

Pocatello / Chubbuck

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DISTRICT

25

Maximizing Student Learning!

**ANNUAL BUDGET
2011 - 2012**

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2011-2012 ANNUAL BUDGET

BUDGET FORMAT

School District No. 25 utilizes the Idaho Financial Accounting Reporting Management System Coding Structure for classification of revenue and expenditures.

The Idaho Financial Accounting Reporting and Management System (IFARMS) is designed to:

1. Provide for statewide uniformity in budgeting, accounting, and reporting.
2. Provide a system for each school district to demonstrate the prudent use of its resources.
3. Provide for more detailed accountability of educational programs by providing a system for using accrual base accounting techniques.

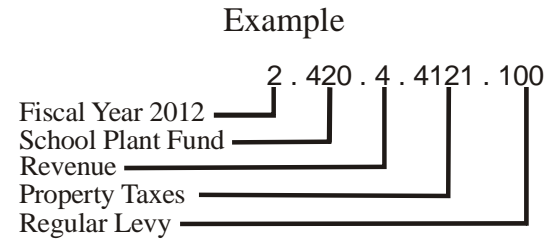
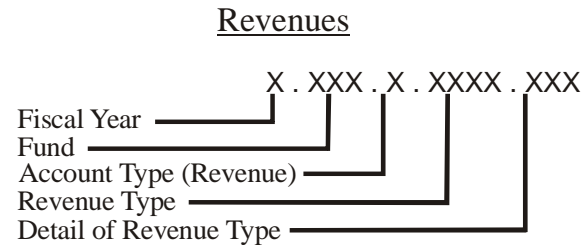
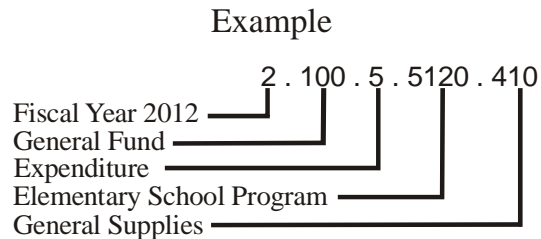
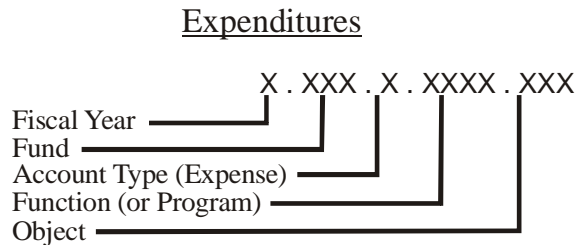
A budget is developed for each fund. A fund is a separate accounting entity with a self-balancing set of accounts that includes all cash, financial resources, obligations, and fund equity.

SPECIAL NOTE: The actual amounts listed under “2008-2009” and “2009-2010” have been rounded to the nearest dollar. Therefore, some subtotals and grand totals may not appear to sum correctly.

The amount listed under “2010-2011” as the Adjusted Budget is as of May 31, 2011.

EXPLANATION OF ACCOUNT STRUCTURES

Parts of this document display a segment of the District’s account structure to demonstrate how revenues and expenses have been budgeted. The following illustrates how each element is combined to create an account number. To see a listing of Fund numbers and descriptions, please refer to Page 3. A detailed explanation of Functions (Programs) and Objects are included in this document’s Appendices.



POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2011-2012 ANNUAL BUDGET

BOARD OF TRUSTEES 2010-2011

Marianne Donnelly - Chair
Janie Gebhardt - Vice Chair
Frank Rash - Clerk

John Sargent - Member
Jackie Cranor - Member

BUDGET DEVELOPMENT STAFF

Education Service Center

Shelley Allen, Public Information Officer
Bob Devine, Director of Secondary Education
C.B. Giles, Business Services Coordinator
Jan Harwood, Title I Coordinator
Amanda Hendricks, Energy Education Manager
Kent Hobbs, School Safety Interventionist
Douglas Howell, Director of Human Resources
Jeff Jolley, Technology Coordinator
Craig Leiby, Transportation Coordinator

Patti Mortensen, Director of Elementary Education
Bart Reed, Director of Business Operations
Carl Smart, Director of Employee Services
Lynda Steenrod, Director of Special Services
Mary M. Vagner, Superintendent
Chuck Wegner, Director of Curriculum
Kenneth Wright, Maintenance Planner
Tom Wilson, Food Service Coordinator
Sherry Young, Director of Head Start

Principals

Sheryl Brockett - Century High
David Ross - Highland High
Don Cotant - Pocatello High
Keith Barnes - Alameda Center
Dian Swanson / Patrick Vereecken - Franklin Middle School
Christine Stevens - Hawthorne Middle School
Susan Pettit - Irving Middle School
Janna Herdt - Chubbuck Elementary
Tina Orme - Edahow Elementary
Betsy Goeltz - Ellis Elementary
Janice Green - Gate City Elementary

Amy Adams - Greenacres Elementary
Lori Craney - Indian Hills Elementary
Heidi Kessler - Jefferson Elementary
Evelyn Robinson - Lewis and Clark Elementary
Steven Morton - Lincoln Early Childhood Center
Pauline Alessi - Syringa Elementary
Janice Nelson - Tendoy Elementary
James Denton - Tyhee Elementary
Steven Cziep - Washington Elementary
Russell Sion - Wilcox Elementary

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2011-2012 ANNUAL BUDGET

2011-2012 BUDGET CALENDAR

July 20, 2010 Organization of the Board; oath of office; election of Chair and Vice Chair; appointment of Clerk, Treasurer, and Deputy Treasurer; authorization to sign checks and invest funds; authorization for interfund loans, and designation of depository for District funds.

PRIOR TO:

April 1, 2011 Development of financial parameters and review of allotments. Review budget procedures.

April 11, 2011 Administrative review of budgeting process and procedures. Distribute data and staff printouts to directors, department heads, and coordinators.

April 19, 2011 Regular Board Meeting – Discussion of Balancing the 2011-12 District Budget.

April 29, 2011 Deadline for Directors, Department Heads, and Coordinators to submit requested budgets for the 2011-12 Fiscal Year.

April 30, 2011 Final day to notify county of the date of the Budget Hearing date.

May 3, 2011 Special Board Work Session to Present Balanced Budget Options and Seek Board Direction

May 17, 2011 Regular Board Meeting – Present Balanced 2011-12 District Budget, Take Action on Insurance Plan and Carriers and Set Budget Hearing, Take Action on Intent to Hire.

June 3, 2011 Advertisement prepared and submitted to the Idaho State Journal.

June 10, 2011 Post and Publish Budget Hearing and Budget Summaries.

June 21, 2011 Regular Board Meeting - Public Hearing and Adoption of 2011-2012 budget.

July 19, 2011 Annual Meeting of the Board of Trustees.

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2011-2012 ANNUAL BUDGET

BUDGET SUMMARY

<u>Fund Number and Description</u>	<u>2008-2009 Budget*</u>			<u>2009-2010 Budget*</u>			<u>2010-2011 Budget*</u>		<u>2011-2012 Budget*</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
100 General Fund	73,414,636	73,266,396	148,240	72,438,935	72,701,222	-262,287	67,389,848	69,411,942	67,091,689
220 Federal Forest Fund									
241 Driver Education Fund	55,650	55,650	0	95,651	96,169	-518	136,170	136,170	133,563
242 Special Grants Fund	67,860	77,371	-9,511	68,120	76,400	-8,280	67,340	67,340	67,340
243 State Professional-Technical Education Fund	76,881	65,665	11,216	75,511	58,763	16,748	18,602	74,453	54,335
245 State Technology Fund	631,223	467,703	163,520	652,032	457,684	194,348	459,813	567,266	
246 Substance Abuse Prevention Fund	328,591	348,688	-20,097	412,141	412,732	-591		33,556	0
250 Title I-A ARRA Fund	258,776	234,201	24,575	224,995	184,659	40,336	0	37,376	250,000
251 Title I-A, ESEA - Improving Basic Programs Fund	3,051,143	2,893,512	157,631	2,286,203	1,242,956	1,043,247	804,325	1,155,570	
256 Title VI-B School-Age ARRA Fund	0	0	0	3,436,834	3,290,258	146,576	2,285,055	3,017,262	3,092,390
257 Title VI-B, IDEA - School-Age Fund	2,803,310	2,196,709	606,601	2,385,102	1,007,388	1,377,714	791,518	1,214,844	
258 Title VI-B, IDEA - Preschool Fund	0	0	0	3,070,013	2,320,767	749,246	2,495,913	3,190,195	2,460,959
259 Title VI-B Preschool ARRA Fund	144,100	124,621	19,479	151,612	92,499	59,113	124,422	189,564	163,217
261 Title V-A, ESEA - Innovative Programs Fund				104,459	42,571	61,888	32,232	60,407	
263 Perkins IV - Professional Technical Fund	150,878	100,666	49,212	4,712	4,742	-30	5,000		0
269 Johnson O'Malley Fund	211,581	202,173	9,408	234,599	234,599	0	192,920	192,869	160,033
270 Title III, ESEA - LEP / Immigrant Fund	1,682	1,682	0			0			
271 Title II-A, ESEA - Improving Teacher Quality Fund	2,044	2,044	0	1,147,428	1,974	0	0	0	
273 Title IV-A, ESEA - Drug-Free Schools Fund	922,090	464,614	457,476	548,687	601,041	-60,354	1,033,266	1,275,775	1,700,398
274 Head Start Fund	268,584	241,737	26,847	332,031	304,284	27,747	328,532	345,765	328,532
276 Head Start Training Fund	1,168,110	1,169,288	-1,178	1,246,910	1,247,386	-476	1,203,854	1,225,344	1,226,844
277 Head Start Incentive Fund	18,675	19,271	-596	18,675	18,675	0	21,178	21,156	21,050
278 Head Start T.A.N.F. Fund				91,785	86,681	5,104			
282 Title II-D, ESEA - Technology Fund	95,504	95,690	-186	93,504	93,504	0	93,504	93,504	93,504
290 Child Nutrition Fund	18,989	14,832	4,157	54,158	43,035	11,123	10,093	10,135	
310 Bond Interest and Redemption Fund	4,769,858	5,435,158	-665,300	5,254,304	5,621,017	-366,713	5,437,825	5,437,825	5,307,350
420 Plant Facilities Fund	4,511,678	4,511,814	-136	4,506,154	4,457,787	48,367	4,423,368	4,423,368	4,535,680
610 Print Shop Fund	6,230,293	6,292,085	-61,792	6,256,973	6,111,153	145,820	5,461,597	5,461,597	6,146,530
710 VEBA Trust Fund	156,635	163,207	-6,572	144,277	166,884	-22,607	128,656	128,656	113,656
	1,156,150	1,156,102		984,500	1,001,405	-16,905	846,035	846,035	830,689
Total of All Funds	100,379,421	99,510,878	868,543	105,775,892	101,925,882	3,850,010	93,791,066	98,623,078	93,552,759

* Includes actual Ending Fund Balances as well as budgeted Reserves

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2011-2012 ANNUAL BUDGET

SUMMARY STATEMENT OF CERTIFIED LEVIES FOR FY 2009 THROUGH FY 2012

LEVIES:	<u>2008-2009</u>	<u>2009-2010</u>	<u>2010-2011</u>	<u>Estimated</u> <u>2011-2012</u>
Supplemental Levy ¹	\$6,000,000	\$6,000,000	\$6,000,000	\$7,500,000
Emergency Levy	300,000	0	0	0
Tort Levy	186,573	194,317	186,220	193,923
School Plant Facilities Levy ²	3,517,751	3,693,639	3,878,321	3,934,530
School Construction Bond Levy ³	<u>2,094,453</u>	<u>2,106,377</u>	<u>2,245,517</u>	<u>2,274,866</u>
TOTAL LEVIES	<u>\$12,098,777</u>	<u>\$11,994,333</u>	<u>\$12,310,058</u>	<u>\$13,903,319</u>
PROPERTY VALUES:	<u>2008-2009</u>	<u>2009-2010</u>	<u>2010-2011</u>	<u>2011-2012</u>
Actual September Taxable Property Value	\$2,847,283,640	\$3,269,422,348	\$3,331,974,374	
Total Calculated Levy Rate ⁵	0.004249235	0.003818912	0.003861982	

¹Approved February 13, 2007 for FY 2009; approved April 7, 2009 for FY 2010 and FY 2011; approved March 8, 2011 for FY 2012 and FY 2013

²Approved October 3, 2000 for a 10-year period. Expiration of the that levy was in FY 2011. Approved March 16, 2010 for FY 2012 through FY 2021

³Approved March 4, 1997 for a 20-year school construction bond not to exceed \$27,500,000. The last payment on this bond is scheduled for August 1, 2016.

⁴The value used by Bannock County in the calculation of the actual property tax levy rates. Excludes Homeowner's Exemption Values

⁵The Total Calculated Levy Rate is calculated by dividing the Total Certified Levy amount by the Actual September Taxable Property Value. However, each year there are "Special Remittances" from the state that reduce the Total Levy Amount. These "Special Remittances" are excluded from the Certification Request submitted to the Bannock County Commissioners each year. This amount was \$9,784 in FY 2009, \$8,954 in FY 2010 and \$8,954 in FY 2011

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2011-2012 ANNUAL BUDGET

NOTICE OF BUDGET HEARING

NOTICE IS HEREBY GIVEN, that a public school budget hearing in School District No. 25 will be held on the 21st day of June 2011 at 5:30 p.m., in the Administration Office of said School District located at 3115 Pole Line Road, Pocatello, Idaho. The purpose of said budget hearing shall be to present and review the proposed budget for support and maintenance of said School District for the fiscal year, July 1, 2011, to June 30, 2012, as provided for by Sections 33-801, Idaho Code.

FURTHER NOTICE IS GIVEN, that for the purpose of said budget hearing, public notices will be posted in the following places and said notice will be published in the IDAHO STATE JOURNAL, on June 10, 2011, according to Section 33-402, IDAHO CODE:

1. On the main door of the Administration Office, 3115 Pole Line Road, Pocatello, Idaho.
2. On the bulletin board at the Bannock County Courthouse, 600 East Center, Pocatello, Idaho.
3. On the bulletin board at the City of Chubbuck Offices, 5160 Yellowstone, Chubbuck, Idaho.
4. On the bulletin board at the City of Pocatello Office, 911 East Sherman, Pocatello, Idaho

All of the locations noted above are within the boundaries of School District No. 25, Bannock County, Pocatello, Idaho.

Mr. Frank Rash
Clerk of Board of Trustees

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2011-2012 ANNUAL BUDGET

SUMMARY STATEMENT - 2010-2011 SCHOOL BUDGET
ALL FUNDS

	<u>GENERAL FUND</u>				<u>ALL OTHER FUNDS</u>			
	Actual 2008-09	Actual 2009-10	Adjusted Budget 2010-11	Proposed Budget 2011-12	Actual 2008-09	Actual 2009-10	Adjusted Budget 2010-11	Proposed Budget 2011-12
<u>REVENUES</u>								
Beginning Balance	5,265,691	7,496,759	7,621,178	6,200,000	5,959,077	6,121,866	4,797,056	5,982,172
Local Tax Revenue	6,481,998	5,937,129	6,195,174	7,693,923	5,584,861	5,958,927	6,123,838	6,209,396
Other Local Revenue	1,174,496	767,685	698,500	685,500	1,848,082	1,703,271	1,956,397	1,697,506
State Revenue	59,404,369	50,408,452	53,245,879	50,637,266	2,162,495	1,235,252	974,532	330,525
Federal Revenue	939,842	8,091,198	1,651,211	1,875,000	10,519,451	14,092,670	15,250,313	12,131,571
Sale of Fixed Assets	0	0	0	0	2,506	3,735	3,500	2,000
Transfers	0	0	0	0	168,009	108,940	105,500	107,900
TOTALS	<u>73,266,396</u>	<u>72,701,223</u>	<u>69,411,942</u>	<u>67,091,689</u>	<u>26,244,481</u>	<u>29,224,661</u>	<u>29,211,136</u>	<u>26,461,070</u>
<u>EXPENDITURES</u>								
Salaries	45,423,115	44,546,944	43,177,813	41,951,522	6,058,085	6,685,970	6,868,178	6,003,942
Fringe Benefits	13,697,785	13,737,305	13,567,952	13,615,790	2,391,150	2,639,863	2,915,947	2,597,814
Purchased Services	3,740,670	3,946,690	4,153,648	4,020,836	3,576,015	3,719,180	4,123,881	3,170,368
Supplies and Materials	2,378,667	2,351,634	2,059,372	1,990,635	3,196,638	3,923,070	4,060,359	3,075,683
Capital Objects	1,940	16,433	39,216	3,600	2,672,659	4,827,566	4,387,618	4,683,630
Debt Retirement	0	0	0	0	2,224,503	2,221,510	2,225,830	2,231,700
Insurance and Judgments	360,047	372,555	371,702	376,777	2,969	1,582	7,687	5,790
Transfers and Other Requirements	167,413	108,484	105,500	107,900	596	456	0	0
Contingency Reserve	0	0	617,907	608,197	0	0	0	0
Reserve for Future Building Expenses	0	0	0	0	0	0	996,588	1,308,224
Unappropriated Fund Balance	7,496,759	7,621,178	2,471,630	2,435,667	6,121,866	5,205,464	3,625,048	3,383,919
Appropriated Fund Balance	0	0	535,169	0	0	0	0	0
Designated Reserves	0	0	2,312,033	1,980,045	0	0	0	0
TOTALS	<u>73,266,396</u>	<u>72,701,223</u>	<u>69,411,942</u>	<u>67,091,689</u>	<u>26,244,481</u>	<u>29,224,661</u>	<u>29,211,136</u>	<u>26,461,070</u>

A Copy of the School District Budget will be available for public inspection in the
District's Administrative Offices or online at: <http://web1.d25.k12.id.us/home/bo/Budget2012.pdf>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2011-2012 ANNUAL BUDGET

PROGRAM INFORMATION

FUND 100

GENERAL FUND

DESCRIPTION

The General Fund is used to account for all general revenues received and expenditures incurred for the maintenance and operations of the school district. It is the largest single fund of the District, accounting for nearly 72% percent of the planned total expenditures in 2011-2012. Other funds are restricted to either specific items or special purposes. The General Fund and Special Funds comprise a complete school district financial plan.

For FY 2012, the legislature reduced state support for public schools by approximately 3.75% from the previous fiscal year. In anticipation of further salary apportionment reductions in FY 2013, a designated reserve of approximately \$1,500,000 was created by reducing the number of certified employees that would be on-staff in FY 2012.

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2011-2012 ANNUAL BUDGET

GENERAL FUND
REVENUES

Account Elements and Description	2008-2009			2009-2010			2010-2011 Budget		2011-2012 Budget
	Adjusted Budget	Actual	Variance	Adjusted Budget	Actual	Variance	Adopted	Adjusted	Adopted
2.100.4.4111.100 Taxes - General M & O		39,810	39,810						
2.100.4.4112.200 Taxes - Supplemental Levy	6,000,000	5,965,294	-34,706	6,000,000	5,725,865	-274,135	6,000,000	6,000,000	7,500,000
2.100.4.4113.300 Taxes - Emergency Levy	0			0			0	0	0
2.100.4.4114.400 Taxes - Tort Levy	300,000	290,147	-9,853		11,501	11,501			
2.100.4.4119.900 Taxes - Judgment	196,357	185,817	-10,541	203,271	199,690	-3,581	195,174	195,174	193,923
2.100.4.4130.000 Penalty on Delinquent Taxes		930	930						
2.100.4.4140.010 Montessori Tuition	75,000	80,754	5,754	80,000	76,261	-3,739	78,000	78,000	95,000
2.100.4.4140.020 Summer School Tuition	65,000	59,248	-5,752	40,000	37,855	-2,146	35,000	35,000	40,000
2.100.4.4140.030 Community Education Revenues	20,000	14,088	-5,912	25,000	13,200	-11,800	15,000	15,000	13,000
2.100.4.4140.040 Strings Program Revenues	30,000	25,891	-4,109	25,000	36,572	11,572			
2.100.4.4140.050 IDLA Tuition	14,000	16,925	2,925	17,000	3,790	-13,210	10,000	10,000	10,000
2.100.4.4150.000 Earnings on Investment		7,490	7,490	5,500	6,405	905	5,500	5,500	7,500
2.100.4.4174.410 Music Instrument Maintenance	75,000	434,296	359,296	250,000	54,630	-195,370	75,000	75,000	50,000
2.100.4.4179.900 Participation Fee Revenue	1,800	2,890	1,090	2,000	6,799	4,799	2,000	2,000	3,000
2.100.4.4191.100 Rentals	120,000	133,974	13,974	125,000	141,300	16,300	238,000	238,000	225,000
2.100.4.4193.300 Transportation	20,000	17,504	-2,497	20,000	21,981	1,981	20,000	20,000	20,000
2.100.4.4199.900 Other Local Revenue	200,000	262,270	62,270	200,000	345,661	145,661	200,000	200,000	200,000
	25,000	119,166	94,166	25,000	23,231	-1,769	20,000	20,000	22,000
TOTAL LOCAL FUNDING	7,817,907	7,656,493	-161,414	7,017,771	6,704,814	-312,957	6,893,674	6,893,674	8,379,423
2.100.4.4311.100 Basic School Support	49,601,765	49,744,285	142,520	40,256,651	40,701,224	444,573	45,362,834	44,817,037	42,885,723
2.100.4.4311.110 State Lottery Revenue				693,395	693,395		695,000	695,000	
2.100.4.4312.200 Transportation Support	2,475,652	2,051,274	-424,378	1,931,256	1,956,201	24,945	1,371,000	1,371,000	1,644,048
2.100.4.4314.400 Exceptional Child Contracts	0	0	0	0	0	0	0	0	0
2.100.4.4318.800 State Benefit Apportionment	80,000	103,986	23,986	75,000	78,166	3,166	80,000	80,000	80,000
2.100.4.4319.900 Other State Support	6,301,254	6,299,615	-1,639	6,046,449	6,100,012	53,563	5,887,274	5,887,274	5,658,293
2.100.4.4329.900 Other State Revenue	1,046,667	1,061,288	14,621	875,316	802,297	-73,019	274,727	324,160	304,202
2.100.4.4380.000 Revenue In Lieu of Property Taxes	146,800	130,024	-16,776	64,908	64,908		50,000	64,908	65,000
	13,900	13,897	-3	12,000	12,249	249	6,500	6,500	
TOTAL STATE FUNDING	59,666,038	59,404,369	-261,669	49,954,975	50,408,452	453,477	53,727,335	53,245,879	50,637,266

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2011-2012 ANNUAL BUDGET

**GENERAL FUND
REVENUES**

Account Elements and Description	<u>2008-2009</u>			<u>2009-2010</u>			<u>2010-2011 Budget</u>		<u>2011-2012 Budget</u>
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
2.100.4.4420.000 Federal Forest				7,269,431	7,269,431				
2.100.4.4450.000 Indirect Costs	175,000	200,202	25,202	200,000	224,270	24,270	200,000	200,000	200,000
2.100.4.4459.900 Medicaid Revenue	490,000	739,640	249,640	500,000	597,497	97,497	450,000	1,451,211	1,675,000
TOTAL FEDERAL FUNDING	665,000	939,842	274,842	<u>7,969,431</u>	<u>8,091,198</u>	<u>121,767</u>	650,000	<u>1,651,211</u>	<u>1,875,000</u>
TOTAL CURRENT REVENUES	<u>6,814,945</u>	<u>68,000,705</u>	<u>-148,240</u>	<u>64,942,177</u>	<u>65,204,464</u>	<u>262,287</u>	<u>61,271,009</u>	<u>61,790,764</u>	<u>60,891,689</u>
2.100.4.7000.000 Estimated Beginning Balance	5,265,691	5,265,691		7,496,758	7,496,759		6,118,839	7,621,178	6,200,000
TOTAL GENERAL FUND	<u><u>7,341,436</u></u>	<u><u>73,266,396</u></u>	<u><u>-148,240</u></u>	<u><u>72,438,935</u></u>	<u><u>72,701,223</u></u>	<u><u>262,288</u></u>	<u><u>67,389,848</u></u>	<u><u>69,411,942</u></u>	<u><u>67,091,689</u></u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2011-2012 ANNUAL BUDGET

GENERAL FUND
DESCRIPTION OF REVENUE ITEMS

LOCAL SOURCES

Property Taxes - General Maintenance and Operation

DESCRIPTION

On August 25, 2006, the Idaho Legislature convened in an Extraordinary Session and passed "The Property Tax Relief Act of 2006". The result of this act was that as of FY 2007, the General Maintenance and Operations Levy was removed and replaced with additional state funding. Any funding in subsequent years is due to delinquent taxes.

Taxes - Supplemental

This portion of the maintenance and operation tax levy requires a favorable simple majority vote to secure approval.

Taxes - Tort Levy

Idaho Code allows school districts to levy amounts equal to the cost of legally mandated insurance policy premiums for the upcoming fiscal year.

Taxes - Emergency

If there is an increase in student enrollment from one school year to the next, a district may submit to the county, without voter approval, a levy for the additional students. The amount of the levy is based on the previous year's State Support per student (ADA) and the rate cannot exceed 0.0006. (See Idaho Code 33-805)

Taxes - Judgments

Occasionally, a tax paying entity is granted a refund on their property taxes after levies have been set for a given fiscal year. Because of those refunds, Bannock County is responsible to withhold a proportionate amount from the property tax revenue that would come to the district. Idaho Code 63-1305 allows the district to levy an amount equal to its portion of the judgment as a one-time levy in the year following the hold back.

Penalty On Delinquent Taxes

Revenue earned as a result of a penalty and/or interest added to the delinquent payment of taxes.

Tuition

The District charges tuition for three programs; a Montessori Kindergarten Program, a summer school program, and a community education program.

Earnings On Investments

The cash flow of the District lends itself to investment possibilities during the fiscal year. Cash is received in relatively large amounts and expenditures are reasonably level over a period of 12 months. Funds can then be invested in time certificates of deposit, repurchase agreements, macro savings accounts, or the State Investment Pool.

Rentals

Fees charged to various organizations for the use of District facilities are consistent with rates established by the rental policy.

Local Fees

Funds collected from schools for costs of non-reimbursable activities, transportation, and such fees as music instrument maintenance.

Other Local Sources

Funds collected from book fines, refunds, breakage, and other reimbursements.

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2011-2012 ANNUAL BUDGET

GENERAL FUND
DESCRIPTION OF REVENUE ITEMS

STATE SOURCES

DESCRIPTION

Base Support Program

The State Base Support is comprised of two components: Salary Apportionment and Entitlement. Each component is calculated from the number of units that the District's student attendance will generate and the State Department of Education will base the number of units that are funded from the best 28 weeks of attendance.

Transportation Support

Allowable costs for the transportation of pupils are reimbursed at an approximate rate of 85 percent. The depreciation allowance amount must be used for bus purchases and is shown as a revenue in the School Plant Fund.

Exceptional Child Support

Special contractual arrangements are made for those pupils who have disorders requiring a special facility or service. The State Department contract reimbursement is nearly equivalent to the actual cost and is based on student attendance.

State Paid Benefits And Other State Support

Local school districts receive reimbursement for the employer's share of Social Security and Retirement benefits of eligible employees as determined by the State Department of Education. Also included are state directed monies for a variety of programs.

State Paid Revenue in Lieu of Taxes

The 1995 Legislature passed HB 156 providing property tax relief for all of Idaho's property tax payers. The bill reduced the maximum local equalization rate from 0.4 percent to 0.3 percent and the State now funds up to the 0.1 percent that would have been raised at the local level. Because of The Property Tax Relief Act of 2006, only the FY 2005 and FY 2006 budgets will show receipts of these funds. In addition, the 2001 Legislature passed HB 378 in which certain agricultural assets would be exempt from taxation and the replacement taxes would be submitted to the district through the State Tax Commission.

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2011-2012 ANNUAL BUDGET

GENERAL FUND
DESCRIPTION OF REVENUE ITEMS

FEDERAL SOURCES

DESCRIPTION

Unrestricted Federal

Indirect costs are incurred by the General Fund for processing the business transactions for Federal programs. These costs are charged to programs and the receipts are considered revenue to the General Fund. The indirect cost rate is determined by the State Department of Education and is updated annually.

Medicaid Revenue

These revenues are received from the Medicaid program for some of the services that are provided to Special Education students.

The District's fiscal policy is to balance estimated current revenue and estimated current expenditures. Current revenue is revenue the District plans to receive during the year. It does not include the estimated prior year's ending fund balance. That fund balance is designated as a resource to be used for two requirements detailed in the expenditure/requirement portion of the budget. Those requirements are the contingency reserve and unappropriated fund balance. The Board may also direct any portions above these two requirements to be designated for one time expenditures.

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2011-2012 ANNUAL BUDGET

ESTIMATE OF M & O STATE SUPPORT REVENUE
FOR 2011-2012

1. Entitlement (Number of Support Units = 587 x \$19,626 - State Distribution Factor)	\$11,520,462
2. Salary Apportionment (Number of Support Units = 593)	<u>31,365,261</u>
3. BASE SUPPORT	<u>\$42,885,723</u>
4. Benefit Apportionment	5,658,293
5. Exceptional Child Support	80,000
6. Transportation Support	1,738,130
7. Textbook Allowance	0
8. Teacher Classroom Supplies	0
9. ISAT Remediation	152,352
10. Idaho Reading Initiative / Limited English Proficiency / Gifted and Talented	122,375
11. TOTAL STATE SUPPORT	<u>\$50,636,873</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2011-2012 ANNUAL BUDGET

Student Enrollment Projections
September 30 Data
For District Planning

Grade	<u>Actual Enrollment</u>										<u>Projected Enrollment</u>				
	01-02	02-03	03-04	04-05	05-06	06-07	07-08	08-09	09-10	10-11	11-12	12-13	13-14	14-15	15-16
K	909	931	964	937	931	1,015	954	1,019	996	1,150	1,050	1,025	1,000	1,025	1,050
1	897	895	922	944	951	921	1,004	946	1,014	1,006	1,147	1,048	1,025	998	1,023
2	884	861	884	899	947	918	912	983	927	1,014	982	1,129	1,036	1,009	982
3	890	835	868	865	883	918	893	921	965	918	984	966	1,118	1,020	993
4	892	854	847	859	866	861	900	870	911	956	917	974	952	1,108	1,010
5	914	853	814	832	849	843	854	900	858	928	958	920	976	955	1,111
6	945	864	872	804	842	807	848	872	900	841	924	954	917	972	951
7	947	956	882	884	820	830	854	882	896	903	851	942	976	935	991
8	957	919	959	877	853	812	831	863	881	912	908	857	951	984	943
9	983	986	1,002	1,008	957	936	898	940	976	975	1,028	1,019	959	1,067	1,104
10	911	950	979	996	995	935	928	899	917	950	964	1,013	1,000	944	1,050
11	987	901	896	924	924	931	913	880	872	908	942	947	987	982	927
12	953	911	904	865	889	867	878	932	884	893	922	955	956	1,000	995
<hr/>															
K	909	931	964	937	931	1,015	954	1,019	996	1,150	1,050	1,025	1,000	1,025	1,050
1-3	2,671	2,591	2,674	2,708	2,781	2,757	2,809	2,850	2,906	2,938	3,113	3,143	3,179	3,027	2,998
4-6	2,751	2,571	2,533	2,495	2,557	2,511	2,602	2,642	2,669	2,725	2,799	2,848	2,845	3,035	3,072
Total Elementary	6,331	6,093	6,171	6,140	6,269	6,283	6,365	6,511	6,571	6,813	6,962	7,016	7,024	7,087	7,120
<hr/>															
7-8	1,904	1,875	1,841	1,761	1,673	1,642	1,685	1,745	1,777	1,815	1,759	1,799	1,927	1,919	1,934
9-12	3,834	3,748	3,781	3,793	3,765	3,669	3,617	3,651	3,649	3,726	3,856	3,934	3,902	3,993	4,076
Total Secondary	5,738	5,623	5,622	5,554	5,438	5,311	5,302	5,396	5,426	5,541	5,615	5,733	5,829	5,912	6,010
<hr/>															
Total	12,069	11,716	11,793	11,694	11,707	11,594	11,667	11,907	11,997	12,354	12,577	12,749	12,853	12,999	13,130

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2011-2012 ANNUAL BUDGET**

**GENERAL FUND FUNCTION SUMMARY
FISCAL YEAR 2009 THROUGH FISCAL YEAR 2012**

<u>Function Number and Description</u>	<u>2008-2009</u>			<u>2009-2010</u>			<u>2010-2011 Budget</u>		<u>2011-2012 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
5110 Kindergarten Program									
5120 Elementary Program	19,041,444	18,629,980	411,464	18,668,993	18,588,879	80,114	17,818,592	17,600,238	17,800,248
5150 Secondary Program	17,534,078	16,875,533	658,545	16,910,992	16,769,173	141,819	16,043,247	15,707,731	15,499,442
5170 Alternate School Program	1,078,643	1,096,294	-17,651	978,988	974,032	4,956	986,674	1,024,552	1,055,284
5190 Vocational-Technical Program									
5210 Special Education Program	10,117	10,043	74	7,150	6,032	1,118	4,1587	4,1587	2,500
5220 Preschool Handicapped Program	4,924,111	4,891,246	32,865	4,576,315	4,650,090	-73,775	4,474,934	4,437,382	4,503,330
5240 Gifted And Talented Program	210,422	196,887	13,535	193,615	192,557	1,058	184,481	153,821	154,946
5310 Interscholastic Program	250,690	239,682	11,008	263,856	230,172	33,684	129,062	129,040	132,714
5320 School Activity Program	384,000	235,017	148,983	205,000	280,426	-75,426	205,000	205,000	300,000
5410 Summer School Program	849,340	837,558	11,782	841,660	825,193	16,467	741,738	730,862	690,912
5420 Community Education Program	86,441	123,962	-37,521	76,743	67,391	9,352	76,201	76,189	71,905
	79,274	69,018	10,256	75,125	65,193	9,932	26,241	44,363	17,899
Total Instruction	<u>44,448,560</u>	<u>43,205,220</u>	<u>1,243,340</u>	<u>42,798,437</u>	<u>42,649,138</u>	<u>149,299</u>	<u>40,687,757</u>	<u>40,120,965</u>	<u>40,329,380</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2011-2012 ANNUAL BUDGET

GENERAL FUND FUNCTION SUMMARY
FISCAL YEAR 2009 THROUGH FISCAL YEAR 2012

<u>Function Number and Description</u>	<u>2008-2009 Budget</u>			<u>2009-2010 Budget</u>			<u>2010-2011 Budget</u>		<u>2011-2012 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
6110 Attendance, Guidance And Health Program	2,586,065	2,595,376	-9,311	2,608,200	2,579,695	28,505	2,295,571	2,390,669	2,223,138
6160 Ancillary Service Program	1,548,223	1,542,334	5,889	1,513,640	1,497,549	16,091	1,452,922	1,476,226	1,516,163
6210 Instructional Improvement Program	1,523,874	1,142,956	380,918	1,130,650	1,082,187	48,463	950,439	1,018,267	982,720
6220 Educational Media Services Program	1,418,695	1,407,313	11,382	1,394,364	1,390,995	3,369	1,265,135	1,237,307	787,264
6230 Instruction-Related Technology Program	565,867	553,268	12,599	545,884	525,761	20,124	628,891	646,984	700,428
6310 Board Of Education Program	47,020	37,914	9,106	40,750	30,934	9,816	26,100	26,100	28,100
6320 Central Administration Program	1,309,210	1,086,684	222,526	1,505,133	1,099,919	405,214	991,910	994,123	962,606
6410 School Administration Program	4,555,871	4,053,223	502,648	4,390,685	4,154,551	236,134	3,856,931	3,946,904	3,874,656
6510 Business Administration Program	569,115	569,565	-450	579,298	624,462	-45,164	544,414	564,291	544,764
6550 Central Service Program	125,905	117,308	8,597	118,171	123,082	-4,911	86,787	102,975	122,657
6560 Administrative Technology Service Program	294,668	287,992	6,676	293,856	281,779	12,077	262,777	263,695	276,778
6610 Building Operation Services Program	4,526,482	4,353,429	173,053	4,614,986	4,341,202	273,784	4,563,116	4,652,651	4,615,868
6630 Maintenance - Non-Student Occupied Program									
6640 General Maintenance Services Program	1,548,999	1,523,193	25,806	1,505,012	1,491,234	13,778	1,419,395	1,484,964	1,507,772
6650 Ground Maintenance Services Program	221,085	218,934	2,151	214,341	215,632	-1,291	211,877	207,837	209,106
6670 Security Services Program	39,300		39,300						
6810 Pupil To School Transportation Program	2,890,999	2,629,862	261,137	2,701,178	2,651,741	49,437	2,391,924	2,401,566	2,427,276
6820 Pupil Activity Transportation Program				71,315	59,292	12,023	68,668	68,668	69,336
6840 Non-reimbursable Transportation Program	47,297	45,373	1,924	47,606	45,781	1,825	38,050	43,050	42,650
6910 Other Support Services Program	663,752	231,839	431,913	137,490	123,671	13,819	83,854	1,718,514	734,898
7200 Parent Activities Program									
Total Support Services	<u>3,500</u> 24,485,927	<u>442</u> 22,397,003	<u>3,058</u> 2,088,924	<u>23,406,159</u>	<u>22,302,422</u>	<u>1,098,737</u>	<u>21,102,361</u>	<u>23,347,738</u>	<u>21,629,780</u>
Total Current Expenditures	<u>68,934,487</u>	<u>65,602,223</u>	<u>3,332,264</u>	<u>66,214,596</u>	<u>64,971,560</u>	<u>1,243,036</u>	<u>61,830,118</u>	<u>63,369,703</u>	<u>61,959,160</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2011-2012 ANNUAL BUDGET

