88%	1,646,429.14	
5710B · District Adjusted PP Funding for At Risk #s	49,770.02	11.50%	55,491.48	-100.00%		
TOTAL REVENUE	2,213,781.09	22.35%	2,708,577.06	-9.41%	2,453,627.45	
EXPENSE						
0100 · Salaries of Regular Employees	798,250.00	12.34%	896,756.00	1.25%	908,000.00	
0110 · Salaries for unused sick/personal days	8,000.00	-47.50%	4,200.00	0.00%	4,200.00	
0120 · Salaries of temporary employees-subs	10,000.00	-10.00%	9,000.00	0.00%	9,000.00	
0221 · Medicare	11,763.00	14.35%	13,451.34	1.25%	13,620.00	
0215 - Unemployment insurance	3,259.00	10.07%	3,587.02	1.25%	3,632.00	
0230 · PERA contributions	155,354.00	14.22%	177,441.42	1.24%	179,634.00	
0250 · Health insurance	70,000.00	31.51%	92,056.00	0.00%	92,056.00	
0313 · Banking Service Fees	3,400.00	47.06%	5,000.00	80.00%	9,000.00	
0314- Paying Agent Fees	2,500.00	-100.00%	0.00	0.00%	5,000.00	
0320 · SPED Professional-technical services	30,856.00	-18.98%	25,000.00	0.00%	25,000.00	
0331 · Legal services	5,000.00	20.00%	6,000.00	0.00%	6,000.00	
0332 · Audit & accounting services	21,000.00	-14.29%	18,000.00	0.00%	18,000.00	
0335 - Medical Services	0.00	0.00%	0.00	0.00%	1,000.00	
0339 - Other professional Services - Assessments, musical, etc.	17,000.00	14.71%	19,500.00	23.08%	24,000.00	
0340 · Technical services	10,600.00	-100.00%	0.00	0.00%	1,500.00	
0350 - Employee Development	2,000.00	1085.00%	23,700.00	0.00%	23,700.00	
0390 - (0399) CDE Administration fee	14,496.00	12.59%	16,321.02	0.88%	16,464.29	
0400 · Purchased property serv. (alarm, trash, snow, water)	9,676.00	1.00%	9,772.76	8.46%	10,600.00	
0431 · Repairs and maintenance- including vehicles	3,000.00	233.33%	10,000.00	0.00%	10,000.00	
0432 - Repairs and maintenance of technology	0.00	0.00%	0.00	0.00%	5,000.00	
0441 · Rent/Mortgage of land and buildings	139,668.00	-67.78%	45,000.00	-15.56%	38,000.00	
0442 · Rental of equipment	2,500.00	1.00%	2,525.00	161.39%	6,600.00	
0520 · Insurance: Liab, Prop, D&O, student	19,259.00	1.00%	19,451.59	0.00%	19,451.59	

0526 · Workers' Comp insurance	8,722.00	1.00%	8,809.22	0.00%	8,809.22
0530 - Communications		1.00%			
Telephone/postage/Internet/GPS/Radio	7,290.00		7,362.90	103.72%	15,000.00
0540 · Advertising, Marketing & Recruiting	1,000.00	400.00%	5,000.00	0.00%	5,000.00
0580 · Travel, registration, entrance (Professional Development)	29,565.00	-78.71%	6,295.00	0.00%	6,295.00
0580 - Mexico Trip	33,800.00	12.43%	38,000.00	-4.61%	36,250.00
0595 · District Purchased Svcs-Admin	47,169.00	5.67%	49,844.41	-0.91%	49,392.87
0610 · General Instructional supplies	44,397.00	-72.97%	12,000.00	16.67%	14,000.00
0611 · Office supplies	1,000.00	100.00%	2,000.00	0.00%	2,000.00
0610A -Cleaning Supplies	5,000.00	1.00%	5,050.00	0.00%	5,050.00
0620 - Utility services- Energy	11,500.00	39.13%	16,000.00	37.50%	22,000.00
0631B · Food & meeting expenses	2,000.00	1.00%	2,020.00	23.76%	2,500.00
0631 - Purchased -Food Service	18,500.00	8.11%	20,000.00	25.00%	25,000.00
0650 · Electronic media materials	3,700.00	-18.92%	3,000.00	566.67%	20,000.00
0680 - PBL budget	38,000.00	0.00%	38,000.00	0.00%	38,000.00
0700 - Building renovations	40,000.00	-100.00%	0.00	0.00%	5,000.00
xxxx- Improvements (Daniel's and Mineral lease and other grants)	0.00		350,000.00	-100.00%	0.00
0710 - Building Condition Assessment	6,500.00	-100.00%	0.00	0.00%	0.00
0718 - Building environmental study Phase I, building survey, construction manager	30,000.00	-100.00%	0.00	0.00%	0.00
0732 - Machinery- Vehicles	12,000.00	-3.75%	11,550.00	332.90%	50,000.00
0733 · Furniture and fixtures	50,000.00	-96.00%	2,000.00	0.00%	2,000.00
0735 · Capital and Non-capital equipment	93,082.00	-97.85%	2,000.00	0.00%	2,000.00
0810 · Dues and fees	6,000.00	1.00%	6,060.00	0.00%	6,060.00
0833-0913 · Loan Servicing (Loan B) CSDC	52,428.00	0.00%	52,428.00	-66.62%	17,500.00
0832-0912 · Loan Servicing (Loan C) Operating LOC	7,991.00	-6.90%	7,440.00	184.95%	21,200.00
TOTAL EXPENSE	1,887,225.00	8.18%	2,041,621.69	-12.69%	1,782,514.98
NET OPERATING INCOME	326,556.09	104.24%	666,955.37		671,112.48
OTHER SOURCES/USES OF FUNDS					
9000 Building Loan Reserve -Fund 61			400,000.00		452,000.00
Tabor Reserve 3%	47,956.86	0.00	52,422.32		52,755.04
SURPLUS/(SHORTFALL)	278,599.23	-23.00%	214,533.05		166,357.44
Ending Fund Balance	\$278,599	-23.00%	\$214,533		\$166,357
Restricted TABOR	\$47,956.86	\$0.09	\$52,422.32		\$52,755.04
Unrestricted	\$278,599	-23.00%	\$214,533		\$166,357
Unrestricted Fund Balance as % of Total Expenses	14.76%	-28.82%	10.51%		9.33%
Enrollment by Grade:	2015-16	2016-17	2017-18	2018-19	2019-20
Pre-School			15	15	15
Kindergarten		22	40	40	40
1st Grade		23	40	40	40
2nd Grade		22	23	40	42
3rd Grade		23	23	23	42
4th Grade		24	23	23	42
5th Grade		26	23	23	42
6th Grade		40	45	45	45
7th Grade		27	40	45	45
8th Grade		24	27	45	45
Total Enrollment:	212	231	299	339	398
Total PPR	203.6	221.76	267.2	307.2	366.2

New Group

Montly Operating Cost:	\$148,542.91
Months of Cash on Hand Must be 60 days > 2 months	3.22
Facilities Debt Ratio <20%	4.24%