



2018 - 2019

Final Budget

Presented at the

October 2018
Constituency

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Grand Rapids Adventist Academy
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	2016 / 2017 BUDGET	2016 / 2017 Actual EOY	2017 / 2018 PRELIM	2017 / 2018 BUDGET	2017 / 2018 EOY	2018 / 2019 BUDGET	K - 8	9 - 12
Students	121	120	105	98		102	64	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	0	855,572	445,155	410,417
311 Payroll: Flat Rate	16,943		12,826	17,053	0	17,355	12,128	5,227
313 Payroll: Support Staff	3,540		2,596	2,006	0	944	0	944
Total INCOME	895,134		923,228	758,470		873,871	457,283	416,588
EXPENSES								
103 Unallocated Funds	-94,393		-93,683	-70,960	0	-90,164	-55,632	-34,532
201 Grade K, 1, & 2	-1,265	-1,261	-660	-880	0	-715	-715	0
204 Grades 3 & 4	-900	-435	-975	-825	0	-1,350	-1,350	0
206 Grades 5 & 6	-1,719	-1,087	-1,359	-1,449	0	-1,449	-1,449	0
208 Grade 7 & 8	-2,430	-2,430	-2,885	-2,005	0	-3,480	-3,480	0
230 Part Time Teachers	-200	0	-200	-200	0	-300	-100	-200
240 Science	-2,150	-1,087	-1,940	-1,790	0	-1,340	0	-1,340
250 English	-100	-65	-100	-100	0	-100	0	-100
260 Bible / Spanish	-6,500	-5,651	-6,500	-6,500	0	-7,000	-314	-6,686
270 Math / Practical Arts	-100		-100	-100	0	-200	0	-200
280 Music	-1,453	-1,387	-1,276	-1,185	0	-1,182	-512	-670
294 NHS	-576	-504	-568	-562	0	-556	0	-556
295 PE Equipment	-1,210	-1,268	-1,050	-980	0	-510	-320	-190
298 Student Association (tran	-1,700	-1,700	-1,700	-1,700	0	-1,700	-700	-1,000
299 Class Dues (transfer)	-6,875	-6,875	-6,000	-5,375	0	-4,750	0	-4,750
311 Payroll: Flat Rate	-502,650	-492,546	-297,615	-522,231	0	-520,691	-257,497	-263,193
312 Payroll: Actual Cost	-23,573	-20,844	-364,634	-26,741	0	-26,741	0	-26,741
313 Payroll: Support Staff	-84,396	-76,290	-85,192	-82,392	67,255	-83,490	1.5% -41,803	0 -41,687
340 Insurance	-18,582	-21,616	-18,582	-21,500	0	-21,500	-12,127	-9,373
342 Office: Main	-4,812	-8,339	-4,812	-4,812	0	-9,012	-5,655	-3,357
343 Office: Financial Manager	-700	-664	-700	-700	0	-700	-433	-267
380 Maintenance	-19,350	-15,798	-19,350	-19,350	0	-11,950	-7,271	-4,680
385 Utilities	-46,438	-36,493	-46,438	-38,800	0	-42,100	-25,614	-16,486
387 Vehicle	-1,435	-1,403	-1,435	-1,435	0	-1,435	-718	-718
370 Admin - Materials & Supp	-22,291	-17,857	-19,772	-18,624	0	-22,740	-10,618	-12,122
371 Admin - Programs	-3,675	-4,450	-3,675	-3,675	0	-3,175	-1,255	-1,920
375 Equipment	-6,973	-5,393	-6,973	-7,173	0	-7,173	-4,246	-2,927
376 Library / Media Center	-4,985	-4,862	-4,425	-4,180	0	-3,570	-2,240	-1,330
378 Computer	-10,290	-9,761	-10,290	-10,290	0	-10,356	-6,498	-3,858
805 Chromebooks	-25,900	-19,443	-24,100	-13,800	0	-29,250	-16,350	-12,900
777 Mission Trip (Internation	0		0	0		0	0	0
776 Mission Trip	-1,000		-1,000	-1,000	0	-1,000	0	-1,000
796 Yearbook (USING #297)	-2,640	0	-2,295	-2,115	0	-2,100	-960	-1,140
934 Capital Expenditures Resc	-30,000		-30,000	0		0	0	0
960 NAD Working Capital Res	0		0	0		0	0	0
Total EXPENSES	-931,261		-1,060,284	-873,429		-911,779	-457,855	-453,925
Total NET GAIN / -LOSS	-36,127		-137,056	-114,959		-37,908	-573	-37,337