GENERAL FUND FUNCTION SUMMARY
FISCAL YEAR 2009 THROUGH FISCAL YEAR 2012

<u>Function Number and Description</u>	<u>2008-2009</u>			<u>2009-2010</u>			<u>2010-2011 Budget</u>		<u>2011-2012 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
9200 Fund Transfer Program	160,732	167,413	-6,681	105,500	108,484	-2,984	105,500	105,500	107,900
9500 Contingency Reserve Program	4,319,417	7,496,759	-3,177,342	6,118,839	7,621,178	-1,502,339	5,454,230	5,936,739	5,024,629
Total Transfers or Reserves	<u>4,480,149</u>	<u>7,664,172</u>	<u>-3,184,023</u>	<u>6,224,339</u>	<u>7,729,662</u>	<u>-1,505,323</u>	<u>5,559,730</u>	<u>6,042,239</u>	<u>5,132,529</u>
TOTAL EXPENDITURES, TRANSFERS AND RESERVES	<u>73,414,636</u>	<u>73,266,396</u>	<u>148,240</u>	<u>72,438,935</u>	<u>72,701,222</u>	<u>-262,287</u>	<u>67,389,848</u>	<u>69,411,942</u>	<u>67,091,689</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2011-2012 ANNUAL BUDGET

GENERAL FUND OBJECT SUMMARY
FISCAL YEAR 2009 THROUGH FISCAL YEAR 2012

<u>Object Number and Description</u>	<u>2008-2009</u>			<u>2009-2010</u>			<u>2010-2011 Budget</u>		<u>2011-2012 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
111 Superintendent and Assistant Superintendent	131,969	131,781		129,857	129,362		124,663	124,663	124,663
112 Directors	200,106	200,055	188	198,104	198,127	495	190,180	190,180	190,180
113 Supervisors and Coordinators	559,303	558,536	51	555,335	546,646	-23	500,101	497,349	498,267
114 Principals and Assistant Principals	2,396,520	2,388,160	767	2,230,243	2,237,838	8,689	2,135,497	2,119,055	2,131,864
115 Ancillary Professional	1,144,872	1,144,781	8,360	1,036,084	1,035,056	-7,595	991,263	1,006,383	1,082,913
116 Teachers	29,730,325	29,720,947	9,378	29,237,603	29,197,145	40,458	28,070,427	27,530,579	27,439,029
117 Media Specialists	640,037	637,552	2,485	636,348	635,299	1,049	610,891	521,784	168,396
118 Counselors	1,486,707	1,486,636	71	1,494,888	1,494,556	332	1,442,196	1,429,746	1,256,964
131 Saturday School Teachers	10,000	5,004	4,996	10,000	3,870	6,130	10,000	10,000	5,000
132 Teachers Lunch Duty	25,000	32,082	-7,082	25,000	57,274	-32,274	50,000	50,000	50,000
133 Stipends and Extra Days - Regular	110,197	103,659	6,538	110,259	114,957	-4,698	50,466	59,416	84,644
134 Curriculum Development Stipends	22,200	1,939	20,262	14,000	2,841	11,159	6,000	6,000	6,000
135 Other Special Programs	33,729	27,982	5,747	70,000	49,499	20,501	42,240	60,722	61,466
137 District Early Retirement Grants	215,900	202,500	13,400	116,000	100,500	15,500	68,500	68,500	40,000
151 Clerical Personnel	2,565,337	2,566,327	-990	2,548,602	2,535,305	13,297	2,106,848	2,248,971	2,287,483
152 Instructional Assistants	1,331,325	1,276,829	54,496	1,232,493	1,188,704	43,789	1,129,977	1,201,189	1,248,646
153 Custodians	1,179,249	1,209,645	-30,396	1,175,000	1,205,897	-30,897	998,457	1,080,981	1,135,056
154 Maintenance Personnel	1,155,855	1,160,457	-4,602	1,106,463	1,112,405	-5,942	1,067,805	1,134,314	1,150,372
155 Grounds Personnel	130,461	130,373	88	128,373	129,648	-1,275	124,639	121,365	122,312
156 Warehouse Personnel	81,534	78,607	2,927	76,104	77,195	-1,091	53,730	63,919	77,954
157 Bus Drivers	1,030,940	966,569	64,371	1,023,006	961,435	61,571	809,380	831,069	854,262
158 Mechanics	162,331	157,252	5,079	157,487	158,760	-1,273	152,022	153,027	155,206
162 Bus Attendants	71,057	69,949	1,108	70,714	70,186	528	75,456	66,257	67,394
163 Nurses	46,783	46,784	-1	49,694	49,434	260	46,956	57,101	44,236
164 Social Workers	51,340	45,439	5,901	45,811	45,812	-1	43,980	45,292	44,236
165 Music Accompanists	56,300	49,219	7,081	55,800	48,428	7,372	45,600	45,600	46,000
166 Advanced Placement Readers	5,000	-88	5,088	5,000		5,000			
181 Clerical Substitutes	5,750	2,981	2,769	5,750	26,554	-20,804	9,800	9,800	9,800

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2011-2012 ANNUAL BUDGET

GENERAL FUND OBJECT SUMMARY
FISCAL YEAR 2009 THROUGH FISCAL YEAR 2012

<u>Object Number and Description</u>	<u>2008-2009</u>			<u>2009-2010</u>			<u>2010-2011 Budget</u>		<u>2011-2012 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
182 Substitute Instructional Assistants	54,200	41,435	12,765	54,000	45,194	8,806	36,000	36,000	39,000
183 Substitute Custodians	105,000	80,287	24,713	122,528	85,079	37,449	80,000	80,000	80,000
186 Substitute Teachers	633,500	560,433	73,067	631,500	631,529		587,100	587,100	549,500
187 Substitute and Trainee Bus Drivers	194,667	231,677	-37,010	194,667	262,589	-67,922	246,627	246,627	236,542
194 Furlough Day Reduction								492,944	571,305
195 Future Salary Adjustment	200,000	0	200,000	370,000	0	370,000	0		
196 Awards and Bonuses		0			0		0	870,725	0
197 Inservice Training	0	0	0	0	1,459	-1,459	0		0
199 Personal Leave Reimbursement	110,532	107,327	3,205	140,324	108,361	40,963	120,955	120,955	137,868
100 SALARIES	<u>45,878,026</u>	<u>45,423,115</u>	<u>454,911</u>	<u>45,066,037</u>	<u>44,546,944</u>	<u>519,093</u>	<u>42,035,956</u>	<u>43,177,813</u>	<u>41,951,522</u>
210 PERSI	4,556,428	4,547,410	9,018	4,462,553	4,478,890	-16,337	4,208,047	4,324,486	4,205,868
220 Social Security Tax	3,359,005	3,340,088	18,917	3,285,163	3,270,273	14,890	3,089,641	3,177,876	3,083,437
230 Life Insurance	80,511	80,748	-237	82,828	83,381	-553	82,320	82,618	127,871
240 Medical Insurance	4,487,310	4,385,074	102,236	4,632,965	4,584,309	48,656	4,679,297	4,697,218	4,878,494
260 Dental Insurance	332,060	338,430	-6,370	300,889	301,070		299,125	300,248	318,015
270 Worker's Compensation Insurance	454,921	333,053	121,868	331,062	361,722	-30,660	338,401	347,467	383,567
280 Retirement Sick Leave Benefits	591,569	552,640	38,929	541,266	543,604	-2,338	519,819	524,612	519,548
290 Vision Insurance	95,115	94,370	745	85,968	85,837	131	85,464	85,785	70,348
295 Physicals	11,731	12,500	-769	11,981	12,857	-876	12,054	12,054	12,054
296 Other Employee Benefits	12,800	13,473	-673	13,588	13,440	148	13,588	13,588	13,588
297 COBRA Fees				1,500	1,922	-422	2,000	2,000	3,000
200 FRINGE BENEFITS	<u>13,981,450</u>	<u>13,697,785</u>	<u>283,665</u>	<u>13,749,763</u>	<u>13,737,305</u>	<u>12,458</u>	<u>13,329,756</u>	<u>13,567,952</u>	<u>13,615,790</u>
300 Purchased Services	246,154		246,154						
306 Training or Incentive Grants	3,500	3,964	-464	0	0	0	0	0	0
310 Professional and Technical Services	900,793	867,958	32,835	840,470	819,453	25,017	770,846	770,846	780,455

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2011-2012 ANNUAL BUDGET

GENERAL FUND OBJECT SUMMARY
FISCAL YEAR 2009 THROUGH FISCAL YEAR 2012

<u>Object Number and Description</u>	<u>2008-2009</u>			<u>2009-2010</u>			<u>2010-2011 Budget</u>		<u>2011-2012 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
311 Legal Services	66,500	85,028	-18,528	80,000	70,129	9,871	80,000	80,000	55,000
312 Audit Services	30,400	28,193	2,207	37,400	35,698	1,702	37,400	37,400	37,400
313 Publishing and Advertising	32,412	26,968	5,444	29,125	27,770	1,355	24,425	24,425	27,575
315 Elections	2,500	14,934	-12,434	14,600	7,017	7,583	3,000	3,000	
317 Health Services (Contracted)	101,000	81,542	19,458	93,500	163,925	-70,425	93,500	93,500	125,000
318 Testing Program	35,050	21,039	14,011	36,605	28,601	8,004	31,442	31,442	34,786
319 Consultants	48,225	37,572	10,653	43,015	42,312	703	18,700	18,700	15,200
320 ISAT Remediation	320,859	53,165	267,694	36,728	28,418	8,310	152,352	152,352	62,000
321 Facility Rentals	87,880	80,643	7,237	94,628	85,328	9,300	23,000	25,748	23,000
322 Vehicle Lease or Rental	4,750	2,783	1,967	3,500	1,986	1,514			
325 Repair and Maintenance (Contracted)	178,056	169,702	8,354	163,885	163,821	64	172,503	172,503	173,576
328 Building Repairs (Contracted)	45,300	44,179	1,121	45,300	43,748	1,552	41,700	41,700	41,700
331 Electricity Utilities	642,653	626,623	16,030	722,353	710,172	12,181	749,653	749,653	714,253
332 Gas Utilities	461,300	369,524	91,776	463,200	296,609	166,591	421,800	421,800	384,600
336 Water	535,800	521,457	14,343	551,300	440,865	110,435	565,400	565,400	545,900
337 Land Fill Fee	3,800	1,570	2,231	3,500	2,969	531	3,000	3,000	3,000
345 Transportation Services (Contracted)	3,100	2,671	429	3,100		3,100	1,000	1,000	500
351 Telephone - Voice	80,000	60,590	19,410	65,000	61,022	3,978	65,000	65,000	65,000
352 Postage	57,000	58,064	-1,064	72,850	70,507	2,343	72,850	72,850	65,000
353 Telephone - Repair	2,850	1,038	1,813	2,000	785	1,215	2,000	2,000	4,000
354 Telephone / Cable - Data							165,120	165,120	165,120
355 Telephone - Cellular	2,900	2,870	30	2,900	2,840	60	3,000	3,000	3,500
361 Computer Service Expenses	529,767	45,413	484,354	593,912	285,543	308,369	191,615	304,264	263,560
371 Tuition	18,800	33,300	-14,500	18,800	24,050	-5,250	2,400	2,400	7,500
381 In-District Travel Allowance	35,225	24,904	10,321	35,600	20,564	15,036	34,950	37,950	35,520
382 Out-District Travel Allowance	39,147	19,275	19,872	34,415	17,360	17,055	2,500	7,211	10,691
384 Administrative Staff Development							1,000	1,000	1,000
385 Student Activity Travel	384,000	235,017	148,983	205,000	280,426	-75,426	205,000	205,000	300,000

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2011-2012 ANNUAL BUDGET

GENERAL FUND OBJECT SUMMARY
FISCAL YEAR 2009 THROUGH FISCAL YEAR 2012

<u>Object Number and Description</u>	<u>2008-2009</u>			<u>2009-2010</u>			<u>2010-2011 Budget</u>		<u>2011-2012 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
391 Professional Dues and Fees	38,200	34,612	3,588	35,850	27,736	8,114	25,800	25,800	23,300
392 Student Activity Support	123,575	125,234	-1,659	123,575	122,408	1,167	23,500	23,500	23,500
396 Inservice Training	74,025	47,453	26,572	75,118	37,019	38,099	17,200	16,084	17,200
399 Purchased Duty Lunches	17,500	13,984	3,516	17,500	27,609	-10,109	22,000	22,000	12,000
300 PURCHASED SERVICES	5,152,621	3,740,671	1,411,950	4,548,329	3,946,690	601,639	4,031,656	4,153,648	4,020,836
400 Supplies and Materials	174,685		174,685						
410 General Supplies	906,608	819,200	87,408	812,887	799,986	12,901	627,095	634,308	631,346
413 Curriculum Development Supplies	12,913	9,157	3,756	26,049	25,189	860	4,100	22,223	6,000
416 Printing	214		214	225	0	225			
417 Testing Supplies	30,000	29,027	973	31,237		30,856	24,990	32,083	31,237
418 Custodial Supplies	181,037	197,198	-16,161	211,700	222,602	-10,902	217,700	217,700	211,350
419 Warehouse Supplies		-1,568	1,568		1,825	-1,825			
420 Transportation Supplies	6,800	5,563	1,237	6,800	5,108	1,692	5,800	5,800	5,800
421 Motor Fuel	476,331	321,009	155,322	412,050	358,859	53,191	331,550	331,550	331,550
423 Grease and Lubricants	13,200	15,761	-2,561	13,200	13,088	112	13,200	13,200	13,200
425 Laundry	1,012		1,012	1,012		977	1,012	1,012	1,012
428 Repairs Parts and Supplies	112,900	100,216	12,684	117,900	108,156	9,744	113,900	113,900	113,900
429 Tires	19,000	23,275	-4,275	19,000	17,995	1,005	19,000	19,000	19,000
430 Library Books	75,868	74,780	1,088	77,067	76,671	396	77,067	78,212	77,067
440 Textbooks	1,343,197	593,580	749,617	553,146	549,422	3,724	404,734	403,884	363,373
471 Building Repairs (Non-Contracted)	150,000	149,439	561	140,000	140,159	-159	150,000	150,000	150,000
481 Equipment Repair (Non-Contracted)	28,000	24,444	3,556	25,000	21,891	3,109	35,000	35,000	35,000
493 Professional Books and Journals	1,481	531	950	1,245	1,465	-220	800	800	800
496 Incentive Grants	20,000	16,338	3,662	8,801	8,801				
400 SUPPLIES AND MATERIALS	3,553,246	2,378,667	1,174,579	2,457,319	2,351,634	105,685	2,026,948	2,059,372	1,990,635

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2011-2012 ANNUAL BUDGET**

**GENERAL FUND OBJECT SUMMARY
FISCAL YEAR 2009 THROUGH FISCAL YEAR 2012**

Object Number and Description	2008-2009			2009-2010			2010-2011 Budget		2011-2012 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
550 Equipment									
500 CAPITAL OBJECTS	<u>3,575</u>	<u>1,940</u>	<u>1,635</u>	<u>18,590</u>	<u>16,433</u>	<u>2,157</u>	<u>35,100</u>	<u>39,216</u>	<u>3,600</u>
	3,575	1,940	1,635	18,590	16,433	2,157	35,100	39,216	3,600
711 Property Insurance	148,684	148,684		150,372	150,372		156,400	156,400	163,083
712 Liability Insurance	176,247	175,679	0	184,239	187,014	-2,775	181,181	181,181	180,425
714 Transportation Insurance	36,871	34,917	1,954	37,180	34,402	2,778	31,354	31,354	30,502
715 Surety Insurance									
730 Judgments	<u>767</u>	<u>767</u>	<u>0</u>	<u>767</u>	<u>767</u>	<u>0</u>	<u>767</u>	<u>767</u>	<u>767</u>
700 INSURANCE AND JUDGMENT	<u>3,000</u>	<u>0</u>	<u>3,000</u>	<u>2,000</u>	<u>0</u>	<u>2,000</u>	<u>2,000</u>	<u>2,000</u>	<u>2,000</u>
	3,000	0	3,000	2,000	0	2,000	2,000	2,000	2,000
	365,569	360,047	5,523	374,558	372,555	2,003	371,702	371,702	376,777
810 Transfers to Other Funds	160,732	167,413	-6,681	105,500	108,484	-2,984	105,500	105,500	107,900
850 Contingency Reserve		N/A	N/A	646,703	N/A	N/A	612,710	617,907	611,662
852 Unappropriated Fund Balance	2,715,198	N/A	N/A	2,814,785	N/A	N/A	1,486,517	2,471,630	2,446,651
854 Inventory / Prepaid Expenses	400,000	N/A	N/A	400,000	N/A	N/A	400,000	400,000	400,000
855 Appropriated Fund Balance	525,419	N/A	N/A	2,257,351	N/A	N/A			
856 State Holdback Reserve / Escrow		N/A	N/A		N/A	N/A	2,955,003	535,169	
858 Reserves From Staff Reductions		N/A	N/A		N/A	N/A	0	1,912,033	
899 Actual Year-End Fund Balance	0	N/A	N/A	0	N/A	N/A	0	N/A	0
800 TRANSFERS OR RESERVES	<u>0</u>	<u>7,496,759</u>	<u>N/A</u>	<u>0</u>	<u>7,621,178</u>	<u>N/A</u>	<u>0</u>	<u>N/A</u>	<u>N/A</u>
	0	7,496,759	N/A	0	7,621,178	N/A	0	N/A	N/A
	4,480,149	7,664,172	-3,184,023	6,224,339	7,729,662	-1,505,323	5,559,730	6,042,239	5,132,529
TOTAL EXPENDITURES, TRANSFER AND RESERVES	<u>73,414,636</u>	<u>73,266,396</u>	<u>148,240</u>	<u>72,438,935</u>	<u>72,701,222</u>	<u>-262,287</u>	<u>67,389,848</u>	<u>69,411,942</u>	<u>67,091,689</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2011-2012 ANNUAL BUDGET

EXPENDITURES BY FUNCTION (PROGRAM) WITH OBJECT TOTALS

The following section of the General Fund displays the adopted budget in greater detail than is possible with the Function and Object summaries.

The function classification of the school district budget describes activity for which services or material objects are acquired. The function classification for budgeting and reporting is arranged into five areas: Instruction, Support Services, Non-instructional, Facility Acquisition, and Other Services. Programs are subclassifications under each function and have a predetermined objective or set of objectives.

While function classifies expenditure according to "why" expenditures are made, object classification indicates "what" goods or services are purchased. Eight major categories are used by the School District in budget development and financial reporting to the state. School District No. 25 also subdivides the eight categories to obtain more specific detail for internal budgeting and accounting purposes

All expenditures under the "Other Funds" tab are reported using this format.

To view a full description of the Functions and Objects used in the District, please refer to the Appendices at the end of this document. An explanation of the Account Structure is presented on Page ii.

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2011-2012 ANNUAL BUDGET

GENERAL FUND
KINDERGARTEN PROGRAM

<u>Account Elements and Object Description</u>	<u>Adjusted</u>			<u>Adjusted</u>			<u>2010-2011 Budget</u>		<u>2011-2012 Budget</u>
	<u>2008-2009</u>	<u>Actual</u>	<u>Variance</u>	<u>2009-2010</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
2.100.5.5110.381 In-District Travel Allowance								6,000	6,000
Total Purchased Services	0	0	0	0	0	0	0	6,000	6,000
Total Kindergarten Program	0	0	0	0	0	0	0	6,000	6,000
	0	0	0	0	0	0	0	6,000	6,000

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2011-2012 ANNUAL BUDGET

GENERAL FUND
ELEMENTARY PROGRAM

Account Elements and Object Description	<u>2008-2009 Budget</u>			<u>2009-2010 Budget</u>			<u>2010-2011 Budget</u>		<u>2011-2012 Budget</u>
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
2.100.5.5120.116 Teachers	12,925,660	12,872,895	52,765	12,664,081	12,682,235	-18,154	12,216,608	12,024,901	12,141,435
2.100.5.5120.135 Other Special Programs									
2.100.5.5120.152 Instructional Assistants	33,729	27,982	5,747	70,000	49,499	20,501	42,240	60,722	61,466
2.100.5.5120.165 Music Accompanists	634,827	629,389	5,438	608,443	583,621	24,822	579,647	584,893	594,485
2.100.5.5120.182 Substitute Instructional Assistants	1,300	222	1,078	800	548	253	600	600	1,000
2.100.5.5120.186 Substitute Teachers	22,000	13,377	8,623	22,000	9,300	12,700	20,000	20,000	20,000
2.100.5.5120.199 Personal Leave Reimbursement	224,000	286,822	-62,822	320,000	312,041	7,959	288,000	288,000	288,000
Total Salaries	<u>32,000</u>	<u>32,658</u>	<u>-658</u>	<u>32,000</u>	<u>36,333</u>	<u>-4,333</u>	<u>35,000</u>	<u>35,000</u>	<u>35,000</u>
	13,873,516	13,863,345	10,171	13,717,324	13,673,576	43,748	13,182,095	13,014,116	13,141,386
2.100.5.5120.210 PERSI	1,390,986	1,391,310		1,363,048	1,370,551	-7,503	1,313,158	1,296,140	1,309,006
2.100.5.5120.220 Social Security Tax	1,020,947	1,017,388	-324	1,008,227	1,001,732	-6,495	968,884	956,718	965,893
2.100.5.5120.230 Life Insurance									
2.100.5.5120.240 Medical Insurance	23,308	23,088	220	24,090	24,231	-141	25,076	24,659	38,366
2.100.5.5120.260 Dental Insurance	1,383,313	1,354,194	29,119	1,432,095	1,439,091	-6,996	1,485,370	1,460,757	1,548,733
2.100.5.5120.270 Worker's Compensation Insurance	100,436	101,762	-1,326	91,219	91,478	-259	94,952	93,370	99,495
2.100.5.5120.280 Retirement Sick Leave Benefits	73,591	57,170	16,421	54,868	63,418	-8,550	61,428	61,152	68,598
2.100.5.5120.290 Vision Insurance	180,549	168,725	11,824	165,323	166,213	-890	162,214	157,201	161,701
Total Fringe Benefits	<u>28,758</u>	<u>28,388</u>	<u>370</u>	<u>26,062</u>	<u>26,135</u>	<u>-73</u>	<u>27,129</u>	<u>26,677</u>	<u>22,009</u>
	4,201,888	4,142,023	59,865	4,164,932	4,182,849	17,917	4,138,211	4,076,674	4,213,801
2.100.5.5120.381 In-District Travel Allowance									
2.100.5.5120.382 Out-District Travel Allowance	5,400	5,731	-331	5,400	6,597	-1,197	5,700	5,700	5,700
2.100.5.5120.384 Administrative Staff Development	4,000	2,119	1,881	4,000	1,417	2,583	2,500	2,211	2,211
2.100.5.5120.392 Student Activity Support							1,000	1,000	1,000
2.100.5.5120.396 Inservice Training	22,000	22,025	-25	22,000	26,124	-3,624	22,500	22,500	22,500
Total Purchased Services	<u>10,000</u>	<u>391</u>	<u>9,609</u>	<u>3,000</u>	<u>51</u>	<u>2,949</u>	<u>0</u>	<u>0</u>	<u>0</u>
	41,900	30,766	11,134	34,900	34,188	712	31,700	31,411	31,411

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2011-2012 ANNUAL BUDGET

GENERAL FUND
ELEMENTARY PROGRAM

Account Elements and Object Description	Budget			Budget			2010-2011 Budget		2011-2012 Budget
	Adjusted 2008-2009	Actual	Variance	Adjusted 2009-2010	Actual	Variance	Adopted	Adjusted	Adopted
2.100.5.5120.410 General Supplies	366,950	330,730	36,220	319,385	298,163	21,222	225,596	233,254	225,741
2.100.5.5120.416 Printing									
2.100.5.5120.417 Testing Supplies	214	29,027	214	225	0	225	24,090	32,083	31,037
2.100.5.5120.440 Textbooks	30,000	29,027	214	31,237	0	30,856	24,090	32,083	31,037
	526,976	234,088	292,888	385,500	388,197		214,000	214,000	250,172
Total Supplies and Materials	924,140	593,845	330,295	736,347	684,040	52,307	464,586	480,037	507,150
2.100.5.5120.550 Equipment				15,490	14,225	1,265	2,000	2,000	500
Total Capital Objects	0	0	0	15,490	14,225	1,265	2,000	2,000	500
Total Elementary Program	<u>19,041,444</u>	<u>18,609,980</u>	<u>0</u> <u>411,464</u>	<u>18,668,993</u>	<u>18,588,879</u>	<u>80,114</u>	<u>17,818,592</u>	<u>17,604,238</u>	<u>17,894,248</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2011-2012 ANNUAL BUDGET

GENERAL FUND
SECONDARY PROGRAM

Account Elements and Object Description	2008-2009 Budget			2009-2010 Budget			2010-2011 Budget		2011-2012 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
2.100.5.5150.116 Teachers	12,006,520	12,005,865		12,018,632	11,880,996	137,636	11,490,889	11,166,123	11,000,412
2.100.5.5150.131 Saturday School Teachers			655						
2.100.5.5150.132 Teachers Lunch Duty	10,000	5,004	4,996	10,000	3,870	6,130	10,000	10,000	5,000
2.100.5.5150.133 Stipends and Extra Days - Regular	25,000	32,082	-7,082	25,000	57,274	-32,274	50,000	50,000	50,000
2.100.5.5150.152 Instructional Assistants	50,000	41,986	8,014	50,000	54,694	-4,694	7,666	7,666	25,000
2.100.5.5150.165 Music Accompanists	34,177	35,783	-1,606	44,763	44,663	100	43,621	62,078	65,345
2.100.5.5150.166 Advanced Placement Readers	55,000	48,997	6,003	55,000	47,880	7,120	45,000	45,000	45,000
2.100.5.5150.186 Substitute Teachers	5,000	27,825	5,088	5,000	318,306	5,000	297,600	297,600	260,000
2.100.5.5150.199 Personal Leave Reimbursement	408,000	272,925	135,675	310,000	318,306	-8,306	297,600	297,600	260,000
	<u>26,200</u>	<u>26,923</u>	<u>-723</u>	<u>53,210</u>	<u>26,280</u>	<u>-26,930</u>	<u>35,300</u>	<u>35,300</u>	<u>35,300</u>
Total Salaries	12,619,897	12,468,876	-151,021	12,571,605	12,433,962	-137,643	11,980,076	11,673,767	11,486,057
2.100.5.5150.210 PERSI	1,245,812	1,259,901	-14,089	1,250,684	1,263,932	-13,248	1,191,613	1,160,370	1,145,058
2.100.5.5150.220 Social Security Tax	927,877	917,725	10,152	924,012	912,595	11,417	880,536	858,023	844,226
2.100.5.5150.230 Life Insurance	18,747	18,818	-71	20,150	19,952	198	20,150	20,643	31,877
2.100.5.5150.240 Medical Insurance	1,127,680	1,124,121	3,559	1,215,915	1,204,066	11,849	1,193,621	1,222,893	1,301,078
2.100.5.5150.260 Dental Insurance	80,775	83,101	-2,326	76,301	75,981	320	76,301	78,166	82,665
2.100.5.5150.270 Worker's Compensation Insurance	66,884	53,437	13,447	50,287	60,079	-9,792	55,827	54,850	59,957
2.100.5.5150.280 Retirement Sick Leave Benefits	161,686	153,248	8,438	151,677	153,296	-1,619	147,200	140,746	141,448
2.100.5.5150.290 Vision Insurance	23,132	23,174	-42	21,800	21,591	209	21,800	22,333	18,286
Total Fringe Benefits	3,652,593	3,633,526	-19,068	3,710,826	3,711,492	209	3,587,048	3,558,024	3,624,595
2.100.5.5150.319 Consultants						-666			
2.100.5.5150.321 Facility Rentals	3,300	3,311	11	7,815	8,234	-419	6,700	6,700	6,700
2.100.5.5150.325 Repair and Maintenance (Contracted)	23,000	8,619	14,381	23,000	15,521	7,479	17,000	17,000	17,000
2.100.5.5150.381 In-District Travel Allowance	4,000	1,484	2,516	2,000		1,931	2,000	2,000	2,000
2.100.5.5150.392 Student Activity Support	8,800	7,533	1,267	10,800	6,746	4,054	10,800	10,800	10,400
2.100.5.5150.399 Purchased Duty Lunches	90,075	97,754	-7,679	90,075	90,075				
	<u>17,500</u>	<u>13,984</u>	<u>3,516</u>	<u>17,500</u>	<u>27,609</u>	<u>-10,109</u>	<u>22,000</u>	<u>22,000</u>	<u>12,000</u>
Total Purchased Services	146,675	132,686	-13,989	151,190	148,254	2,936	58,500	58,500	48,100
2.100.5.5150.410 General Supplies	319,614	298,106	21,508	311,525	312,752	-1,227	228,089	228,006	228,089
2.100.5.5150.440 Textbooks	795,299	342,339	452,960	165,846	162,713	3,133	189,534	189,434	112,601
Total Supplies and Materials	1,114,913	640,446	474,467	477,371	475,464	1,907	417,623	417,440	340,690
Total Secondary Program	17,534,078	16,875,533	658,545	16,910,992	16,769,173	141,819	16,043,247	15,707,731	15,499,442

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2011-2012 ANNUAL BUDGET

GENERAL FUND
ALTERNATE SCHOOL PROGRAM

Account Elements and Object Description	<u>Adjusted</u>			<u>Adjusted</u>			<u>2010-2011 Budget</u>		<u>2011-2012 Budget</u>
	<u>2008-2009</u>	<u>Actual</u>	<u>Variance</u>	<u>2009-2010</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
2.100.5.5170.116 Teachers	756,345	760,802	-4,457	695,054	687,803	7,251	698,629	708,718	716,464
2.100.5.5170.152 Instructional Assistants	45,699	46,039	-340	30,499	32,640	-2,141	30,210	47,485	51,029
2.100.5.5170.199 Personal Leave Reimbursement	2,100	3,163	-1,063	4,625	2,824	1,801	3,500	3,500	3,500
Total Salaries	<u>804,144</u>	<u>810,004</u>	<u>-5,860</u>	<u>730,178</u>	<u>723,267</u>	<u>6,911</u>	<u>732,339</u>	<u>759,703</u>	<u>770,993</u>
2.100.5.5170.210 PERSI	82,022	82,761	-739	74,479	73,094	1,385	74,698	77,489	78,641
2.100.5.5170.220 Social Security Tax	59,104	61,613	-2,509	53,668	54,129	-461	53,826	55,838	56,667
2.100.5.5170.230 Life Insurance	1,469	1,500	-31	1,362	1,378	-16	1,436	1,559	2,481
2.100.5.5170.240 Medical Insurance	86,483	83,469	3,014	80,959	78,745	2,214	85,085	92,385	99,649
2.100.5.5170.260 Dental Insurance	6,327	6,317	10	5,159	5,029	130	5,439	5,905	6,435
2.100.5.5170.270 Worker's Compensation Insurance	4,262	3,396	866	2,920	3,378	-458	3,413	3,570	4,024
2.100.5.5170.280 Retirement Sick Leave Benefits	10,641	10,036	605	9,033	8,864	169	9,228	9,398	9,714
2.100.5.5170.290 Vision Insurance	1,812	1,771	41	1,474	1,437	37	1,554	1,687	1,424
Total Fringe Benefits	<u>252,120</u>	<u>250,862</u>	<u>1,258</u>	<u>229,054</u>	<u>226,053</u>	<u>3,001</u>	<u>234,679</u>	<u>247,831</u>	<u>259,035</u>
2.100.5.5170.371 Tuition	2,400	16,450	-14,050	2,400	7,250	-4,850	2,400	2,400	7,500
2.100.5.5170.392 Student Activity Support	1,000	537	463	1,000	1,000		1,000	1,000	1,000
Total Purchased Services	<u>3,400</u>	<u>16,987</u>	<u>-13,587</u>	<u>3,400</u>	<u>8,250</u>	<u>-4,850</u>	<u>3,400</u>	<u>3,400</u>	<u>8,500</u>
2.100.5.5170.410 General Supplies	17,323	16,797	526	14,700	14,816	-116	14,600	12,347	15,100
2.100.5.5170.430 Library Books	1,656	1,644	12	1,656	1,645	11	1,656	1,271	1,656
Total Supplies and Materials	<u>18,979</u>	<u>18,441</u>	<u>538</u>	<u>16,356</u>	<u>16,462</u>	<u>-106</u>	<u>16,256</u>	<u>13,618</u>	<u>16,756</u>
Total Alternate School Program	<u>1,078,643</u>	<u>1,096,294</u>	<u>-17,651</u>	<u>978,988</u>	<u>974,032</u>	<u>4,956</u>	<u>986,674</u>	<u>1,024,552</u>	<u>1,055,284</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2011-2012 ANNUAL BUDGET

GENERAL FUND
VOCATIONAL-TECHNICAL PROGRAM

<u>Account Elements and Object Description</u>	<u>Adjusted 2008-2009 Budget</u>			<u>Adjusted 2009-2010 Budget</u>			<u>2010-2011 Budget</u>		<u>2011-2012 Budget</u>
	<u>Actual</u>	<u>Budget</u>	<u>Variance</u>	<u>Actual</u>	<u>Budget</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
2.100.5.5190.361 Computer Service Expenses	7,117	7,089	28	5,400	5,400	0	1,587	1,587	0
Total Purchased Services	7,117	7,089	28	5,400	5,400	0	1,587	1,587	0
2.100.5.5190.410 General Supplies	3,000	2,955	45	1,750	632	1,118	0	0	2,500
Total Supplies and Materials	3,000	2,955	45	1,750	632	1,118	0	0	2,500
Total Vocational-Technical Program	10,117	10,043	74	7,150	6,032	1,118	1,587	1,587	2,500

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2011-2012 ANNUAL BUDGET

GENERAL FUND
SPECIAL EDUCATION PROGRAM

Account Elements and Object Description	2008-2009 Budget			2009-2010 Budget			2010-2011 Budget		2011-2012 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
2.100.5.5210.116 Teachers	3,006,226	2,990,137	16,089	2,831,538	2,915,737	-84,199	2,774,641	2,749,128	2,757,450
2.100.5.5210.152 Instructional Assistants	516,649	491,096	25,553	450,309	423,898	26,411	420,094	426,742	431,052
2.100.5.5210.182 Substitute Instructional Assistants	16,200	20,053	-3,853	16,000	23,740	-7,740	16,000	16,000	19,000
2.100.5.5210.186 Substitute Teachers	1,500	1,286	214	1,500	1,182	318	1,500	1,500	1,500
2.100.5.5210.199 Personal Leave Reimbursement	9,568	9,495	73	19,124	8,233	10,891	10,000	10,000	18,112
Total Salaries	3,550,143	3,512,067	38,076	3,318,471	3,372,790	-54,319	3,222,235	3,203,370	3,227,114
2.100.5.5210.210 PERSI	360,309	362,723	-2,414	336,700	348,995	-12,295	326,883	324,959	327,074
2.100.5.5210.220 Social Security Tax	260,936	256,657	4,279	243,908	244,551	-643	236,834	235,448	237,192
2.100.5.5210.230 Life Insurance	7,804	7,607	197	7,470	7,627	-157	7,812	7,593	12,111
2.100.5.5210.240 Medical Insurance	450,987	433,499	17,488	433,212	438,690	-5,478	462,741	449,772	479,435
2.100.5.5210.260 Dental Insurance	33,617	33,591	26	28,283	28,931	-648	29,581	28,749	31,408
2.100.5.5210.270 Worker's Compensation Insurance	18,816	16,834	1,982	13,273	16,881	-3,608	15,017	15,065	16,846
2.100.5.5210.280 Retirement Sick Leave Benefits	46,742	43,989	2,754	40,837	42,323	-1,486	40,379	39,412	40,403
2.100.5.5210.290 Vision Insurance	9,634	9,366	268	8,081	8,263	-182	8,452	8,214	6,947
Total Fringe Benefits	1,188,845	1,164,265	24,580	1,111,764	1,136,261	-24,497	1,127,699	1,109,212	1,151,416
2.100.5.5210.310 Professional and Technical Services	125,000	160,445	-35,445	125,000	124,516	484	125,000	125,000	125,000
2.100.5.5210.321 Facility Rentals	2,880	1,165	1,715	2,880		2,880			0
2.100.5.5210.371 Tuition	16,400	16,850	-450	16,400	16,800	-400	0	0	0
2.100.5.5210.381 In-District Travel Allowance	1,890	1,890		1,800		1,800	0	0	0
Total Purchased Services	146,170	180,350	-34,180	146,080	141,316	4,764	125,000	125,000	125,000
2.100.5.5210.410 General Supplies	20,131	18,323	1,808	0	-277	277	0	0	0
2.100.5.5210.440 Textbooks	18,822	16,242	2,580	0	0	0	0	0	0
Total Supplies and Materials	38,953	34,564	4,389	0	-277	277	0	0	0
Total Special Education Program	<u>4,924,111</u>	<u>4,891,246</u>	<u>32,865</u>	<u>4,576,315</u>	<u>4,650,090</u>	<u>-73,775</u>	<u>4,474,934</u>	<u>4,447,582</u>	<u>4,503,530</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2011-2012 ANNUAL BUDGET

