



2018 – 2019

Preliminary Budget

Recommended by the
March 2018 Board Meeting

Presented at the
May 2018 Constituency Meeting

Constituent Delegates,

The current year enrollment is 97 as of February. The projected enrollment is 92 students for the preliminary budget year 2018-2019. In the fall of 2017, the constituency voted to have a 2018-2019 budget deficit of \$50,000 or less submitted to the May 2018 constituency. The Finance Committee began their work with a 2018-2019 preliminary budget with a loss of around \$169,000 and brought that loss down to \$53,741.

There are 4 main ways to reduce loss significantly:

- Increase revenue (usually increasing student numbers with 100% tuition paid).
- Decrease labor cost (reduce staff), that was not done.
- Increase tuition, elementary tuition increase of 25% and high school tuition increase of 14%.
- Increase church subsidy, subsidy went from 12.5% this year to 14% in this preliminary budget.

Consideration:

The capital fund total for the February 2018 Financial Report is \$140,355.46. There is a projected loss this current year and one for next year, it would be advisable not to project a loss too far above that capital dollar amount.

Need:

Increase financial aid dollars so we can increase student numbers with 100% tuition paid.

Sincerely,

Scott Evans
School Board Assistant Chairperson for Finances

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Please Note:

A digital color copy (PDF) of all financial reports are available at www.GRAA.com/treasurer

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	2016 / 2017 BUDGET	2016 / 2017 Actual EOY	2017 / 2018 PRELIM	2017 / 2018 BUDGET	2018 / 2019 BUDGET	K - 8	9 - 12
Students	121	120	105	98	92	54	38
Classroom Teachers	8.7	8.7	8.7	8.7	8.72	4.0	4.72
Additional Faculty	2.0	2.0	2.0	2.0	2.00	1.0	1.0
INCOME							
103 Unallocated Funds	874,651		789,927	739,411	819,068	394,932	424,135
311 Payroll: Flat Rate	16,943		12,826	17,053	17,194	12,053	5,141
313 Payroll: Support Staff	3,540		2,596	2,006	944	0	944
Total INCOME	895,134		923,228	758,470	837,206	406,985	430,221
EXPENSES							
103 Unallocated Funds	-94,393		-93,683	-70,960	-80,931	-46,161	-34,771
201 Grade K, 1, & 2	-1,265	-1,261	-660	-880	-715	-715	0
204 Grades 3 & 4	-900	-435	-975	-825	-1,125	-1,125	0
206 Grades 5 & 6	-1,719	-1,087	-1,359	-1,449	-1,179	-1,179	0
208 Grade 7 & 8	-2,430	-2,430	-2,885	-2,005	-2,895	-2,895	0
230 Part Time Teachers	-200	0	-200	-200	-200	0	-200
240 Science	-2,150	-1,087	-1,940	-1,790	-1,640	0	-1,640
250 English	-100	-65	-100	-100	-100	0	-100
260 Bible	-6,500	-5,469	-6,500	-6,500	-6,500	0	-6,500
270 Math	-100		-100	-100	-100	0	-100
280 Music	-1,453	-1,387	-1,276	-1,185	-1,102	-432	-670
294 NHS	-576	-504	-568	-562	-556	0	-556
295 PE Equipment	-1,210	-1,268	-1,050	-980	-920	-540	-380
298 Student Association (transfer)	-1,700	-1,700	-1,700	-1,700	-1,700	-700	-1,000
299 Class Dues (transfer)	-6,875	-6,875	-6,000	-5,375	-4,750	0	-4,750
311 Payroll: Flat Rate	-502,650	-492,546	-297,615	-522,231	-529,707	-263,502	-266,205
312 Payroll: Actual Cost	-23,573	-20,844	-364,634	-26,741	-26,741	0	-26,741
313 Payroll: Support Staff	-84,396	-76,290	-85,192	-82,392	-83,490	1.5%	-41,649
340 Insurance	-18,582	-21,616	-18,582	-21,500	-21,500	-11,965	-9,535
342 Office: Main	-4,812	-5,250	-4,812	-4,812	-4,812	-2,824	-1,988
343 Office: Financial Management	-700	-664	-700	-700	-700	-418	-282
380 Maintenance	-19,350	-19,930	-19,350	-19,350	-19,350	-11,681	-7,670
385 Utilities	-46,438	-35,450	-46,438	-38,800	-38,800	-23,606	-15,194
387 Vehicle - Excursion	-1,435	-1,403	-1,435	-1,435	-1,435	-718	-718
370 Admin - Materials & Supplies	-22,291	-17,857	-19,772	-18,624	-18,590	-8,024	-10,566
371 Admin - Programs	-3,675	-4,450	-3,675	-3,675	-3,675	-1,467	-2,208
375 Equipment	-6,973	-5,393	-6,973	-7,173	-7,173	-4,036	-3,137
376 Library / Media Center	-4,985	-4,862	-4,425	-4,180	-3,970	-2,265	-1,705
378 Computer	-10,290	-9,761	-10,290	-10,290	-10,290	-6,040	-4,250
805 Chromebooks	-25,900	-19,443	-24,100	-13,800	-13,350	-7,650	-5,700
777 Mission Trip (International)	0		0	0	0	0	0
776 Mission Trip	-1,000		-1,000	-1,000	-1,000	0	-1,000
796 Yearbook (USING #297)	-2,640	0	-2,295	-2,115	-1,950	-810	-1,140
934 Capital Expenditures Reserve	-30,000		-30,000	0	0	0	0
750 TEACH	0		0	0	0	0	0
960 NAD Working Capital Reserve	0		0	0	0	0	0
Total EXPENSES	-931,261		-1,060,284	-873,429	-890,947	-440,403	-450,545
Total NET GAIN / -LOSS	-36,127		-137,056	-114,959	-53,741	-33,419	-20,324

