

Two Rivers Community School SY2017-2018 Budget						
			Adopted Budget June 26th, 2017		Revised on Jan 22,2018	
School Year		2015-16	2016-17	2017-18	2017-18	
	Fund	General Operating	General Operating	General Operating	% Difference	General Operating
	<i>Physical Pupil Count</i>	212.00	228	299	0.00%	299
	<i>Funded Pupil Count</i>	203.60	219.1	282.2	0.30%	283.04
PER PUPIL REVENUE		\$7,287	\$7,514.51	\$7,752.86	1.96%	\$7,904.59
Fund Balance		175,874.00	477,989.00	671,112.48	26.94%	851,881.00
1310 · Pre-School and Kindergarten revenue		37,440.00	28,230.00	85,050.00	-7.11%	79,000.00
1740 · Fees		52,000.00	61,000.00	92,480.00	9.97%	101,700.00
1747 - Bus Fees		6,850.00	11,000.00	0.00		540.00
1758 - Mexico Fundraiser/Fees		26,300.00	28,000.00	36,600.00	0.00%	36,600.00
1600- Food Service		18,500.00	24,000.00	31,473.68	0.00%	31,473.68
1900 · Fndraising, Contributions and donations		40,000.00	40,400.00	59,800.00	0.00%	59,800.00
1910 · Rental of building		400.00	0.00	0.00		0.00
1980 - Daniel's Grant (Other private grants)		50,000.00	0.00	0.00		0.00
2000 · Revenue from Intermediate Sources- Mineral Lease ad other federal or state grants		0.00	0.00	0.00		0.00
3113 · Capital construction/(State Funding)		53,474.00	60,708.00	70,550.00	3.78%	73,216.00
<i>3115-At-Risk supplemental aid reimbursement at 50%</i>		<i>24,885.01</i>	<i>17,996.70</i>	<i>21,024.09</i>	<i>-12.39%</i>	<i>18,420.00</i>
3130 - ECEA - Sped		5,541.00	13,821.31	16,976.11	21.36%	20,601.96
3139 - ELPA PD		3,919.00	5,027.91	4,490.70	105.48%	9,227.43
3140 - ELPA		2,633.00	3,497.92	3,124.55	115.60%	6,736.53
3150 - ECEA- Gifted and Talented		3,572.00	972.00	2,594.38	12.36%	2,915.14
3160 - Transportation reimbursement		10,000.00	3,012.52	3,012.52	281.67%	11,497.96
3206 - READ Act		10,924.00	7,035.75	7,382.79	-66.87%	2,445.92
4027 - IDEA		9,133.00	21,526.20	29,600.00	6.55%	31,540.00
T2- Title IIA- Interventionist		0.00	0.00	1,591.61	63.98%	2,610.00
4365 - Title III		1,410.00	1,621.00	2,139.04	24.26%	2,658.00
4954 - (9202) Title I - Homeless		812.00	1,360.00	1,751.80	-9.58%	1,584.00
4954 - (5282) CCSP Grant Year 2/ Year 3		196,500.00	0.00	0.00		0.00
<i>5710 · Per pupil funding (100%)</i>		<i>1,483,614.08</i>	<i>1,646,429.14</i>	<i>2,187,857.09</i>	<i>2.26%</i>	<i>2,237,315.15</i>
TOTAL REVENUE (including fund balance)		2,213,781.09	2,453,627.45	3,328,610.84	7.61%	3,581,762.78