GENERAL FUND
PRESCHOOL HANDICAPPED PROGRAM

Account Elements and Object Description	<u>2008-2009</u>			<u>2009-2010</u>			<u>2010-2011 Budget</u>		<u>2011-2012 Budget</u>
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
2.100.5.5220.116 Teachers	114,990	114,990		113,840	113,839		109,285	83,552	83,875
2.100.5.5220.152 Instructional Assistants	40,000	31,816	8,084	30,473	29,609	1,864	26,687	26,735	26,735
2.100.5.5220.199 Personal Leave Reimbursement									
Total Salaries	<u>665</u>	<u>723</u>	<u>-58</u>	<u>815</u>	<u>508</u>	<u>308</u>	<u>775</u>	<u>775</u>	<u>785</u>
	155,655	147,529	8,126	145,128	143,955	1,173	136,747	111,062	111,395
2.100.5.5220.210 PERSI									
2.100.5.5220.220 Social Security Tax	15,877	15,328	549	14,803	14,957	-154	13,948	11,323	11,362
2.100.5.5220.230 Life Insurance	11,441	10,937	504	10,667	10,572	95	10,050	8,159	8,188
2.100.5.5220.240 Medical Insurance									
2.100.5.5220.260 Dental Insurance	<u>399</u>	<u>327</u>	<u>72</u>	<u>328</u>	<u>339</u>	<u>-11</u>	<u>328</u>	<u>328</u>	<u>508</u>
2.100.5.5220.260 Dental Insurance	22,005	18,449	3,556	18,720	18,609	111	19,448	19,448	19,895
2.100.5.5220.270 Worker's Compensation Insurance	1,680	1,449	231	1,244	1,282	-38	1,244	1,244	1,320
2.100.5.5220.280 Retirement Sick Leave Benefits	825	604	221	574	663	-89	637	521	582
2.100.5.5220.290 Vision Insurance	<u>2,059</u>	<u>1,859</u>	<u>200</u>	<u>1,795</u>	<u>1,814</u>	<u>-19</u>	<u>1,723</u>	<u>1,380</u>	<u>1,404</u>
	2,059	1,859	200	1,795	1,814	-19	1,723	1,380	1,404
Total Fringe Benefits	<u>481</u>	<u>403</u>	<u>78</u>	<u>356</u>	<u>366</u>	<u>-10</u>	<u>356</u>	<u>356</u>	<u>292</u>
	54,767	49,358	5,409	48,487	48,602	-115	47,734	42,759	43,551
Total Preschool Handicapped Program	<u>210,422</u>	<u>196,887</u>	<u>13,535</u>	<u>193,615</u>	<u>192,557</u>	<u>1,058</u>	<u>184,481</u>	<u>153,821</u>	<u>154,946</u>
	210,422	196,887	13,535	193,615	192,557	1,058	184,481	153,821	154,946

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2011-2012 ANNUAL BUDGET

GENERAL FUND
GIFTED AND TALENTED PROGRAM

Account Elements and Object Description	2008-2009			2009-2010			2010-2011 Budget		2011-2012 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
2.100.5.5240.116 Teachers	153,184	153,106		155,374	155,374		95,255	95,255	97,614
2.100.5.5240.199 Personal Leave Reimbursement			78			0			
Total Salaries	<u>300</u>	<u>455</u>	<u>-155</u>	<u>300</u>	<u>520</u>	<u>-220</u>	<u>845</u>	<u>845</u>	<u>845</u>
	153,484	153,561	-77	155,674	155,894	-220	96,100	96,100	98,459
2.100.5.5240.210 PERSI			-77						
2.100.5.5240.220 Social Security Tax	15,656	16,005	-349	15,879	16,271	-392	9,802	9,802	10,043
2.100.5.5240.230 Life Insurance	11,281	11,356	-75	11,442	11,573	-131	7,063	7,063	7,237
2.100.5.5240.240 Medical Insurance									
2.100.5.5240.260 Dental Insurance	243	234	9	246	246	0	164	164	254
2.100.5.5240.270 Worker's Compensation Insurance	14,094	14,036	58	14,886	14,887	-1	9,724	9,724	10,410
2.100.5.5240.280 Retirement Sick Leave Benefits	1,008	1,037	-29	932	932	0	622	622	660
2.100.5.5240.290 Vision Insurance	814	631	183	614	719	-105	448	448	514
	2,031	1,941	90	1,934	1,964	-30	1,211	1,189	1,241
Total Fringe Benefits	<u>289</u>	<u>289</u>	<u>0</u>	<u>266</u>	<u>266</u>	<u>0</u>	<u>178</u>	<u>178</u>	<u>146</u>
	45,416	45,529	-113	46,199	46,859	-660	29,212	29,190	30,505
2.100.5.5240.381 In-District Travel Allowance									
2.100.5.5240.396 Inservice Training	400	260	140	400	303	97	400	400	400
Total Purchased Services	<u>44,690</u>	<u>36,082</u>	<u>8,608</u>	<u>55,012</u>	<u>21,542</u>	<u>33,470</u>	<u>400</u>	<u>400</u>	<u>400</u>
	45,090	36,342	8,748	55,412	21,845	33,567	0	0	0
2.100.5.5240.410 General Supplies							400	400	400
2.100.5.5240.440 Textbooks	4,600	3,339	1,261	4,771	4,361	410	2,150	2,900	2,750
Total Supplies and Materials	<u>2,100</u>	<u>910</u>	<u>1,190</u>	<u>1,800</u>	<u>1,213</u>	<u>587</u>	<u>1,200</u>	<u>450</u>	<u>600</u>
	6,700	4,250	2,450	6,571	5,574	997	3,350	3,350	3,350
Total Gifted And Talented Program	<u>250,690</u>	<u>229,682</u>	<u>11,008</u>	<u>263,856</u>	<u>220,172</u>	<u>33,684</u>	<u>129,062</u>	<u>129,040</u>	<u>132,714</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2011-2012 ANNUAL BUDGET

GENERAL FUND
INTERSCHOLASTIC PROGRAM

<u>Account Elements and Object Description</u>	<u>Adjusted 2008-2009 Budget</u>			<u>Adjusted 2009-2010 Budget</u>			<u>2010-2011 Budget</u>		<u>2011-2012 Budget</u>
	<u>Actual</u>	<u>Variance</u>		<u>Actual</u>	<u>Variance</u>		<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
2.100.5.5310.385 Student Activity Travel	384,000	235,017	148,983	205,000	280,426	-75,426	205,000	205,000	300,000
Total Purchased Services	384,000	235,017	148,983	205,000	280,426	-75,426	205,000	205,000	300,000
Total Interscholastic Program	384,000	235,017	148,983	205,000	280,426	-75,426	205,000	205,000	300,000

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2011-2012 ANNUAL BUDGET

GENERAL FUND
SCHOOL ACTIVITY PROGRAM

Account Elements and Object Description	2008-2009			2009-2010			2010-2011 Budget		2011-2012 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
2.100.5.5320.116 Teachers	650,000	662,487	-12,487	643,000	651,355	-8,355	609,120	600,000	568,336
Total Salaries	650,000	662,487	-12,487	643,000	651,355	-8,355	609,120	600,000	568,336
2.100.5.5320.210 PERSI									
2.100.5.5320.220 Social Security Tax	66,300	41,495	24,805	65,586	40,361	25,225	62,130	61,200	57,970
2.100.5.5320.270 Worker's Compensation Insurance	47,775	49,267	-1,492	47,260	48,425	-1,165	44,770	44,100	41,773
2.100.5.5320.280 Retirement Sick Leave Benefits	3,445	2,763	682	2,572	2,992	-420	2,838	2,820	2,967
Total Fringe Benefits	8,600	5,032	3,568	7,954	4,895	3,059	7,675	7,422	7,161
	126,120	98,558	-27,562	123,372	96,673	-26,699	117,413	115,542	109,871
2.100.5.5320.321 Facility Rentals									
2.100.5.5320.391 Professional Dues and Fees	62,000	70,859	-8,859	66,000	69,807	-3,807	6,000	6,000	6,000
Total Purchased Services	9,000	6,498	2,502	7,000	6,423	577	7,000	7,000	4,500
	71,000	77,357	-6,357	73,000	76,230	-3,230	13,000	13,000	10,500
2.100.5.5320.410 General Supplies									
Total Supplies and Materials	2,220	-844	3,064	2,288	934	1,354	2,205	2,320	2,205
Total School Activity Program	2,220	-844	3,064	2,288	934	1,354	2,205	2,320	2,205
	849,340	827,558	11,782	841,660	825,193	16,467	741,738	730,862	690,912

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2011-2012 ANNUAL BUDGET

GENERAL FUND
SUMMER SCHOOL PROGRAM

Account Elements and Object Description	<u>2008-2009 Budget</u>			<u>2009-2010 Budget</u>			<u>2010-2011 Budget</u>		<u>2011-2012 Budget</u>
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
2.100.5.5410.116 Teachers	60,000	92,893	-32,893	54,000	50,974	3,026	54,000	54,000	52,000
2.100.5.5410.151 Clerical Personnel	10,000	10,619	-619	8,500	7,196	1,304	8,000	8,000	7,000
Total Salaries	70,000	103,513	-33,513	62,500	58,169	4,331	62,000	62,000	59,000
2.100.5.5410.210 PERSI									
2.100.5.5410.220 Social Security Tax	7,140	7,954	-814	6,375	2,639	3,736	6,324	6,324	6,018
2.100.5.5410.270 Worker's Compensation Insurance	5,145	7,809	-2,664	4,594	4,336	258	4,557	4,557	4,336
2.100.5.5410.280 Retirement Sick Leave Benefits	371	493	-122	250	252	-2	289	289	308
Total Fringe Benefits	935	965	-30	775	320	455	781	769	743
2.100.5.5410.410 General Supplies	13,591	17,221	-3,630	11,994	7,547	4,447	11,951	11,939	11,405
Total Supplies and Materials	2,850	3,228	-378	2,249	1,674	575	2,250	2,250	1,500
Total Summer School Program	2,850	3,228	-378	2,249	1,674	575	2,250	2,250	1,500
	86,441	123,962	-37,521	76,743	67,391	9,352	76,201	76,189	71,905

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2011-2012 ANNUAL BUDGET

GENERAL FUND
COMMUNITY EDUCATION PROGRAM

Account Elements and Object Description	<u>2008-2009</u>			<u>2009-2010</u>			<u>2010-2011 Budget</u>		<u>2011-2012 Budget</u>
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
2.100.5.5420.116 Teachers	49,400	47,809	1,591	48,236	44,983	3,253	22,000	37,200	15,000
2.100.5.5420.199 Personal Leave Reimbursement									
Total Salaries	<u>0</u>	<u>40</u>	<u>-40</u>	<u>40</u>	<u>200</u>	<u>-160</u>	<u>0</u>	<u>0</u>	<u>0</u>
	49,400	47,849	1,551	48,276	45,183	3,093	22,000	37,200	15,000
2.100.5.5420.210 PERSI									
2.100.5.5420.220 Social Security Tax	5,039	2,078	2,961	4,924	2,020	2,904	2,244	3,794	1,530
2.100.5.5420.230 Life Insurance	3,631	3,455	176	3,548	2,946	602	1,617	2,734	1,102
2.100.5.5420.240 Medical Insurance									
2.100.5.5420.260 Dental Insurance	81	65	16	82	75	7	0	0	0
	4,698	3,899	799	4,962	4,502	460	0	0	0
2.100.5.5420.270 Worker's Compensation Insurance									
	336	288	48	311	291	20	0	0	0
2.100.5.5420.280 Retirement Sick Leave Benefits									
	263	184	79	194	179	15	103	175	78
2.100.5.5420.290 Vision Insurance									
	673	252	421	609	245	364	277	460	189
Total Fringe Benefits	<u>96</u>	<u>80</u>	<u>16</u>	<u>89</u>	<u>83</u>	<u>6</u>	<u>0</u>	<u>0</u>	<u>0</u>
	14,817	10,302	4,515	14,719	10,338	4,381	4,241	7,163	2,899
2.100.5.5420.310 Professional and Technical Services									
2.100.5.5420.313 Publishing and Advertising	3,800	2,711	1,089	2,263	2,227				
2.100.5.5420.322 Vehicle Lease or Rental	5,700	4,869	831	5,700	4,797	903	0	0	0
Total Purchased Services	<u>4,750</u>	<u>2,783</u>	<u>1,967</u>	<u>3,500</u>	<u>1,986</u>	<u>1,514</u>	<u>0</u>	<u>0</u>	<u>0</u>
	14,250	10,363	3,887	11,463	9,010	2,453	0	0	0
2.100.5.5420.410 General Supplies									
Total Supplies and Materials	<u>807</u>	<u>504</u>	<u>303</u>	<u>667</u>	<u>661</u>	<u>6</u>	<u>0</u>	<u>0</u>	<u>0</u>
	807	504	303	667	661	6	0	0	0
Total Community Education Program	<u>807</u>	<u>504</u>	<u>303</u>	<u>667</u>	<u>661</u>	<u>6</u>	<u>0</u>	<u>0</u>	<u>0</u>
	<u>79,274</u>	<u>69,018</u>	<u>10,256</u>	<u>75,125</u>	<u>65,193</u>	<u>9,932</u>	<u>26,241</u>	<u>44,363</u>	<u>17,899</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2011-2012 ANNUAL BUDGET

GENERAL FUND
ATTENDANCE, GUIDANCE AND HEALTH PROGRAM

Account Elements and Object Description	2008-2009 Budget			2009-2010 Budget			2010-2011 Budget		2011-2012 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
2.100.5.6110.118 Counselors	1,486,707	1,486,636		1,494,888	1,494,556		1,442,196	1,429,746	1,256,964
2.100.5.6110.133 Stipends and Extra Days - Regular			71			332			50,314
2.100.5.6110.151 Clerical Personnel	49,459	49,300	-159	50,933	50,933		40,000	42,420	314,326
2.100.5.6110.164 Social Workers	323,969	345,017	21,048	331,275	326,312	-4,963	212,334	278,639	44,236
2.100.5.6110.199 Personal Leave Reimbursement	51,340	45,439	-5,901	45,811	45,812		43,980	45,292	3,300
Total Salaries	<u>6,941</u>	<u>3,224</u>	<u>3,717</u>	<u>6,958</u>	<u>3,767</u>	<u>-3,191</u>	<u>3,300</u>	<u>3,300</u>	<u>3,300</u>
	1,918,416	1,929,616	-11,200	1,929,865	1,921,380	8,485	1,741,810	1,799,397	1,669,140
2.100.5.6110.210 PERSI	195,679	198,872	-3,193	196,846	197,508	-662	177,665	183,540	170,253
2.100.5.6110.220 Social Security Tax	141,003	141,184	-181	141,845	140,589	1,256	128,024	132,257	122,681
2.100.5.6110.230 Life Insurance									4,941
2.100.5.6110.240 Medical Insurance	3,341	3,388	-47	3,556	3,424	132	3,105	3,458	194,570
2.100.5.6110.260 Dental Insurance	193,140	193,843	-703	205,802	198,311	7,491	183,939	204,862	12,815
2.100.5.6110.270 Worker's Compensation Insurance	14,392	14,951	-559	13,467	12,965	503	11,758	13,094	8,714
2.100.5.6110.280 Retirement Sick Leave Benefits	10,169	7,926	2,243	7,712	8,851	-1,139	8,117	8,462	21,031
2.100.5.6110.290 Vision Insurance	25,430	24,117	1,313	23,866	23,952	-86	21,946	22,272	2,835
Total Fringe Benefits	<u>4,124</u>	<u>4,170</u>	<u>-46</u>	<u>3,847</u>	<u>3,704</u>	<u>143</u>	<u>3,359</u>	<u>3,740</u>	<u>2,835</u>
	587,278	588,452	-1,174	596,941	589,303	7,638	537,913	571,685	537,840
2.100.5.6110.310 Professional and Technical Services	62,800	62,800		62,800	54,843	7,957			0
2.100.5.6110.321 Facility Rentals			0	2,748		2,748	0	2,948	0
2.100.5.6110.381 In-District Travel Allowance			0				0		0
2.100.5.6110.396 Inservice Training	0	0	-47	600	485	115	600	600	600
Total Purchased Services	<u>1,605</u>	<u>607</u>	<u>1,605</u>	<u>600</u>	<u>485</u>	<u>115</u>	<u>600</u>	<u>600</u>	<u>0</u>
	64,965	63,407	1,558	66,148	55,328	10,820	600	3,348	600
2.100.5.6110.410 General Supplies	15,406	13,901	1,505	15,246	13,684	1,562	15,248	16,239	15,558
Total Supplies and Materials	<u>15,406</u>	<u>13,901</u>	<u>1,505</u>	<u>15,246</u>	<u>13,684</u>	<u>1,562</u>	<u>15,248</u>	<u>16,239</u>	<u>15,558</u>
	15,406	13,901	1,505	15,246	13,684	1,562	15,248	16,239	15,558
Total Attendance, Guidance And Health Program	<u>2,586,065</u>	<u>2,595,376</u>	<u>9,311</u>	<u>2,608,200</u>	<u>2,579,695</u>	<u>28,505</u>	<u>2,295,571</u>	<u>2,390,669</u>	<u>2,223,138</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2011-2012 ANNUAL BUDGET

GENERAL FUND
ANCILLARY SERVICE PROGRAM

Account Elements and Object Description	2008-2009			2009-2010			2010-2011 Budget		2011-2012 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
2.100.5.6160.113 Supervisors and Coordinators									
2.100.5.6160.115 Ancillary Professional	1,144,872	1,144,781	0	1,038,084	1,035,056	6,982	73,729	1,007,383	71,894
2.100.5.6160.133 Stipends and Extra Days - Regular	0	0	0			1,028	991,263		1,082,913
2.100.5.6160.163 Nurses	1,595		91						
2.100.5.6160.199 Personal Leave Reimbursement	46,783	46,784	1,595	49,694	49,034	0	46,956	57,010	0
Total Salaries	<u>1,658</u>	<u>2,308</u>	<u>-1</u>	<u>5,232</u>	<u>2,811</u>	<u>2,421</u>	<u>5,298</u>	<u>5,298</u>	<u>5,888</u>
	1,194,908	1,193,873	1,035	1,167,811	1,157,120	10,691	1,117,246	1,139,759	1,160,495
2.100.5.6160.210 PERSI	121,881	121,746		119,118	117,907	1,211	113,959	116,255	118,370
2.100.5.6160.220 Social Security Tax	87,826	87,123	135	85,835	83,959	1,876	82,117	83,772	85,296
2.100.5.6160.230 Life Insurance			703						
2.100.5.6160.240 Medical Insurance	1,758	1,758		1,888	1,860	28	1,929	1,877	3,038
2.100.5.6160.260 Dental Insurance	105,210	104,956	0	108,600	108,345	255	109,395	106,364	119,064
2.100.5.6160.270 Worker's Compensation Insurance	7,560	7,741	254	6,838	6,786	255	6,993	6,799	7,549
2.100.5.6160.280 Retirement Sick Leave Benefits	6,333	4,900	-181	4,671	5,337	-666	5,207	5,357	6,058
2.100.5.6160.290 Vision Insurance	15,812	14,764	1,433	14,446	14,296	-666	14,078	14,100	14,623
Total Fringe Benefits	<u>2,165</u>	<u>2,161</u>	<u>-4</u>	<u>1,954</u>	<u>1,939</u>	<u>15</u>	<u>1,998</u>	<u>1,943</u>	<u>1,670</u>
	348,545	345,149	3,396	343,350	340,429	2,921	335,676	336,467	355,668
2.100.5.6160.381 In-District Travel Allowance									0
Total Purchased Services	<u>1,800</u>	<u>1,801</u>	<u>-1</u>	<u>1,800</u>	<u>0</u>	<u>1,800</u>	<u>0</u>	<u>0</u>	<u>0</u>
2.100.5.6160.410 General Supplies	1,800	1,801	-1	1,800	0	1,800	0	0	0
Total Supplies and Materials	<u>2,970</u>	<u>1,511</u>	<u>1,459</u>	<u>679</u>	<u>0</u>	<u>679</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Ancillary Service Program	<u>2,970</u>	<u>1,511</u>	<u>1,459</u>	<u>679</u>	<u>0</u>	<u>679</u>	<u>0</u>	<u>0</u>	<u>0</u>
	<u>1,548,223</u>	<u>1,542,334</u>	<u>5,889</u>	<u>1,513,640</u>	<u>1,497,549</u>	<u>16,091</u>	<u>1,432,922</u>	<u>1,416,226</u>	<u>1,516,163</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2011-2012 ANNUAL BUDGET

GENERAL FUND
INSTRUCTIONAL IMPROVEMENT PROGRAM

Account Elements and Object Description	<u>2008-2009</u>			<u>2009-2010</u>			<u>2010-2011 Budget</u>		<u>2011-2012 Budget</u>
	Adjusted Budget	Actual Budget	Variance	Adjusted Budget	Actual Budget	Variance	Adopted	Adjusted	Adopted
2.100.5.6210.112 Directors	200,106	200,055		198,104	198,127		190,180	190,180	190,180
2.100.5.6210.113 Supervisors and Coordinators	333,152	329,150	4,002	254,610	253,642	-23	211,245	211,245	211,246
2.100.5.6210.116 Teachers			-11,963	13,848	13,848	968		11,702	6,443
2.100.5.6210.134 Curriculum Development Stipends	8,000	19,963		14,000	2,841	11,159	6,000	6,000	6,000
2.100.5.6210.151 Clerical Personnel	22,200	1,939	20,262	173,706	169,443	4,263	111,752	119,272	110,321
2.100.5.6210.152 Instructional Assistants	172,880	176,410	-3,530	68,006	74,273	-6,267	29,718	53,256	80,000
2.100.5.6210.182 Substitute Instructional Assistants	59,973	42,706	17,267	16,000	12,155	3,845			
2.100.5.6210.199 Personal Leave Reimbursement	16,000	8,004	7,996						
Total Salaries	<u>1,260</u>	<u>1,401</u>	<u>-141</u>	<u>2,120</u>	<u>1,501</u>	<u>619</u>	<u>2,029</u>	<u>2,029</u>	<u>2,070</u>
	813,571	779,628	33,943	740,394	725,831	14,563	551,824	594,584	606,260
2.100.5.6210.210 PERSI									
2.100.5.6210.220 Social Security Tax	81,429	79,114	2,315	73,913	71,261	2,652	56,285	60,365	61,838
2.100.5.6210.230 Life Insurance	59,921	56,154	3,767	54,418	52,487	1,931	40,558	43,736	44,561
2.100.5.6210.240 Medical Insurance	1,456	1,409	47	1,309	1,269	40	1,106	1,092	2,248
2.100.5.6210.260 Dental Insurance	53,976	52,157	1,819	50,477	49,029	1,448	42,966	42,140	60,997
2.100.5.6210.270 Worker's Compensation Insurance	4,083	4,137	-54	3,363	3,308	55	2,747	2,694	4,073
2.100.5.6210.280 Retirement Sick Leave Benefits	4,319	3,317	1,002	2,985	3,292	-307	2,571	2,771	3,166
2.100.5.6210.290 Vision Insurance	10,579	9,582	997	8,967	8,750	217	6,954	7,349	7,639
Total Fringe Benefits	<u>1,168</u>	<u>1,148</u>	<u>20</u>	<u>961</u>	<u>942</u>	<u>19</u>	<u>784</u>	<u>769</u>	<u>902</u>
	216,931	207,017	9,914	196,393	190,338	6,055	153,971	160,916	185,424
2.100.5.6210.306 Training or Incentive Grants									
2.100.5.6210.310 Professional and Technical Services	3,500	3,564	-64						
2.100.5.6210.317 Health Services (Contracted)	6,650	4,966	1,684	5,050	0	5,050	2,000	2,000	2,000
2.100.5.6210.318 Testing Program	53,500	20,406	33,094	43,500	48,826	-4,826	43,500	43,500	75,000
2.100.5.6210.320 ISAT Remediation	35,050	21,039	14,011	36,605	28,601	8,004	31,442	31,442	34,786
2.100.5.6210.392 Student Activity Support	320,859	53,165	267,694	36,728	28,418	8,310	152,352	152,352	62,000
2.100.5.6210.396 Inservice Training	10,000	4,418	5,582	10,000	5,209	4,791			
Total Purchased Services	<u>8,000</u>	<u>1,527</u>	<u>6,473</u>	<u>3,706</u>	<u>3,707</u>	<u>-1</u>	<u>0</u>	<u>0</u>	<u>0</u>
	437,559	109,085	328,474	135,689	114,260	21,429	229,294	229,294	173,786
2.100.5.6210.410 General Supplies									
2.100.5.6210.413 Curriculum Development Supplies	22,900	21,731	1,169	23,324	17,767	5,557	11,250	11,250	11,250
2.100.5.6210.496 Incentive Grants	12,913	9,157	3,756	26,049	25,189	860	4,100	22,223	6,000
Total Supplies and Materials	<u>20,000</u>	<u>16,338</u>	<u>3,662</u>	<u>8,801</u>	<u>8,801</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	55,813	47,226	8,587	58,174	51,757	6,417	15,350	33,473	17,250
Total Instructional Improvement Program	<u>1,523,874</u>	<u>1,142,956</u>	<u>380,918</u>	<u>1,130,650</u>	<u>1,082,187</u>	<u>48,463</u>	<u>950,439</u>	<u>1,018,267</u>	<u>982,720</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2011-2012 ANNUAL BUDGET

GENERAL FUND
EDUCATIONAL MEDIA SERVICES PROGRAM

Account Elements and Object Description	<u>2008-2009</u>			<u>2009-2010</u>			<u>2010-2011 Budget</u>		<u>2011-2012 Budget</u>
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
2.100.5.6220.113 Supervisors and Coordinators	4,000	4,000		4,000	4,000		4,000	4,000	4,000
2.100.5.6220.117 Media Specialists	640,037	637,552	2,485	636,348	635,299	1,049	610,891	521,784	168,396
2.100.5.6220.133 Stipends and Extra Days - Regular									
2.100.5.6220.151 Clerical Personnel	9,143	12,373	-3,230	9,326	9,330	-4	2,800	9,330	9,330
2.100.5.6220.199 Personal Leave Reimbursement	314,859	313,348	1,511	305,124	304,928	-4	229,702	278,206	290,535
Total Salaries	<u>3,200</u>	<u>2,118</u>	<u>1,083</u>	<u>3,200</u>	<u>2,238</u>	<u>963</u>	<u>3,000</u>	<u>3,000</u>	<u>3,000</u>
	971,239	969,390	1,849	957,998	955,795	2,203	850,393	816,320	475,261
2.100.5.6220.210 PERSI									
2.100.5.6220.220 Social Security Tax	98,545	100,424	-1,879	97,317	98,931	-1,614	86,741	83,265	48,475
2.100.5.6220.230 Life Insurance	71,385	71,253	132	70,413	70,464	-51	62,504	59,999	34,932
2.100.5.6220.240 Medical Insurance	2,527	2,610	-83	2,586	2,633	-47	2,216	2,391	2,800
2.100.5.6220.260 Dental Insurance	141,820	136,760	5,060	144,459	141,381	3,078	131,274	141,689	105,725
2.100.5.6220.270 Worker's Compensation Insurance	10,886	11,150	-264	9,791	9,666	125	8,392	9,057	7,260
2.100.5.6220.280 Retirement Sick Leave Benefits	5,143	3,984	1,159	3,836	4,405	-569	3,964	3,829	2,481
2.100.5.6220.290 Vision Insurance	12,796	12,174	622	11,805	11,992	-187	10,714	10,100	5,987
Total Fringe Benefits	<u>3,121</u>	<u>3,116</u>	<u>5</u>	<u>2,798</u>	<u>2,761</u>	<u>37</u>	<u>2,398</u>	<u>2,588</u>	<u>1,606</u>
	346,223	341,472	4,751	343,005	342,232	773	308,203	312,918	209,266
2.100.5.6220.325 Repair and Maintenance (Contracted)									
Total Purchased Services	<u>22,271</u>	<u>18,566</u>	<u>3,705</u>	<u>8,350</u>	<u>8,350</u>	<u>0</u>	<u>26,128</u>	<u>26,128</u>	<u>22,326</u>
	22,271	18,566	3,705	8,350	8,350	0	26,128	26,128	22,326
2.100.5.6220.410 General Supplies									
2.100.5.6220.430 Library Books	4,750	4,750		9,600	9,592	8	5,000	5,000	5,000
Total Supplies and Materials	<u>74,212</u>	<u>73,135</u>	<u>1,077</u>	<u>75,411</u>	<u>75,026</u>	<u>385</u>	<u>75,411</u>	<u>76,941</u>	<u>75,411</u>
	78,962	77,885	1,077	85,011	84,618	393	80,411	81,941	80,411
Total Educational Media Services Program	<u>1,418,695</u>	<u>1,407,313</u>	<u>11,382</u>	<u>1,394,364</u>	<u>1,390,995</u>	<u>3,369</u>	<u>1,265,135</u>	<u>1,237,307</u>	<u>787,264</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2011-2012 ANNUAL BUDGET

GENERAL FUND
INSTRUCTION RELATED TECHNOLOGY PROGRAM

Account Elements and Object Description	2008-2009			2009-2010			2010-2011 Budget		2011-2012 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
2.100.5.6230.113 Supervisors and Coordinators		3,391	-3,391						
2.100.5.6230.154 Maintenance Personnel		383,120							
2.100.5.6230.199 Personal Leave Reimbursement	382,368		-752	356,848	360,315	-3,467	385,057	399,205	409,513
Total Salaries	<u>650</u>	<u>734</u>	<u>-84</u>	<u>500</u>	<u>920</u>	<u>-420</u>	<u>800</u>	<u>800</u>	<u>800</u>
	383,018	387,245	-4,227	357,348	361,235	-3,887	385,857	400,005	410,313
2.100.5.6230.210 PERSI									
2.100.5.6230.220 Social Security Tax	39,068	37,353	1,715	36,449	37,544	-1,095	39,358	40,801	41,852
2.100.5.6230.230 Life Insurance	28,152	28,825	-673	26,265	26,599	-334	28,361	29,401	30,158
2.100.5.6230.240 Medical Insurance		780	-78		816	-77		903	1,400
2.100.5.6230.260 Dental Insurance	37,827	36,271	1,556	39,382	38,760	822	53,482	53,482	52,169
2.100.5.6230.270 Worker's Compensation Insurance	3,024	3,122	-98	2,797	2,836	-39	3,419	3,419	3,630
2.100.5.6230.280 Retirement Sick Leave Benefits	20,492	15,958	4,534	13,973	14,631	-658	15,144	15,720	17,573
2.100.5.6230.290 Vision Insurance	5,068	4,525	543	4,420	4,548	-128	4,862	4,948	5,170
Total Fringe Benefits	<u>866</u>	<u>866</u>	<u>0</u>	<u>799</u>	<u>808</u>	<u>-9</u>	<u>977</u>	<u>977</u>	<u>803</u>
	135,199	127,699	7,500	125,024	126,541	-1,517	146,506	149,651	152,755
2.100.5.6230.310 Professional and Technical Services									
2.100.5.6230.361 Computer Service Expenses							5,000	5,000	5,000
2.100.5.6230.381 In-District Travel Allowance	47,650	38,824	9,826	63,512	37,984	25,528	40,028	40,028	113,560
2.100.5.6230.396 Inservice Training							7,500	4,500	4,000
Total Purchased Services	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>4,000</u>	<u>2,884</u>	<u>4,000</u>
	47,650	38,324	9,326	63,512	37,984	25,528	56,528	52,412	126,560
2.100.5.6230.410 General Supplies									
2.100.5.6230.481 Equipment Repair (Non-Contracted)							10,000	800	800
Total Supplies and Materials	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>10,000</u>	<u>10,000</u>	<u>10,000</u>
	0	0	0	0	0	0	10,000	10,800	10,800
2.100.5.6230.550 Equipment									
Total Capital Objects	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>30,000</u>	<u>34,116</u>	<u>0</u>
	0	0	0	0	0	0	30,000	34,116	0
Total Instruction-Related Technology Program	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>628,891</u>	<u>646,984</u>	<u>0</u>
	565,867	553,268	12,599	545,884	525,761	20,124	628,891	646,984	700,428

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2011-2012 ANNUAL BUDGET

GENERAL FUND
BOARD OF EDUCATION PROGRAM

Account Elements and Object Description	<u>Adjusted</u>			<u>Adjusted</u>			<u>2010-2011 Budget</u>		<u>2011-2012 Budget</u>
	<u>2008-2009</u>	<u>Actual</u>	<u>Variance</u>	<u>2009-2010</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
2.100.5.6310.319 Consultants				1,500		1,500	1,500	1,500	1,500
2.100.5.6310.382 Out-District Travel Allowance	3,325	753	2,572	5,000	2,988	2,412			
2.100.5.6310.391 Professional Dues and Fees	4,750	2,713	2,037	26,950	19,387	7,563	17,800	17,800	17,800
Total Purchased Services	<u>27,300</u>	<u>26,867</u>	<u>433</u>						
	35,375	30,333	5,042	33,450	21,974	11,476	18,800	18,800	18,800
2.100.5.6310.410 General Supplies				5,000	7,672	-2,672	5,000	5,000	7,000
2.100.5.6310.493 Professional Books and Journals	8,360	7,238	1,122	300	1,287	-987	300	300	300
Total Supplies and Materials	<u>285</u>	<u>342</u>	<u>-57</u>						
	8,645	7,580	1,065	5,300	8,959	-3,659	5,300	5,300	7,300
2.100.5.6310.730 Judgments				2,000		2,000	2,000	2,000	2,000
Total Insurance and Judgment	<u>3,000</u>	<u>0</u>	<u>3,000</u>						
	3,000	0	3,000	2,000	0	2,000	2,000	2,000	2,000
Total Board Of Education Program	<u>47,020</u>	<u>37,914</u>	<u>9,106</u>	<u>40,750</u>	<u>30,934</u>	<u>9,816</u>	<u>26,100</u>	<u>26,100</u>	<u>28,100</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2011-2012 ANNUAL BUDGET

GENERAL FUND
CENTRAL ADMINISTRATION PROGRAM

Account Elements and Object Description	2008-2009			2009-2010			2010-2011 Budget		2011-2012 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
2.100.5.6320.111 Superintendent and Assistant Superintendent	131,969	131,781		129,857	129,362		124,663	124,663	124,663
2.100.5.6320.151 Clerical Personnel	388,637	383,991	188	389,006	392,154	-3,148	305,910	307,853	305,389
2.100.5.6320.195 Future Salary Adjustment			200,000	370,000		370,000			
2.100.5.6320.199 Personal Leave Reimbursement									
Total Salaries	<u>930</u>	<u>1,914</u>	<u>-784</u>	<u>1,650</u>	<u>1,970</u>	<u>80</u>	<u>1,990</u>	<u>1,990</u>	<u>1,910</u>
	721,536	517,487	204,049	890,513	523,086	367,427	432,363	434,306	431,962
2.100.5.6320.210 PERSI									
2.100.5.6320.220 Social Security Tax	53,196	53,454	-258	53,092	52,568	524	44,102	44,299	44,060
2.100.5.6320.230 Life Insurance	38,324	35,735	2,589	38,258	37,096	1,162	31,779	31,922	31,750
2.100.5.6320.240 Medical Insurance		1,004	-209		1,039	-219			1,144
2.100.5.6320.260 Dental Insurance	<u>795</u>	<u>36,874</u>	<u>1,448</u>	<u>40,146</u>	<u>39,357</u>	<u>789</u>	<u>38,896</u>	<u>38,896</u>	<u>38,404</u>
2.100.5.6320.270 Worker's Compensation Insurance	3,024	3,078	-54	2,798	2,800		2,487	2,487	2,640
2.100.5.6320.280 Retirement Sick Leave Benefits	2,752	2,232	520	2,096	2,381	-285	2,017	2,027	2,255
2.100.5.6320.290 Vision Insurance	6,900	6,467	433	6,439	6,360	79	5,448	5,368	5,444
2.100.5.6320.295 Physicals	867	854	13	800	797	3	711	711	584
2.100.5.6320.296 Other Employee Benefits	<u>100</u>	<u>130,773</u>	<u>100</u>	<u>13,588</u>	<u>13,440</u>	<u>40</u>	<u>13,588</u>	<u>13,588</u>	<u>13,588</u>
2.100.5.6320.297 COBRA Fees	12,800		-673			148			13,588
Total Fringe Benefits	<u>157,080</u>	<u>153,172</u>	<u>3,908</u>	<u>1,500</u>	<u>1,922</u>	<u>-422</u>	<u>2,000</u>	<u>2,000</u>	<u>3,000</u>
	157,080	153,172	3,908	159,637	157,819	1,818	141,766	142,036	142,869
2.100.5.6320.310 Professional and Technical Services									
2.100.5.6320.311 Legal Services	23,050	21,659	1,391	21,860	22,419	-559	21,000	21,000	25,300
2.100.5.6320.313 Publishing and Advertising	66,500	85,028	-18,528	80,000	70,129	9,871	80,000	80,000	55,000
2.100.5.6320.315 Elections	21,802	15,741	6,061	16,625	16,455	170	16,625	16,625	20,175
2.100.5.6320.319 Consultants	2,500	14,934	-12,434	14,600	7,017	7,583	3,000	3,000	
2.100.5.6320.325 Repair and Maintenance (Contracted)	14,250	4,939	9,311	7,000	4,448	2,552	7,000	7,000	7,000
2.100.5.6320.352 Postage	4,600	4,916	-316	4,600	4,476	124	4,600	4,600	4,600
2.100.5.6320.381 In-District Travel Allowance	57,000	58,064	-1,064	72,850	70,507	2,343	72,850	72,850	65,000
2.100.5.6320.382 Out-District Travel Allowance	13,550	6,466	7,084	13,000	5,706	7,294	8,500	8,500	6,300
2.100.5.6320.391 Professional Dues and Fees	22,087	5,871	16,216	17,075	3,755	13,320			1,000
2.100.5.6320.396 Inservice Training	1,900	1,247	653	1,900	1,926	-26	1,900	1,900	1,500
Total Purchased Services	<u>855</u>	<u>465</u>	<u>390</u>	<u>900</u>	<u>84</u>	<u>816</u>	<u>900</u>	<u>900</u>	<u>900</u>
	228,094	219,329	8,765	250,410	206,922	43,488	215,975	215,975	186,775
2.100.5.6320.410 General Supplies									
2.100.5.6320.493 Professional Books and Journals	25,057	20,828	4,229	19,389	24,901	-5,512	20,125	20,125	20,075
Total Supplies and Materials	<u>1,196</u>	<u>189</u>	<u>1,007</u>	<u>945</u>	<u>178</u>	<u>767</u>	<u>500</u>	<u>500</u>	<u>500</u>
	26,253	21,017	5,236	20,334	25,079	-4,745	20,625	20,625	20,575