	2016 / 2017 BUDGET	2016 / 2017 Actual EOY	2017 / 2018 PRELIM	2017 / 2018 BUDGET	2018 / 2019 BUDGET	K - 8	9 - 12	
Students	121	120	105	98	92	54	38	63
Classroom Teachers	8.7	8.7	8.7	8.7	8.72	4.0	4.72	This is 6 less students than last year and 28 less than '16-
Additional Faculty	2.0	2.0	2.0	2.0	2.00	1.0	1.0	music teacher + principal

DELINEATION (detail)					CHANGES FROM THE PRELIMINARY			
blue = 50 / 50	100%		100%	100%	100%	50%	50%	
pink = tuition	100%		100%	100%	100%	44%	56%	
green = rent factor	100%		100%	100%	100%	61%	39%	
purple = students	100%		100%	100%	100%	59%	41%	

INCOME								
103 Unallocated Funds	874,651		789,927	739,411	819,068	394,932	424,135	
Annual Fund Income	0		0	0	0	0	0	
Unallocated Donations	400	530	400	400	400	200	200	
Fee: Enrollment Fee	7,200		7,200	6,300	6,300	3,698	2,602	
Fee: Sr Graduation Fee	0		0	0	0		0	rolled into tuition 2016-2017
Interest Earned	500	821	500	500	500	218	282	adj per actual
Conf Equipment Subsidy	1,331	1,320	1,155	1,078	1,012	594	418	11
Misc. Income	0	140	0	0	0			
Rental Income	1,700	1,731	1,700	1,700	1,700	1,034	666	
From Reserve #960	0		0	0	0	0	0	
14.00% Subsidy - Constituent Church	145,454	145,454	149,694	149,694	207,935	126,508	81,427	3AF added
Tuition Billed (98%)	718,066	727,346	629,278	579,739	601,220	262,679	338,541	budget is only 98% of total projected other 2%=12,551 12,551
311 Payroll: Flat Rate	16,943		12,826	17,053	17,194	12,053	5,141	increased - all teachers are subsidized by conf this year
Conference K Assistant Subsidy	7,553	7,105	7,553	7,553	7,553	7,553		RECORD SEPERATELY (35% CONF 65% SCHOOL)
Prompt Payment Discount	9,390	9,326	5,273	9,500	9,641	2% 4,500	5,141	updated to reflect 2% of actual cost of flat payroll
313 Payroll: Support Staff	3,540		2,596	2,006	944	0	944	previously recorded in #314
Lake Union Subsidy (9 & 10 grad)	3,540		2,596	2,006	944		944	118 6,750 2016-2017 see notes from BC about how to handle
Total INCOME	895,134		923,228	758,470	837,206	406,985	430,221	