	2016 / 2017 BUDGET	2016 / 2017 Actual EOY	2017 / 2018 PRELIM	2017 / 2018 BUDGET	2017 / 2018 EOY	2018 / 2019 BUDGET	K - 8	9 - 12	
Students	121	120	105	98		102	64	38	65 three HS students are part time
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	music teacher + principal

DELINEATION (detail)						CHANGES FROM THE PRELIMINARY			
blue = 50 / 50	100%		100%	100%		100%	50%	50%	
pink = tuition	100%		100%	100%		100%	49%	51%	
green = rent factor	100%		100%	100%		100%	61%	39%	
purple = students	100%		100%	100%		100%	63%	37%	

INCOME									
103 Unallocated Funds	874,651	789,927	739,411	755,317	855,572	445,155	410,417		
Annual Fund Income	0	0	0	0	0	0	0		
Unallocated Donations	400	530	400	400	8,973	400	200	200	
Fee: Enrollment Fee	7,200		7,200	6,300	6,425	6,500	4,078	2,422	
Fee: Sr Graduation Fee	0		0	0	0	0	0	0	
Interest Earned	500	821	500	500	657	500	245	255	
Conf Equipment Subsidy	1,331	1,320	1,155	1,078	1,067	1,122	704	418	
Misc. Income	0	140	0	0	0	0			
Rental Income	1,700	1,731	1,700	1,700	896	1,700	1,034	666	
From Reserve #960	0		0	0	0	0	0	0	
14.00% Subsidy - Constituent Church	145,454	145,454	149,694	149,694	149,694	207,935	126,508	81,427	
Tuition Billed (98%)	718,066	727,346	629,278	579,739	587,605	637,415	312,385	325,030	
									3AF added budget is only 98% (ADJUSTED FOR P/T STUDENTS) 12,748
311 Payroll: Flat Rate	16,943	12,826	17,053	16,162	17,355	12,128	5,227		
Conference K Assistant Subsidy	7,553	7,105	7,553	7,553	5,811	7,553	7,553		
Prompt Payment Discount	9,390	9,326	5,273	9,500	10,351	9,802	4,575	5,227	
									increased - all teachers are subsidized by conf this year RECORD SEPERATELY (35% CONF 65% SCHOOL) adjusted per actual teacher pay rate
313 Payroll: Support Staff	3,540	2,596	2,006	6,425	944	0	944		
Lake Union Subsidy (9 & 10 grad)	3,540		2,596	2,006	6,425	944	944	944	
									118 6,750 2016-2017 see notes from BC about how to handle
Total INCOME	895,134	923,228	758,470	873,871	873,871	457,283	416,588		

EXPENSES									
103 Unallocated Funds	-94,393	-93,683	-70,960	68,123	-90,164	-55,632	-34,532		
Discount: Coupons Redeemed	-400	-400	-400	0	100	0	0	0	
Discount: SCHOOL Emp 35%	-7,252	-7,252	-7,252	0	1,372	0	0	0	
Discount: Magabook 25%	0		0	-600	131	0	0	0	
Discount: PIF	-1,548	-1,548	-1,548	-819	819	-793	-256	-537	
Discount: Multiple Student	-23,849	-23,849	-23,849	-13,153	13,153	-29,022	-18,210	-10,812	
Discount: Church Vouchers	-52,000	-52,000	-52,000	-48,600	48,600	-52,000	-32,627	-19,373	
SMART/RENWEB fee	-3,600		-3,600	-3,150	3,948	-3,250	-2,039	-1,211	
Bad Debt Write-Off	-5,745	-5,745	-5,034	-4,638		-5,099	-2,499	-2,600	
									includes church voucher discounts (GIFT) adj per actual in SMART adj per actual in SMART adj per actual in SMART adj per actual in SMART adj per actual in SMART adj per actual in SMART \$50 per family - use actual family # from SMART