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2011-2012 ANNUAL BUDGET

GENERAL FUND
CENTRAL ADMINISTRATION PROGRAM

<u>Account Elements and Object Description</u>	<u>Adjusted 2008-2009 Budget</u>			<u>Adjusted 2009-2010 Budget</u>			<u>2010-2011 Budget</u>		<u>2011-2012 Budget</u>
	<u>Actual</u>	<u>Variance</u>		<u>Actual</u>	<u>Variance</u>		<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
2.100.5.6320.712 Liability Insurance	176,247	175,679		184,239	187,014	-2,775	181,181	181,181	180,425
Total Insurance and Judgment	176,247	175,679	569	184,239	187,014	-2,775	181,181	181,181	180,425
Total Central Administration Program	1,309,210	1,086,684	222,526	1,505,133	1,099,919	405,214	991,910	994,123	962,606

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2011-2012 ANNUAL BUDGET

GENERAL FUND
SCHOOL ADMINISTRATION PROGRAM

Account Elements and Object Description	2008-2009			2009-2010			2010-2011 Budget		2011-2012 Budget
	Adjusted Budget	Actual	Variance	Adjusted Budget	Actual	Variance	Adopted	Adjusted	Adopted
2.100.5.6410.114 Principals and Assistant Principals	2,396,520	2,388,160		2,230,243	2,237,838	-7,595	2,135,497	2,119,055	2,131,864
2.100.5.6410.151 Clerical Personnel	714,594	709,614	8,360	703,669	716,482	-12,813	668,841	667,654	679,618
2.100.5.6410.181 Clerical Substitutes			4,980			-20,804			
2.100.5.6410.197 Inservice Training	5,750	2,981	2,769	5,750	26,554	-20,804	9,000	9,000	9,000
2.100.5.6410.199 Personal Leave Reimbursement					1,459	-1,459			
Total Salaries	11,000	14,023	-2,923	11,000	13,265	-1,965	13,000	13,000	13,000
	<u>3,128,164</u>	<u>3,114,978</u>	<u>-13,186</u>	<u>2,950,962</u>	<u>2,995,599</u>	<u>-44,637</u>	<u>2,827,138</u>	<u>2,809,509</u>	<u>2,834,282</u>
2.100.5.6410.210 PERSI									
2.100.5.6410.220 Social Security Tax	318,487	324,012	-5,525	300,412	309,310	-8,898	287,450	285,652	288,179
2.100.5.6410.230 Life Insurance	229,920	227,644	2,276	216,897	220,670	-3,773	207,795	206,498	208,320
2.100.5.6410.240 Medical Insurance	7,176	6,806	370	7,223	6,682	541	7,223	7,223	11,198
2.100.5.6410.260 Dental Insurance	268,020	259,966	8,054	272,004	259,692	12,312	281,996	281,996	288,944
2.100.5.6410.270 Worker's Compensation Insurance	20,160	20,278	-118	18,026	17,337	689	18,026	18,026	19,140
2.100.5.6410.280 Retirement Sick Leave Benefits	16,583	12,811	3,772	11,813	13,742	-1,929	13,175	13,200	14,793
2.100.5.6410.290 Vision Insurance	41,320	39,225	2,095	36,435	37,439	-1,004	35,510	34,645	35,598
Total Fringe Benefits	5,781	5,643	138	5,150	4,953	197	5,150	5,150	4,234
	907,447	896,384	-11,063	867,960	869,824	-1,864	856,325	852,390	870,406
2.100.5.6410.319 Consultants									
2.100.5.6410.361 Computer Service Expenses	27,350	28,569	-1,219	26,700	29,630	-2,930	3,500	3,500	
Total Purchased Services	475,000		475,000	525,000	242,159	282,841	150,000	262,649	150,000
	<u>502,350</u>	<u>28,569</u>	<u>-473,781</u>	<u>551,700</u>	<u>271,789</u>	<u>-279,911</u>	<u>153,500</u>	<u>266,149</u>	<u>150,000</u>
2.100.5.6410.410 General Supplies									
Total Supplies and Materials	17,910	13,292	4,618	20,063	17,339	2,724	19,968	18,856	19,968
	<u>17,910</u>	<u>13,292</u>	<u>4,618</u>	<u>20,063</u>	<u>17,339</u>	<u>2,724</u>	<u>19,968</u>	<u>18,856</u>	<u>19,968</u>
Total School Administration Program	<u>4,555,871</u>	<u>4,053,223</u>	<u>502,648</u>	<u>4,390,685</u>	<u>4,154,551</u>	<u>236,134</u>	<u>3,856,931</u>	<u>3,946,904</u>	<u>3,874,656</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2011-2012 ANNUAL BUDGET

GENERAL FUND
BUSINESS ADMINISTRATION PROGRAM

Account Elements and Object Description	2008-2009			2009-2010			2010-2011 Budget		2011-2012 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
2.100.5.6510.151 Clerical Personnel	326,147	317,597	8,550	326,246	313,711	12,535	293,121	309,837	294,146
2.100.5.6510.199 Personal Leave Reimbursement									950
Total Salaries	<u>650</u>	<u>830</u>	<u>-180</u>	<u>500</u>	<u>850</u>	<u>-350</u>	<u>910</u>	<u>910</u>	<u>950</u>
	326,797	318,427	8,370	326,746	314,561	12,185	294,031	310,747	295,096
2.100.5.6510.210 PERSI									30,099
2.100.5.6510.220 Social Security Tax	33,333	33,122	211	33,328	32,661	667	29,990	31,692	30,099
2.100.5.6510.230 Life Insurance	24,019	23,371	648	24,016	22,899	1,117	21,611	22,837	21,690
2.100.5.6510.240 Medical Insurance									894
2.100.5.6510.260 Dental Insurance	<u>578</u>	<u>731</u>	<u>-153</u>	<u>605</u>	<u>822</u>	<u>-217</u>	<u>577</u>	<u>577</u>	<u>894</u>
2.100.5.6510.270 Worker's Compensation Insurance	30,997	30,349	648	32,435	31,490	945	34,156	34,156	33,518
2.100.5.6510.280 Retirement Sick Leave Benefits	2,478	2,557	-79	2,292	2,264	28	2,184	2,184	2,318
2.100.5.6510.280 Retirement Sick Leave Benefits	1,732	1,362	370	1,307	1,425	-118	1,370	1,459	1,541
2.100.5.6510.290 Vision Insurance	4,324	4,012	312	4,046	3,955	91	3,704	3,848	3,718
Total Fringe Benefits	<u>710</u>	<u>710</u>	<u>0</u>	<u>655</u>	<u>645</u>	<u>10</u>	<u>624</u>	<u>624</u>	<u>513</u>
	98,171	96,214	1,957	98,684	96,161	2,523	94,216	97,377	94,091
2.100.5.6510.310 Professional and Technical Services									50,000
2.100.5.6510.312 Audit Services	48,000	48,000		48,000	45,336	2,664	50,000	50,000	50,000
2.100.5.6510.313 Publishing and Advertising	30,400	28,193	2,207	37,400	35,698	1,702	37,400	37,400	37,400
2.100.5.6510.317 Health Services (Contracted)	3,610	4,965	-1,355	5,500	5,937	-437	6,500	6,500	6,500
2.100.5.6510.381 In-District Travel Allowance	47,500	61,136	-13,636	50,000	115,600	-65,600	50,000	50,000	50,000
2.100.5.6510.382 Out-District Travel Allowance	100	201	-101	100	137	-37	100	100	300
2.100.5.6510.396 Inservice Training	470	0	470	500	527	-27	0	0	250
Total Purchased Services	<u>0</u>	<u>185</u>	<u>-185</u>	<u>200</u>	<u>0</u>	<u>200</u>	<u>0</u>	<u>0</u>	<u>144,450</u>
	130,080	142,681	-12,601	141,700	203,235	-61,535	144,000	144,000	144,450
2.100.5.6510.410 General Supplies									10,360
Total Supplies and Materials	<u>12,825</u>	<u>11,476</u>	<u>1,349</u>	<u>11,401</u>	<u>9,738</u>	<u>1,663</u>	<u>11,400</u>	<u>11,400</u>	<u>10,360</u>
	12,825	11,476	1,349	11,401	9,738	1,663	11,400	11,400	10,360
2.100.5.6510.550 Equipment									0
Total Capital Objects	<u>475</u>	<u>0</u>	<u>475</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	475	0	475	0	0	0	0	0	0
2.100.5.6510.715 Surety Insurance	475	0	475	0	0	0	0	0	0
Total Insurance and Judgment	<u>767</u>	<u>767</u>	<u>0</u>	<u>767</u>	<u>767</u>	<u>0</u>	<u>767</u>	<u>767</u>	<u>767</u>
	767	767	0	767	767	0	767	767	767
Total Business Administration Program	<u>767</u>	<u>767</u>	<u>0</u>	<u>767</u>	<u>767</u>	<u>0</u>	<u>767</u>	<u>767</u>	<u>767</u>
	569,115	569,565	-450	579,298	624,462	-45,164	544,414	564,291	544,764

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2011-2012 ANNUAL BUDGET

GENERAL FUND
CENTRAL SERVICE PROGRAM

Account Elements and Object Description	<u>2008-2009</u>			<u>2009-2010</u>			<u>2010-2011 Budget</u>		<u>2011-2012 Budget</u>
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
2.100.5.6550.156 Warehouse Personnel	81,534	78,607	2,927	76,104	77,195	-1,091	53,730	63,919	77,954
2.100.5.6550.199 Personal Leave Reimbursement									
Total Salaries	<u>400</u>	<u>300</u>	<u>100</u>	<u>300</u>	<u>360</u>	<u>-60</u>	<u>300</u>	<u>300</u>	<u>400</u>
	81,934	78,907	3,027	76,404	77,555	-1,151	54,030	64,219	78,354
2.100.5.6550.210 PERSI									
2.100.5.6550.220 Social Security Tax	8,357	8,205	152	7,794	8,048	-254	5,511	6,551	7,992
2.100.5.6550.230 Life Insurance	6,022	5,623	399	5,616	5,852	-236	3,971	4,720	5,758
2.100.5.6550.240 Medical Insurance	243	234	9	246	245	1	164	226	381
2.100.5.6550.260 Dental Insurance	12,609	12,090	519	13,194	12,920	274	9,724	13,371	14,228
2.100.5.6550.270 Worker's Compensation Insurance	1,008	1,041	-33	932	945	-13	622	855	990
2.100.5.6550.280 Retirement Sick Leave Benefits	4,383	3,332	1,051	2,988	3,145	-157	2,121	2,210	2,747
2.100.5.6550.290 Vision Insurance	1,085	995	90	945	976	-31	681	793	988
Total Fringe Benefits	<u>289</u>	<u>289</u>	<u>0</u>	<u>266</u>	<u>269</u>	<u>-3</u>	<u>178</u>	<u>245</u>	<u>219</u>
	33,996	31,808	2,188	31,981	32,400	-419	22,972	28,971	33,303
2.100.5.6550.325 Repair and Maintenance (Contracted)									
Total Purchased Services	<u>2,475</u>	<u>1,329</u>	<u>1,146</u>	<u>2,500</u>	<u>4,880</u>	<u>-2,380</u>	<u>2,500</u>	<u>2,500</u>	<u>3,500</u>
	2,475	1,329	1,146	2,500	4,880	-2,380	2,500	2,500	3,500
2.100.5.6550.410 General Supplies									
2.100.5.6550.419 Warehouse Supplies	4,500	4,573	-73	4,286	4,448	-162	4,285	4,285	4,500
2.100.5.6550.421 Motor Fuel		-1,568	1,568		1,825	-1,825			
Total Supplies and Materials	<u>3,000</u>	<u>2,258</u>	<u>742</u>	<u>3,000</u>	<u>1,973</u>	<u>1,027</u>	<u>3,000</u>	<u>3,000</u>	<u>3,000</u>
	7,500	5,263	2,237	7,286	8,247	-961	7,285	7,285	7,500
Total Central Service Program	<u>125,905</u>	<u>117,308</u>	<u>8,597</u>	<u>118,171</u>	<u>123,082</u>	<u>4,911</u>	<u>86,787</u>	<u>102,975</u>	<u>122,657</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2011-2012 ANNUAL BUDGET

GENERAL FUND
ADMINISTRATIVE TECHNOLOGY SERVICE PROGRAM

Account Elements and Object Description	2008-2009			2009-2010			2010-2011 Budget		2011-2012 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
2.100.5.6560.151 Clerical Personnel	176,269	175,281		174,697	170,714	3,983	150,927	151,737	161,959
2.100.5.6560.199 Personal Leave Reimbursement			988						
Total Salaries	<u>950</u>	<u>710</u>	<u>240</u>	<u>800</u>	<u>810</u>	<u>-10</u>	<u>850</u>	<u>850</u>	<u>850</u>
	177,219	175,991	1,228	175,497	171,524	3,973	151,777	152,587	162,809
2.100.5.6560.210 PERSI									
2.100.5.6560.220 Social Security Tax	18,076	18,277	-201	17,901	17,847		15,482	15,564	16,607
2.100.5.6560.230 Life Insurance	13,026	12,774	252	12,899	12,296	603	11,155	11,215	11,966
2.100.5.6560.240 Medical Insurance	273	390	-117	287	408	-121	260	260	429
2.100.5.6560.260 Dental Insurance	14,710	14,667	43	15,393	15,682	-289	15,413	15,394	16,006
2.100.5.6560.270 Worker's Compensation Insurance	1,176	1,214	-38	1,088	1,104	-16	985	985	1,114
2.100.5.6560.280 Retirement Sick Leave Benefits	935	754	181	705	775	-70	707	717	849
2.100.5.6560.290 Vision Insurance	2,345	2,215	130	2,171	2,162	-9	1,913	1,888	2,052
Total Fringe Benefits	<u>337</u>	<u>337</u>	<u>0</u>	<u>311</u>	<u>314</u>	<u>-3</u>	<u>281</u>	<u>281</u>	<u>246</u>
	50,878	50,628	250	50,755	50,588	167	46,196	46,304	49,269
2.100.5.6560.310 Professional and Technical Services									
2.100.5.6560.325 Repair and Maintenance (Contracted)	2,746		2,746	2,450		2,450	1,450	1,450	1,450
2.100.5.6560.382 Out-District Travel Allowance	53,950	54,691	-741	55,675	54,216	1,459	55,675	55,675	55,550
Total Purchased Services	<u>1,800</u>	<u>346</u>	<u>1,454</u>	<u>1,800</u>	<u>265</u>	<u>1,535</u>			
	58,496	55,037	3,459	59,925	54,481	5,444	57,125	57,125	57,000
2.100.5.6560.410 General Supplies									
Total Supplies and Materials	<u>8,075</u>	<u>6,336</u>	<u>1,739</u>	<u>7,679</u>	<u>5,186</u>	<u>2,493</u>	<u>7,679</u>	<u>7,679</u>	<u>7,700</u>
	8,075	6,336	1,739	7,679	5,186	2,493	7,679	7,679	7,700
Total Administrative Technology Service Program	<u>294,668</u>	<u>287,992</u>	<u>6,676</u>	<u>293,856</u>	<u>281,779</u>	<u>12,077</u>	<u>262,777</u>	<u>263,695</u>	<u>276,778</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2011-2012 ANNUAL BUDGET

GENERAL FUND
BUILDING OPERATION SERVICES PROGRAM

Account Elements and Object Description	2008-2009			2009-2010			2010-2011 Budget		2011-2012 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
2.100.5.6610.113 Supervisors and Coordinators		67,330		66,727	66,616		64,058	64,058	64,058
2.100.5.6610.153 Custodians	1,179,249	1,209,645	-30,396	1,175,000	1,205,897	-30,897	998,457	1,080,981	1,135,056
2.100.5.6610.183 Substitute Custodians									
2.100.5.6610.199 Personal Leave Reimbursement	105,000	80,287	24,713	122,528	85,079	37,449	80,000	80,000	80,000
Total Salaries	<u>4,780</u>	<u>2,121</u>	<u>2,659</u>	<u>3,000</u>	<u>1,486</u>	<u>1,514</u>	<u>2,300</u>	<u>2,300</u>	<u>2,300</u>
	1,356,436	1,359,382	-2,946	1,367,255	1,359,077	8,178	1,144,815	1,227,339	1,281,414
2.100.5.6610.210 PERSI									
2.100.5.6610.220 Social Security Tax	127,646	133,039	-5,393	126,962	137,387	-10,425	108,612	117,029	122,545
2.100.5.6610.230 Life Insurance	99,697	102,429	-2,732	100,493	101,635	-1,142	84,144	90,210	94,184
2.100.5.6610.240 Medical Insurance	3,861	3,797	64	4,038	3,962	76	4,110	3,972	5,902
2.100.5.6610.260 Dental Insurance	203,846	194,033	9,813	211,940	206,060	5,880	238,612	230,478	215,222
2.100.5.6610.270 Worker's Compensation Insurance	16,296	16,658	-362	14,977	15,102	-125	15,253	14,732	14,975
2.100.5.6610.280 Retirement Sick Leave Benefits	72,569	55,073	17,496	53,460	54,247	-787	44,934	45,620	50,802
2.100.5.6610.290 Vision Insurance	16,587	16,356	231	15,405	16,703	-1,298	13,417	14,201	15,138
Total Fringe Benefits	<u>4,668</u>	<u>4,622</u>	<u>46</u>	<u>4,279</u>	<u>4,300</u>	<u>-21</u>	<u>4,358</u>	<u>4,209</u>	<u>3,313</u>
	545,170	526,008	-19,162	531,554	539,396	-7,842	513,440	520,451	522,081
2.100.5.6610.310 Professional and Technical Services									
2.100.5.6610.331 Electricity Utilities	569,630	544,608	25,022	554,630	546,861	7,769	552,691	552,691	550,000
2.100.5.6610.332 Gas Utilities	626,200	610,766	15,434	705,900	694,158	11,742	733,200	733,200	697,800
2.100.5.6610.336 Water	461,300	369,524	91,776	463,200	296,609	166,591	421,800	421,800	384,600
2.100.5.6610.337 Land Fill Fee	535,800	521,457	14,343	551,300	440,865	110,435	565,400	565,400	545,900
2.100.5.6610.351 Telephone - Voice	3,800	1,570	2,231	3,500	2,969	531	3,000	3,000	3,000
2.100.5.6610.353 Telephone - Repair	80,000	60,590	19,410	65,000	61,022	3,978	65,000	65,000	65,000
2.100.5.6610.354 Telephone / Cable - Data	2,850	1,038	1,813	2,000	785	1,215	2,000	2,000	4,000
2.100.5.6610.355 Telephone - Cellular							165,120	165,120	165,120
2.100.5.6610.381 In-District Travel Allowance	2,900	2,870	30	2,900	2,840	60	3,000	3,000	3,500
Total Purchased Services	<u>2,282,555</u>	<u>2,110,223</u>	<u>172,332</u>	<u>2,348,480</u>	<u>2,046,160</u>	<u>302,320</u>	<u>2,511,561</u>	<u>2,511,561</u>	<u>2,419,740</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2011-2012 ANNUAL BUDGET

GENERAL FUND
BUILDING OPERATION SERVICES PROGRAM

Account Elements and Object Description	<u>Adjusted 2008-2009 Actual Budget</u>			<u>Adjusted 2009-2010 Actual Budget</u>			<u>2010-2011 Budget</u>		<u>2011-2012 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
2.100.5.6610.410 General Supplies	7,600	5,117	2,483	7,225	24,580	-17,355	20,800	20,800	19,800
2.100.5.6610.418 Custodial Supplies	181,037	197,198	-16,161	208,700	219,645	-11,545	214,100	214,100	207,750
2.100.5.6610.481 Equipment Repair (Non-Contracted)									
Total Supplies and Materials	<u>5,000</u>	<u>4,817</u>	<u>183</u>	<u>2,000</u>	<u>1,970</u>	<u>30</u>	<u>2,000</u>	<u>2,000</u>	2,000
	193,637	207,132	13,495	217,325	246,196	28,871	236,900	236,900	229,550
2.100.5.6610.711 Property Insurance									
Total Insurance and Judgment	<u>148,684</u>	<u>148,684</u>	<u>0</u>	<u>150,372</u>	<u>150,372</u>	<u>0</u>	<u>156,400</u>	<u>156,400</u>	163,083
	148,684	148,684	0	150,372	150,372	0	156,400	156,400	163,083
Total Building Operation Services Program	<u>4,526,482</u>	<u>4,353,429</u>	<u>173,053</u>	<u>4,614,986</u>	<u>4,341,202</u>	<u>273,784</u>	<u>4,563,116</u>	<u>4,652,651</u>	4,615,868

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2011-2012 ANNUAL BUDGET

GENERAL FUND
MAINTENANCE - NON-STUDENT OCCUPIED PROGRAM

<u>Account Elements and Object Description</u>	<u>Adjusted</u>			<u>Adjusted</u>			<u>2010-2011 Budget</u>		<u>2011-2012 Budget</u>
	<u>2008-2009</u>	<u>Actual</u>	<u>Variance</u>	<u>2009-2010</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
2.100.5.6630.418 Custodial Supplies				3,600	2,956	644	3,600	3,600	3,600
Total Supplies and Materials	<u>0</u>	<u>0</u>	<u>0</u>	<u>3,600</u>	<u>2,956</u>	<u>644</u>	<u>3,600</u>	<u>3,600</u>	3,600
Total Maintenance - Non-Student Occupied Program	<u>0</u>	<u>0</u>	<u>0</u>	<u>3,600</u>	<u>2,956</u>	<u>644</u>	<u>3,600</u>	<u>3,600</u>	3,600
	0	0	0	3,600	2,956	644	3,600	3,600	3,600

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2011-2012 ANNUAL BUDGET

GENERAL FUND
GENERAL MAINTENANCE SERVICES PROGRAM

Account Elements and Object Description	2008-2009			2009-2010			2010-2011 Budget		2011-2012 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
2.100.5.6640.151 Clerical Personnel		74,676	-556	75,336	75,787	-451	73,164	73,292	73,292
2.100.5.6640.154 Maintenance Personnel	74,120	777,337	-3,850	749,615	752,090	-2,475	682,748	735,109	740,859
2.100.5.6640.199 Personal Leave Reimbursement									
Total Salaries	<u>2,390</u>	<u>160</u>	<u>2,230</u>	<u>600</u>	<u>160</u>	<u>440</u>	<u>500</u>	<u>500</u>	500
	849,997	852,173	-2,176	825,551	828,037	-2,486	756,412	808,901	814,651
2.100.5.6640.210 PERSI	86,700	86,850	-150	84,206	85,923	-1,717	77,154	82,508	83,095
2.100.5.6640.220 Social Security Tax	62,474	63,893	-1,419	60,678	62,638	-1,960	55,597	59,454	59,877
2.100.5.6640.230 Life Insurance	1,834	1,952	-118	1,929	2,070	-141	1,806	1,861	3,102
2.100.5.6640.240 Medical Insurance	98,771	92,365	6,406	103,353	99,854	3,499	106,964	110,202	115,602
2.100.5.6640.260 Dental Insurance	7,901	7,935	-34	7,303	7,315	-12	6,838	7,045	8,044
2.100.5.6640.270 Worker's Compensation Insurance	45,475	32,968	12,507	32,279	30,945	1,334	29,690	29,524	33,908
2.100.5.6640.280 Retirement Sick Leave Benefits	11,248	10,526	722	10,217	10,414	-197	9,530	10,006	10,264
2.100.5.6640.290 Vision Insurance	2,264	2,202	62	2,086	2,083	3	1,954	2,013	1,779
Total Fringe Benefits	<u>316,667</u>	<u>298,690</u>	<u>17,977</u>	<u>302,051</u>	<u>301,241</u>	<u>810</u>	<u>289,533</u>	<u>302,613</u>	315,671
2.100.5.6640.325 Repair and Maintenance (Contracted)	66,500	66,386	114	66,500	66,397	103	60,000	60,000	64,000
2.100.5.6640.328 Building Repairs (Contracted)	42,500	42,626	-126	42,500	42,250	250	40,000	40,000	40,000
2.100.5.6640.396 Inservice Training	8,075	8,150	-75	9,000	8,928	72	9,000	9,000	9,000
Total Purchased Services	<u>117,075</u>	<u>117,162</u>	<u>-87</u>	<u>118,000</u>	<u>117,575</u>	<u>425</u>	<u>109,000</u>	<u>109,000</u>	113,000
2.100.5.6640.410 General Supplies	10,260	9,872	388	9,410	9,182	228	9,450	9,450	9,450
2.100.5.6640.421 Motor Fuel	60,000	49,166	10,834	60,000	44,651	15,349	55,000	55,000	55,000
2.100.5.6640.428 Repairs Parts and Supplies	25,000	27,063	-2,063	30,000	30,468	-468	30,000	30,000	30,000
2.100.5.6640.471 Building Repairs (Non-Contracted)	150,000	149,439	561	140,000	140,159	-159	150,000	150,000	150,000
2.100.5.6640.481 Equipment Repair (Non-Contracted)	20,000	19,627	373	20,000	19,921	79	20,000	20,000	20,000
Total Supplies and Materials	<u>265,260</u>	<u>255,168</u>	<u>10,092</u>	<u>259,410</u>	<u>244,381</u>	<u>15,029</u>	<u>264,450</u>	<u>264,450</u>	264,450
Total General Maintenance Services Program	<u>1,548,999</u>	<u>1,523,193</u>	<u>25,806</u>	<u>1,505,012</u>	<u>1,491,234</u>	<u>13,778</u>	<u>1,419,395</u>	<u>1,484,964</u>	1,507,772

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2011-2012 ANNUAL BUDGET

GENERAL FUND
GROUND MAINTENANCE SERVICES PROGRAM

Account Elements and Object Description	<u>2008-2009</u>			<u>2009-2010</u>			<u>2010-2011 Budget</u>		<u>2011-2012 Budget</u>
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
2.100.5.6650.155 Grounds Personnel	130,461	130,373		128,373	129,648	-1,275	124,639	121,365	122,312
2.100.5.6650.199 Personal Leave Reimbursement			88						
Total Salaries	<u>360</u>	<u>40</u>	<u>320</u>	<u>150</u>	<u>-40</u>	<u>190</u>	<u>150</u>	<u>150</u>	<u>150</u>
	130,821	130,413	408	128,523	129,608	-1,085	124,789	121,515	122,462
2.100.5.6650.210 PERSI			408						
2.100.5.6650.220 Social Security Tax	13,344	13,562	-218	13,109	13,464	-355	12,728	12,394	12,491
2.100.5.6650.230 Life Insurance	9,615	9,834	-219	9,446	9,805	-359	9,172	8,931	9,001
2.100.5.6650.240 Medical Insurance									
2.100.5.6650.260 Dental Insurance	<u>390</u>	<u>390</u>	<u>0</u>	<u>410</u>	<u>408</u>	<u>2</u>	<u>410</u>	<u>410</u>	<u>636</u>
	21,015	20,150	865	21,990	21,534	456	24,310	24,310	23,713
2.100.5.6650.270 Worker's Compensation Insurance	1,680	1,734	-54	1,554	1,576	-22	1,554	1,554	1,650
2.100.5.6650.280 Retirement Sick Leave Benefits	7,007	5,450	1,557	5,025	5,263	-238	4,898	4,776	5,245
2.100.5.6650.290 Vision Insurance	1,731	1,645	86	1,590	1,633	-43	1,572	1,503	1,543
Total Fringe Benefits	<u>482</u>	<u>481</u>	<u>1</u>	<u>444</u>	<u>449</u>	<u>-5</u>	<u>444</u>	<u>444</u>	<u>365</u>
	55,264	53,247	2,017	53,568	54,130	-562	55,088	54,322	54,644
2.100.5.6650.325 Repair and Maintenance (Contracted)									
Total Purchased Services	<u>10,000</u>	<u>10,280</u>	<u>-280</u>	<u>10,000</u>	<u>9,714</u>	<u>286</u>	<u>10,000</u>	<u>10,000</u>	<u>10,000</u>
	10,000	10,280	-280	10,000	9,714	286	10,000	10,000	10,000
2.100.5.6650.410 General Supplies									
Total Supplies and Materials	<u>25,000</u>	<u>24,995</u>	<u>5</u>	<u>22,250</u>	<u>22,180</u>	<u>70</u>	<u>22,000</u>	<u>22,000</u>	<u>22,000</u>
	25,000	24,995	5	22,250	22,180	70	22,000	22,000	22,000
Total Ground Maintenance Services Program	<u>221,085</u>	<u>218,934</u>	<u>2,151</u>	<u>214,341</u>	<u>215,632</u>	<u>1,291</u>	<u>211,877</u>	<u>207,837</u>	<u>209,106</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2011-2012 ANNUAL BUDGET

GENERAL FUND
SECURITY SERVICES PROGRAM

<u>Account Elements and Object Description</u>	<u>Adjusted 2008-2009 Budget</u>			<u>Adjusted 2009-2010 Budget</u>			<u>2010-2011 Budget</u>		<u>2011-2012 Budget</u>
	<u>Actual</u>	<u>Variance</u>		<u>Actual</u>	<u>Variance</u>		<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
2.100.5.6670.310 Professional and Technical Services	39,300	39,300		0	0		0	0	0
Total Purchased Services	0	39,300		0	0		0	0	0
Total Security Services Program	0	39,300		0	0		0	0	0
	39,300			0	0		0	0	0

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2011-2012 ANNUAL BUDGET

GENERAL FUND
PUPIL TO SCHOOL TRANSPORTATION PROGRAM

Account Elements and Object Description	2008-2009			2009-2010			2010-2011 Budget		2011-2012 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
	2008-2009	Budget		2009-2010	Budget				
2.100.5.6810.113 Supervisors and Coordinators	154,744	154,666		153,197	152,569		147,069	147,069	147,069
2.100.5.6810.151 Clerical Personnel									
2.100.5.6810.157 Bus Drivers	63,862	59,775	4,087	61,043	58,579	2,464	53,097	54,481	50,897
2.100.5.6810.158 Mechanics	1,030,940	966,569	64,371	1,023,006	961,435	61,571	809,380	831,069	854,262
2.100.5.6810.162 Bus Attendants	162,331	157,252	5,079	153,487	158,171	-4,684	149,022	150,027	152,206
2.100.5.6810.187 Substitute and Trainee Bus Drivers	71,057	69,949	1,108	70,714	70,186	528	75,456	66,257	67,394
2.100.5.6810.199 Personal Leave Reimbursement	194,667	231,677	-37,010	161,667	232,389	-70,722	214,947	214,947	204,542
Total Salaries	<u>4,230</u>	<u>3,988</u>	<u>242</u>	<u>2,900</u>	<u>3,766</u>	<u>-866</u>	<u>8,608</u>	<u>8,608</u>	<u>8,608</u>
	1,681,831	1,643,876	37,955	1,626,014	1,637,093	-11,079	1,457,579	1,472,458	1,484,978
2.100.5.6810.210 PERSI	171,546	159,825	11,721	165,854	162,513	3,341	148,673	150,191	151,467
2.100.5.6810.220 Social Security Tax	123,615	121,839	1,776	119,512	121,466	-1,954	107,133	108,226	109,146
2.100.5.6810.230 Life Insurance									
2.100.5.6810.240 Medical Insurance	3,526	3,858	-332	3,464	3,866	-402	2,807	2,684	4,161
2.100.5.6810.260 Dental Insurance	177,787	168,923	8,864	172,841	161,416	11,425	152,181	144,899	141,332
2.100.5.6810.270 Worker's Compensation Insurance	14,213	15,287	-1,074	12,214	13,025	-811	9,728	9,261	9,834
2.100.5.6810.280 Retirement Sick Leave Benefits	86,614	45,419	41,195	60,812	61,512	-700	62,676	62,933	74,592
2.100.5.6810.290 Vision Insurance	22,428	19,992	2,436	20,115	20,104	11	18,365	18,265	18,710
2.100.5.6810.295 Physicals	4,071	4,301	-230	3,490	3,699	-209	2,779	2,646	2,175
Total Fringe Benefits	<u>11,631</u>	<u>12,500</u>	<u>-869</u>	<u>11,881</u>	<u>12,797</u>	<u>-916</u>	<u>12,054</u>	<u>12,054</u>	<u>12,054</u>
	615,431	551,944	63,487	570,183	560,398	9,785	516,396	511,159	523,471
2.100.5.6810.310 Professional and Technical Services									
2.100.5.6810.325 Repair and Maintenance (Contracted)	9,817	11,685	-1,868	9,817	10,745	-928	11,705	11,705	11,705
2.100.5.6810.328 Building Repairs (Contracted)	14,260	12,050	2,210	13,660	15,719	-2,059	11,000	11,000	11,000
2.100.5.6810.331 Electricity Utilities	2,800	1,553	1,247	2,600	1,473	1,127	1,500	1,500	1,500
2.100.5.6810.345 Transportation Services (Contracted)	16,453	15,857	596	15,353	15,625	-272	15,353	15,353	15,353
2.100.5.6810.381 In-District Travel Allowance	3,100	2,671	429	3,100		3,100	1,000	1,000	500
2.100.5.6810.382 Out-District Travel Allowance	2,250	415	1,835	1,250	0	711	1,000	1,000	1,000
2.100.5.6810.396 Inservice Training	2,310	2,433	-123	2,310	1,859	451			2,230
Total Purchased Services	<u>800</u>	<u>652</u>	<u>148</u>	<u>3,300</u>	<u>2,706</u>	<u>594</u>	<u>3,900</u>	<u>3,900</u>	<u>3,300</u>
	51,790	47,316	4,474	51,390	48,665	2,725	44,858	44,858	46,588

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2011-2012 ANNUAL BUDGET

GENERAL FUND
PUPIL TO SCHOOL TRANSPORTATION PROGRAM

Account Elements and Object Description	<u>2008-2009</u>			<u>2009-2010</u>			<u>2010-2011 Budget</u>		<u>2011-2012 Budget</u>
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
2.100.5.6810.420 Transportation Supplies	6,000	5,394	606	6,000	4,306	1,694	5,000	5,000	5,000
2.100.5.6810.421 Motor Fuel	411,781	269,068	142,713	332,500	300,807	31,693	257,000	257,000	257,000
2.100.5.6810.423 Grease and Lubricants									
2.100.5.6810.425 Laundry	13,200	15,761	-2,561	12,300	13,022	-722	12,300	12,300	12,300
2.100.5.6810.428 Repairs Parts and Supplies	1,012	719	293	920	68,453	8,474	920	920	920
2.100.5.6810.429 Tires	84,000	71,284	12,716	77,000	68,453	8,847	73,000	73,000	73,000
2.100.5.6810.481 Equipment Repair (Non-Contracted)	19,000	23,275	-4,275	18,000	17,995	5	18,000	18,000	18,000
Total Supplies and Materials	3,000	3,000	0	3,000	3,000	0	3,000	3,000	3,000
	537,993	385,500	152,493	449,720	404,278	45,442	369,220	369,220	369,220
2.100.5.6810.550 Equipment	2,000	1,225	775	2,000	1,388	612	2,000	2,000	2,000
Total Capital Objects	2,000	1,225	775	2,000	1,388	612	2,000	2,000	2,000
2.100.5.6810.714 Transportation Insurance	1,954	1,954	0	1,871	-82	1,953	1,871	1,871	1,871
Total Insurance and Judgment	1,954	0	1,954	1,871	-82	1,953	1,871	1,871	1,871
Total Pupil To School Transportation Program	<u>2,890,999</u>	<u>2,629,862</u>	<u>261,137</u>	<u>2,701,178</u>	<u>2,651,741</u>	<u>49,437</u>	<u>2,391,924</u>	<u>2,401,566</u>	<u>2,427,276</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2011-2012 ANNUAL BUDGET