EXPENSES								
103 Unallocated Funds	-94,393		-93,683	-70,960	-80,931	-46,161	-34,771	includes church voucher discounts (GIFT)
Discount: Coupons Redeemed	-400	-400	-400	0	0	0	0	adj per actual in SMART
Discount: SCHOOL Emp 35%	-7,252	-7,252	-7,252	0	0	0	0	adj per actual in SMART
Discount: Magabook 25%	0		0	-600	-600		-600	adj per estimate for 1 student
Discount: PIF	-1,548	-1,548	-1,548	-819	-819	-212	-607	adj per actual in SMART
Discount: Multiple Student	-23,849	-23,849	-23,849	-13,153	-22,953	-13,472	-9,481	added 9800 for the 3AF students
Discount: Church Vouchers	-52,000	-52,000	-52,000	-48,600	-48,600	-28,526	-20,074	BUDGETED @ 52,000
SMART tuition fee	-3,600		-3,600	-3,150	-3,150	-1,849	-1,301	\$50 per family - use actual family # from SMART
Bad Debt Write-Off	-5,745	-5,745	-5,034	-4,638	-4,810	0.80% -2,101	-2,708	
201 Grade K, 1, & 2	-1,265	-1,261	-660	-880	-715	-715	0	2016-2017 K-2 together
Field Trips	-460	-437	-240	-320	-260	-260	20	

	2016 / 2017 BUDGET	2016 / 2017 Actual EOY	2017 / 2018 PRELIM	2017 / 2018 BUDGET	2018 / 2019 BUDGET	K - 8	9 - 12	
Supplies	-805	-824	-420	-560	-455	-455	35	
ACTIVITY: Nap Pads + additional	0		0	0	0	0	0	
204 Grades 3 & 4	-900	-435	-975	-825	-1,125	-1,125	0	
Field Trips	-240	-246	-260	-220	-300	-300	20	
Supplies	-240	-38	-260	-220	-300	-300	20	
ACTIVITY: Swim	-420	-384	-455	-385	-525	-525	35	
206 Grades 5 & 6	-1,719	-1,087	-1,359	-1,449	-1,179	-1,179	0	
Field Trips	-340	-34	-260	-280	-220	-220	20	at the request of the parents, 5 & 6 did swim
Supplies	-340	-342	-260	-280	-220	-220	20	as a fundraised item 2014-2015 NO BUDGET
ACTIVITY: Outdoor Ed (5th & 6)	-1,039	-1,027	-839	-889	-739	-739	50	both 5 & 6 + 1 extra adult + gas reimbursement
208 Grade 7 & 8	-2,430	-2,430	-2,885	-2,005	-2,895	-2,895	0	
Field Trips	-280	-265	-380	-280	-300	-300	20	
Supplies	-280	-522	-380	-280	-300	-300	20	
ACTIVITY: LIFT (7th & 8th)	-1,190	-1,032	-1,615	-1,190	-1,275	-1,275	85	both 7 & 8
ACTIVITY: Jr Bible Camp (8th)	-680	-610	-510	-255	-1,020	-1,020	85	
230 Part Time Teachers	-200	0	-200	-200	-200	0	-200	Leave in
Field Trips	-100	0	-100	-100	-100		-100	
Supplies	-100	0	-100	-100	-100		-100	
240 Science	-2,150	-1,087	-1,940	-1,790	-1,640	0	-1,640	
Field Trips	-550		-480	-430	-380		-380	40 Chicago museum
SciFest	-400	-160	-400	-400	-400		-400	45 5 team @ \$75 per - \$30 per LUC subsidy + \$75 add chape
Supplies	-100	-223	-100	-100	-100		-100	
Science supplies/equipment	-1,100	-704	-960	-860	-760		-760	20 per every secondary student
250 English	-100	-65	-100	-100	-100	0	-100	
Field Trips	0		0	0	0		0	
Supplies	-100	-65	-100	-100	-100		-100	
260 Bible	-6,500	-5,469	-6,500	-6,500	-6,500	0	-6,500	
Field Trips	-400		-400	-400	-400		-400	Spanish - BC village - museums
Supplies	-100	-106	-100	-100	-100		-100	
ACTIVITY: Bible Camp	-5,000	-5,094	-5,000	-5,000	-5,000		-5,000	adjusted per actual arrangements
Campus Ministries (vespers)	-1,000	-269	-1,000	-1,000	-1,000		-1,000	
270 Math	-100		-100	-100	-100	0	-100	
Field Trips	0		0	0	0		0	
Supplies	-100		-100	-100	-100		-100	
280 Music	-1,453	-1,387	-1,276	-1,185	-1,102	-432	-670	
Field Trips	0		0	0	0		0	
Supplies	-100		-100	-100	-100		-100	
Music Funds Expense	-1,353	-1,387	-1,176	-1,085	-1,002	-432	8	15 less per student for elementary
294 NHS	-576	-504	-568	-562	-556	0	-556	
National Honor Society	-576	-504	-568	-562	-556		-556	15 \$385 instead of 85 for dues - see comment for formula
295 PE Equipment	-1,210	-1,268	-1,050	-980	-920	-540	-380	
PE Equipment	-1,210	-1,268	-1,050	-980	-920	-540	10	10
298 Student Association (trar	-1,700	-1,700	-1,700	-1,700	-1,700	-700	-1,000	transfer to "trust" accts