	2016 / 2017 BUDGET	2016 / 2017 Actual EOY	2017 / 2018 PRELIM	2017 / 2018 BUDGET	2017 / 2018 EOY	2018 / 2019 BUDGET	K - 8	9 - 12	
201 Grade K, 1, & 2	-1,265	-1,261	-660	-880	922	-715	-715	0	2016-2017 K-2 together
Field Trips	-460	-437	-240	-320	261	-260	-260	20	
Supplies	-805	-824	-420	-560	661	-455	-455	35	
204 Grades 3 & 4	-900	-435	-975	-825	653	-1,350	-1,350	0	
Field Trips	-240	-246	-260	-220	68	-360	-360	20	
Supplies	-240	-38	-260	-220	199	-360	-360	20	
ACTIVITY: Swim	-420	-384	-455	-385	385	-630	-630	35	
206 Grades 5 & 6	-1,719	-1,087	-1,359	-1,449	1,372	-1,449	-1,449	0	
Field Trips	-340	-34	-260	-280		-280	-280	20	
Supplies	-340	-342	-260	-280	609	-280	-280	20	
ACTIVITY: Outdoor Ed (5th & 6)	-1,039	-1,027	-839	-889	763	-889	-889	50	
208 Grade 7 & 8	-2,430	-2,430	-2,885	-2,005	1,894	-3,480	-3,480	0	
Field Trips	-280	-265	-380	-280	225	-380	-380	20	
Supplies	-280	-522	-380	-280	319	-380	-380	20	
ACTIVITY: LIFT (7th & 8th)	-1,190	-1,032	-1,615	-1,190	1,050	-1,615	-1,615	85	both 7 & 8
ACTIVITY: Jr Bible Camp (8th)	-680	-610	-510	-255	300	-1,105	-1,105	85	
230 Part Time Teachers	-200	0	-200	-200	199	-300	-100	-200	Leave in
Field Trips	-100	0	-100	-100	80	-100		-100	
Supplies	-100	0	-100	-100	119	-200	-100	-100	CG - \$100 per part time teacher was only \$100
240 Science	-2,150	-1,087	-1,940	-1,790	2,056	-1,340	0	-1,340	
Field Trips	-550		-480	-430		-380		-380	40 Chicago museum
SciFest	-400	-160	-400	-400	400	-100		-100	45 CG - LUC covers all except travel was \$400
Supplies	-100	-223	-100	-100	830	-100		-100	
Science supplies/equipment	-1,100	-704	-960	-860	826	-760		-760	20 per every secondary student
250 English	-100	-65	-100	-100	55	-100	0	-100	
Supplies	-100	-65	-100	-100	55	-100		-100	
260 Bible / Spanish	-6,500	-5,651	-6,500	-6,500	6,698	-7,000	-314	-6,686	
Field Trips	-400		-400	-400	1,837	-400		-400	Spanish - BC village - museums
Supplies	-100	-106	-100	-100	35	-100		-100	
ACTIVITY: Bible Camp	-5,000	-5,094	-5,000	-5,000	3,668	-5,000		-5,000	adjusted per actual arrangements
Week of Prayer Expense	-500	-182	-500	-500	260	-500	-314	-186	CG - moved from 371 admin
Campus Ministries (vespers)	-1,000	-269	-1,000	-1,000	898	-1,000		-1,000	
270 Math / Practical Arts	-100		-100	-100	0	-200	0	-200	
Supplies: Practical Arts						-100		-100	CG - Practical Arts
Math: Supplies	-100		-100	-100		-100		-100	
280 Music	-1,453	-1,387	-1,276	-1,185	888	-1,182	-512	-670	
Supplies	-100		-100	-100		-100		-100	
Music Funds Expense	-1,353	-1,387	-1,176	-1,085	888	-1,082	-512	8	15 less per student for elementary
294 NHS	-576	-504	-568	-562	524	-556	0	-556	
National Honor Society	-576	-504	-568	-562	524	-556		-556	15 \$385 instead of 85 for dues - see comment for formula
295 PE Equipment	-1,210	-1,268	-1,050	-980	93	-510	-320	-190	
PE Equipment	-1,210	-1,268	-1,050	-980	93	-510	-320	5	5 CG - \$5 per student was \$10