GENERAL FUND
PUPIL ACTIVITY TRANSPORTATION PROGRAM

Account Elements and Object Description	<u>Adjusted 2008-2009 Budget</u>			<u>Adjusted 2009-2010 Budget</u>			<u>2010-2011 Budget</u>		<u>2011-2012 Budget</u>
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
2.100.5.6820.158 Mechanics				4,000	589	3,411	3,000	3,000	3,000
2.100.5.6820.187 Substitute and Trainee Bus Drivers				33,000	30,200	2,800	31,680	31,680	32,000
Total Salaries	0	0	0	37,000	30,789	6,211	34,680	34,680	35,000
2.100.5.6820.210 PERSI	0	0	0						
2.100.5.6820.220 Social Security Tax				3,774	3,199	575	3,537	3,537	3,570
2.100.5.6820.230 Life Insurance				2,720	2,355	365	2,548	2,548	2,572
2.100.5.6820.240 Medical Insurance									
2.100.5.6820.260 Dental Insurance				0	1,887	-1,887	0	0	0
2.100.5.6820.270 Worker's Compensation Insurance				0		-118	0	0	0
2.100.5.6820.280 Retirement Sick Leave Benefits				1,984	1,151	233	1,491	1,491	1,978
2.100.5.6820.290 Vision Insurance				462	388	74	437	437	441
Total Fringe Benefits	0	0	0	0	34	-34	0	0	0
2.100.5.6820.325 Repair and Maintenance (Contracted)				8,340	9,163	-823	8,013	8,013	8,361
2.100.5.6820.328 Building Repairs (Contracted)				0	0	0	0	0	
2.100.5.6820.331 Electricity Utilities				600	0	600	600	600	600
Total Purchased Services	0	0	0	1,100	390	710	1,100	1,100	1,100
2.100.5.6820.421 Motor Fuel				1,900	416	1,484	1,900	1,900	1,900
2.100.5.6820.423 Grease and Lubricants				15,000	10,882	4,118	15,000	15,000	15,000
2.100.5.6820.425 Laundry				0	0	0	0	0	
2.100.5.6820.428 Repairs Parts and Supplies				900	66	834	900	900	900
2.100.5.6820.429 Tires				7,000	7,855	-855	7,000	7,000	7,000
Total Supplies and Materials	0	0	0	1,000	0	1,000	1,000	1,000	1,000
2.100.5.6820.714 Transportation Insurance				23,992	18,842	5,150	23,992	23,992	23,992
Total Insurance and Judgment	0	0	0	83	82	1	83	83	83
Total Pupil Activity Transportation Program	0	0	0	83	82	1	83	83	83
	0	0	0	71,315	59,292	12,023	68,668	68,668	69,336

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2011-2012 ANNUAL BUDGET

GENERAL FUND
NON-REIMBURSABLE TRANSPORTATION PROGRAM

Account Elements and Object Description	<u>Adjusted 2008-2009 Budget</u>			<u>Adjusted 2009-2010 Budget</u>			<u>2010-2011 Budget</u>		<u>2011-2012 Budget</u>
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
2.100.5.6840.313 Publishing and Advertising	1,300	1,393	93	1,300	581	719	1,300	1,300	900
2.100.5.6840.382 Out-District Travel Allowance	3,730	5,794	2,064	3,730	6,950	3,220	1,300	5,000	5,000
Total Purchased Services	5,030	7,187	2,157	5,030	7,530	2,500	0	6,300	5,900
2.100.5.6840.420 Transportation Supplies	800	169	631	800	803	3	800	800	800
2.100.5.6840.421 Motor Fuel	1,550	516	1,034	1,550	545	1,005	1,550	1,550	1,550
2.100.5.6840.428 Repairs Parts and Supplies	3,900	1,869	2,031	3,900	1,680	2,220	3,900	3,900	3,900
Total Supplies and Materials	6,250	2,555	3,695	6,250	3,028	3,222	6,250	6,250	6,250
2.100.5.6840.550 Equipment	1,100	714	386	1,100	820	280	1,100	1,100	1,100
Total Capital Objects	1,100	714	386	1,100	820	280	1,100	1,100	1,100
2.100.5.6840.714 Transportation Insurance	34,917	34,917	0	35,226	34,402	824	29,400	29,400	29,400
Total Insurance and Judgment	34,917	34,917	0	35,226	34,402	824	29,400	29,400	29,400
Total Non-reimbursable Transportation Program	47,297	45,373	1,924	47,606	45,781	1,825	38,050	43,050	42,650

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2011-2012 ANNUAL BUDGET

GENERAL FUND
OTHER SUPPORT SERVICES PROGRAM

Account Elements and Object Description	<u>Adjusted 2008-2009 Budget</u>			<u>Adjusted 2009-2010 Budget</u>			<u>2010-2011 Budget</u>		<u>2011-2012 Budget</u>
	Actual Budget	Variance		Actual Budget	Variance	Adopted	Adjusted	Adopted	
2.100.5.6910.137 District Early Retirement Grants	215,900	13,400		116,000	15,500	68,500	68,500		40,000
2.100.5.6910.194 Furlough Day Reduction							492,944		571,305
2.100.5.6910.196 Awards and Bonuses	0	0		0	0	0	872,725		
Total Salaries	215,900	13,400		116,000	15,500	68,500	1,434,169		611,305
2.100.5.6910.210 PERSI							139,442		58,273
2.100.5.6910.220 Social Security Tax	15,869	0		8,926	0	5,035	109,510		44,931
2.100.5.6910.270 Worker's Compensation Insurance	1,144	-911		464	-1,598	319	8,481		3,191
2.100.5.6910.280 Retirement Sick Leave Benefits							16,912		7,198
Total Fringe Benefits	17,013	-1,242		8,990	-1,675	5,354	274,345		113,593
2.100.5.6910.300 Purchased Services	246,154	246,154		12,500	0	10,000	10,000		10,000
2.100.5.6910.310 Professional and Technical Services	10,000	-1,083		12,506	-6	10,000	10,000		10,000
Total Purchased Services	256,154	-245,071		25,006	-6	20,000	20,000		20,000
2.100.5.6910.400 Supplies and Materials	174,685	174,685		0	0	0	0		0
Total Supplies and Materials	174,685	174,685		0	0	0	0		0
Total Other Support Services Program	663,752	431,913		137,490	13,819	83,854	1,718,514		734,898

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2011-2012 ANNUAL BUDGET

GENERAL FUND
PARENT ACTIVITIES PROGRAM

<u>Account Elements and Object Description</u>	<u>2008-2009</u>			<u>2009-2010</u>			<u>2010-2011 Budget</u>		<u>2011-2012 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
2.100.5.7200.410 General Supplies	3,500	442	3,058	0	0	0	0	347	0
Total Supplies and Materials	3,500	442	3,058	0	0	0	0	347	0
Total Parent Activities Program	3,500	442	3,058	0	0	0	0	347	0
Total Current Expenditures	<u>68,934,487</u>	<u>65,602,223</u>	<u>3,332,264</u>	<u>66,214,596</u>	<u>64,971,560</u>	<u>1,243,036</u>	<u>61,830,118</u>	<u>63,369,703</u>	<u>61,959,160</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2011-2012 ANNUAL BUDGET

GENERAL FUND
FUND TRANSFER PROGRAM

<u>Account Elements and Object Description</u>	<u>Adjusted 2008-2009 Budget</u>			<u>Adjusted 2009-2010 Budget</u>			<u>2010-2011 Budget</u>		<u>2011-2012 Budget</u>
	<u>Actual</u>	<u>Variance</u>		<u>Actual</u>	<u>Variance</u>		<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
2.100.5.9200.810 Transfers to Other Funds	160,732	167,413	-6,681	105,500	108,484	-2,984	105,500	105,500	107,900
Total Transfers or Reserves	160,732	167,413	-6,681	105,500	108,484	-2,984	105,500	105,500	107,900
Total Fund Transfer Program	160,732	167,413	-6,681	105,500	108,484	-2,984	105,500	105,500	107,900

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2011-2012 ANNUAL BUDGET

GENERAL FUND
CONTINGENCY RESERVE PROGRAM

Account Elements and Object Description	2008-2009			2009-2010			2010-2011 Budget		2011-2012 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
2.100.5.9500.850 Contingency Reserve	678,800	N/A	N/A	646,703	N/A	N/A	612,710	617,907	611,662
2.100.5.9500.852 Unappropriated Fund Balance	2,715,198	N/A	N/A	2,814,785	N/A	N/A	1,486,517	2,471,630	2,446,651
2.100.5.9500.854 Inventory / Prepaid Expenses	400,000	N/A	N/A	400,000	N/A	N/A	400,000	400,000	400,000
2.100.5.9500.855 Appropriated Fund Balance	525,419	N/A	N/A	2,257,351	N/A	N/A		535,169	
2.100.5.9500.856 State Holdback Reserve / Escrow		N/A	N/A		N/A	N/A	2,955,003	1,912,033	
2.100.5.9500.858 Reserves From Staff Reductions		N/A	N/A		N/A	N/A	0		1,566,316
2.100.3.3200.000 Actual Year-End Fund Balance	0	N/A	N/A	0	N/A	N/A	0	0	0
	<u>0</u>	<u>7,496,759</u>	<u>N/A</u>	<u>0</u>	<u>7,621,178</u>	<u>N/A</u>	<u>0</u>	<u>N/A</u>	<u>N/A</u>
Total Transfers or Reserves	<u>4,319,417</u>	<u>7,496,759</u>	<u>3,177,342</u>	<u>6,118,839</u>	<u>7,621,178</u>	<u>1,502,339</u>	<u>5,454,230</u>	<u>5,936,739</u>	<u>5,024,629</u>
Total Contingency Reserve Program	<u>4,319,417</u>	<u>7,496,759</u>	<u>3,177,342</u>	<u>6,118,839</u>	<u>7,621,178</u>	<u>1,502,339</u>	<u>5,454,230</u>	<u>5,936,739</u>	<u>5,024,629</u>
TOTAL GENERAL FUND	<u>73,414,636</u>	<u>73,266,396</u>	<u>148,240</u>	<u>72,438,935</u>	<u>72,701,222</u>	<u>-262,287</u>	<u>67,389,848</u>	<u>69,411,942</u>	<u>67,091,689</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2011-2012 ANNUAL BUDGET

INTRODUCTION TO SPECIAL REVENUE FUNDS

These funds are used to account for specific local, state, or federal revenues that are restricted by law or regulation to expenditures for a specific purpose. The State Department of Education has outlined funds which fall into this categorization in the Idaho Financial Accounting Reporting Management System (IFARMS).

The federal and state budgets are estimates of anticipated funding to be awarded by the various agencies. Final grant awards and budget amendments take place between July and December of the current year. The Board of Trustees officially amends the original budgets to reflect actual grant funding by the awarding agency at a regular January Board Meeting.

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2011-2012 ANNUAL BUDGET

PROGRAM INFORMATION

FUND 220

FEDERAL FOREST FUND

DESCRIPTION

A separate Federal Forest Fund is required and is established to account for revenues received from forest reserve transactions and mining leases. The County distributes 30 percent of the amount received to school districts based on each district's average daily attendance retaining 70 percent for county road improvements.

SPECIAL NOTES

The District uses Federal Forest Fund receipts for capital outlay purposes. The limited amount of forest reserve transactions and mining leases in Bannock County are not significant revenue sources.

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2011-2012 ANNUAL BUDGET

FEDERAL FOREST FUND
REVENUES

Account Elements and Description	<u>Adjusted</u>			<u>Adjusted</u>			<u>2010-2011 Budget</u>		<u>2011-2012 Budget</u>
	<u>2008-2009</u>	<u>Actual</u>	<u>Variance</u>	<u>2009-2010</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
2.220.4.4459.900 Federal Forest	45,218	45,218		40,000	40,518	518	40,000	40,000	37,394
TOTAL FEDERAL FUNDING	<u>45,218</u>	<u>45,218</u>	<u>0</u>	<u>40,000</u>	<u>40,518</u>	<u>518</u>	<u>40,000</u>	<u>40,000</u>	37,394
TOTAL CURRENT REVENUES	<u>45,218</u>	<u>45,218</u>	<u>0</u>	<u>40,000</u>	<u>40,518</u>	<u>518</u>	<u>40,000</u>	<u>40,000</u>	37,394
2.220.4.7000.000 Estimated Beginning Balance	10,432	10,432		55,651	55,650	-1	96,170	96,170	96,169
TOTAL FEDERAL FOREST FUND	<u>55,650</u>	<u>55,650</u>	<u>0</u>	<u>95,651</u>	<u>96,168</u>	<u>517</u>	<u>136,170</u>	<u>136,170</u>	133,563

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2011-2012 ANNUAL BUDGET

FEDERAL FOREST FUND
ELEMENTARY PROGRAM

<u>Account Elements and Object Description</u>	<u>Adjusted</u>			<u>Adjusted</u>			<u>2010-2011 Budget</u>		<u>2011-2012 Budget</u>
	<u>2008-2009</u>	<u>Actual</u>	<u>Variance</u>	<u>2009-2010</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
2.220.5.5120.550 Equipment	55,650	0	55,650	95,651	0	95,651	136,170	136,170	133,563
Total Capital Objects	55,650	0	55,650	95,651	0	95,651	136,170	136,170	133,563
Total Elementary Program	55,650	0	55,650	95,651	0	95,651	136,170	136,170	133,563
Total Current Expenditures	55,650	0	55,650	95,651	0	95,651	136,170	136,170	133,563

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2011-2012 ANNUAL BUDGET

FEDERAL FOREST FUND
CONTINGENCY RESERVE PROGRAM

Account Elements and Object Description	<u>-2009 Budget</u>			<u>-2010 Budget</u>			<u>2010-2011 Budget</u>		<u>2011-2012 Budget</u>
	<u>Adjusted 2008</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted 2009</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
2.220.3.3200.000 Actual Year-End Fund Balance	N/A	55,650	N/A	N/A	96,169	N/A	N/A	N/A	N/A
Total Transfers or Reserves		55,650	55,650		96,169	96,169			
Total Contingency Reserve Program	<u>0</u>	<u>55,650</u>	<u>55,650</u>	<u>0</u>	<u>96,169</u>	<u>96,169</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL FEDERAL FOREST FUND	<u>0</u>	<u>55,650</u>	<u>55,650</u>	<u>0</u>	<u>96,169</u>	<u>96,169</u>	<u>0</u>	<u>0</u>	<u>0</u>
	55,650	55,650	0	96,651	96,169	-518	136,170	136,170	133,563

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2011-2012 ANNUAL BUDGET

PROGRAM INFORMATION

FUND 241

DRIVER EDUCATION FUND

DESCRIPTION

The School District provides Driver Training Programs for secondary students who are 14 ½ through 21 years of age. Each student must complete 30 hours of classroom instruction, 6 hours of actual behind-the-wheel driving experience, and 6 hours of observation time to complete the course.

SPECIAL NOTES

The District teaches approximately 260 students each year, averaging 140 in the summer program and 120 in the two school year programs. Automobiles needed for both programs are leased by the District from local automobile dealers. Approximately 6 instructors are employed during the year. The state reimburses Districts up to \$125 per student. In order for the Driver Education program to break even, the district charges \$135 per student to supplement the state reimbursement.

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2011-2012 ANNUAL BUDGET

DRIVER EDUCATION FUND
REVENUES

Account Elements and Description	-2009 Budget			-2010 Budget			2010-2011 Budget		2011-2012 Budget
	<u>Adjusted 2008</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted 2009</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
2.241.4.4193.300 Student Fees	35,235	35,545	310	35,370	30,785	-4,585	34,965	34,965	34,965
TOTAL LOCAL FUNDING	35,235	35,545	310	35,370	30,785	4,585	34,965	34,965	34,965
2.241.4.4321.100 State Reimbursement	32,625	28,875	-3,750	32,750	28,874	-3,876	32,375	32,375	32,375
TOTAL STATE FUNDING	32,625	28,875	3,750	32,750	28,874	3,876	32,375	32,375	32,375
TOTAL CURRENT REVENUES	67,860	64,420	3,440	68,120	59,659	8,461	67,340	67,340	67,340
2.241.4.7000.000 Estimated Beginning Balance		12,951	12,951		16,741	16,741			
TOTAL DRIVER EDUCATION FUND	0 67,860	77,371	9,511	0 68,120	76,400	8,230	0 67,340	0 67,340	0 67,340

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2011-2012 ANNUAL BUDGET

DRIVER EDUCATION FUND
COMMUNITY EDUCATION PROGRAM

Account Elements and Object Description	<u>2008-2009</u>			<u>2009-2010</u>			2010-2011 Budget		2011-2012 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
2.241.5.5420.113 Supervisors and Coordinators	6,445	6,456	-11	6,456	6,381	75	6,391	6,391	6,136
2.241.5.5420.116 Teachers	33,118	32,764	-354	33,118	30,785	2,333	33,118	33,118	33,118
2.241.5.5420.151 Clerical Personnel	2,968	3,109	-141	2,988	2,738	250	2,602	2,602	2,498
Total Salaries	<u>42,531</u>	<u>42,329</u>	<u>202</u>	<u>42,562</u>	<u>39,904</u>	<u>2,658</u>	<u>42,111</u>	<u>42,111</u>	<u>41,752</u>
2.241.5.5420.210 PERSI	4,338	1,712	2,626	4,422	1,823	2,599	4,295	4,295	4,259
2.241.5.5420.220 Social Security Tax	3,126	3,200	-74	3,129	3,021	108	3,095	3,095	3,069
2.241.5.5420.230 Life Insurance	25	24	1	24	24	0	24	24	25
2.241.5.5420.240 Medical Insurance	920	923	-3	1,032	947	85	1,042	1,042	1,070
2.241.5.5420.260 Dental Insurance	76	69	7	76	61	15	62	62	66
2.241.5.5420.270 Worker's Compensation Insurance	226	186	40	170	177	-7	196	196	218
2.241.5.5420.280 Retirement Sick Leave Benefits	601	208	393	613	221	392	531	531	525
2.241.5.5420.290 Vision Insurance	20	19	1	20	17	3	18	18	18
Total Fringe Benefits	<u>9,332</u>	<u>6,340</u>	<u>2,992</u>	<u>9,486</u>	<u>6,290</u>	<u>3,196</u>	<u>9,263</u>	<u>9,263</u>	<u>9,250</u>
2.241.5.5420.322 Vehicle Lease or Rental	5,390	4,960	430	5,465	3,350	2,115	5,390	5,390	5,390
Total Purchased Services	<u>5,390</u>	<u>4,960</u>	<u>430</u>	<u>5,465</u>	<u>3,350</u>	<u>2,115</u>	<u>5,390</u>	<u>5,390</u>	<u>5,390</u>
2.241.5.5420.410 General Supplies	466	503	-37	466	456	10	466	466	466
2.241.5.5420.412 Health Services Supplies	700	222	478	700	157	543	700	700	700
2.241.5.5420.421 Motor Fuel	4,049	1,879	2,170	4,049	3,066	983	4,018	4,018	4,390
2.241.5.5420.428 Repairs Parts and Supplies	1,107	1,272	-165	1,107	16	1,091	1,107	1,107	1,107
Total Supplies and Materials	<u>6,322</u>	<u>3,875</u>	<u>2,447</u>	<u>6,322</u>	<u>3,695</u>	<u>2,627</u>	<u>6,291</u>	<u>6,291</u>	<u>6,663</u>
2.241.5.5420.550 Equipment	466	30	436	466	0	466	466	466	466
Total Capital Objects	<u>466</u>	<u>30</u>	<u>436</u>	<u>466</u>	<u>0</u>	<u>466</u>	<u>466</u>	<u>466</u>	<u>466</u>
2.241.5.5420.720 Other Insurance	2,035	1,325	710	2,035	1,582	453	2,035	2,035	2,035
Total Insurance and Judgment	<u>2,035</u>	<u>1,325</u>	<u>710</u>	<u>2,035</u>	<u>1,582</u>	<u>453</u>	<u>2,035</u>	<u>2,035</u>	<u>2,035</u>
Total Community Education Program	<u>66,076</u>	<u>58,858</u>	<u>7,218</u>	<u>66,336</u>	<u>54,821</u>	<u>11,515</u>	<u>65,556</u>	<u>65,556</u>	<u>65,556</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2011-2012 ANNUAL BUDGET

DRIVER EDUCATION FUND
CENTRAL ADMINISTRATION PROGRAM

Account Elements and Object Description	-2009 Budget			-2010 Budget			2010-2011 Budget		2011-2012 Budget
	Adjusted 2008	Actual	Variance	Adjusted 2009	Actual	Variance	Adopted	Adjusted	Adopted
2.241.5.6320.393 Indirect Costs									
Total Purchased Services	1,784	1,772	12	1,784	1,369	415	1,784	1,784	1,784
Total Central Administration Program	1,784	1,772	12	1,784	1,369	415	1,784	1,784	1,784
Total Current Expenditures	67,860	60,630	7,230	68,120	56,190	11,930	67,340	67,340	67,340

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2011-2012 ANNUAL BUDGET

DRIVER EDUCATION FUND
CONTINGENCY RESERVE PROGRAM

Account Elements and Object Description	Budget			-2010 Budget			2010-2011 Budget		2011-2012 Budget	
	Adjusted 2008-2009	Actual	Variance	Adjusted 2009	Actual	Variance	Adopted	Adjusted	Adopted	
2.241.3.3200.000 Actual Year-End Fund Balance	N/A	16,741	N/A	N/A	20,210	N/A	N/A	N/A	N/A	
Total Transfers or Reserves		16,741	16,741		20,210	20,210				
Total Contingency Reserve Program	0	16,741	16,741	0	20,210	20,210	0	0	0 0	
TOTAL DRIVER EDUCATION FUND	0	16,741	16,741	0	20,210	20,210	0	0	0 0	
	<u>67,860</u>	<u>77,371</u>	<u>9,511</u>	<u>68,120</u>	<u>76,400</u>	<u>8,280</u>	<u>67,340</u>	<u>67,340</u>	<u>67,340</u>	

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2011-2012 ANNUAL BUDGET

PROGRAM INFORMATION

FUND 242

SPECIAL GRANTS FUND

DESCRIPTION

This fund is used to account for special grants awarded to various schools in the District. Grant proposals are submitted to various agencies and, if awarded, are used to supplement existing programs.

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2011-2012 ANNUAL BUDGET

SPECIAL GRANTS FUND
REVENUES

Account Elements and Description	<u>2008-2009</u>			<u>2009-2010</u>			2010-2011 Budget		2011-2012 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
2.242.4.4192.200 Start / Reader Grants	17,626	6,409	-11,217	23,462	6,724	-16,738	14,267	27,951	21,185
2.242.4.4199.900 Other Local Revenue	16,359	16,356	-3	22,947	22,947	0	4,335	0	10,000
2.242.4.4199.910 Fees For SES Tutoring									
TOTAL LOCAL FUNDING	<u>0</u>	<u>0</u>	<u>-10,220</u>	<u>0</u>	<u>0</u>	<u>-16,738</u>	<u>0</u>	<u>0</u>	<u>31,185</u>
	33,985	22,765		46,409	29,671		18,602	27,951	
2.242.4.4319.900 Experimental Grants Revenue	22,875	22,875		23,102	23,102			23,150	23,150
2.242.4.4329.900 Commission of the Arts Grant	20,021	20,007	-14	1,000	1,000	0	0	1,500	
TOTAL STATE FUNDING	<u>42,896</u>	<u>42,882</u>	<u>-14</u>	<u>24,102</u>	<u>24,102</u>	<u>0</u>	<u>0</u>	<u>24,650</u>	<u>23,150</u>
							0		
2.242.4.4459.900 Team Nutrition Grant				5,000	4,990	-10		21,852	
TOTAL FEDERAL FUNDING	<u>0</u>	<u>0</u>	<u>0</u>	<u>5,000</u>	<u>4,990</u>	<u>-10</u>	<u>0</u>	<u>21,852</u>	<u>0</u>
	0	0	0	5,000	4,990	-10	0	21,852	0
2.242.4.4600.000 Interfund Transfers									
TOTAL OTHER FUNDING SOURCES	<u>0</u>	<u>18</u>	<u>18</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	0	18	18	0	0	0	0	0	0
TOTAL CURRENT REVENUES	<u>76,881</u>	<u>65,665</u>	<u>-11,216</u>	<u>75,511</u>	<u>58,763</u>	<u>-16,748</u>	<u>18,602</u>	<u>74,453</u>	<u>54,335</u>
TOTAL SPECIAL GRANTS FUND	<u><u>76,881</u></u>	<u><u>65,665</u></u>	<u><u>-11,216</u></u>	<u><u>75,511</u></u>	<u><u>58,763</u></u>	<u><u>-16,748</u></u>	<u><u>18,602</u></u>	<u><u>74,453</u></u>	<u><u>54,335</u></u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2011-2012 ANNUAL BUDGET

SPECIAL GRANTS FUND
KINDERGARTEN PROGRAM

Account Elements and Object Description	<u>Adjusted 2008-2009 Budget</u>			<u>Adjusted 2009-2010 Budget</u>			<u>2010-2011 Budget</u>		<u>2011-2012 Budget</u>
	Actual	Variance		Actual	Variance		Adopted	Adjusted	Adopted
2.242.5.5110.301 Contracted Dental Services				1,950					0
2.242.5.5110.319 Consultants	1,950	0		1,950	0		0	1,950	1,500
Total Purchased Services	<u>1,500</u>	<u>0</u>		<u>1,500</u>	<u>0</u>		<u>0</u>	<u>1,500</u>	
2.242.5.5110.410 General Supplies	3,450	0		3,450	0			3,450	1,500
2.242.5.5110.415 One-Time Supplies	2,919	-7		2,928	0		0	2,924	
2.242.5.5110.450 Food - School Lunch	20,074	0		21,039	0		0	21,071	0
Total Supplies and Materials	<u>23,693</u>	<u>1</u>		<u>23,967</u>	<u>0</u>		<u>0</u>	<u>23,995</u>	<u>21,071</u>
2.242.5.5110.550 Equipment		-6		5,000	0		0		0
Total Capital Objects	<u>0</u>	<u>0</u>		<u>5,000</u>	<u>10</u>		<u>0</u>	<u>0</u>	<u>0</u>
Total Kindergarten Program	<u>0</u>	<u>0</u>		<u>5,000</u>	<u>10</u>		<u>0</u>	<u>0</u>	
	<u>27,143</u>	<u>-6</u>		<u>32,417</u>	<u>10</u>		<u>0</u>	<u>27,445</u>	<u>22,571</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2011-2012 ANNUAL BUDGET

SPECIAL GRANTS FUND
ELEMENTARY PROGRAM

<u>Account Elements and Object Description</u>	<u>Adjusted 2008-2009 Budget</u>			<u>Adjusted 2009-2010 Budget</u>			<u>2010-2011 Budget</u>		<u>2011-2012 Budget</u>
	<u>Actual</u>	<u>Variance</u>		<u>Actual</u>	<u>Variance</u>		<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
2.242.5.5120.306 Training or Incentive Grants				1,000				1,000	
2.242.5.5120.319 Consultants				17,417			0	0	0
2.242.5.5120.396 Inservice Training	13,036	3			0		0	0	0
Total Purchased Services	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>500</u>	<u>0</u>
	13,336	3		18,417			0	1,500	0
Total Elementary Program	<u>13,336</u>	<u>3</u>		<u>18,417</u>	<u>0</u>		<u>0</u>	<u>1,500</u>	<u>0</u>
		3			0		0		

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2011-2012 ANNUAL BUDGET

SPECIAL GRANTS FUND
SECONDARY PROGRAM

<u>Account Elements and Object Description</u>	<u>2008-2009</u>			<u>2009-2010</u>			<u>2010-2011 Budget</u>		<u>2011-2012 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
2.242.5.5150.306 Training or Incentive Grants	1,000	1,000	0	0	0	0	0	0	0
Total Purchased Services	1,000	1,000	0	0	0	0	0	0	0
2.242.5.5150.410 General Supplies	1,928	1,914	14	0	0	0	0	21,852	0
Total Supplies and Materials	1,928	1,914	14	0	0	0	0	21,852	0
Total Secondary Program	2,928	2,914	14	0	0	0	0	21,852	0
	2,928	2,914	14	0	0	0	0	21,852	0

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2011-2012 ANNUAL BUDGET

SPECIAL GRANTS FUND
ALTERNATE SCHOOL PROGRAM

Account Elements and Object Description	<u>2008-2009</u>			<u>2009-2010</u>			<u>2010-2011 Budget</u>		<u>2011-2012 Budget</u>
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
2.242.5.5170.134 Curriculum Development Stipends		1,750		2,530	2,530				
2.242.5.5170.135 Other Special Programs	1,750	5,000	0				0	0	0
Total Salaries	5,000	5,000	0	0	0	0	0	0	0
2.242.5.5170.210 PERSI	6,750	6,750	0	2,530	2,530	0	0	0	
2.242.5.5170.220 Social Security Tax		701	1	221	221	0	0	0	
2.242.5.5170.270 Worker's Compensation Insurance	702	501	1	146	146	0	0	0	0
2.242.5.5170.280 Retirement Sick Leave Benefits	502	29	7	9	9	0	0	0	0
Total Fringe Benefits	36	85	0	27	27	0	0	0	0
2.242.5.5170.382 Out-District Travel Allowance	1,325	1,316	9	403	403	0	0	0	0
Total Purchased Services	351	351	0	0	0	0	0	0	0
2.242.5.5170.410 General Supplies	351	351	0	0	0	0	0	0	0
Total Supplies and Materials	10,750	10,768	-18	2,462	2,462	0	4,335	0	0
2.242.5.5170.550 Equipment	10,750	10,768	-18	2,462	2,462	0	4,335	0	0
Total Capital Objects	900	901	-1	0	0	0	0	0	0
Total Alternate School Program	900	901	-1	0	0	0	0	0	0
	<u>20,076</u>	<u>20,086</u>	<u>-10</u>	<u>5,395</u>	<u>5,395</u>	<u>0</u>	<u>4,335</u>	<u>0</u>	

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2011-2012 ANNUAL BUDGET

SPECIAL GRANTS FUND
PRESCHOOL HANDICAPPED PROGRAM

<u>Account Elements and Object Description</u>	<u>Adjusted 2008-2009 Budget</u>			<u>Adjusted 2009-2010 Budget</u>			<u>2010-2011 Budget</u>		<u>2011-2012 Budget</u>
	<u>Actual</u>	<u>Variance</u>		<u>Actual</u>	<u>Variance</u>		<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
2.242.5.5220.410 General Supplies	2,134	1,409	725	2,125	1,716	409	394	1,837	500
Total Supplies and Materials	2,134	1,409	725	2,125	1,716	409	394	1,837	500
Total Preschool Handicapped Program	2,134	1,409	725	2,125	1,716	409	394	1,837	500

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2011-2012 ANNUAL BUDGET

SPECIAL GRANTS FUND
ATTENDANCE, GUIDANCE AND HEALTH PROGRAM

<u>Account Elements and Object Description</u>	<u>2008-2009</u>			<u>2009-2010</u>			<u>2010-2011 Budget</u>		<u>2011-2012 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
2.242.5.6110.318 Testing Program	5,711	0	5,711	5,711	0	5,711	5,711	5,757	5,757
Total Purchased Services	5,711	0	5,711	5,711	0	5,711	5,711	5,757	5,757
Total Attendance, Guidance And Health Program	5,711	0	5,711	5,711	0	5,711	5,711	5,757	5,757

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2011-2012 ANNUAL BUDGET

SPECIAL GRANTS FUND
INSTRUCTIONAL IMPROVEMENT PROGRAM

Account Elements and Object Description	<u>Adjusted 2008-2009 Budget</u>			<u>Adjusted 2009-2010 Budget</u>			<u>2010-2011 Budget</u>		<u>2011-2012 Budget</u>
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
2.242.5.6210.306 Training or Incentive Grants									
2.242.5.6210.392 Student Activity Support	438	0	438	438	8	430	429	429	24,928
Total Purchased Services	4,343	0	4,343	10,188	0	10,188	7,733	14,928	24,928
	4,781	0	4,781	10,626	0	10,618	8,162	15,357	24,928
Total Instructional Improvement Program	4,781	0	4,781	10,626	8	10,618	8,162	15,357	24,928
	4,781	0	4,781	10,626	8	10,618	8,162	15,357	24,928

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2011-2012 ANNUAL BUDGET

SPECIAL GRANTS FUND
CENTRAL ADMINISTRATION PROGRAM

<u>Account Elements and Object Description</u>	<u>2008-2009</u>			<u>2009-2010</u>			<u>2010-2011 Budget</u>		<u>2011-2012 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
2.242.5.6320.393 Indirect Costs									
Total Purchased Services	772	773	-1	820	820	0	0	705	579
Total Central Administration Program	772	773	-1	820	820	0	0	705	579
Total Current Expenditures	772	773	-1	820	820	0	0	705	579
	<u>76,881</u>	<u>65,665</u>	<u>11,216</u>	<u>75,511</u>	<u>58,763</u>	<u>16,748</u>	<u>18,002</u>	<u>74,453</u>	<u>54,335</u>
TOTAL SPECIAL GRANTS FUND	<u>76,881</u>	<u>65,665</u>	<u>11,216</u>	<u>75,511</u>	<u>58,763</u>	<u>16,748</u>	<u>18,002</u>	<u>74,453</u>	<u>54,335</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2011-2012 ANNUAL BUDGET

PROGRAM INFORMATION

FUND 243

STATE PROFESSIONAL-TECHNICAL EDUCATION FUND

DESCRIPTION

This fund provides for additional equipment, supplies, professional development, contracted services, and instructor contracts for time beyond the normal contract year for state-approved professional-technical programs. This includes annual reimbursement for state-approved professional-technical programs, one-time grants, and other revenues available from the Idaho Division of Professional-Technical Education (PTE). The District may receive reimbursement for qualified expenditures. This fund also provides for approved Gateway Professional-Technical School / Academy programs. The Professional-Technical School programs are funded by the Idaho Division of Professional-Technical Education and are based on Average Daily Attendance (A.D.A.) x 0.33. PTE funds can only be used by certified PTE teachers in an approved PTE program or academy.

SPECIAL NOTES

This does not include funds received from the Carl D. Perkins Vocational and Applied Technology Education Act of 1998.