	2016 / 2017 BUDGET	2016 / 2017 Actual EOY	2017 / 2018 PRELIM	2017 / 2018 BUDGET	2018 / 2019 BUDGET	K - 8	9 - 12		
TRANS - Student Association	-1,700	-1,700	-1,700	-1,700	-1,700	-700	-1,000		
299 Class Dues (transfer)	-6,875	-6,875	-6,000	-5,375	-4,750	0	-4,750	transfer to "trust" accts	
Freshman	-1,750	-1,750	-1,000	-625	-375		-375	125 standardize class dues at 500/4=125	
Sophomore	-2,000	-2,000	-1,750	-1,500	-625		-625	125	
Junior	-1,500	-1,500	-2,000	-1,875	-1,750		-1,750	125	
Senior	-1,625	-1,625	-1,250	-1,375	-2,000		-2,000	125	
311 Payroll: Flat Rate	-502,650	-492,546	-297,615	-522,231	-529,707	-263,502	-266,205	all teachers are subsidized by conf	
Wages: Teacher (subsidized)	-469,522	-468,768	-263,628	-475,001	-482,058	1.5%	-224,992	-257,067	HS = English + 1/2 of music
Wages: Assistant	-25,228	-19,161	-25,506	-13,500	-13,703	1.5%	-13,703		1 full time subsidized K - based on last year's actual
Wages: Substitute	-1,100	-2,150	-1,618	-3,430	-3,430		-1,600	-1,830	80 corrected formula - previously only calculating EL
Wages: IT	-4,000		-4,044	-14,400	-14,616	1.5%	-7,308	-7,308	80 new contract - chromebook funding reduced to help sup
FICA Employers Expense (assista	-1,800	-1,683	-1,820	-1,800	-1,800		-1,800		
healthcare	0		0	-13,100	-13,100		-13,100		medical per 6/22/17 email from C.Green
retirement	-750	-784	-750	-750	-750		-750		
Professional Development	-250		-250	-250	-250		-250	50	
312 Payroll: Actual Cost	-23,573	-20,844	-364,634	-26,741	-26,741	0	-26,741	all teachers are subsidized by conf (retirement only)	
Retirement Expense - (DB) 6.75%	-20,844	-20,844	-21,073	-24,012	-24,012		-24,012		actual see 7/06/17 NAD billing
Retirement Allowance Accrual	-2,729		-2,729	-2,729	-2,729		-2,729		ADDED - done at EOY for audit
313 Payroll: Support Staff	-84,396	-76,290	-85,192	-82,392	-83,490	1.5%	-41,649	-41,841	1.1% increase for teachers- same for support staff
Wages: total	-72,696		-73,492	-73,492	-74,590		-37,276	-37,314	1.1% increase
Professional Development	0		0	0	0		0	0	
Retirement Expense - 403b BASI	-5,400	-2,570	-5,400	-2,600	-2,600		-1,136	-1,464	reduced per actual
Retirement Expense - 403b MAT	-800	-721	-800	-800	-800		-487	-313	
Phone Reimburse									
FICA Employers Expense	-5,500	-5,244	-5,500	-5,500	-5,500		-2,750	-2,750	
340 Insurance	-18,582	-21,616	-18,582	-21,500	-21,500	-11,965	-9,535		
Insurance - Building/Property	-7,602	-7,968	-7,602	-8,000	-8,000		-4,867	-3,133	adjusted per actual
Insurance - workers comp	-7,465	-9,515	-7,465	-9,500	-9,500		-4,750	-4,750	adjusted per actual
Insurance - Student	-3,515	-4,133	-3,515	-4,000	-4,000		-2,348	-1,652	adjusted per actual
342 Office: Main	-4,812	-5,250	-4,812	-4,812	-4,812	-2,824	-1,988		
Postage: Main Office		-361							This used to be calculated on a cost per student
Supplies: Main Office		-1,062							enrollment has gone down but budget has not
Supplies: copier		-89							SHOULD WE CREATE A FORMULA?
Supplies: Kitchen		-230							
Supplies: Medical		-202							
Supplies: Paper		-1,221							
Flowers/Gifts/Balloons		-1,942							This was HIGH due to employee turn over
Office: Main Office Expense	-4,312	268	-4,312	-4,312	-4,312	2%	-2,531	-1,781	
Water - Absopure		-277							
Misc. Expense	-500	-134	-500	-500	-500		-293	-207	
343 Office: Financial Manage	-700	-664	-700	-700	-700	-418	-282		
Postage: Financial Manager	-350	-237	-350	-350	-350		-213	-137	
Supplies: Financial Manager	-350	-427	-350	-350	-350	2%	-205	-145	2*\$50 for envelopes \$150 checks \$100 misc