	2016 / 2017 BUDGET	2016 / 2017 Actual EOY	2017 / 2018 PRELIM	2017 / 2018 BUDGET	2017 / 2018 EOY	2018 / 2019 BUDGET	K - 8	9 - 12		
298 Student Association (transfer)	-1,700	-1,700	-1,700	-1,700	1,700	-1,700	-700	-1,000	transfer to "trust" accts	
TRANS - Student Association	-1,700	-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	5,375	-4,750	0	-4,750	transfer to "trust" accts	
Freshman	-1,750	-1,750	-1,000	-625	625	-625		-625	¹²⁵ standardize class dues at 500/4=125	
Sophomore	-2,000	-2,000	-1,750	-1,500	1,500	-375		-375	¹²⁵	
Junior	-1,500	-1,500	-2,000	-1,875	1,875	-1,875		-1,875	¹²⁵	
Senior	-1,625	-1,625	-1,250	-1,375	1,375	-1,875		-1,875	¹²⁵	
311 Payroll: Flat Rate	-502,650	-492,546	-297,615	-522,231	490,478	-520,691	-257,497	-263,193	all teachers are subsidized by conf	
Wages: Teacher (subsidized)	-469,522	-468,768	-263,628	-475,001	470,500	-490,110	1.5%	-228,747	-261,363	adjusted per actual per S.Castanon
Wages: Assistant	-25,228	-19,161	-25,506	-13,500	14,932	-15,000	1.5%	-15,000		CG - adjust per actual
Wages: Substitute	-1,100	-2,150	-1,618	-3,430	3,375	-3,430		-1,600	⁸⁰	-1,830 ⁸⁰
FICA Employers Expense (assistant healthcare)	-1,800	-1,683	-1,820	-1,800	1,142	-1,800		-1,800		
retirement	-750	-784	-750	-750		-750		-750		
Professional Development	-250		-250	-250	526	-250		-250	⁵⁰	
312 Payroll: Actual Cost	-23,573	-20,844	-364,634	-26,741	23,787	-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	23,787	-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	67,255	-83,490	1.5%	-41,803	-41,687	1.1% increase for teachers- same for support staff
Wages: total	-72,696		-73,492	-73,492		-74,590		-37,292	-37,298	1.1% increase
Professional Development	0		0	0		0		0	0	
Retirement Expense - 403b BASI	-5,400	-2,570	-5,400	-2,600	2,200	-2,600		-1,274	-1,326	
Retirement Expense - 403b MAT	-800	-721	-800	-800	666	-800		-487	-313	
FICA Employers Expense	-5,500	-5,244	-5,500	-5,500	4,576	-5,500		-2,750	-2,750	
340 Insurance	-18,582	-21,616	-18,582	-21,500	19,200	-21,500	-12,127	-9,373		
Insurance - Building/Property	-7,602	-7,968	-7,602	-8,000	8,216	-8,000		-4,867	-3,133	
Insurance - workers comp	-7,465	-9,515	-7,465	-9,500	7,848	-9,500		-4,750	-4,750	
Insurance - Student	-3,515	-4,133	-3,515	-4,000	3,136	-4,000		-2,510	-1,490	
342 Office: Main	-4,812	-8,339	-4,812	-4,812	7,537	-9,012	-5,655	-3,357		
Postage: Main Office		-361			556	-600		-376	-224	CG - start budgeting these categories w/ total same
Supplies: Main Office		-1,062			1,206	-1,300		-816	-484	
Supplies: copier		-89								
Supplies: Kitchen		-230			9					
Supplies: Medical		-202			60	-100		-63	-37	
Supplies: Paper		-1,221			892	-900		-565	-335	
Supplies: Custodial	-4,100	-3,089	-4,100	-4,100	3,353	-4,100	0%	-2,573	-1,527	CG - moved from DV Maintenance
Flowers/Gifts/Balloons		-1,942			570	-600		-376	-224	
Office: Main Office Expense	-4,312	268	-4,312	-4,312	892	-1,312	2%	-823	-489	
Water - Absopure		-277				-100		-63	-37	
343 Office: Financial Manager	-700	-664	-700	-700	702	-700	-433	-267		
Postage: Financial Manager	-350	-237	-350	-350	147	-350		-213	-137	
Supplies: Financial Manager	-350	-427	-350	-350	555	-350	2%	-220	-130	2*\$50 for envelopes \$150 checks \$100 misc