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2011-2012 ANNUAL BUDGET

STATE PROFESSIONAL-TECHNICAL EDUCATION FUND
REVENUES

Account Elements and Description	8-2009 Budget			Budget			2010-2011 Budget		2011-2012 Budget
	Adjusted 200	Actual	Variance	Adjusted 2009-2010	Actual	Variance	Adopted	Adjusted	Adopted
2.243.4.4324.400 Professional Technical Revenue	535,991	372,471	-163,520	652,032	457,684	-194,348	459,813	567,266	0
2.243.4.4329.900 Other State Revenue	40,000	40,000							0
TOTAL STATE FUNDING	575,991	412,471	-163,520	652,032	457,684	-194,348	459,813	567,266	0
2.243.4.4600.000 Interfund Transfers	55,232	55,232							0
TOTAL OTHER FUNDING SOURCES	55,232	55,232	0	0	0	0	0	0	0
			0	0	0	0	0	0	0
TOTAL CURRENT REVENUES	631,223	467,703	-163,520	652,032	457,684	-194,348	459,813	567,266	0
TOTAL STATE PROFESSIONAL-TECHNICAL EDUCATION FUND	631,223	467,703	-163,520	652,032	457,684	-194,348	459,813	567,266	0

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2011-2012 ANNUAL BUDGET

STATE PROFESSIONAL-TECHNICAL EDUCATION FUND
VOCATIONAL-TECHNICAL PROGRAM

Account Elements and Object Description	<u>Adjusted 2008-2009 Budget</u>			<u>Adjusted 2009-2010 Budget</u>			<u>2010-2011 Budget</u>		<u>2011-2012 Budget</u>
	Actual Budget	Variance		Actual Budget	Variance		Adopted	Adjusted	Adopted
2.243.5.5190.116 Teachers		1,786	-1,786						
2.243.5.5190.133 Stipends and Extra Days - Regular		34,988			148	-148			
2.243.5.5190.186 Substitute Teachers	34,023		-565	25,023			23,630	24,006	0
Total Salaries	8,000	5,260	2,740	8,000	1,663	6,337	8,000	8,000	0
2.243.5.5190.210 PERSI	42,423	42,034	389	33,123	26,933	6,190	31,630	32,506	0
2.243.5.5190.220 Social Security Tax	3,576	3,884	-308	2,611	2,605		2,410	2,546	0
2.243.5.5190.270 Worker's Compensation Insurance	3,221	2,762	459	2,509	1,869	6	2,325	2,463	0
2.243.5.5190.280 Retirement Sick Leave Benefits		156	72		2,257	-2,125			0
Total Fringe Benefits	228	471	-37	132	316	-1,479	147	152	0
2.243.5.5190.310 Professional and Technical Services	7,459	7,273	186	5,568	7,047		5,180	5,470	0
2.243.5.5190.317 Health Services (Contracted)	30,780	30,779		28,400	28,388				0
2.243.5.5190.319 Consultants	17,290	15,169	2,121	21,345	21,336	12	0	0	0
2.243.5.5190.381 In-District Travel Allowance	53,116	37,936	15,180	51,271	44,638	6,833	34,030	28,014	0
2.243.5.5190.382 Out-District Travel Allowance		522		1,017	417	600	2,900	1,400	0
2.243.5.5190.391 Professional Dues and Fees	37,243	23,859	13,884	50,598	35,129	15,469	50,317	45,621	0
Total Purchased Services	2,500	2,500		1,000	1,000		1,000	1,000	0
2.243.5.5190.410 General Supplies	141,451	108,265	33,186	153,631	129,908	23,723	88,247	76,735	0
Total Supplies and Materials	229,048	128,235	100,813	242,293	128,390	113,903	111,747	241,469	0
2.243.5.5190.550 Equipment	229,048	128,235	100,813	242,293	128,390	113,903	111,747	241,469	0
Total Capital Objects	74,875	47,003	27,872	80,890	50,511	30,379	98,295	86,372	0
2.243.5.5190.712 Liability Insurance	74,875	47,003	27,872	80,890	50,511	30,379	98,295	86,372	0
Total Insurance and Judgment	650	0	650	5,000	0	5,000	5,000	5,000	0
Total Vocational-Technical Program	650	0	650	5,000	0	5,000	5,000	5,000	0
	495,906	332,809	163,097	520,505	342,789	177,716	340,099	447,552	0

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2011-2012 ANNUAL BUDGET

STATE PROFESSIONAL-TECHNICAL EDUCATION FUND
INSTRUCTIONAL IMPROVEMENT PROGRAM

Account Elements and Object Description	<u>2008-2009</u>			<u>2009-2010</u>			<u>2010-2011 Budget</u>		<u>2011-2012 Budget</u>
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
2.243.5.6210.113 Supervisors and Coordinators	75,568	75,202		75,201	74,792		75,201	75,201	
2.243.5.6210.151 Clerical Personnel	25,498	25,166	366	25,166	14,107	11,059	25,166	25,166	0
2.243.5.6210.199 Personal Leave Reimbursement			332						0
Total Salaries	<u>101,066</u>	<u>101,015</u>	<u>-647</u>	<u>100,367</u>	<u>89,549</u>	<u>-10,818</u>	<u>100,367</u>	<u>100,367</u>	<u>0</u>
2.243.5.6210.210 PERSI			51						0
2.243.5.6210.220 Social Security Tax	10,309	10,618	-309	10,428	9,392	1,036	10,238	10,238	0
2.243.5.6210.230 Life Insurance	7,428	7,506	-78	7,377	6,577	800	7,377	7,377	0
2.243.5.6210.240 Medical Insurance	236	216	20	234	198	36	0	0	0
2.243.5.6210.260 Dental Insurance	8,165	8,167	-2	10,330	7,051	3,279	0	0	0
2.243.5.6210.270 Worker's Compensation Insurance	676	616	60	752	456	297	0	0	0
2.243.5.6210.280 Retirement Sick Leave Benefits	536	437	99	402	406	-4	467	467	0
2.243.5.6210.290 Vision Insurance	1,427	1,284	143	1,445	1,136	309	1,265	1,265	0
Total Fringe Benefits	<u>174</u>	<u>171</u>	<u>3</u>	<u>192</u>	<u>130</u>	<u>62</u>	<u>0</u>	<u>0</u>	<u>0</u>
2.243.5.6210.381 In-District Travel Allowance	28,951	29,017	-66	31,160	25,345	5,815	19,347	19,347	0
2.243.5.6210.382 Out-District Travel Allowance	600	600	0	0	0	0	0	0	0
Total Purchased Services	<u>3,500</u>	<u>3,062</u>	<u>438</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
2.243.5.6210.410 General Supplies	4,100	3,662	438	0	0	0	0	0	0
Total Supplies and Materials	<u>1,200</u>	<u>1,200</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Instructional Improvement Program	<u>135,317</u>	<u>134,894</u>	<u>423</u>	<u>131,527</u>	<u>114,894</u>	<u>16,633</u>	<u>119,714</u>	<u>119,714</u>	<u>0</u>
Total Current Expenditures	<u>631,223</u>	<u>467,703</u>	<u>163,520</u>	<u>652,032</u>	<u>457,684</u>	<u>194,348</u>	<u>459,813</u>	<u>367,266</u>	<u>0</u>
TOTAL STATE PROFESSIONAL-TECHNICAL EDUCATION FUND	<u><u>631,223</u></u>	<u><u>467,703</u></u>	<u><u>163,520</u></u>	<u><u>652,032</u></u>	<u><u>457,684</u></u>	<u><u>194,348</u></u>	<u><u>459,813</u></u>	<u><u>367,266</u></u>	<u><u>0</u></u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2011-2012 ANNUAL BUDGET

PROGRAM INFORMATION

FUND 245

STATE TECHNOLOGY FUND

DESCRIPTION

The District receives a Technology Grant from the State of Idaho each year. This is used to maintain current network and internet services as well as individual computer systems.

SPECIAL NOTES

Technology funds are utilized within the District to help maintain existing network services which includes our wide area and local area networks. It also helps maintain security systems for the networks including anti-virus protection, intrusion detection, spam filtering, and Novell networking programs. Technology funds were also used to maintain the work order system, service vehicles and provide training for staff.

Since FY 2010, the Idaho Legislature has not distributed funds to the district that would be directed toward this fund. Because of the State's financial situation, the dollars that would have normally been directed to this fund were budgeted in the General Fund instead, increasing the amount of funding available for on-going district expenses. It is anticipated that future legislative sessions will eventually restore funding for this fund.

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2011-2012 ANNUAL BUDGET

STATE TECHNOLOGY FUND
REVENUES

Account Elements and Description	8-2009 Budget			Budget			2010-2011 Budget		2011-2012 Budget
	Adjusted 200	Actual	Variance	Adjusted 2009-2010	Actual	Variance	Adopted	Adjusted	Adopted
2.245.4.4319.900 Other State Support	300,000	303,798	3,798	412,141	305,052	-107,089		33,556	
TOTAL STATE FUNDING	300,000	303,798	3,798	412,141	305,052	-107,089	<u>0</u>	33,556	<u>0</u>
TOTAL CURRENT REVENUES	300,000	303,798	3,798	412,141	305,052	-107,089	0	33,556	0
2.245.4.7000.000 Estimated Beginning Balance	28,591	44,890	16,299		107,680	107,680	0		0
TOTAL STATE TECHNOLOGY FUND	<u>328,591</u>	<u>348,688</u>	<u>20,097</u>	<u>412,141</u>	<u>412,732</u>	<u>591</u>	<u>0</u>	<u>33,556</u>	<u>0</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2011-2012 ANNUAL BUDGET

STATE TECHNOLOGY FUND
ELEMENTARY PROGRAM

<u>Account Elements and Object Description</u>	<u>Adjusted 2008-2009 Budget</u>			<u>Adjusted 2009-2010 Budget</u>			<u>2010-2011 Budget</u>		<u>2011-2012 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
2.245.5.5120.410 General Supplies	3,000	2,884	116	1,000	636	364	0	0	0
Total Supplies and Materials	3,000	2,884	116	1,000	636	364	0	0	0
2.245.5.5120.550 Equipment	10,000	7,179	2,821	10,188	4,312	5,876	0	0	0
Total Capital Objects	10,000	7,179	2,821	10,188	4,312	5,876	0	0	0
Total Elementary Program	<u>13,000</u>	<u>10,063</u>	<u>2,937</u>	<u>11,188</u>	<u>4,948</u>	<u>6,240</u>	<u>0</u>	<u>0</u>	<u>0</u>
							0	0	

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2011-2012 ANNUAL BUDGET

STATE TECHNOLOGY FUND
SECONDARY PROGRAM

<u>Account Elements and Object Description</u>	<u>Adjusted 2008-2009 Budget</u>			<u>Adjusted 2009-2010 Budget</u>			<u>2010-2011 Budget</u>		<u>2011-2012 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
2.245.5.5150.410 General Supplies	3,000	539	2,461	1,000	79	921	0	0	0
Total Supplies and Materials	3,000	539	2,461	1,000	79	921	0	0	0
2.245.5.5150.550 Equipment	10,000	6,721	16,721	8,188	797	8,985	0	0	0
Total Capital Objects	10,000	6,721	16,721	8,188	797	8,985	0	0	0
Total Secondary Program	<u>13,000</u>	<u>-6,183</u>	<u>19,183</u>	<u>9,188</u>	<u>-718</u>	<u>9,906</u>	<u>0</u>	<u>0</u>	<u>0</u>
							0	0	

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2011-2012 ANNUAL BUDGET

STATE TECHNOLOGY FUND
INSTRUCTION RELATED TECHNOLOGY PROGRAM

Account Elements and Object Description	<u>2008-2009</u>			<u>2009-2010</u>			<u>2010-2011 Budget</u>		<u>2011-2012 Budget</u>
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
2.245.5.6230.154 Maintenance Personnel	125,703	91,636	34,067	99,180	97,191	1,989			
2.245.5.6230.199 Personal Leave Reimbursement							0	0	0
Total Salaries		104	-104		170	-170	0	0	0
	125,703	91,740	33,963	99,180	97,361	1,819			
2.245.5.6230.210 PERSI							0	0	0
2.245.5.6230.220 Social Security Tax	12,822	9,519	3,303	10,116	10,104		0	0	0
2.245.5.6230.230 Life Insurance	9,168	6,381	2,787	7,290	6,765	12	0	0	0
2.245.5.6230.240 Medical Insurance	255	156	99	164	163	525	0	0	0
2.245.5.6230.260 Dental Insurance	13,800	9,227	4,573	9,924	9,854	1	0	0	0
2.245.5.6230.270 Worker's Compensation Insurance	1,143	694	449	622	630	70	0	0	0
2.245.5.6230.280 Retirement Sick Leave Benefits	6,673	3,736	2,937	3,878	3,974	-8	0	0	0
2.245.5.6230.290 Vision Insurance	1,761	1,155	606	1,400	1,225	-96	0	0	0
Total Fringe Benefits	294	192	102	178	179	-1	0	0	0
	45,916	31,060	14,856	33,572	32,895	677			
2.245.5.6230.319 Consultants							0	0	0
2.245.5.6230.325 Repair and Maintenance (Contracted)	1,000		1,000						
2.245.5.6230.361 Computer Service Expenses	113,972	103,051	10,921	206,052	206,054	0	0	33,556	0
2.245.5.6230.381 In-District Travel Allowance	2,000	1,174	826	2,000	336	1,664	0	0	0
2.245.5.6230.382 Out-District Travel Allowance	5,000	3,934	1,066	17,500	12,283	5,217	0	0	0
2.245.5.6230.396 Inservice Training	2,000	532	1,468	2,000		2,000	0	0	0
Total Purchased Services	2,000	600	1,400		0		0	0	0
	125,972	109,291	16,681	227,552	218,673	8,879	0	33,556	0
2.245.5.6230.552 Technology Equipment							0		0
Total Capital Objects	5,000	5,036	-36	31,461	26,017	5,444	0	0	0
	5,000	5,036	-36	31,461	26,017	5,444	0	0	0
Total Instruction-Related Technology Program	302,591	227,128	65,463	391,765	374,946	16,819	0	0	0
Total Current Expenditures	328,591	241,008	87,583	412,141	379,176	32,965	0	33,556	0
							0	33,556	0

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2011-2012 ANNUAL BUDGET

STATE TECHNOLOGY FUND
CONTINGENCY RESERVE PROGRAM

Account Elements and Object Description	<u>2008-2009</u>			<u>2009-2010</u>			<u>2010-2011 Budget</u>		<u>2011-2012 Budget</u>
	Adjusted Budget	Actual	Variance	Adjusted Budget	Actual	Variance	Adopted	Adjusted	Adopted
2.245.3.3200.000 Actual Year-End Fund Balance	N/A	107,680	N/A	N/A	33,556	N/A	N/A	N/A	N/A
Total Transfers or Reserves		107,680	107,680		33,556	33,556			
Total Contingency Reserve Program	0	107,680	107,680	0	33,556	33,556	0	0	0 0
TOTAL STATE TECHNOLOGY FUND	0	348,688	20,097	0	412,732	591	0	0	0
	<u>228,591</u>	<u>348,688</u>	<u>-20,097</u>	<u>412,141</u>	<u>412,732</u>	<u>-591</u>	<u>0</u>	<u>33,556</u>	<u>0</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2011-2012 ANNUAL BUDGET

PROGRAM INFORMATION

FUND 246

SUBSTANCE ABUSE PREVENTION FUND

DESCRIPTION

This program consists of several curricular and non-curricular components aimed at: 1) reducing the use of drugs, alcohol and tobacco products among our student population; 2) implementing and enhancing student assistance programs (SAPs) in grades K-12 which help provide a disciplined and safe learning environment in all district schools; 3) providing healthy alternative activities for students; and 4) provide professional development opportunities for the faculty, staff and community members.

SPECIAL NOTES

The 1995 Legislature appropriated money from the Tobacco Tax Fund to be given to local districts to complement and further enhance their federal Drug-Free Schools and Communities funds. The goal is to provide a safe and disciplined school environment and to help educate students so they can make wise choices regarding the use of drugs, alcohol and tobacco products.

Since FY 2010, the Idaho Legislature has not distributed funds to the district that would be directed toward this fund. Because of the State's financial situation, the dollars that would have normally been directed to this fund were budgeted in the General Fund instead, increasing the amount of funding available for on-going district expenses. It is anticipated that future legislative sessions will eventually restore funding for this fund.

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2011-2012 ANNUAL BUDGET

SUBSTANCE ABUSE PREVENTION FUND
REVENUES

<u>Account Elements and Description</u>	<u>Adjusted 2008-2009 Budget</u>			<u>Adjusted 2009-2010 Budget</u>			<u>2010-2011 Budget</u>		<u>2011-2012 Budget</u>
	<u>Actual</u>	<u>Variance</u>		<u>Actual</u>	<u>Variance</u>		<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
2.246.4.4329.900 Substance Abuse Prevention	258,776	-234,201	-24,575	224,995	-184,659	-40,336		37,376	25,000
TOTAL STATE FUNDING	258,776	-234,201	-24,575	224,995	-184,659	-40,336	<u>0</u>	<u>37,376</u>	<u>25,000</u>
TOTAL CURRENT REVENUES	258,776	-234,201	-24,575	224,995	-184,659	-40,336	0	37,376	25,000
TOTAL SUBSTANCE ABUSE PREVENTION FUND	258,776	-234,201	-24,575	224,995	-184,659	-40,336	<u>0</u>	<u>37,376</u>	<u>25,000</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2011-2012 ANNUAL BUDGET

SUBSTANCE ABUSE PREVENTION FUND
ELEMENTARY PROGRAM

Account Elements and Object Description	<u>2008-2009</u>			<u>2009-2010</u>			<u>2010-2011 Budget</u>		<u>2011-2012 Budget</u>
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
2.246.5.5120.116 Teachers									
2.246.5.5120.152 Instructional Assistants									
2.246.5.5120.199 Personal Leave Reimbursement	350	32	-42	20	20	0	0	0	0
Total Salaries	<u>0</u>	<u>240</u>	<u>-240</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
2.246.5.5120.210 PERSI	35,152	39,578	-4,426	21,500	20,538	962	0	0	0
2.246.5.5120.220 Social Security Tax	3,586	1,040	2,546	2,234	-121	2,355	0	0	0
2.246.5.5120.230 Life Insurance	2,584	2,375	209	1,580	1,570	10	0	0	0
2.246.5.5120.240 Medical Insurance							0	0	0
2.246.5.5120.260 Dental Insurance	4,600	4,727	-127	0	13	-13	0	0	0
2.246.5.5120.270 Worker's Compensation Insurance				0	779	-779	0	0	0
2.246.5.5120.280 Retirement Sick Leave Benefits	381	359	22	0	58	-58	0	0	0
2.246.5.5120.290 Vision Insurance	186	111	75	86	95	-9	0	0	0
Total Fringe Benefits	<u>98</u>	<u>99</u>	<u>-1</u>	<u>0</u>	<u>8</u>	<u>-8</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Elementary Program	<u>12,016</u>	<u>8,919</u>	<u>3,097</u>	<u>4,210</u>	<u>2,387</u>	<u>1,823</u>	<u>0</u>	<u>0</u>	<u>0</u>
	<u>47,168</u>	<u>48,497</u>	<u>1,329</u>	<u>25,710</u>	<u>22,925</u>	<u>2,785</u>	<u>0</u>	<u>0</u>	<u>0</u>
							0	0	

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2011-2012 ANNUAL BUDGET

SUBSTANCE ABUSE PREVENTION FUND
SECONDARY PROGRAM

Account Elements and Object Description	<u>2008-2009</u>			<u>2009-2010</u>			<u>2010-2011 Budget</u>		<u>2011-2012 Budget</u>
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
2.246.5.5150.131 Saturday School Teachers		4,290	3,210	8,000	3,324	4,676		3,888	
2.246.5.5150.152 Instructional Assistants	7,500	22,405		22,800	22,541		0		0
Total Salaries	30,730	26,695	4,035	30,800	25,865	4,935	0	3,888	0
2.246.5.5150.210 PERSI							0		
2.246.5.5150.220 Social Security Tax	3,134	2,773	361	3,200	2,678	522	0	404	0
2.246.5.5150.230 Life Insurance	2,258	1,997	261	2,264	1,926	338	0	298	0
2.246.5.5150.240 Medical Insurance	170	156	14	156	164	-8	0	0	0
2.246.5.5150.260 Dental Insurance	9,200	9,358	-158	10,330	9,925	405	0	0	0
2.246.5.5150.270 Worker's Compensation Insurance	762	691	71	751	622	129	0	0	0
2.246.5.5150.280 Retirement Sick Leave Benefits	163	124	39	123	119	4	0	19	0
2.246.5.5150.290 Vision Insurance	434	336	98	443	325	118	0	49	0
Total Fringe Benefits	196	192	4	192	178	14	0	0	0
2.246.5.5150.396 Inservice Training	16,317	15,628	689	17,459	15,936	1,523	0	770	
Total Purchased Services	24,000	24,000	0	2,000	0	2,000	0	0	25,000
Total Secondary Program	71,047	66,323	4,724	50,259	41,801	8,458	0	4,658	25,000

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2011-2012 ANNUAL BUDGET

SUBSTANCE ABUSE PREVENTION FUND
ALTERNATE SCHOOL PROGRAM

Account Elements and Object Description	<u>Adjusted 2008-2009 Budget</u>			<u>Adjusted 2009-2010 Budget</u>			<u>2010-2011 Budget</u>		<u>2011-2012 Budget</u>
	Actual Budget	Variance		Actual Budget	Variance		Adopted	Adjusted	Adopted
2.246.5.5170.152 Instructional Assistants	20,988	22,315	-1,327	18,900	20,091	-1,191			<u>0</u>
Total Salaries	20,988	22,315	-1,327	18,900	20,091	-1,191	<u>0</u>	<u>0</u>	<u>0</u>
2.246.5.5170.210 PERSI							0	0	
2.246.5.5170.220 Social Security Tax	1,937	1,959	-22	1,964	2,088	-124	0	0	
2.246.5.5170.230 Life Insurance	1,396	1,670	-274	1,389	1,496	-107	0	0	<u>0</u>
2.246.5.5170.240 Medical Insurance							0	0	<u>0</u>
2.246.5.5170.260 Dental Insurance	4,600	4,678	78	5,165	4,962	203	0	0	<u>0</u>
2.246.5.5170.270 Worker's Compensation Insurance	381	346	35	376	311	65	0	0	<u>0</u>
2.246.5.5170.280 Retirement Sick Leave Benefits	101	91	10	76	93	-17	0	0	<u>0</u>
2.246.5.5170.290 Vision Insurance	268	238	30	272	253	19	0	0	<u>0</u>
Total Fringe Benefits	<u>98</u>	<u>96</u>	<u>2</u>	<u>96</u>	<u>89</u>	<u>7</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Alternate School Program	8,866	9,155	-289	9,416	9,373	43	<u>0</u>	<u>0</u>	<u>0</u>
	29,854	31,470	-1,616	28,316	29,464	-1,148	0	0	

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2011-2012 ANNUAL BUDGET

SUBSTANCE ABUSE PREVENTION FUND
ATTENDANCE, GUIDANCE AND HEALTH PROGRAM

Account Elements and Object Description	<u>Adjusted</u>			<u>Adjusted</u>			<u>2010-2011 Budget</u>		<u>2011-2012 Budget</u>
	<u>2008-2009</u>	<u>Actual</u>	<u>Variance</u>	<u>2009-2010</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
2.246.5.6110.210 PERSI	0	0	0	0	0	0	0	0	0
2.246.5.6110.220 Social Security Tax	0	-4	4	0	0	0	0	0	0
2.246.5.6110.240 Medical Insurance	0	0	0	0	0	0	0	0	0
2.246.5.6110.270 Worker's Compensation Insurance	0	0	0	0	0	0	0	0	0
2.246.5.6110.280 Retirement Sick Leave Benefits	0	0	0	0	0	0	0	0	0
Total Fringe Benefits	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Attendance, Guidance And Health Program	<u>0</u>	<u>-4</u>	<u>4</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	0	-4	4	0	0	0	0	0	

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2011-2012 ANNUAL BUDGET

SUBSTANCE ABUSE PREVENTION FUND
INSTRUCTIONAL IMPROVEMENT PROGRAM

Account Elements and Object Description	<u>Adjusted</u>			<u>Adjusted</u>			<u>2010-2011 Budget</u>		<u>2011-2012 Budget</u>
	<u>2008-2009</u>	<u>Actual</u>	<u>Variance</u>	<u>2009-2010</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
2.246.5.6210.270 Worker's Compensation Insurance									0
Total Fringe Benefits	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	0
2.246.5.6210.310 Professional and Technical Services			0			0	0	0	
2.246.5.6210.392 Student Activity Support	57,000	57,000		57,000	57,000		0	0	
2.246.5.6210.396 Inservice Training	10,205	1,690	8,915	8,075	2,199	5,876	0	0	0
Total Purchased Services	<u>31,964</u>	<u>19,851</u>	<u>12,113</u>	<u>38,435</u>	<u>17,669</u>	<u>20,766</u>	<u>0</u>	<u>32,718</u>	0
	<u>99,169</u>	<u>78,541</u>	<u>20,628</u>	<u>103,510</u>	<u>76,868</u>	<u>26,642</u>	<u>0</u>	<u>32,718</u>	0
2.246.5.6210.410 General Supplies							0		
Total Supplies and Materials	<u>5,000</u>	<u>2,672</u>	<u>2,328</u>	<u>7,000</u>	<u>6,794</u>	<u>206</u>	<u>0</u>	<u>0</u>	0
	<u>5,000</u>	<u>2,672</u>	<u>2,328</u>	<u>7,000</u>	<u>6,794</u>	<u>206</u>	<u>0</u>	<u>0</u>	0
Total Instructional Improvement Program	<u>104,169</u>	<u>81,213</u>	<u>22,956</u>	<u>110,510</u>	<u>83,662</u>	<u>26,848</u>	<u>0</u>	<u>32,718</u>	0
							0		

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2011-2012 ANNUAL BUDGET

SUBSTANCE ABUSE PREVENTION FUND
CENTRAL ADMINISTRATION PROGRAM

<u>Account Elements and Object Description</u>							<u>2010-2011 Budget</u>		<u>2011-2012 Budget</u>
	<u>Adjusted</u> 2008-2009	<u>Actual</u> Budget	<u>Variance</u>	<u>Adjusted</u> 2009-2010	<u>Actual</u> Budget	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
2.246.5.6320.393 Indirect Costs									
Total Purchased Services	6,538	6,702	-164	5,200	4,766	434	0	0	0
Total Central Administration Program	6,538	6,702	-164	5,200	4,766	434	0	0	0
	<u>6,538</u>	<u>6,702</u>	<u>-164</u>	<u>5,200</u>	<u>4,766</u>	<u>434</u>	<u>0</u>	<u>0</u>	<u>0</u>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2011-2012 ANNUAL BUDGET**

**SUBSTANCE ABUSE PREVENTION FUND
OTHER SUPPORT SERVICES PROGRAM**

Account Elements and Object Description							2010-2011 Budget		2011-2012 Budget
	Adjusted 2008-2009	Actual Budget	Variance	Adjusted 2009-2010	Actual Budget	Variance	Adopted	Adjusted	Adopted
2.246.5.6910.396 Inservice Training				5,000	2,040	2,960			0
Total Purchased Services	0	0	0	5,000	2,040	2,960	0	0	0
Total Other Support Services Program	0	0	0	5,000	2,040	2,960	0	0	0
Total Current Expenditures	0	0	0	5,000	2,040	2,960	0	0	
	258,776	234,201	24,575	224,995	184,659	40,336		37,376	25,000
TOTAL SUBSTANCE ABUSE PREVENTION FUND	258,776	234,201	24,575	224,995	184,659	40,336	0	37,376	25,000
							0		

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2011-2012 ANNUAL BUDGET

PROGRAM INFORMATION

FUNDS 250, 251

TITLE I-A, ARRA FUND

TITLE I-A, ESEA - IMPROVING BASIC PROGRAMS FUND

DESCRIPTION

Title I-A ESEA provides financial assistance to the District to meet academic needs of educationally disadvantaged children in eligible schools. Programs are in place in 12 elementary schools as well as Alameda Center. Funding is used to provide supplemental instruction to improve achievement in the basic and more advanced skills in reading and math.

Any Title I eligible school exceeding a 40% poverty level may elect to develop a school-wide plan enabling the school to use the Title I-A allocation to improve instruction and learning for all students.

SPECIAL NOTES

The Title I-A ESEA programs in School District No. 25 focus on instruction in reading/language arts and mathematics. At the elementary level, Title I-A ESEA provides a structured, balanced approach to reading/language arts that supports the school district's reading program. Currently, three Title I-A elementary schools have Reading Recovery trained Title I staff. Instruction in mathematics emphasize problem solving and mathematical concept development.

Title I-A ESEA instructional assistance supplements programs offered by the regular curriculum. Funds are used to hire additional teachers for staff development, and for the purchase of instructional materials and/or equipment necessary to carry out the special programs.

The ARRA (American Recovery and Reinvestment Act of 2009) Fund was created to track anticipated "stimulus" funding during the 2010 and 2011 fiscal years. It is not anticipated that the district will receive additional funds beyond that time period and all funds currently budgeted need to be utilized by the end of FY 2011.

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2011-2012 ANNUAL BUDGET

TITLE I-A ARRA FUND
REVENUES

Account Elements and Description							2010-2011 Budget		2011-2012 Budget
	Adjusted 2008-2009	Actual Budget	Variance	Adjusted 2009-2010	Actual Budget	Variance	Adopted	Adjusted	Adopted
2.250.4.4451.100 ESEA Title I Revenue (ARRA)				2,286,203	1,242,956	-1,043,247		1,155,570	
TOTAL FEDERAL FUNDING	<u>0</u>	<u>0</u>	<u>0</u>	<u>2,286,203</u>	<u>1,242,956</u>	<u>-1,043,247</u>	<u>0</u>	<u>1,155,570</u>	<u>0</u>
	0	0	0				0		0
TOTAL CURRENT REVENUES	<u>0</u>	<u>0</u>	<u>0</u>	<u>2,286,203</u>	<u>1,242,956</u>	<u>-1,043,247</u>	<u>0</u>	<u>1,155,570</u>	<u>0</u>
	0	0	0				0		0
2.250.4.7000.000 Estimated Beginning Balance							804,325		
TOTAL TITLE I-A ARRA FUND	<u>0</u>	<u>0</u>	<u>0</u>	<u>2,286,203</u>	<u>1,242,956</u>	<u>-1,043,247</u>	<u>804,325</u>	<u>1,155,570</u>	<u>0</u>
	0	0	0						0

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2011-2012 ANNUAL BUDGET

TITLE I-A ARRA FUND
ELEMENTARY PROGRAM

Account Elements and Object Description	<u>2008-2009</u>			<u>2009-2010</u>			<u>2010-2011 Budget</u>		<u>2011-2012 Budget</u>
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
2.250.5.5120.116 Teachers				62,866	31,433	31,433	31,433	30,400	
2.250.5.5120.152 Instructional Assistants				531,373	230,472	300,901	312,311	274,196	0
2.250.5.5120.199 Personal Leave Reimbursement	0	0	0						0
Total Salaries	<u>0</u>	<u>0</u>	<u>0</u>	<u>594,239</u>	<u>262,570</u>	<u>-665</u>	<u>343,744</u>	<u>665</u>	<u>0</u>
2.250.5.5120.210 PERSI	0	0	0	39,944	19,149	20,795	35,062	19,286	0
2.250.5.5120.220 Social Security Tax	0	0	0	38,746	19,937	18,809	25,265	28,403	0
2.250.5.5120.230 Life Insurance	0	0	0	2,298	1,015	1,283	1,149	1,149	0
2.250.5.5120.240 Medical Insurance	0	0	0	139,244	60,761	78,483	72,940	69,622	0
2.250.5.5120.260 Dental Insurance	0	0	0	8,682	3,845	4,837	4,351	4,340	0
2.250.5.5120.270 Worker's Compensation Insurance	0	0	0	2,697	1,224	1,473	1,602	1,881	0
2.250.5.5120.280 Retirement Sick Leave Benefits	0	0	0	5,190	2,322	2,868	4,331	2,508	0
2.250.5.5120.290 Vision Insurance	0	0	0	1,332	1,098	234	1,243	1,243	0
Total Fringe Benefits	<u>0</u>	<u>0</u>	<u>0</u>	<u>238,133</u>	<u>109,352</u>	<u>128,781</u>	<u>145,943</u>	<u>128,432</u>	<u>0</u>
2.250.5.5120.381 In-District Travel Allowance	0	0	0						0
Total Purchased Services	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>50</u>	<u>0</u>
2.250.5.5120.410 General Supplies	0	0	0	670,124	460,532	210,592	0	50,574	0
2.250.5.5120.415 One-Time Supplies	0	0	0	5,017		5,017	0	2,500	0
Total Supplies and Materials	<u>0</u>	<u>0</u>	<u>0</u>	<u>683,141</u>	<u>463,532</u>	<u>219,609</u>	<u>0</u>	<u>69,074</u>	<u>0</u>
2.250.5.5120.550 Equipment	0	0	0	108,500	107,763		0	326,611	0
Total Capital Objects	<u>0</u>	<u>0</u>	<u>0</u>	<u>108,500</u>	<u>107,763</u>	<u>737</u>	<u>0</u>	<u>326,611</u>	<u>0</u>
Total Elementary Program	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,624,013</u>	<u>943,217</u>	<u>680,796</u>	<u>489,687</u>	<u>829,428</u>	<u>0</u>
	0	0	0						0

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2011-2012 ANNUAL BUDGET

TITLE I-A ARRA FUND
SECONDARY PROGRAM

<u>Account Elements and Object Description</u>	<u>Adjusted 2008-2009 Budget</u>			<u>Adjusted 2009-2010 Budget</u>			<u>2010-2011 Budget</u>		<u>2011-2012 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
2.250.5.5150.310 Professional and Technical Services				10,236	10,236				
Total Purchased Services	0	0	0	10,236	10,236	0	0	0	0
Total Secondary Program	0	0	0	10,236	10,236	0	0	0	0
	0	0	0			0	0	0	0

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2011-2012 ANNUAL BUDGET

TITLE I-A ARRA FUND
INSTRUCTIONAL IMPROVEMENT PROGRAM

Account Elements and Object Description	<u>2008-2009</u>			<u>2009-2010</u>			<u>2010-2011 Budget</u>		<u>2011-2012 Budget</u>
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
2.250.5.6210.116 Teachers				349,867	174,637	175,230	174,933	137,685	
2.250.5.6210.197 Inservice Training				80,910	36,048	44,862	52,081	47,950	0
2.250.5.6210.199 Personal Leave Reimbursement	0	0	0						0
Total Salaries	<u>0</u>	<u>0</u>	<u>0</u>	<u>430,777</u>	<u>210,945</u>	<u>-219,832</u>	<u>227,014</u>	<u>185,635</u>	<u>0 0</u>
2.250.5.6210.210 PERSI	0	0	0						
2.250.5.6210.220 Social Security Tax				44,729	18,758	25,971	23,155	14,305	
2.250.5.6210.230 Life Insurance	0	0	0	32,925	12,853	20,072	16,686	10,533	0
2.250.5.6210.240 Medical Insurance	0	0	0						0
2.250.5.6210.260 Dental Insurance	0	0	0	29,838	14,888	14,950	15,630	14,919	0
2.250.5.6210.270 Worker's Compensation Insurance	0	0	0						0
2.250.5.6210.280 Retirement Sick Leave Benefits	0	0	0	186	932	-746	932	930	0
2.250.5.6210.280 Retirement Sick Leave Benefits	0	0	0	2,272	819	1,453	1,058	730	0
2.250.5.6210.290 Vision Insurance	0	0	0	5,819	2,273	3,546	2,860	1,859	0
Total Fringe Benefits	<u>0</u>	<u>0</u>	<u>0</u>	<u>533</u>	<u>266</u>	<u>267</u>	<u>266</u>	<u>266</u>	<u>0 0</u>
2.250.5.6210.396 Inservice Training	0	0	0	116,794	51,119	65,675	60,833	43,788	0
Total Purchased Services	<u>0</u>	<u>0</u>	<u>0</u>	<u>50,000</u>	<u>460</u>	<u>49,540</u>	<u>0</u>	<u>69,282</u>	<u>0</u>
Total Instructional Improvement Program	<u>0</u>	<u>0</u>	<u>0</u>	<u>597,571</u>	<u>262,524</u>	<u>335,047</u>	<u>287,847</u>	<u>298,705</u>	<u>0</u>
	0	0	0						

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2011-2012 ANNUAL BUDGET

TITLE I-A ARRA FUND
CENTRAL ADMINISTRATION PROGRAM

<u>Account Elements and Object Description</u>	<u>Adjusted 2008-2009 Budget</u>			<u>Adjusted 2009-2010 Budget</u>			<u>2010-2011 Budget</u>		<u>2011-2012 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
2.250.5.6320.393 Indirect Costs				53,383	26,077	27,306	26,791	26,437	
Total Purchased Services	0	0	0	53,383	26,077	27,306	26,791	26,437	0
Total Central Administration Program	0	0	0	53,383	26,077	27,306	26,791	26,437	0
	0	0	0						0

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2011-2012 ANNUAL BUDGET

TITLE I-A ARRA FUND
PUPIL TO SCHOOL TRANSPORTATION PROGRAM

<u>Account Elements and Object Description</u>	<u>2008-2009</u>			<u>2009-2010</u>			<u>2010-2011 Budget</u>		<u>2011-2012 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
2.250.5.6810.345 Transportation Services (Contracted)				1,000	902	98		1,000	0
Total Purchased Services	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,000</u>	<u>902</u>	<u>98</u>	<u>0</u>	<u>1,000</u>	0
Total Pupil To School Transportation Program	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,000</u>	<u>902</u>	<u>98</u>	<u>0</u>	<u>1,000</u>	0
Total Current Expenditures	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,000</u>	<u>902</u>	<u>98</u>	<u>0</u>	<u>1,000</u>	0
				<u>2,286,203</u>	<u>1,242,956</u>	<u>1,043,247</u>	804,325	1,155,570	0
	<u>0</u>	<u>0</u>	<u>0</u>						
TOTAL TITLE I-A ARRA FUND	<u>0</u>	<u>0</u>	<u>0</u>	<u>2,286,203</u>	<u>1,242,956</u>	<u>1,043,247</u>	804,325	1,155,570	0
	0	0	0						