	2016 / 2017 BUDGET	2016 / 2017 Actual EOY	2017 / 2018 PRELIM	2017 / 2018 BUDGET	2018 / 2019 BUDGET	K - 8	9 - 12	
380 Maintenance	-19,350	-19,930	-19,350	-19,350	-19,350	-11,681	-7,670	
Building/Grounds Maintenance I	-7,183	-2,601	-7,183	-7,183	-7,183	2% -4,370	-2,813	
Contract: Maintenance		-4,527						
Contract: Pest Control	-204		-204	-204	-204	2% -120	-84	
Contract: Repairs/Inspections	-2,040	-1,363	-2,040	-2,040	-2,040	2% -1,241	-799	
Contract: Snowplowing	-1,020	-1,043	-1,020	-1,020	-1,020	2% -621	-399	
Supplies: Building Maintenance	-4,080	-7,761	-4,080	-4,080	-4,080	2% -2,482	-1,598	
Supplies: Custodial	-4,100	-3,089	-4,100	-4,100	-4,100	0% -2,407	-1,693	
Supplies: Grounds Maintenance	-724	454	-724	-724	-724	2% -440	-283	
385 Utilities	-46,438	-35,450	-46,438	-38,800	-38,800	-23,606	-15,194	
Utilities: Electricity	-20,000	-17,445	-20,000	-18,000	-18,000	-10,951	-7,049	adj per actual
Utilities: Garbage Removal	-3,750	-4,147	-3,750	-4,200	-4,200	-2,555	-1,645	adj per actual
Utilities: Gas	-18,000	-9,247	-18,000	-12,000	-12,000	-7,301	-4,699	adj per actual - 1st winter with new windows
Utilities: Telephone (in-house)	-1,900	-1,979	-1,900	-1,900	-1,900	0% -1,156	-744	adj per actual
Utilities: Water & Sewer	-2,788	-2,631	-2,788	-2,700	-2,700	0% -1,643	-1,057	adj per actual
387 Vehicle - Excursion	-1,435	-1,403	-1,435	-1,435	-1,435	-718	-718	
Vehicle - Expense	-150		-150	-150	-150	-75	-75	
Vehicle - Fuel Expense	-210	-373	-210	-210	-210	-105	-105	users paying mileage ?
Vehicle - Insurance	-725	-738	-725	-725	-725	-363	-363	
Vehicle - Maintenance	-350	-291	-350	-350	-350	-175	-175	
370 Admin - Materials & Supl	-22,291	-17,857	-19,772	-18,624	-18,590	-8,024	-10,566	
Senior Graduation	-2,210	-1,383	-1,700	-1,870	-2,720		-2,720	170 70 + 100 fee = \$170 per student... see income acct
Elementary Art	-528	-230	-456	-440	-432	-432		8
Elementary Science (5th - 8th)	-403		-416	-364	-338	-338		13 is this CPS accurate? Science kits?
Fingerprinting Expense	-200	-200	-200	-200	-200	-100	-100	
Teaching Supplies - GENERAL	-500	-183	-500	-500	-500		-500	Used this for Practical Arts Class - sophomore only
Testing Materials	-1,200	-712	-1,200	-1,200	-1,200	-704	-496	
Textbooks & Workbooks	-14,850	-12,547	-12,900	-11,950	-11,100	-5,400	-5,700	150 recognize that HS books cost more - adjusted per PE
Profession Growth (supplies)	-200	-70	-200	-200	-200	-100	-100	
Administrative Expense	-1,900	-2,533	-1,900	-1,900	-1,900	-950	-950	included \$625 annual accreditation fee
371 Admin - Programs	-3,675	-4,450	-3,675	-3,675	-3,675	-1,467	-2,208	
Bible Labs	-200	-1,103	-200	-200	-200		-200	ACTUAL includes 844 for the A+ Chinese Student Exp
Leadership Retreat - HS	-975	-1,008	-975	-975	-975		-975	75 10 students 3 adults - IS THIS ACCURATE?
Prayer Retreat - HS	0		0	0	0		0	0 leave unbudgeted-Lake Union will subsidize \$750
Public Relations/Marketing Expe	-2,000	-2,156	-2,000	-2,000	-2,000	-1,174	-826	MUST CREATE A MARKETING STRATEGY
Week of Prayer Expense	-500	-182	-500	-500	-500	-293	-207	
375 Equipment	-6,973	-5,393	-6,973	-7,173	-7,173	-4,036	-3,137	
Equipment Purchase Expense	-1,000	-243	-1,000	-1,000	-1,000	-500	-500	
Equipment Repair / Maintenance	-1,000	-989	-1,000	-1,000	-1,000	-500	-500	
Copier Maintenance	-4,266	-3,147	-4,266	-4,266	-4,266	-2,504	-1,762	
Copier Interest Expense	-707	-812	-707	-707	-707	-415	-292	
Printer Toner	0	-202	0	-200	-200	-117	-83	adjusted per actual
376 Library / Media Center	-4,985	-4,862	-4,425	-4,180	-3,970	-2,265	-1,705	
Media Center Supplies	-4,235	-929	-3,675	-3,430	-3,220	-1,890	-1,330	35 standard is \$35 per student