	2016 / 2017 BUDGET	2016 / 2017 Actual EOY	2017 / 2018 PRELIM	2017 / 2018 BUDGET	2017 / 2018 EOY	2018 / 2019 BUDGET	K - 8	9 - 12		
380 Maintenance	-19,350	-15,798	-19,350	-19,350	8,399	-11,950		-7,271	-4,680	
Building/Grounds Maintenance	-7,183	-2,601	-7,183	-7,183		-3,607	2%	-2,194	-1,412	custodial supplies moved to office Snowplowing moved to utilities
Contract: Maintenance		-4,527								
Contract: Repairs/Inspections	-2,040	-1,363	-2,040	-2,040	1,517	-1,540	2%	-937	-603	
Supplies: Building Maintenance	-4,080	-7,761	-4,080	-4,080	6,788	-6,080	2%	-3,699	-2,381	
Supplies: Grounds Maintenance	-724	454	-724	-724	94	-724	2%	-440	-283	
385 Utilities	-46,438	-36,493	-46,438	-38,800	42,768	-42,100		-25,614	-16,486	
Utilities: Electricity	-20,000	-17,445	-20,000	-18,000	19,704	-19,000		-11,560	-7,440	
Utilities: Garbage Removal	-3,750	-4,147	-3,750	-4,200	4,810	-4,200		-2,555	-1,645	KEEP AS IS FOR NOW. LOOK FOR SAVINGS THIS YEAR
Utilities: Gas	-18,000	-9,247	-18,000	-12,000	11,006	-11,000		-6,692	-4,308	
Utilities: Telephone (in-house)	-1,900	-1,979	-1,900	-1,900	1,214	-1,900	0%	-1,156	-744	
Utilities: Water & Sewer	-2,788	-2,631	-2,788	-2,700	2,741	-2,700	0%	-1,643	-1,057	
Contract: Snowplowing	-1,020	-1,043	-1,020	-1,020	3,292	-3,300	0%	-2,008	-1,292	CG - moved from DV Maintenance
387 Vehicle	-1,435	-1,403	-1,435	-1,435	2,769	-1,435		-718	-718	
Vehicle - Expense	-150		-150	-150	190	-150		-75	-75	
Vehicle - Fuel Expense	-210	-373	-210	-210	714	-210		-105	-105	users paying mileage ?
Vehicle - Insurance	-725	-738	-725	-725	858	-725		-363	-363	
Vehicle - Maintenance	-350	-291	-350	-350	1,006	-350		-175	-175	
370 Admin - Materials & Supj	-22,291	-17,857	-19,772	-18,624	14,557	-22,740		-10,618	-12,122	
Senior Graduation	-2,210	-1,383	-1,700	-1,870	1,095	-2,550			-2,550	170 70 + 100 fee = \$170 per student... see income acct
Elementary Art	-528	-230	-456	-440		-320	5	-320		CG - from \$8 to \$5 per student
Elementary Science	-403		-416	-364	270	-320	5	-320		CG - from \$13 for 5 -8 to \$5 for all EL
Fingerprinting Expense	-200	-200	-200	-200	194	-200		-100	-100	
Testing Materials	-1,200	-712	-1,200	-1,200	889	-1,200		-753	-447	
Textbooks & Workbooks	-14,850	-12,547	-12,900	-11,950	10,443	-12,700		-6,400	-6,300	150 CG - add 600 this year only REVERT TO CPS ONLY
Profession Growth (supplies)	-200	-70	-200	-200	39	-200		-100	-100	
Accreditation Fee						-4,000		-2,000	-2,000	\$650 annual - \$350 +\$3,000 every 6 yrs
Administrative Expense	-1,900	-2,533	-1,900	-1,900	1,628	-1,250		-625	-625	
371 Admin - Programs	-3,675	-4,450	-3,675	-3,675	2,278	-3,175		-1,255	-1,920	
Bible Labs	-200	-1,103	-200	-200	9	-200			-200	
Leadership Retreat - HS	-975	-1,008	-975	-975	893	-975			-975	75 10 students 3 adults - IS THIS ACCURATE?
Public Relations/Marketing Expe	-2,000	-2,156	-2,000	-2,000	1,376	-2,000		-1,255	-745	MUST CREATE A MARKETING STRATEGY
375 Equipment	-6,973	-5,393	-6,973	-7,173	6,633	-7,173		-4,246	-2,927	
Equipment Purchase Expense	-1,000	-243	-1,000	-1,000	1,000	-1,000		-500	-500	
Equipment Repair / Maintenance	-1,000	-989	-1,000	-1,000	1,021	-1,000		-500	-500	
Copier Maintenance	-4,266	-3,147	-4,266	-4,266	3,881	-4,266		-2,677	-1,589	
Copier Interest Expense	-707	-812	-707	-707	596	-707		-444	-263	
Printer Toner	0	-202	0	-200	135	-200		-125	-75	
376 Library / Media Center	-4,985	-4,862	-4,425	-4,180	4,081	-3,570		-2,240	-1,330	35 standard is \$35 per student
Media Center Supplies	-4,235	-929	-3,675	-3,430	208	0				
Library Books		-3,137			3,130	-2,820		-1,769	-1,051	adjusted - \$35 per student TOTAL
Subscriptions - EBSCO	-650		-650	-650	682	-650		-408	-242	
Subscriptions - other	-100	61	-100	-100	62	-100		-63	-37	