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2011-2012 ANNUAL BUDGET

TITLE I-A, ESEA - IMPROVING BASIC PROGRAMS FUND
REVENUES

Account Elements and Description	Budget			Budget			2010-2011 Budget		2011-2012 Budget
	Adjusted 2008-2009	Actual	Variance	Adjusted 2009-2010	Actual	Variance	Adopted	Adjusted	Adopted
2.251.4.4451.100 ESEA Title I Revenue	3,051,143	2,893,512	-157,631	3,436,834	3,290,258	-146,576	2,285,055	3,017,262	3,092,390
TOTAL FEDERAL FUNDING	<u>3,051,143</u>	<u>2,893,512</u>	<u>-157,631</u>	<u>3,436,834</u>	<u>3,290,258</u>	<u>-146,576</u>	<u>2,285,055</u>	<u>3,017,262</u>	<u>3,092,390</u>
2.251.4.4600.000 Interfund Transfers									
TOTAL OTHER FUNDING SOURCES	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL CURRENT REVENUES	<u>3,051,143</u>	<u>2,893,512</u>	<u>-157,631</u>	<u>3,436,834</u>	<u>3,290,258</u>	<u>-146,576</u>	<u>2,285,055</u>	<u>3,017,262</u>	<u>3,092,390</u>
TOTAL TITLE I-A, ESEA - IMPROVING BASIC PROGRAMS FUND	<u>3,051,143</u>	<u>2,893,512</u>	<u>-157,631</u>	<u>3,436,834</u>	<u>3,290,258</u>	<u>-146,576</u>	<u>2,285,055</u>	<u>3,017,262</u>	<u>3,092,390</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2011-2012 ANNUAL BUDGET

TITLE I-A, ESEA - IMPROVING BASIC PROGRAMS FUND
ELEMENTARY PROGRAM

Account Elements and Object Description	2008-2009 Budget			2009-2010 Budget			2010-2011 Budget		2011-2012 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
2.251.5.5120.116 Teachers	1,046,510	1,009,484	37,026	989,899	965,856	24,043	982,232	849,372	1,007,065
2.251.5.5120.152 Instructional Assistants	268,030	245,954	22,076	345,873	360,418	-14,545	364,883	319,451	313,046
2.251.5.5120.186 Substitute Teachers	30,000	36,648	-6,648						
2.251.5.5120.199 Personal Leave Reimbursement	5,500	4,305	1,195	4,023	4,024	0	0	56	4,024
Total Salaries	<u>1,350,040</u>	<u>1,296,391</u>	<u>53,649</u>	<u>1,340,195</u>	<u>1,330,698</u>	<u>9,497</u>	<u>1,340,115</u>	<u>1,173,303</u>	<u>1,324,535</u>
2.251.5.5120.210 PERSI	128,927	120,875	8,052	128,413	124,514	3,899	137,406	112,147	135,103
2.251.5.5120.220 Social Security Tax	103,654	92,704	10,950	99,169	98,195	974	99,013	90,567	97,353
2.251.5.5120.230 Life Insurance	3,588	3,191	397	3,898	3,960	62	4,191	3,858	4,063
2.251.5.5120.240 Medical Insurance	215,224	190,482	24,742	236,388	239,760	-3,372	265,970	228,532	257,143
2.251.5.5120.260 Dental Insurance	15,909	14,082	1,827	14,815	15,069	-254	15,867	14,608	15,843
2.251.5.5120.270 Worker's Compensation Insurance	7,379	5,160	2,219	6,329	6,135	194	6,277	5,565	6,914
2.251.5.5120.280 Retirement Sick Leave Benefits	15,517	14,686	831	16,647	15,100	1,547	16,974	13,600	16,689
2.251.5.5120.290 Vision Insurance	4,435	3,927	508	4,281	4,347	-66	4,533	4,174	4,399
Total Fringe Benefits	<u>494,633</u>	<u>445,107</u>	<u>49,526</u>	<u>509,940</u>	<u>507,080</u>	<u>2,860</u>	<u>550,231</u>	<u>473,051</u>	<u>537,507</u>
2.251.5.5120.310 Professional and Technical Services	240,276	232,660	7,616	178,244	182,784	-4,540		193,109	473,542
2.251.5.5120.381 In-District Travel Allowance	1,400	993	407	4,500	1,320	3,180	0	1,500	1,500
Total Purchased Services	<u>241,676</u>	<u>233,653</u>	<u>8,023</u>	<u>182,744</u>	<u>184,104</u>	<u>-1,360</u>	<u>0</u>	<u>194,609</u>	<u>475,042</u>
2.251.5.5120.410 General Supplies	181,904	172,293	9,611	113,171	80,177	32,994	0	199,919	
2.251.5.5120.415 One-Time Supplies	6,591	1,375	5,216	8,061	32	8,030	0	7,149	6,856
Total Supplies and Materials	<u>188,495</u>	<u>173,669</u>	<u>14,826</u>	<u>121,232</u>	<u>80,208</u>	<u>41,024</u>	<u>0</u>	<u>207,068</u>	<u>6,656</u>
2.251.5.5120.550 Equipment	15,000	16,460	-1,460	441,586	428,962	12,624	0	219,614	
Total Capital Objects	<u>15,000</u>	<u>16,460</u>	<u>-1,460</u>	<u>441,586</u>	<u>428,962</u>	<u>12,624</u>	<u>0</u>	<u>219,614</u>	<u>0</u>
Total Elementary Program	<u>2,289,844</u>	<u>2,165,280</u>	<u>124,564</u>	<u>2,595,697</u>	<u>2,531,053</u>	<u>64,644</u>	<u>1,897,346</u>	<u>2,267,645</u>	<u>2,343,740</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2011-2012 ANNUAL BUDGET

TITLE I-A, ESEA - IMPROVING BASIC PROGRAMS FUND
SECONDARY PROGRAM

Account Elements and Object Description	<u>2008-2009</u>			<u>2009-2010</u>			<u>2010-2011 Budget</u>		<u>2011-2012 Budget</u>
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
2.251.5.5150.116 Teachers	64,725	48,102	16,623	50,589	50,370	219	50,589	49,588	49,875
2.251.5.5150.186 Substitute Teachers	1,500	1,315	185	1,000	803	197	0	803	803
2.251.5.5150.199 Personal Leave Reimbursement	600	390	210	260	260	0	0	260	0
Total Salaries	<u>66,825</u>	<u>49,807</u>	<u>17,018</u>	<u>51,849</u>	<u>51,433</u>	<u>416</u>	<u>50,589</u>	<u>50,651</u>	<u>50,678</u>
2.251.5.5150.210 PERSI	6,950	5,038	1,912	5,283	5,261	22	5,160	5,179	5,087
2.251.5.5150.220 Social Security Tax	5,480	3,060	2,420	3,960	3,090	870	3,718	3,807	3,725
2.251.5.5150.230 Life Insurance	156	117	39	123	123	0	123	123	127
2.251.5.5150.240 Medical Insurance	9,400	7,018	2,382	7,460	7,444	16	7,815	7,294	8,022
2.251.5.5150.260 Dental Insurance	700	518	182	466	466	0	466	466	494
2.251.5.5150.270 Worker's Compensation Insurance	376	199	177	206	233	-27	236	234	264
2.251.5.5150.280 Retirement Sick Leave Benefits	840	611	229	683	638	45	637	628	628
2.251.5.5150.290 Vision Insurance	195	144	51	133	133	0	133	133	137
Total Fringe Benefits	<u>24,097</u>	<u>16,706</u>	<u>7,391</u>	<u>18,314</u>	<u>17,388</u>	<u>926</u>	<u>18,288</u>	<u>17,864</u>	<u>18,484</u>
2.251.5.5150.310 Professional and Technical Services	9,454	9,454	0	14,671	14,656	15	0	15,016	15,713
Total Purchased Services	<u>9,454</u>	<u>9,454</u>	<u>0</u>	<u>14,671</u>	<u>14,656</u>	<u>15</u>	<u>0</u>	<u>15,016</u>	<u>15,713</u>
Total Secondary Program	<u>100,376</u>	<u>75,967</u>	<u>24,409</u>	<u>84,834</u>	<u>83,477</u>	<u>1,357</u>	<u>0</u>	<u>83,531</u>	<u>84,875</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2011-2012 ANNUAL BUDGET

TITLE I-A, ESEA - IMPROVING BASIC PROGRAMS FUND
ALTERNATE SCHOOL PROGRAM

<u>Account Elements and Object Description</u>	<u>Adjusted 2008-2009 Budget</u>			<u>Adjusted 2009-2010 Budget</u>			<u>2010-2011 Budget</u>		<u>2011-2012 Budget</u>
	<u>Actual</u>	<u>Variance</u>		<u>Actual</u>	<u>Variance</u>		<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
2.251.5.5170.152 Instructional Assistants	6,000	5,063	937	6,435	6,435	0	0	5,815	5,827
Total Salaries	6,000	5,063	937	6,435	6,435	0	0	5,815	5,827
2.251.5.5170.210 PERSI				636	0	636	0	0	594
2.251.5.5170.220 Social Security Tax	400	387	13	492	492	0	0	445	428
2.251.5.5170.270 Worker's Compensation Insurance	30	20	10	24	30	-6	0	27	30
2.251.5.5170.280 Retirement Sick Leave Benefits	0	0	0	83	0	83	0	0	73
Total Fringe Benefits	430	407	23	1,235	522	713	0	472	1,125
Total Alternate School Program	6,430	5,471	959	7,670	6,957	713	0	6,287	6,952
							0		

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2011-2012 ANNUAL BUDGET

TITLE I-A, ESEA - IMPROVING BASIC PROGRAMS FUND
INSTRUCTIONAL IMPROVEMENT PROGRAM

Account Elements and Object Description	2008-2009			2009-2010			2010-2011 Budget		2011-2012 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
2.251.5.6210.113 Supervisors and Coordinators	64,000	63,939		63,299	63,299		62,900	60,768	60,767
2.251.5.6210.116 Teachers	154,000	173,309	-19,309	153,167	152,133	1,034	153,167	145,567	229,441
2.251.5.6210.151 Clerical Personnel	19,988	18,519	1,469	29,754	26,047	3,707	29,754	27,091	27,091
2.251.5.6210.186 Substitute Teachers				35,000	29,391	5,609		30,000	30,000
2.251.5.6210.197 Inservice Training	0	0	0	35,000	11,242	23,758	0	16,327	15,000
2.251.5.6210.199 Personal Leave Reimbursement	0	0	0	0	0	0	0	0	0
Total Salaries	<u>1,900</u>	<u>724</u>	<u>476</u>	<u>838</u>	<u>879</u>	<u>-41</u>	<u>0</u>	<u>879</u>	<u>362,299</u>
2.251.5.6210.210 PERSI	239,188	256,492	-17,304	317,058	282,990	34,068	245,821	280,632	362,299
2.251.5.6210.220 Social Security Tax	24,800	26,684	-1,884	29,252	26,274	2,978	25,074	25,402	33,894
2.251.5.6210.230 Life Insurance	18,155	18,659	-504	21,483	18,305	3,178	18,068	18,738	24,423
2.251.5.6210.240 Medical Insurance	396	396		439	427	12	439	467	610
2.251.5.6210.260 Dental Insurance	23,398	20,655	2,743	22,329	21,967	362	23,392	23,044	34,067
2.251.5.6210.270 Worker's Compensation Insurance	1,730	1,485	246	1,396	1,359	37	1,396	1,396	2,099
2.251.5.6210.280 Retirement Sick Leave Benefits	1,290	1,052	238	1,124	1,164	-40	1,146	1,095	1,734
2.251.5.6210.290 Vision Insurance	2,995	3,232	-237	3,791	3,182	609	3,098	3,081	4,187
Total Fringe Benefits	<u>484</u>	<u>419</u>	<u>65</u>	<u>398</u>	<u>397</u>	<u>1</u>	<u>398</u>	<u>444</u>	<u>584</u>
2.251.5.6210.352 Postage	73,248	72,581	667	80,212	73,076	7,136	73,011	73,667	101,598
2.251.5.6210.381 In-District Travel Allowance	350	0	350	200	0	200	0	0	0
2.251.5.6210.382 Out-District Travel Allowance	500	272	228	500	276	224	0	500	500
2.251.5.6210.396 Inservice Training	5,000	1,215	3,785	1,500	1,414	86	0	1,500	1,500
Total Purchased Services	<u>216,292</u>	<u>200,671</u>	<u>15,621</u>	<u>200,683</u>	<u>188,662</u>	<u>18,521</u>	<u>0</u>	<u>162,289</u>	<u>60,000</u>
2.251.5.6210.410 General Supplies	222,142	202,159	19,983	202,883	182,524	20,359	0	164,289	62,000
Total Supplies and Materials	<u>10,914</u>	<u>2,558</u>	<u>8,356</u>	<u>1,500</u>	<u>1,379</u>	<u>121</u>	<u>0</u>	<u>5,000</u>	<u>2,000</u>
Total Instructional Improvement Program	<u>10,914</u>	<u>2,558</u>	<u>8,356</u>	<u>1,500</u>	<u>1,379</u>	<u>121</u>	<u>0</u>	<u>5,000</u>	<u>2,000</u>
	<u>545,492</u>	<u>533,790</u>	<u>11,702</u>	<u>601,653</u>	<u>539,970</u>	<u>61,683</u>	<u>318,832</u>	<u>523,588</u>	<u>527,897</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2011-2012 ANNUAL BUDGET

TITLE I-A, ESEA - IMPROVING BASIC PROGRAMS FUND
CENTRAL ADMINISTRATION PROGRAM

<u>Account Elements and Object Description</u>	<u>Adjusted 2008-2009 Budget</u>			<u>Adjusted 2009-2010 Budget</u>			<u>2010-2011 Budget</u>		<u>2011-2012 Budget</u>
	<u>Actual</u>	<u>Variance</u>		<u>Actual</u>	<u>Variance</u>		<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
2.251.5.6320.393 Indirect Costs	61,790	-68,878	-7,088	76,801	-69,460	7,341		72,469	72,469
Total Purchased Services	61,790	68,878	-7,088	76,801	69,460	7,341	0	72,469	72,469
Total Central Administration Program	61,790	68,878	-7,088	76,801	69,460	7,341	0	72,469	72,469
							0	72,469	72,469

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2011-2012 ANNUAL BUDGET

TITLE I-A, ESEA - IMPROVING BASIC PROGRAMS FUND
PARENT ACTIVITIES PROGRAM

Account Elements and Object Description	<u>2008-2009</u>			<u>2009-2010</u>			<u>2010-2011 Budget</u>		<u>2011-2012 Budget</u>
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
2.251.5.7200.116 Teachers		1,318	-818	25,000	21,324	3,676		25,000	25,000
Total Salaries	500	1,318	-818	25,000	21,324	3,676	0	25,000	25,000
2.251.5.7200.210 PERSI	500	1,318	-818				0	25,000	25,000
2.251.5.7200.220 Social Security Tax	51	137	-86	3,117	2,215	902	0	2,500	2,550
2.251.5.7200.270 Worker's Compensation Insurance	37	96	-59	2,295	1,572	723	0	1,600	1,838
2.251.5.7200.280 Retirement Sick Leave Benefits	3	5	-2	120	99	21	0	100	130
Total Fringe Benefits	7	17	-10	405	269	136	0	300	315
2.251.5.7200.383 Parent Activities Travel	98	255	-157	5,937	4,155	1,782	0	4,500	4,833
Total Purchased Services	46,613	42,553	4,060	39,242	33,862	5,380	0	34,242	26,624
Total Parent Activities Program	46,613	42,553	4,060	39,242	33,862	5,380	0	34,242	26,624
Total Current Expenditures	47,211	44,126	3,085	70,179	59,341	10,838	0	63,742	56,457
	<u>3,051,143</u>	<u>2,893,512</u>	<u>157,631</u>	<u>3,436,834</u>	<u>3,290,258</u>	<u>146,576</u>	<u>2,285,055</u>	<u>3,017,262</u>	<u>3,092,390</u>
TOTAL TITLE I-A, ESEA - IMPROVING BASIC PROGRAMS FUND	<u>3,051,143</u>	<u>2,893,512</u>	<u>157,631</u>	<u>3,436,834</u>	<u>3,290,258</u>	<u>146,576</u>	<u>2,285,055</u>	<u>3,017,262</u>	<u>3,092,390</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2011-2012 ANNUAL BUDGET

PROGRAM INFORMATION

FUNDS 256, 257, 258, 259

TITLE VI-B, SCHOOL-AGE AND PRESCHOOL ARRA FUNDS

TITLE VI-B, IDEA - SCHOOL-AGE AND PRESCHOOL FUNDS

DESCRIPTION

Title VI-B funds are authorized under the Individuals With Disabilities Education Improvement Act of 2004. These funds are to be used to pay for "excess costs", required by I.D.E.A., for educating students with disabilities, except where IDEA specifically provides otherwise.

SPECIAL NOTES

"Excess costs" may include costs for augmentative communication devices, equipment, custom furniture, special training for staff, professional personnel, instructional assistants, and contracted services.

The ARRA (American Recovery and Reinvestment Act of 2009) Funds were created to track anticipated "stimulus" funding during the 2010 and 2011 fiscal years. It is not anticipated that the district will receive additional funds beyond that time period and all funds currently budgeted need to be utilized by the end of FY 2011.

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2011-2012 ANNUAL BUDGET

TITLE VI-B SCHOOL-AGE ARRA FUND
REVENUES

Account Elements and Description							2010-2011 Budget		2011-2012 Budget
	Adjusted 2008-2009	Actual Budget	Variance	Adjusted 2009-2010	Actual Budget	Variance	Adopted	Adjusted	Adopted
2.256.4.4430.000 Title VI-B - Restricted (ARRA)				2,385,102	1,007,388	-1,377,714		1,214,844	
TOTAL FEDERAL FUNDING	<u>0</u>	<u>0</u>	<u>0</u>	<u>2,385,102</u>	<u>1,007,388</u>	<u>-1,377,714</u>	<u>0</u>	<u>1,214,844</u>	<u>0</u>
	0	0	0				0		0
TOTAL CURRENT REVENUES	<u>0</u>	<u>0</u>	<u>0</u>	<u>2,385,102</u>	<u>1,007,388</u>	<u>-1,377,714</u>	<u>0</u>	<u>1,214,844</u>	<u>0</u>
	0	0	0				0		0
2.256.4.7000.000 Estimated Beginning Balance							791,518		
TOTAL TITLE VI-B SCHOOL-AGE ARRA FUND	<u>0</u>	<u>0</u>	<u>0</u>	<u>2,385,102</u>	<u>1,007,388</u>	<u>-1,377,714</u>	<u>791,518</u>	<u>1,214,844</u>	<u>0</u>
	0	0	0						0

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2011-2012 ANNUAL BUDGET

TITLE VI-B SCHOOL-AGE ARRA FUND
SPECIAL EDUCATION PROGRAM

Account Elements and Object Description	<u>2008-2009</u>			<u>2009-2010</u>			2010-2011 Budget		2011-2012 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
2.256.5.5210.116 Teachers				68,000	23,891	44,109	29,600	40,000	
2.256.5.5210.152 Instructional Assistants				145,000	61,472	83,528	50,000	94,075	0
2.256.5.5210.182 Substitute Instructional Assistants	0	0	0	45,946	33,702	12,244		2,027	0
2.256.5.5210.199 Personal Leave Reimbursement	0	0	0				0		0
Total Salaries	<u>0</u>	<u>0</u>	<u>0</u>	<u>258,946</u>	<u>119,145</u>	<u>139,801</u>	<u>80</u>	<u>80</u>	<u>0</u>
2.256.5.5210.210 PERSI	0	0	0	22,131	8,853	13,278	8,127	13,684	0
2.256.5.5210.220 Social Security Tax	0	0	0	16,294	6,482	9,812	5,857	9,861	0
2.256.5.5210.230 Life Insurance	0	0	0	0	150	-150	164	246	0
2.256.5.5210.240 Medical Insurance	0	0	0	10,000	14,950	-4,950	10,420	15,630	0
2.256.5.5210.260 Dental Insurance	0	0	0	0	570	-570	622	932	0
2.256.5.5210.270 Worker's Compensation Insurance	0	0	0	0	386	466	372	625	0
2.256.5.5210.280 Retirement Sick Leave Benefits	0	0	0	2,684	1,074	1,610	1,004	1,690	0
2.256.5.5210.290 Vision Insurance	0	0	0						0
Total Fringe Benefits	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>163</u>	<u>-163</u>	<u>178</u>	<u>266</u>	<u>0</u>
2.256.5.5210.310 Professional and Technical Services				51,961	32,628	19,333	26,744	42,934	0
Total Purchased Services	<u>0</u>	<u>0</u>	<u>0</u>	<u>107,000</u>	<u>52,303</u>	<u>54,697</u>	<u>80,000</u>	<u>35,000</u>	<u>0</u>
2.256.5.5210.410 General Supplies				904,702	456,476	448,226	288,000	500,000	0
Total Supplies and Materials	<u>0</u>	<u>0</u>	<u>0</u>	<u>904,702</u>	<u>456,476</u>	<u>448,226</u>	<u>288,000</u>	<u>500,000</u>	<u>0</u>
2.256.5.5210.550 Equipment				600,000	259,368	340,632	187,094	377,472	0
Total Capital Objects	<u>0</u>	<u>0</u>	<u>0</u>	<u>600,000</u>	<u>259,368</u>	<u>340,632</u>	<u>187,094</u>	<u>377,472</u>	<u>0</u>
Total Special Education Program	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,922,609</u>	<u>919,921</u>	<u>1,002,688</u>	<u>661,518</u>	<u>1,091,588</u>	<u>0</u>
	0	0	0						0

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2011-2012 ANNUAL BUDGET

TITLE VI-B SCHOOL-AGE ARRA FUND
ANCILLARY SERVICE PROGRAM

<u>Account Elements and Object Description</u>	<u>Adjusted</u>			<u>Adjusted</u>			<u>2010-2011 Budget</u>		<u>2011-2012 Budget</u>
	<u>2008-2009</u>	<u>Actual</u>	<u>Variance</u>	<u>2009-2010</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
2.256.5.6160.115 Ancillary Professional								10,000	
Total Salaries	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>		<u>0</u>
2.256.5.6160.210 PERSI	0	0	0	0	0	0	0	10,000	0
2.256.5.6160.220 Social Security Tax	0	0	0	0	0	0	0	1,020	0
2.256.5.6160.270 Worker's Compensation Insurance	0	0	0	0	0	0	0	735	0
2.256.5.6160.280 Retirement Sick Leave Benefits	0	0	0	0	0	0	0	47	0
Total Fringe Benefits	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>126</u>	<u>0</u>
2.256.5.6160.310 Professional and Technical Services	0	0	0	0	0	0	0	1,928	0
2.256.5.6160.381 In-District Travel Allowance	0	0	0	50,000	0	50,000	0	20,000	0
Total Purchased Services	<u>0</u>	<u>0</u>	<u>0</u>	<u>30,000</u>	<u>8,094</u>	<u>21,906</u>	<u>20,000</u>	<u>20,000</u>	<u>0</u>
Total Ancillary Service Program	<u>0</u>	<u>0</u>	<u>0</u>	<u>80,000</u>	<u>8,094</u>	<u>71,906</u>	<u>20,000</u>	<u>40,000</u>	<u>0</u>
	0	0	0	80,000	8,094	71,906	20,000	51,928	0

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2011-2012 ANNUAL BUDGET

TITLE VI-B SCHOOL-AGE ARRA FUND
INSTRUCTIONAL IMPROVEMENT PROGRAM

<u>Account Elements and Object Description</u>	<u>Adjusted</u>			<u>Adjusted</u>			<u>2010-2011 Budget</u>		<u>2011-2012 Budget</u>
	<u>2008-2009</u>	<u>Actual</u>	<u>Variance</u>	<u>2009-2010</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
2.256.5.6210.396 Inservice Training				325,000	61,199	263,801	110,000	50,000	
Total Purchased Services	<u>0</u>	<u>0</u>	<u>0</u>	325,000	61,199	263,801	110,000	50,000	<u>0</u>
Total Instructional Improvement Program	<u>0</u>	<u>0</u>	<u>0</u>	325,000	61,199	263,801	110,000	50,000	<u>0</u>
	0	0	0						0

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2011-2012 ANNUAL BUDGET

TITLE VI-B SCHOOL-AGE ARRA FUND
CENTRAL ADMINISTRATION PROGRAM

<u>Account Elements and Object Description</u>	<u>2008-2009</u>			<u>2009-2010</u>			<u>2010-2011 Budget</u>		<u>2011-2012 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
2.256.5.6320.393 Indirect Costs				57,493	18,174	39,319		21,328	
Total Purchased Services	0	0	0	57,493	18,174	39,319	0	21,328	0
Total Central Administration Program	0	0	0	57,493	18,174	39,319	0	21,328	0
Total Current Expenditures	0	0	0	2,385,102	1,007,388	1,377,714	0	21,328	0
	0	0	0				791,518	1,214,844	0
TOTAL TITLE VI-B SCHOOL-AGE ARRA FUND	<u>0</u>	<u>0</u>	<u>0</u>	<u>2,385,102</u>	<u>1,007,388</u>	<u>1,377,714</u>	<u>791,518</u>	<u>1,214,844</u>	<u>0</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2011-2012 ANNUAL BUDGET

TITLE VI-B, IDEA - SCHOOL-AGE FUND
REVENUES

<u>Account Elements and Description</u>	<u>2008-2009 Budget</u>			<u>2009-2010 Budget</u>			<u>2010-2011 Budget</u>		<u>2011-2012 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
2.257.4.4430.000 Title VI-B - Restricted	<u>2,803,310</u>	<u>2,196,709</u>	<u>-606,601</u>	<u>3,070,013</u>	<u>2,320,767</u>	<u>-749,246</u>	<u>2,495,913</u>	<u>3,190,195</u>	<u>2,460,959</u>
TOTAL FEDERAL FUNDING	<u>2,803,310</u>	<u>2,196,709</u>	<u>-606,601</u>	<u>3,070,013</u>	<u>2,320,767</u>	<u>-749,246</u>	<u>2,495,913</u>	<u>3,190,195</u>	<u>2,460,959</u>
TOTAL CURRENT REVENUES	<u>2,803,310</u>	<u>2,196,709</u>	<u>-606,601</u>	<u>3,070,013</u>	<u>2,320,767</u>	<u>-749,246</u>	<u>2,495,913</u>	<u>3,190,195</u>	<u>2,460,959</u>
TOTAL TITLE VI-B, IDEA - SCHOOL-AGE FUND	<u>2,803,310</u>	<u>2,196,709</u>	<u>-606,601</u>	<u>3,070,013</u>	<u>2,320,767</u>	<u>-749,246</u>	<u>2,495,913</u>	<u>3,190,195</u>	<u>2,460,959</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2011-2012 ANNUAL BUDGET

TITLE VI-B, IDEA - SCHOOL-AGE FUND
ELEMENTARY PROGRAM

Account Elements and Object Description	<u>2008-2009</u>			<u>2009-2010</u>			<u>2010-2011 Budget</u>		<u>2011-2012 Budget</u>
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
2.257.5.5120.116 Teachers				20,000	17,000	3,000	31,824	30,400	
2.257.5.5120.152 Instructional Assistants				65,000	35,456	29,544	41,548	40,373	0
2.257.5.5120.199 Personal Leave Reimbursement	0	0	0						0
Total Salaries	<u>0</u>	<u>0</u>	<u>0</u>	<u>85,000</u>	<u>52,456</u>	<u>32,544</u>	<u>325</u>	<u>325</u>	<u>0</u>
2.257.5.5120.210 PERSI	0	0	0				73,697	71,098	0
2.257.5.5120.220 Social Security Tax				8,832	2,457	6,375	7,517	7,252	0
2.257.5.5120.230 Life Insurance	0	0	0	6,502	4,006	2,496	5,417	5,225	0
2.257.5.5120.240 Medical Insurance	0	0	0						0
2.257.5.5120.260 Dental Insurance	0	0	0	0	2,748	-2,748	24,435	5,210	0
2.257.5.5120.270 Worker's Compensation Insurance	0	0	0	0	172	-172	1,458	311	0
2.257.5.5120.280 Retirement Sick Leave Benefits	0	0	0	340	240	100	344	332	0
2.257.5.5120.290 Vision Insurance	0	0	0	1,071	298	773	929	896	0
Total Fringe Benefits	<u>0</u>	<u>0</u>	<u>0</u>	<u>16,745</u>	<u>49</u>	<u>-49</u>	<u>417</u>	<u>89</u>	<u>0</u>
2.257.5.5120.396 Inservice Training	0	0	0				40,902	19,397	0
Total Purchased Services	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>20,000</u>	<u>0</u>	<u>0</u>
2.257.5.5120.410 General Supplies	0	0	0	59,038	21,252	37,786	233,401	0	0
Total Supplies and Materials	<u>0</u>	<u>0</u>	<u>0</u>	<u>59,038</u>	<u>21,252</u>	<u>37,786</u>	<u>233,401</u>	<u>0</u>	<u>0</u>
2.257.5.5120.550 Equipment	0	0	0	122,966	74,489	48,477		0	0
Total Capital Objects	<u>0</u>	<u>0</u>	<u>0</u>	<u>122,966</u>	<u>74,489</u>	<u>48,477</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Elementary Program	<u>0</u>	<u>0</u>	<u>0</u>	<u>283,749</u>	<u>158,212</u>	<u>125,537</u>	<u>368,000</u>	<u>90,495</u>	<u>0</u>
	0	0	0						0

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2011-2012 ANNUAL BUDGET

TITLE VI-B, IDEA - SCHOOL-AGE FUND
SPECIAL EDUCATION PROGRAM

Account Elements and Object Description	<u>2008-2009</u>			<u>2009-2010</u>			<u>2010-2011 Budget</u>		<u>2011-2012 Budget</u>
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
2.257.5.5210.116 Teachers	178,705	57,515	121,190	90,827	31,645	56,182	64,036	142,431	115,676
2.257.5.5210.152 Instructional Assistants	1,132,183	1,094,717	37,466	1,229,258	1,067,707	161,551	1,105,761	1,208,610	1,112,130
2.257.5.5210.182 Substitute Instructional Assistants									
2.257.5.5210.199 Personal Leave Reimbursement	78,118	65,825	12,293	63,000	76,171	-13,171		83,407	83,500
Total Salaries	<u>8,070</u>	<u>3,618</u>	<u>4,453</u>	<u>8,675</u>	<u>3,540</u>	<u>5,135</u>	<u>8,940</u>	<u>8,540</u>	<u>9,775</u>
	1,397,076	1,221,674	175,402	1,391,760	1,182,063	209,697	1,178,337	1,442,988	1,321,081
2.257.5.5210.210 PERSI									
2.257.5.5210.220 Social Security Tax	137,040	110,237	26,803	138,058	109,530	28,528	120,191	138,677	126,233
2.257.5.5210.230 Life Insurance	100,900	84,415	16,485	101,650	81,495	20,155	86,608	99,930	90,962
2.257.5.5210.240 Medical Insurance	7,503	5,984	1,519	7,826	6,161	1,665	7,041	8,103	7,813
2.257.5.5210.260 Dental Insurance	452,958	357,598	95,360	491,136	391,210	99,926	446,919	514,373	494,455
2.257.5.5210.270 Worker's Compensation Insurance	33,243	26,865	6,378	29,633	23,242	6,391	26,661	30,684	30,464
2.257.5.5210.280 Retirement Sick Leave Benefits	6,990	4,709	2,281	5,315	5,106	209	5,491	6,336	6,460
2.257.5.5210.290 Vision Insurance	18,992	13,465	5,527	16,742	13,283	3,459	14,848	17,131	15,594
Total Fringe Benefits	<u>9,257</u>	<u>7,383</u>	<u>1,874</u>	<u>8,467</u>	<u>6,719</u>	<u>1,748</u>	<u>7,618</u>	<u>8,767</u>	<u>8,459</u>
	766,883	610,657	156,226	798,827	636,746	162,081	715,377	824,001	780,440
2.257.5.5210.310 Professional and Technical Services									
Total Purchased Services	<u>0</u>	<u>0</u>	<u>0</u>	<u>5,437</u>	<u>0</u>	<u>5,437</u>	<u>0</u>	<u>0</u>	<u>0</u>
	0	0	0	5,437	0	5,437	0	0	0
2.257.5.5210.410 General Supplies	129,421	29,713	99,708	78,794	41,831	36,963	0	239,136	90,467
Total Supplies and Materials	<u>129,421</u>	<u>29,713</u>	<u>99,708</u>	<u>78,794</u>	<u>41,831</u>	<u>36,963</u>	<u>0</u>	<u>239,136</u>	<u>90,467</u>
	129,421	29,713	99,708	78,794	41,831	36,963	0	239,136	90,467
2.257.5.5210.550 Equipment	34,451	1,248	33,203	65,000	3,078	61,922	0	125,548	20,000
Total Capital Objects	<u>34,451</u>	<u>1,248</u>	<u>33,203</u>	<u>65,000</u>	<u>3,078</u>	<u>61,922</u>	<u>0</u>	<u>125,548</u>	<u>20,000</u>
	34,451	1,248	33,203	65,000	3,078	61,922	0	125,548	20,000
Total Special Education Program	<u>2,327,831</u>	<u>1,863,291</u>	<u>464,540</u>	<u>2,339,818</u>	<u>1,863,718</u>	<u>476,100</u>	<u>1,893,714</u>	<u>2,631,673</u>	<u>2,211,988</u>
	2,327,831	1,863,291	464,540	2,339,818	1,863,718	476,100	1,893,714	2,631,673	2,211,988

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2011-2012 ANNUAL BUDGET

TITLE VI-B, IDEA - SCHOOL-AGE FUND
ANCILLARY SERVICE PROGRAM

Account Elements and Object Description	<u>2008-2009 Budget</u>			<u>2009-2010 Budget</u>			<u>2010-2011 Budget</u>		<u>2011-2012 Budget</u>
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
2.257.5.6160.115 Ancillary Professional	131,467	81,727	49,740	85,195	58,899	26,296	83,041	80,790	26,591
2.257.5.6160.199 Personal Leave Reimbursement									
Total Salaries	<u>1,755</u>	<u>390</u>	<u>1,365</u>	<u>585</u>	<u>455</u>	<u>130</u>	<u>455</u>	<u>455</u>	<u>455</u>
	133,222	82,117	51,105	85,780	59,354	26,426	83,496	81,245	27,046
2.257.5.6160.210 PERSI									
2.257.5.6160.220 Social Security Tax	13,841	8,947	4,894	8,913	6,100	2,813	8,516	8,287	2,758
2.257.5.6160.230 Life Insurance	10,191	6,513	3,678	6,562	4,528	2,034	6,137	5,971	1,987
2.257.5.6160.240 Medical Insurance	234	164	70	164	41	123	164	181	59
2.257.5.6160.260 Dental Insurance	14,127	8,554	5,573	9,946	2,481	7,465	10,420	11,462	3,744
2.257.5.6160.270 Worker's Compensation Insurance	1,037	604	433	622	155	467	622	684	231
2.257.5.6160.280 Retirement Sick Leave Benefits	706	355	351	343	283	60	389	378	141
2.257.5.6160.290 Vision Insurance	1,918	1,085	833	1,080	740	340	1,052	1,024	341
Total Fringe Benefits	<u>289</u>	<u>182</u>	<u>107</u>	<u>178</u>	<u>44</u>	<u>134</u>	<u>178</u>	<u>195</u>	<u>64</u>
	42,343	26,405	15,938	27,808	14,373	13,435	27,478	28,182	9,325
2.257.5.6160.310 Professional and Technical Services	170,000	127,772	42,228	145,000	121,721	23,279	123,225	282,400	171,500
2.257.5.6160.381 In-District Travel Allowance									
Total Purchased Services	<u>20,000</u>	<u>15,197</u>	<u>4,803</u>	<u>20,000</u>	<u>11,375</u>	<u>8,626</u>		<u>35,000</u>	<u>25,000</u>
	190,000	142,970	47,030	165,000	133,095	31,905	123,225	317,400	196,500
Total Ancillary Service Program	<u>365,565</u>	<u>251,492</u>	<u>114,073</u>	<u>278,588</u>	<u>206,822</u>	<u>71,766</u>	<u>234,199</u>	<u>426,827</u>	<u>232,871</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2011-2012 ANNUAL BUDGET

TITLE VI-B, IDEA - SCHOOL-AGE FUND
INSTRUCTIONAL IMPROVEMENT PROGRAM

<u>Account Elements and Object Description</u>	<u>-2009 Budget</u>			<u>-2010 Budget</u>			<u>2010-2011 Budget</u>		<u>2011-2012 Budget</u>
	<u>Adjusted 2008</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted 2009</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
2.257.5.6210.396 Inservice Training	50,000	21,650	28,350	104,000	33,253	70,747	0	35,000	10,000
Total Purchased Services	50,000	21,650	28,350	104,000	33,253	70,747	0	35,000	10,000
Total Instructional Improvement Program	50,000	21,650	28,350	104,000	33,253	70,747	0	35,000	10,000
							0		

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2011-2012 ANNUAL BUDGET

TITLE VI-B, IDEA - SCHOOL-AGE FUND
CENTRAL ADMINISTRATION PROGRAM

Account Elements and Object Description	<u>2008-2009</u>			<u>2009-2010</u>			<u>2010-2011 Budget</u>		<u>2011-2012 Budget</u>
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
2.257.5.6320.393 Indirect Costs	59,914	60,276	-362	63,858	58,762	5,096		6,200	6,100
Total Purchased Services	59,914	60,276	-362	63,858	58,762	5,096	0	6,200	6,100
Total Central Administration Program	59,914	60,276	-362	63,858	58,762	5,096	0	6,200	6,100
Total Current Expenditures	<u>2,803,310</u>	<u>2,196,709</u>	<u>606,601</u>	<u>3,070,013</u>	<u>2,320,767</u>	<u>749,246</u>	<u>2,495,913</u>	<u>3,190,195</u>	<u>2,460,959</u>
TOTAL TITLE VI-B, IDEA - SCHOOL-AGE FUND	<u>2,803,310</u>	<u>2,196,709</u>	<u>606,601</u>	<u>3,070,013</u>	<u>2,320,767</u>	<u>749,246</u>	<u>2,495,913</u>	<u>3,190,195</u>	<u>2,460,959</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2011-2012 ANNUAL BUDGET