	2016 / 2017 BUDGET	2016 / 2017 Actual EOY	2017 / 2018 PRELIM	2017 / 2018 BUDGET	2018 / 2019 BUDGET	K - 8	9 - 12	
Library Books		-3,137						
Subscriptions - EBSCO	-650		-650	-650	-650	-325	-325	subscription was not renewed but is this year
Subscriptions - other	-100	61	-100	-100	-100	-50	-50	
378 Computer	-10,290	-9,761	-10,290	-10,290	-10,290	-6,040	-4,250	
Computer Improvement	-3,445	-3,447	-3,445	-3,445	-3,445	-2,022	-1,423	
Technology - equipment	-2,000	-2,064	-2,000	-2,000	-2,000	-1,174	-826	computer hardware
Software Maintenance	-2,525	-1,700	-2,525	-2,525	-2,525	-1,482	-1,043	1400 for internet filter
Software - RENWEB	-1,320	-1,448	-1,320	-1,320	-1,320	-775	-545	
Software - One Call NOW	-350	-313	-350	-350	-350	-205	-145	
Software - software license	-650	-789	-650	-650	-650	-382	-268	no longer using thin client, but need to license software
805 Chromebooks	-25,900	-19,443	-24,100	-13,800	-13,350	-7,650	-5,700	will roll over each year to support program
Chromebooks	-25,900	-19,443	-24,100	-13,800	-13,350	-7,650	-5,700	reduced since no new equipment needed - savings to sup
Internet	0	0	0	0	0	0	0	included in the above per C.McDonald
777 Mission Trip (Internatio	0	0	0	0	0	0	0	
Mission Trip Fundraised Income								
Mission Trip additional Income								
Mission Trip Expense	0	0	0	0	0	0	0	less per student for elementary
776 Mission Trip	-1,000	-1,000	-1,000	-1,000	-1,000	0	-1,000	
Mission Trip Fundraised Income								
Mission Trip Expense	-1,000	-1,000	-1,000	-1,000	-1,000	-1,000	-1,000	budget support for supplies-students will fundraise
796 Yearbook (USING #297)	-2,640	1,561	-2,295	-2,115	-1,950	-810	-1,140	
Yearbook Funds Income	0	6,965	0	0	0	0	0	see notes for 2018-2019
Yearbook Funds Expense	-2,640	-5,404	-2,295	-2,115	-1,950	-810	-1,140	less per student for elementary
934 Capital Expenditures Res	-30,000	-30,000	0	0	0	0	0	By-Laws recommends 2% of budgeted expenses be reser
Capital Improvement	-30,000	-30,000	0	0	0	0	0	REMOVED the 30,000 reserve
Kitchen Update	0	0	0	0	0	0	0	
750 TEACH	0	0	0	0	0	0	0	
TEACH FUND expense	0	0	0	0	0	0	0	
960 NAD Working Capital Res	0	0	0	0	0	0	0	
Total EXPENSES	-931,261	-1,060,284	-873,429	-890,947	-440,403	-450,545		
Total NET GAIN / -LOSS	-36,127	-137,056	-114,959	-53,741	-33,419	-20,324		