EXPENSE					
0100 · Salaries of Regular Employees	798,250.00	908,000.00	1,273,712.03	0.66%	1,282,161.00
0110 · Salaries for unused sick/personal days	8,000.00	4,200.00	6,000.00	0.00%	6,000.00
0120 · Salaries of temporary employees-sub	10,000.00	9,000.00	15,000.00	0.00%	15,000.00
0221 · Medicare	11,763.00	13,620.00	19,105.68	0.66%	19,232.42
0215 · Unemployment insurance	3,259.00	3,632.00	5,094.85	0.66%	5,128.64
0230 · PERA contributions	155,354.00	179,634.00	252,468.85	1.43%	256,071.14
0250 · Health insurance	70,000.00	92,056.00	127,900.08	-4.27%	122,441.76
0311 · Treasurer's collection fees	0.00	0.00	166.67	50.00%	250.00
0313 · Banking Service Fees	3,400.00	9,000.00	9,000.00	38.89%	12,500.00
0314- Other Professional Services-Paying agent fees	2,500.00	5,000.00	2,000.00	0.00%	2,000.00
0320 · SPED Professional-technical services	30,856.00	25,000.00	35,000.00	30.37%	45,630.00
0331 · Legal services	5,000.00	6,000.00	5,000.00	0.00%	5,000.00
0332& 0336 · Audit & accounting services	21,000.00	18,000.00	25,000.00	0.00%	25,000.00
0335- Medical Services		1,000.00	1,000.00	0.00%	1,000.00
0339 - Other professional Services - SWOT, musical, loan acquisition, nurse	17,000.00	24,000.00	5,000.00	0.00%	5,000.00
0340 · Technical services	10,600.00	1,500.00	1,530.00	0.00%	1,530.00
0350 - Employee Development	2,000.00	23,700.00	25,000.00	0.00%	25,000.00
0390 - (0399) CDE Administration fee	14,496.00	16,464.29	10,939.28	-49.02%	5,576.70
04100-420 · Purchased property serv. (alarm, trash, snow, water, sewer, custodial)	9,676.00	10,600.00	11,800.00	186.51%	33,808.00
0431 - Repairs and maintenance of non-technology	0.00	10,000.00	20,000.00	0.00%	20,000.00
0432 - Repairs and maintenance of technoogy	3,000.00	5,000.00	3,000.00	0.00%	3,000.00
0441 · Rent/Mortgagel of land and buildings	139,668.00	38,000.00	260,520.00	16.64%	303,876.37
0442 - Rental of equipment	2,500.00	6,600.00	8,000.00	0.00%	8,000.00
0520 · Insurance: Liab, Prop, D&O, student	19,259.00	17,929.59	26,451.00	0.00%	26,451.00
0523 - Vehicle Insurance	0.00	1,522.00	5,200.00	0.00%	5,200.00
0526 · Workers' Comp insurance	8,722.00	8,809.22	10,000.00	3.39%	10,339.00
0530- Communications; Phones/postage/Internet/GPS/Radio	7,290.00	15,000.00	17,000.00	-41.18%	10,000.00
0540 · Advertising, Marketing & Recruiting	1,000.00	5,000.00	7,000.00	100.00%	14,000.00
0580 · Travel, registration, entrance (Professional Development)	29,565.00	6,295.00	2,500.00	0.00%	2,500.00
0582- Mexico Trip	33,800.00	36,250.00	36,600.00	0.00%	36,600.00
0595 · District Purchased Svcs-Admin	47,169.00	49,392.87	65,635.71	3.60%	68,000.00
0610 · General Instructional supplies	44,397.00	14,000.00	10,000.00	0.00%	10,000.00
0611 · Office supplies	1,000.00	2,000.00	5,000.00	0.00%	5,000.00

0610A - Cleaning Supplies	5,000.00	5,050.00	10,000.00	0.00%	10,000.00
0620 - Utility services- Energy-Fuel	11,500.00	22,000.00	28,000.00	40.00%	39,201.00
0631 - Purchased Student Food Service	18,500.00	25,000.00	31,473.68	0.00%	31,473.68
0631B- Other Food Costs	2,000.00	2,500.00	2,990.00	0.00%	2,990.00
0650 - Electronic media materials	3,700.00	20,000.00	20,000.00	0.00%	20,000.00
0680 - PBL Budget	38,000.00	38,000.00	55,000.00	0.00%	55,000.00
0700 - Property-major Renovations	40,000.00	5,000.00	0.00		0.00
0710 - Building Condition Assessment	6,500.00	0.00	0.00		0.00
0718 - Building environmental study Phase I, building survey, construction manager	30,000.00	0.00	0.00		0.00
0732 - Vehicles	12,000.00	50,000.00	80,000.00	12.50%	90,000.00
0733 - Furniture and fixtures	50,000.00	2,000.00	5,000.00	-100.00%	0.00
0734 - Technology Equipment	0.00	2,000.00	2,000.00	0.00%	2,000.00
0735 - Capital and Non-capital equipment	93,082.00	0.00	3,000.00	0.00%	3,000.00
0810 - Dues and fees	6,000.00	6,060.00	4,000.00	0.00%	4,000.00
0833-0913 - Loan Servicing (Loan B) CSDC	52,428.00	17,500.00	0.00		0.00
0832-0912 - Loan Servicing (Loan C) Operating LOC	7,991.00	21,200.00	0.00		0.00
61-8105 Repair and Replacement Fund			0.00		25,000.00
TOTAL EXPENSE	1,887,225.00	1,782,514.98	2,549,087.83	4.90%	2,673,960.71
NET OPERATING INCOME	326,556.09	671,112.48	779,523.01	16.46%	907,802.07
OTHER SOURCES/USES OF FUNDS					
9900- Building Reserve Fund		452,000.00	500,000.00	0.00%	500,000.00
Repair and Replacement Fund with Trustee					25,000.00
9321-Tabor Reserve 3%	47,956.86	52,755.04	69,510.37	2.82%	71,471.28
SURPLUS/(SHORTFALL)	278,599.23	166,357.44	210,012.64	60.15%	336,330.79
Restricted TABOR	47,956.86	52,755.04	69,510.37	2.82%	71,471.28
Unrestricted Fund Balance	278,599.23	166,357.44	210,012.64	72.05%	361,330.79
Unrestricted Fund Balance as % of Total Expenses	14.76%	9.33%	8.24%	64.02%	13.51%
Enrollment by Grade:	2015-16	2016-17	2017-18 Projected		2017-18- Actual

Pre-School			0		0
Kindergarten	21	20	40		38
1st Grade	21	25	27		26
2nd Grade	24	21	29		30
3rd Grade	23	22	29		28
4th Grade	27	24	32		31
5th Grade	23	26	42		43
6th Grade	27	40	32		32
7th Grade	24	26	42		43
8th Grade	23	24	26		28
Total Enrollment:	213	228	299		299
Total PPR	203.6	219.6	282.2		283.04