	2016 / 2017 BUDGET	2016 / 2017 Actual EOY	2017 / 2018 PRELIM	2017 / 2018 BUDGET	2017 / 2018 EOY	2018 / 2019 BUDGET	K - 8	9 - 12		
378 Computer	-10,290	-9,761	-10,290	-10,290	10,087	-10,356	-6,498	-3,858		
Computer Improvement	-3,445	-3,447	-3,445	-3,445	4,821	-3,445	-2,162	-1,283		
Technology - equipment	-2,000	-2,064	-2,000	-2,000	1,574	-2,000	-1,255	-745	computer hardware	
Software Maintenance	-2,525	-1,700	-2,525	-2,525	1,834	-2,525	-1,584	-941	1400 for internet filter	
Software - RENWEB	-1,320	-1,448	-1,320	-1,320	1,256	-1,386	-869	-516	adjusted for increase	
Software - One Call NOW	-350	-313	-350	-350	254	-350	-220	-130		
Software - software license	-650	-789	-650	-650	349	-650	-408	-242		
805 Chromebooks	-25,900	-19,443	-24,100	-13,800	19,623	-29,250	-16,350	-12,900	will roll over each year to support program	
Chromebooks	-25,900	-19,443	-24,100	-13,800	5,223	-14,850	-9,150	-5,700	reduced since no new equipment needed - savings to sup	
IT Support	-4,000		-4,044	-14,400	14,400	-14,400	0.0%	-7,200	-7,200	no increase
Internet	0		0	0		0	0	0	0	included in Chromebook expense above per C.McDonald
777 Mission Trip (Internatio	0		0	0		0	0	0		
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 Expense	-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	1,741	-2,100	-960	-1,140		
Yearbook Funds Income	0	6,965	0	0	8,572	0		0	0	see notes for 2019-2020
Yearbook Funds Expense	-2,640	-5,404	-2,295	-2,115	-6,831	-2,100	-960	-1,140		less per student for elementary
934 Capital Expenditures Res	-30,000		-30,000	0		0	0	0		
Capital Improvement	-30,000		-30,000	0		0	0	0		By-Laws recommends 2% of budgeted expenses be reserv
Kitchen Update	0		0	0		0	0	0		REMOVED the 30,000 reserve
960 NAD Working Capital Res	0		0	0		0	0	0		
Total EXPENSES	-931,261		-1,060,284	-873,429		-911,779	-457,855	-453,925		
Total NET GAIN / -LOSS	-36,127		-137,056	-114,959		-37,908	-573	-37,337		

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

2018-2019 Budget

ENROLLMENT			MOVED STUDENTS UP
GRADE	C	NC	TOT
K	2	0	2
1	6	1	7
2	4	0	4
3	8	0	8
4	10	0	10
5	2	1	3
6	10	1	11
7	6	0	6
8	13	0	13
Elementary	61	3	64
9	3	2	5
10	2	1	3
11	11	4	15
12	13	2	15
Academy	29	9	38
TOTAL	90	12	102

2017-2018 Actual @ JAN
TOT
3
7
5
10
1
10
3
12
3
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

7.1 average GRADE size K-8

16.0 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	\$ 318,760
9-12	8,540	11,530	\$ 331,663

25.0% EL increase

14.0% HS increase

980

1050

PREVIOUS YEAR'S TUITION RATES

K-8	3,920	5,300
9-12	7,490	10,120