Church Subsidy provides for "secondary only"		GR Central	GR Spanish Maranatha	GR Three Angels	Wyoming	Rogers Heights	TOTALS
STATISTICS:							
12/31/17	Membership	756	188	157	388	397	
12/31/17	Tithe	545,488	201,931	222,893	315,066	199,874	\$ 1,485,252
	Elementary	yes	yes	yes	yes	yes	
	Secondary	yes	yes	yes	yes	yes	
	STATUS	FULL	FULL	FULL	FULL	FULL	
SUBSIDY DISTRIBUTION:							\$207,935
	Elementary	46,463	17,200	18,985	26,836	17,025	60.8% \$126,508
	Secondary	29,906	11,071	12,220	17,273	10,958	39.2% \$81,427
TOTAL SUBSIDY		76,368	28,270	31,205	44,109	27,982	\$207,935
% of total subsidy		36.73%	13.60%	15.01%	21.21%	13.46%	100% 14.00%

NUMBER OF CHURCH ELECTED SEATS:							
	Board Members	1	1	1	1	1	5
	Constituent Delegates	5	5	5	5	5	25

SUBSIDY HISTORY:		GR Central	GR Spanish Maranatha	GR Three Angels	Wyoming	Rogers Heights	TOTAL SUBSIDY
CURRENT		76,368	28,270	31,205	44,109	27,982	207,935
	2017 - 2018	63,214	19,179	0	44,404	22,897	149,694
	2016 - 2017	61,173	16,791	0	44,974	22,517	145,454
	2015 - 2016	54,659	19,081	0	36,329	22,572	132,642
	2014 - 2015	57,304	18,372	0	39,923	19,988	135,587
	2013 - 2014	77,349	21,567	0	46,520	21,973	167,410
	2012 - 2013	88,055	19,642	0	45,573	13,696	166,966
	2011 - 2012	87,266	22,788	0	39,350	15,096	164,499
	2010 - 2011	86,886	18,858	20,024	38,086	14,987	178,840

ENROLLMENT				MOVED STUDENTS UP
GRADE	C	NC	TOT	
K	2	1	3	
1	3	0	3	13
2	6	1	7	15
3	5	0	5	15
4	10	0	10	11
5	1	0	1	11
6	10	0	10	13
7	3	0	3	15
8	12	0	12	15
Elementary	52	2	54	54
9	2	1	3	
10	4	1	5	
11	11	3	14	
12	14	2	16	
Academy	31	7	38	
TOTAL	83	9	92	

2017-2018 Actual @ JAN	
TOT	
3	
7	15
5	
10	
1	11
10	
3	13
12	
3	15
54	54
5	
12	
16	
10	
43	
97	

ASSISTANT GUIDELINES p.59

Two Grade Classrooms
K&1 maximum of 20 must have assistant
1&2 20 none 21-26 P/T 27 F/T
3&4 22 none 23-28 P/T 29 F/T
5&6 24 none 25-30 P/T 31 F/T
7&8 24 none 25-30 P/T 31 F/T

SINGLE GRADE CLASSROOMS
 GRD 1-2: up to 26 no assistant
 GRD 3-8: up to 35 no assistant

- 6.0 average GRADE size K-8
- 13.5 average CLASS size K-8
- 9.5 average GRADE size 9-12

TUITION RATE			MOVED STUDENTS UP
GRADE	C-RATE	NC-RATE	TOT \$
K-8	4,900	6,620	\$ 268,040
9-12	8,540	11,530	\$ 345,450

25.0% EL increase
 14.0% HS increase

PREVIOUS YEAR'S TUITION RATES		
K-8	3,920	5,300
9-12	7,490	10,120

fees now included in tuition