TITLE VI-B, IDEA - PRESCHOOL FUND
REVENUES

<u>Account Elements and Description</u>	<u>Adjusted 2008-2009 Budget</u>			<u>Adjusted 2009-2010 Budget</u>			<u>2010-2011 Budget</u>		<u>2011-2012 Budget</u>
	<u>Actual</u>	<u>Variance</u>		<u>Actual</u>	<u>Variance</u>		<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
2.258.4.4430.000 Title VI-B Preschool	144,100	-124,621	-19,479	151,612	-92,499	-59,113	124,422	189,564	163,217
TOTAL FEDERAL FUNDING	144,100	-124,621	-19,479	151,612	-92,499	-59,113	124,422	189,564	163,217
TOTAL CURRENT REVENUES	144,100	-124,621	-19,479	151,612	-92,499	-59,113	124,422	189,564	163,217
TOTAL TITLE VI-B, IDEA - PRESCHOOL FUND	144,100	-124,621	-19,479	151,612	-92,499	-59,113	124,422	189,564	163,217

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2011-2012 ANNUAL BUDGET

TITLE VI-B, IDEA - PRESCHOOL FUND
PRESCHOOL HANDICAPPED PROGRAM

Account Elements and Object Description	<u>2008-2009</u>			<u>2009-2010</u>			<u>2010-2011 Budget</u>		<u>2011-2012 Budget</u>
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
2.258.5.5220.152 Instructional Assistants	42,500	40,398	2,102	29,000	28,802		29,000	41,836	41,836
2.258.5.5220.199 Personal Leave Reimbursement						198			
Total Salaries	140	320	-180	460	200	260	360	360	400
	42,640	40,718	1,922	29,460	29,002	458	29,360	42,196	42,236
2.258.5.5220.210 PERSI									
2.258.5.5220.220 Social Security Tax	4,431	4,231	200	3,061	3,013	48	2,995	4,304	4,308
2.258.5.5220.230 Life Insurance	3,262	2,991	271	2,166	2,097	69	2,158	3,101	3,104
2.258.5.5220.240 Medical Insurance	234	220	14	164	164	0	164	246	254
2.258.5.5220.260 Dental Insurance	14,127	15,200	927	9,946	9,924	22	10,420	15,630	16,044
2.258.5.5220.270 Worker's Compensation Insurance	1,037	975	62	622	622	0	622	932	988
2.258.5.5220.280 Retirement Sick Leave Benefits	226	166	60	118	134	-16	137	197	220
2.258.5.5220.290 Vision Insurance	614	513	101	371	365	6	370	532	532
Total Fringe Benefits	289	272	17	178	178	0	178	266	274
	24,220	22,567	1,653	16,626	16,496	130	17,044	25,208	25,724
2.258.5.5220.313 Publishing and Advertising									
Total Purchased Services	1,000	0	1,000	500	0	500	500	500	200
	1,000	0	1,000	500	0	500	500	500	200
2.258.5.5220.410 General Supplies	14,263	3,990	10,273	11,033	6,242	4,791	8,660	15,728	16,000
Total Supplies and Materials	14,263	3,990	10,273	11,033	6,242	4,791	8,660	15,728	16,000
2.258.5.5220.550 Equipment									
Total Capital Objects	2,500	1,835	665	8,000	0	8,000	6,000	13,000	3,000
	2,500	1,835	665	8,000	0	8,000	6,000	13,000	3,000
Total Preschool Handicapped Program	84,623	69,110	15,513	65,619	51,740	13,879	61,564	96,632	87,160

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2011-2012 ANNUAL BUDGET

TITLE VI-B, IDEA - PRESCHOOL FUND
ANCILLARY SERVICE PROGRAM

Account Elements and Object Description	<u>2008-2009</u>			<u>2009-2010</u>			<u>2010-2011 Budget</u>		<u>2011-2012 Budget</u>
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
2.258.5.6160.115 Ancillary Professional	31,750	31,750		58,396	26,656	31,740	35,000	50,331	50,331
2.258.5.6160.199 Personal Leave Reimbursement			0						
Total Salaries	130	130	0	325	27	298	260	260	130
	31,880	31,880	0	58,721	26,683	32,038	35,260	50,591	50,461
2.258.5.6160.210 PERSI			0						
2.258.5.6160.220 Social Security Tax	3,313	3,312	1	3,400	2,772	628	3,597	5,161	5,147
2.258.5.6160.230 Life Insurance	2,439	2,428	11	2,405	2,041	364	2,591	3,718	3,709
2.258.5.6160.240 Medical Insurance			0						
2.258.5.6160.260 Dental Insurance	4,709	4,679	30	4,973	4,106	867	5,210	5,210	5,348
2.258.5.6160.270 Worker's Compensation Insurance	346	346	0	311	257	54	311	311	330
2.258.5.6160.280 Retirement Sick Leave Benefits	169	131	38	131	124	7	164	236	264
2.258.5.6160.290 Vision Insurance	459	402	57	412	336	76	444	637	636
Total Fringe Benefits	96	96	0	89	73	16	89	89	92
	11,609	11,471	138	11,803	9,779	2,024	12,488	15,444	15,610
2.258.5.6160.310 Professional and Technical Services									
Total Purchased Services	10,000	7,830	2,170	9,000	654	8,346	9,000	19,000	5,000
	10,000	7,830	2,170	9,000	654	8,346	9,000	19,000	5,000
Total Ancillary Service Program	53,489	51,181	2,308	79,524	57,116	42,408	56,748	85,035	71,071

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2011-2012 ANNUAL BUDGET

TITLE VI-B, IDEA - PRESCHOOL FUND
INSTRUCTIONAL IMPROVEMENT PROGRAM

Account Elements and Object Description	<u>2008-2009</u>			<u>2009-2010</u>			<u>2010-2011 Budget</u>		<u>2011-2012 Budget</u>
	Adjusted Budget	Actual	Variance	Adjusted Budget	Actual	Variance	Adopted	Adjusted	Adopted
2.258.5.6210.382 Out-District Travel Allowance	3,000			3,000			2,000	3,000	0
2.258.5.6210.396 Inservice Training		687	2,313		0	3,000	1,000	2,000	2,000
Total Purchased Services	<u>0</u>	<u>436</u>	<u>-436</u>	<u>1,000</u>	<u>600</u>	<u>400</u>			
	3,000	1,123	1,877	4,000	600	3,400	3,000	5,000	2,000
Total Instructional Improvement Program	<u>3,000</u>	<u>1,123</u>	<u>1,877</u>	<u>4,000</u>	<u>600</u>	<u>3,400</u>	<u>3,000</u>	<u>5,000</u>	<u>2,000</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2011-2012 ANNUAL BUDGET

TITLE VI-B, IDEA - PRESCHOOL FUND
CENTRAL ADMINISTRATION PROGRAM

<u>Account Elements and Object Description</u>	<u>2008-2009</u>			<u>2009-2010</u>			<u>2010-2011 Budget</u>		<u>2011-2012 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
2.258.5.6320.393 Indirect Costs	2,988	3,207	-219	2,469	3,044	-575	3,110	2,897	2,986
Total Purchased Services	2,988	3,207	-219	2,469	3,044	-575	3,110	2,897	2,986
Total Central Administration Program	2,988	3,207	-219	2,469	3,044	-575	3,110	2,897	2,986
Total Current Expenditures	144,100	124,621	19,479	151,612	92,499	59,113	124,422	189,564	163,217
TOTAL TITLE VI-B, IDEA - PRESCHOOL FUND	144,100	124,621	19,479	151,612	92,499	59,113	124,422	189,564	163,217

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2011-2012 ANNUAL BUDGET

TITLE VI-B PRESCHOOL ARRA FUND
REVENUES

Account Elements and Description	2008-2009 Budget			-2010 Budget			2010-2011 Budget		2011-2012 Budget
	Adjusted	Actual	Variance	Adjusted 2009	Actual	Variance	Adopted	Adjusted	Adopted
2.259.4.4430.000 Title VI-B Preschool (ARRA)				104,459	42,571	-61,888		60,407	
TOTAL FEDERAL FUNDING	<u>0</u>	<u>0</u>	<u>0</u>	104,459	42,571	-61,888	<u>0</u>	<u>60,407</u>	<u>0</u>
	0	0	0				0	60,407	0
TOTAL CURRENT REVENUES				104,459	42,571	-61,888		60,407	
	0	0	0				0	60,407	0
2.259.4.7000.000 Estimated Beginning Balance							32,232		
TOTAL TITLE VI-B PRESCHOOL ARRA FUND	<u>0</u>	<u>0</u>	<u>0</u>	<u>104,459</u>	<u>42,571</u>	<u>-61,888</u>	<u>32,232</u>	<u>0</u>	<u>0</u>
	0	0	0				32,232	60,407	0

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2011-2012 ANNUAL BUDGET

TITLE VI-B PRESCHOOL ARRA FUND
PRESCHOOL HANDICAPPED PROGRAM

Account Elements and Object Description	<u>2008-2009</u>			<u>2009-2010</u>			<u>2010-2011 Budget</u>		<u>2011-2012 Budget</u>
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
2.259.5.5220.116 Teachers				14,616	9,942	4,674		10,302	
2.259.5.5220.199 Personal Leave Reimbursement	0	0	0				0		0
Total Salaries	0	0	0	14,616	9,951	4,665	0	10,302	0
2.259.5.5220.210 PERSI	0	0	0				0		0
2.259.5.5220.220 Social Security Tax				1,519	1,034	485		1,051	
2.259.5.5220.230 Life Insurance	0	0	0	1,118	761	357	0	757	0
2.259.5.5220.240 Medical Insurance	0	0	0	0	14	-14	0		0
2.259.5.5220.260 Dental Insurance	0	0	0	0	856	-856	0	6	0
2.259.5.5220.270 Worker's Compensation Insurance	0	0	0	0	54	-54	0	391	0
2.259.5.5220.280 Retirement Sick Leave Benefits	0	0	0	0	46	-46	0	23	0
2.259.5.5220.290 Vision Insurance	0	0	0	58	46	12	0	48	0
Total Fringe Benefits	0	0	0	184	125	59	0	130	0
2.259.5.5220.313 Publishing and Advertising	0	0	0	2,879	2,906	-27	0	2,413	0
Total Purchased Services	0	0	0	500	0	500	0	0	0
2.259.5.5220.410 General Supplies	0	0	0	500	0	500	0		0
Total Supplies and Materials	0	0	0	29,979	2,449	27,530	9,979	15,428	0
2.259.5.5220.550 Equipment	0	0	0	29,979	2,449	27,530	9,979	15,428	0
Total Capital Objects	0	0	0	25,000	7,932	17,068	9,000	16,140	0
Total Preschool Handicapped Program	0	0	0	72,974	23,238	49,736	18,979	44,283	0
	0	0	0						0

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2011-2012 ANNUAL BUDGET

TITLE VI-B PRESCHOOL ARRA FUND
ANCILLARY SERVICE PROGRAM

<u>Account Elements and Object Description</u>	<u>Adjusted 2008-2009 Budget</u>			<u>Adjusted 2009-2010 Budget</u>			<u>2010-2011 Budget</u>		<u>2011-2012 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
2.259.5.6160.310 Professional and Technical Services									
Total Purchased Services	<u>0</u>	<u>0</u>	<u>0</u>	<u>8,000</u>	<u>8,226</u>	<u>-226</u>	<u>4,000</u>	<u>4,000</u>	<u>0</u>
Total Ancillary Service Program	<u>0</u>	<u>0</u>	<u>0</u>	<u>8,000</u>	<u>8,226</u>	<u>-226</u>	<u>4,000</u>	<u>4,000</u>	<u>0</u>
	0	0	0	8,000	8,226	-226	4,000	4,000	0

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2011-2012 ANNUAL BUDGET**

**TITLE VI-B PRESCHOOL ARRA FUND
INSTRUCTIONAL IMPROVEMENT PROGRAM**

Account Elements and Object Description	<u>Adjusted</u>			<u>Adjusted</u>			<u>2010-2011 Budget</u>		<u>2011-2012 Budget</u>
	<u>2008-2009</u>	<u>Actual</u>	<u>Variance</u>	<u>2009-2010</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
2.259.5.6210.382 Out-District Travel Allowance				8,000		8,000			
2.259.5.6210.396 Inservice Training	<u>0</u>	<u>0</u>	<u>0</u>	<u>12,873</u>	<u>10,315</u>	<u>2,558</u>	<u>9,253</u>	<u>11,000</u>	<u>0</u>
Total Purchased Services	<u>0</u>	<u>0</u>	<u>0</u>	<u>20,873</u>	<u>10,315</u>	<u>10,558</u>	<u>9,253</u>	<u>11,000</u>	<u>0</u>
Total Instructional Improvement Program	<u>0</u>	<u>0</u>	<u>0</u>	<u>20,873</u>	<u>10,315</u>	<u>10,558</u>	<u>9,253</u>	<u>11,000</u>	<u>0</u>
	0	0	0						0

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2011-2012 ANNUAL BUDGET

TITLE VI-B PRESCHOOL ARRA FUND
CENTRAL ADMINISTRATION PROGRAM

<u>Account Elements and Object Description</u>	<u>2008-2009</u>			<u>2009-2010</u>			<u>2010-2011 Budget</u>		<u>2011-2012 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
2.259.5.6320.393 Indirect Costs				2,612	792	1,820		1,124	0
Total Purchased Services	<u>0</u>	<u>0</u>	<u>0</u>	<u>2,612</u>	<u>792</u>	<u>1,820</u>	<u>0</u>	<u>1,124</u>	0
Total Central Administration Program	<u>0</u>	<u>0</u>	<u>0</u>	<u>2,612</u>	<u>792</u>	<u>1,820</u>	<u>0</u>	<u>1,124</u>	0
Total Current Expenditures	<u>0</u>	<u>0</u>	<u>0</u>	<u>2,612</u>	<u>792</u>	<u>1,820</u>	<u>0</u>	<u>1,124</u>	0
	<u>0</u>	<u>0</u>	<u>0</u>	104,459	42,571	61,888	32,232	60,407	0
TOTAL TITLE VI-B PRESCHOOL ARRA FUND	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>104,459</u></u>	<u><u>42,571</u></u>	<u><u>61,888</u></u>	<u><u>32,232</u></u>	<u><u>60,407</u></u>	0

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2011-2012 ANNUAL BUDGET

PROGRAM INFORMATION

FUND 261

TITLE V-A, ESEA - INNOVATIVE PROGRAMS FUND

DESCRIPTION

Title V-A authorizes a formula grant program that provides flexibility for innovative educational programs. Local Education Agencies (LEA's) may choose to direct their allocation to one or more of 27 different innovative assistance areas outlined in federal regulation.

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2011-2012 ANNUAL BUDGET

TITLE V-A, ESEA - INNOVATIVE PROGRAMS FUND
REVENUES

<u>Account Elements and Description</u>	<u>2008-2009</u>			<u>2009-2010</u>			<u>2010-2011 Budget</u>		<u>2011-2012 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
2.261.4.4452.200 Title VI Revenue	15,378	10,666	-4,712	4,712	4,712	0	5,000		
TOTAL FEDERAL FUNDING	<u>15,378</u>	<u>10,666</u>	<u>-4,712</u>	<u>4,712</u>	<u>4,712</u>	<u>0</u>	<u>5,000</u>	<u>0</u>	<u>0</u>
2.261.4.4600.000 Interfund Transfers								0	
TOTAL OTHER FUNDING SOURCES	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>30</u>	<u>30</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL CURRENT REVENUES	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>30</u>	<u>30</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL TITLE V-A, ESEA - INNOVATIVE PROGRAMS FUND	<u>15,378</u>	<u>10,666</u>	<u>-4,712</u>	<u>4,712</u>	<u>4,742</u>	<u>30</u>	<u>5,000</u>	<u>0</u>	<u>0</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2011-2012 ANNUAL BUDGET

TITLE V-A, ESEA - INNOVATIVE PROGRAMS FUND
ELEMENTARY PROGRAM

Account Elements and Object Description	<u>Adjusted 2008-2009 Actual Budget Variance</u>			<u>Adjusted 2009-2010 Actual Budget Variance</u>			<u>2010-2011 Budget</u>		<u>2011-2012 Budget</u>
	<u>Adjusted 2008-2009</u>	<u>Actual Budget</u>	<u>Variance</u>	<u>Adjusted 2009-2010</u>	<u>Actual Budget</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
2.261.5.5120.152 Instructional Assistants		1,500	-1,500						0
Total Salaries	0	1,500	-1,500	0	0	0	0	0	0
2.261.5.5120.210 PERSI	0			0	0	0	0	0	
2.261.5.5120.220 Social Security Tax	0	156	-156	0	0	0	0	0	0
2.261.5.5120.270 Worker's Compensation Insurance	0	111	-111	0	0	0	0	0	0
2.261.5.5120.280 Retirement Sick Leave Benefits	0	6	-6	0	0	0	0	0	0
Total Fringe Benefits	0	19	-19	0	0	0	0	0	0
2.261.5.5120.317 Health Services (Contracted)	0	292	-292	0	0	0	0	0	0
Total Purchased Services	5,000	3,236	1,764	4,712	4,742	-30	5,000	0	0
2.261.5.5120.410 General Supplies	5,000	3,236	1,764	4,712	4,742	-30	5,000	0	0
Total Supplies and Materials	2,378	1,660	718	0	0	0	0	0	0
2.261.5.5120.550 Equipment	2,378	1,660	718	0	0	0	0	0	0
Total Capital Objects	8,000	3,978	4,022	0	0	0	0	0	0
Total Elementary Program	8,000	3,978	4,022	0	0	0	0	0	0
Total Current Expenditures	15,378	10,666	4,712	4,712	4,742	-30	5,000	0	0
TOTAL TITLE V-A, ESEA - INNOVATIVE PROGRAMS FUND	15,378	10,666	4,712	4,712	4,742	-30	5,000	0	0

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2011-2012 ANNUAL BUDGET

PROGRAM INFORMATION

FUND 263

PERKINS IV - PROFESSIONAL-TECHNICAL FUND

DESCRIPTION

This fund provides for additional personnel, equipment, supplies, professional development, Tech Prep Membership, etc. for state approved projects funded by the Carl D. Perkins Career and Technical Education Act of 2006 (Perkins IV). These federal funds are administered by the Idaho Division of Professional-Technical Education. The District may receive reimbursement for approved expenditures.

SPECIAL NOTES

This does not include state funds received from the Idaho Division of Professional-Technical Education.

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2011-2012 ANNUAL BUDGET

PERKINS IV - PROFESSIONAL TECHNICAL FUND
REVENUES

Account Elements and Description	<u>Adjusted</u>			<u>Adjusted</u>			<u>2010-2011 Budget</u>		<u>2011-2012 Budget</u>
	<u>2008-2009</u>	<u>Actual</u>	<u>Variance</u>	<u>2009-2010</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
2.263.4.4453.300 Carl Perkins Grant	206,081	196,673	-9,408	229,099	229,099		187,420	187,369	154,533
TOTAL FEDERAL FUNDING	206,081	196,673	9,408	229,099	229,099	<u>0</u>	187,420	187,369	154,533
						0			
2.263.4.4600.000 Interfund Transfers	<u>5,500</u>	<u>5,500</u>		<u>5,500</u>	<u>5,500</u>		<u>5,500</u>	<u>5,500</u>	<u>5,500</u>
TOTAL OTHER FUNDING SOURCES	<u>5,500</u>	<u>5,500</u>	<u>0</u>	<u>5,500</u>	<u>5,500</u>	<u>0</u>	<u>5,500</u>	<u>5,500</u>	<u>5,500</u>
			0			0			
TOTAL CURRENT REVENUES	211,581	202,173	9,408	234,599	234,599		192,920	192,869	160,033
						0			
TOTAL PERKINS IV - PROFESSIONAL TECHNICAL FUND	211,581	202,173	9,408	234,599	234,599	<u>0</u>	192,920	192,869	160,033

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2011-2012 ANNUAL BUDGET

PERKINS IV - PROFESSIONAL TECHNICAL FUND
VOCATIONAL-TECHNICAL PROGRAM

Account Elements and Object Description	<u>2008-2009</u>			<u>2009-2010</u>			<u>2010-2011 Budget</u>		<u>2011-2012 Budget</u>
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
2.263.5.5190.152 Instructional Assistants	91,150	87,793	3,357	74,657	76,757	-2,100	75,283	72,296	75,283
2.263.5.5190.199 Personal Leave Reimbursement									
Total Salaries	<u>300</u>	<u>120</u>	<u>180</u>	<u>460</u>	<u>60</u>	<u>400</u>	<u>560</u>	<u>560</u>	<u>560</u>
	91,450	87,913	3,537	75,117	76,817	-1,700	75,843	72,856	75,843
2.263.5.5190.210 PERSI									
2.263.5.5190.220 Social Security Tax	9,328	9,147	181	7,805	7,982	-177	7,736	7,736	7,736
2.263.5.5190.230 Life Insurance	6,722	6,368	354	5,521	5,796	-275	5,574	5,574	5,574
2.263.5.5190.240 Medical Insurance	340	257	83	273	281	-8	287	287	338
2.263.5.5190.260 Dental Insurance	18,400	15,400	3,000	18,077	16,961	1,116	17,017	17,017	22,368
2.263.5.5190.270 Worker's Compensation Insurance	1,524	1,137	387	1,315	1,062	253	1,088	1,088	1,368
2.263.5.5190.280 Retirement Sick Leave Benefits	485	361	124	301	354	-53	354	354	396
2.263.5.5190.290 Vision Insurance	1,291	1,109	182	1,082	968	114	956	956	956
Total Fringe Benefits	<u>392</u>	<u>317</u>	<u>75</u>	<u>337</u>	<u>303</u>	<u>34</u>	<u>311</u>	<u>311</u>	<u>366</u>
	38,482	34,096	4,386	34,711	33,707	1,004	33,323	33,323	39,102
2.263.5.5190.310 Professional and Technical Services									
2.263.5.5190.381 In-District Travel Allowance	11,276	11,276		18,440	19,123	-683	16,400	14,888	26,000
2.263.5.5190.382 Out-District Travel Allowance			0						
2.263.5.5190.392 Student Activity Support	500	500		600	600	0	600	600	0
	11,900	10,545	1,355	9,400	9,402	0	5,000	5,000	0
Total Purchased Services	<u>15,910</u>	<u>15,910</u>	<u>0</u>	<u>16,422</u>	<u>16,422</u>	<u>-2</u>	<u>14,052</u>	<u>12,179</u>	<u>0</u>
	39,586	38,231	1,355	44,862	45,546	-684	36,052	32,667	26,000
2.263.5.5190.410 General Supplies									
Total Supplies and Materials	<u>31,855</u>	<u>31,852</u>	<u>3</u>	<u>51,707</u>	<u>52,029</u>	<u>-322</u>	<u>19,898</u>	<u>26,951</u>	<u>1,696</u>
	31,855	31,852	3	51,707	52,029	-322	19,898	26,951	1,696
Total Vocational-Technical Program	<u>201,373</u>	<u>192,093</u>	<u>9,280</u>	<u>206,397</u>	<u>208,099</u>	<u>-1,702</u>	<u>165,116</u>	<u>165,797</u>	<u>142,641</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2011-2012 ANNUAL BUDGET

PERKINS IV - PROFESSIONAL TECHNICAL FUND
INSTRUCTIONAL IMPROVEMENT PROGRAM

Account Elements and Object Description	<u>2008-2009 Budget</u>			<u>2009-2010 Budget</u>			<u>2010-2011 Budget</u>		<u>2011-2012 Budget</u>
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
2.263.5.6210.135 Other Special Programs				11,578	11,587		12,586	12,586	12,586
Total Salaries	0	0	0	11,578	11,587	-9	12,586	12,586	12,586
2.263.5.6210.210 PERSI	0	0	0	1,203	1,204	-1	1,284	1,284	1,284
2.263.5.6210.220 Social Security Tax	0	0	0	851	855	-4	925	925	925
2.263.5.6210.230 Life Insurance	0	0	0	39	28	11	32	32	33
2.263.5.6210.240 Medical Insurance	0	0	0	2,582	1,683	899	1,886	1,886	2,170
2.263.5.6210.260 Dental Insurance	0	0	0	188	105	83	121	121	133
2.263.5.6210.270 Worker's Compensation Insurance	0	0	0	46	53	-7	59	59	66
2.263.5.6210.280 Retirement Sick Leave Benefits	0	0	0	167	146	21	159	159	159
2.263.5.6210.290 Vision Insurance	0	0	0	48	30	18	34	34	36
Total Fringe Benefits	0	0	0	5,124	4,104	1,020	4,500	4,500	4,806
Total Instructional Improvement Program	0	0	0	16,702	15,691	1,011	17,086	17,086	17,392
	0	0	0						

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2011-2012 ANNUAL BUDGET

PERKINS IV - PROFESSIONAL TECHNICAL FUND
SCHOOL ADMINISTRATION PROGRAM

<u>Account Elements and Object Description</u>	<u>Adjusted</u>			<u>Adjusted</u>			<u>2010-2011 Budget</u>		<u>2011-2012 Budget</u>
	<u>2008-2009</u>	<u>Actual</u>	<u>Variance</u>	<u>2009-2010</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
2.263.5.6410.410 General Supplies									
Total Supplies and Materials	200	196	4	890	889	1	800	68	0
Total School Administration Program	200	196	4	890	889	1	800	68	0
	200	196	4	890	889	1	800	68	0

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2011-2012 ANNUAL BUDGET

PERKINS IV - PROFESSIONAL TECHNICAL FUND
OTHER SUPPORT SERVICES PROGRAM

Account Elements and Object Description	<u>2008-2009 Budget</u>			<u>2009-2010 Budget</u>			<u>2010-2011 Budget</u>		<u>2011-2012 Budget</u>
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
2.263.5.6910.152 Instructional Assistants									
2.263.5.6910.199 Personal Leave Reimbursement	7,403	7,306	97	7,797	7,283	514	7,308	7,308	0
Total Salaries	<u>0</u>	<u>-1</u>	<u>1</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
2.263.5.6910.210 PERSI	7,403	7,306	97	7,797	7,283	514	7,308	7,308	0
2.263.5.6910.220 Social Security Tax	755	759	-4	810	757	53	745	745	0
2.263.5.6910.230 Life Insurance	544	542	2	573	537	36	537	537	0
2.263.5.6910.240 Medical Insurance	19	18	1	18	18	0	18	18	0
2.263.5.6910.260 Dental Insurance	1,035	1,038	-3	1,162	1,109	53	1,094	1,094	0
2.263.5.6910.270 Worker's Compensation Insurance	86	78	8	85	71	14	70	70	0
2.263.5.6910.280 Retirement Sick Leave Benefits	39	31	8	31	33	-2	34	34	0
2.263.5.6910.290 Vision Insurance	105	92	13	112	92	20	92	92	0
Total Fringe Benefits	<u>22</u>	<u>22</u>	<u>0</u>	<u>22</u>	<u>20</u>	<u>2</u>	<u>20</u>	<u>20</u>	<u>0</u>
Total Other Support Services Program	<u>2,605</u>	<u>2,579</u>	<u>26</u>	<u>2,813</u>	<u>2,636</u>	<u>177</u>	<u>2,610</u>	<u>2,610</u>	<u>0</u>
Total Current Expenditures	<u>211,581</u>	<u>202,173</u>	<u>9,408</u>	<u>234,599</u>	<u>234,599</u>	<u>0</u>	<u>192,920</u>	<u>192,869</u>	<u>160,033</u>
TOTAL PERKINS IV - PROFESSIONAL TECHNICAL FUND	<u>211,581</u>	<u>202,173</u>	<u>9,408</u>	<u>234,599</u>	<u>234,599</u>	<u>0</u>	<u>192,920</u>	<u>192,869</u>	<u>160,033</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2011-2012 ANNUAL BUDGET

PROGRAM INFORMATION

FUND 269

JOHNSON O'MALLEY FUND

DESCRIPTION

The Johnson O'Malley (JOM) program is a federally funded program for Indian Education activities. The Shoshone-Bannock Tribe is the grantee and through consultation and collaboration with Tribal Business Council members and a parent committee, the school district provides activities and support for our Native American students. The design of that support varies and is dependent upon the needs of the families and students. Tutoring, transportation, cultural activities and career awareness are some activities that might take place in our schools.

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2011-2012 ANNUAL BUDGET

JOHNSON O'MALLEY FUND
REVENUES

<u>Account Elements and Description</u>	<u>2008-2009</u>			<u>2009-2010</u>			<u>2010-2011 Budget</u>		<u>2011-2012 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
2.269.4.4450.000 Restricted Federal Grant									
TOTAL FEDERAL FUNDING	1,682	1,682	0	0	0	0	0	0	0
	<u>1,682</u>	<u>1,682</u>	0	0	0	0	0	0	0
TOTAL CURRENT REVENUES									
	1,682	1,682	0	0	0	0	0	0	0
TOTAL JOHNSON O'MALLEY FUND	<u><u>1,682</u></u>	<u><u>1,682</u></u>	0	<u><u>0</u></u>	<u><u>0</u></u>	0	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>0</u></u>

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2011-2012 ANNUAL BUDGET**

**JOHNSON O'MALLEY FUND
ELEMENTARY PROGRAM**

Account Elements and Object Description	2008-2009			2009-2010			2010-2011 Budget		2011-2012 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
2.269.5.5120.382 Out-District Travel Allowance									0
Total Purchased Services	200	115	85	0	0	0	0	0	0
2.269.5.5120.410 General Supplies	200	115	85	0	0	0	0	0	0
Total Supplies and Materials	1,482	1,568	-86	0	0	0	0	0	0
Total Elementary Program	1,482	1,568	-86	0	0	0	0	0	0
Total Current Expenditures	1,682	1,682	0	0	0	0	0	0	0
TOTAL JOHNSON O'MALLEY FUND	1,682	1,682	0	0	0	0	0	0	0

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2011-2012 ANNUAL BUDGET

FUND 270

TITLE III, ESEA - LANGUAGE INSTRUCTION FOR LEP & IMMIGRANT FUND

DESCRIPTION

Title III combines the former federal Bilingual Education and Immigrant Education Acts. The financial assistance is intended to provide aid to the school district that will build the capacity to develop and sustain an effective English as a Second Language (ESL) program. The ESL program is to provide immigrant and Limited English Proficient students with instruction that will ensure they attain English proficiency, develop high levels of academic achievement in core academic subjects and meet the high state standards.

The District received minimal funding in FY 2009 and FY 2010 and does not anticipate receiving any funding for FY 2012.

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2011-2012 ANNUAL BUDGET

TITLE III, ESEA - LANGUAGE INSTRUCTION FOR LEP & IMMIGRANT FUND
REVENUES

<u>Account Elements and Description</u>	<u>2008-2009</u>			<u>2009-2010</u>			<u>2010-2011 Budget</u>		<u>2011-2012 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
2.270.4.4459.900 Title III LEP Revenue	2,044	2,044	0	1,974	1,974	0	0	0	0
TOTAL FEDERAL FUNDING	<u>2,044</u>	<u>2,044</u>	<u>0</u>	<u>1,974</u>	<u>1,974</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL CURRENT REVENUES	<u>2,044</u>	<u>2,044</u>	<u>0</u>	<u>1,974</u>	<u>1,974</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL TITLE III, ESEA - LANGUAGE INSTRUCTION FOR LEP & IMMIGRANT FUND	<u><u>2,044</u></u>	<u><u>2,044</u></u>	<u><u>0</u></u>	<u><u>1,974</u></u>	<u><u>1,974</u></u>	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>0</u></u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2011-2012 ANNUAL BUDGET

TITLE III, ESEA - LANGUAGE INSTRUCTION FOR LEP & IMMIGRANT FUND
ELEMENTARY PROGRAM

Account Elements and Object Description							2010-2011 Budget		2011-2012 Budget
	Adjusted 2008-2009	Actual Budget	Variance	Adjusted 2009-2010	Actual Budget	Variance	Adopted	Adjusted	Adopted
2.270.5.5120.381 In-District Travel Allowance				1,536	1,536	0			0
Total Purchased Services	0	0	0	1,536	1,536	0	0	0	0
2.270.5.5120.410 General Supplies	0	0	0	438	438	0	0	0	0
Total Supplies and Materials	2,044	2,044	0	438	438	0	0	0	0
Total Elementary Program	2,044	2,044	0	438	438	0	0	0	0
Total Current Expenditures	2,044	2,044	0	1,974	1,974	0	0	0	0
	2,044	2,044	0	1,974	1,974	0	0	0	0
TOTAL TITLE III, ESEA - LANGUAGE INSTRUCTION FOR LEP & IMMIGRANT FUND	<u>2,044</u>	<u>2,044</u>	<u>0</u>	<u>1,974</u>	<u>1,974</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2011-2012 ANNUAL BUDGET

PROGRAM INFORMATION

FUND 271

TITLE II-A, ESEA - IMPROVING TEACHER QUALITY FUND

DESCRIPTION

Title II-A, ESEA funds consist of several components that include:

- Developing and implementing strategies and activities to recruit, hire, and retain highly qualified teachers and principals.
- Providing professional development activities that improve the knowledge of teachers and principals and, in appropriate case, paraprofessionals, in content knowledge and classroom practices.
- Providing professional development activities that improve the knowledge of teachers and principals and, in appropriate cases, paraprofessionals, regarding effective instructional practices.
- Developing and implementing initiatives to promote retention of highly qualified teachers and principals.
- Carrying out professional development programs that are designed to improve the quality of principals and superintendents.
- Hiring highly qualified teachers in order to reduce class size.

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2011-2012 ANNUAL BUDGET

TITLE II-A, ESEA - IMPROVING TEACHER QUALITY FUND
REVENUES

Account Elements and Description	<u>2008-2009</u>			<u>2009-2010</u>			<u>2010-2011 Budget</u>		<u>2011-2012 Budget</u>
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
2.271.4.4459.900 Title II-A Revenue	922,090	464,614	-457,476	<u>1,149,728</u>	548,687	-601,041	675,536	<u>1,275,775</u>	<u>1,200,398</u>
TOTAL FEDERAL FUNDING	922,090	464,614	-457,476	<u>1,149,728</u>	548,687	-601,041	675,536	<u>1,275,775</u>	<u>1,200,398</u>
TOTAL CURRENT REVENUES	922,090	464,614	-457,476	<u>1,149,728</u>	548,687	-601,041	675,536	<u>1,275,775</u>	<u>1,200,398</u>
2.271.4.7000.000 Estimated Beginning Balance							357,730		500,000
TOTAL TITLE II-A, ESEA - IMPROVING TEACHER QUALITY FUND	922,090	464,614	-457,476	<u>1,149,728</u>	548,687	-601,041	<u>1,033,266</u>	<u>1,275,775</u>	<u>1,700,398</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2011-2012 ANNUAL BUDGET

TITLE II-A, ESEA - IMPROVING TEACHER QUALITY FUND
ELEMENTARY PROGRAM

Account Elements and Object Description	<u>2008-2009 Budget</u>			<u>2009-2010 Budget</u>			<u>2010-2011 Budget</u>		<u>2011-2012 Budget</u>
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
2.271.5.5120.116 Teachers	439,206	190,995	248,211	257,866	171,873	85,993	195,000	343,452	479,356
2.271.5.5120.151 Clerical Personnel	32,800	32,502		32,480	32,429		32,480	31,181	31,181
2.271.5.5120.199 Personal Leave Reimbursement			298			51			1,565
Total Salaries	<u>900</u>	<u>293</u>	<u>608</u>	<u>558</u>	<u>-558</u>				
	472,906	223,790	249,116	290,346	204,859	85,487	227,480	374,633	512,102
2.271.5.5120.210 PERSI	48,466	23,198	25,268	30,167	20,861	9,306	19,890	38,212	52,234
2.271.5.5120.220 Social Security Tax	35,120	15,887	19,233	21,486	15,196	6,290		27,536	37,640
2.271.5.5120.230 Life Insurance							0		
2.271.5.5120.240 Medical Insurance	293	270	23	242	246	-4	0	82	167
2.271.5.5120.260 Dental Insurance	17,092	16,107	985	15,090	14,852	238	0	5,210	11,072
2.271.5.5120.270 Worker's Compensation Insurance	1,304	1,196	108	998	937	61	0	311	677
2.271.5.5120.280 Retirement Sick Leave Benefits	2,518	908	1,610	1,161	905	256	0	1,745	2,673
2.271.5.5120.290 Vision Insurance	6,494	2,814	3,680	4,068	2,530	1,538	0	4,720	6,453
Total Fringe Benefits	<u>355</u>	<u>333</u>	<u>22</u>	<u>274</u>	<u>267</u>		<u>0</u>	<u>89</u>	182
	111,642	60,712	50,930	73,486	55,793	17,693	19,890	77,905	111,098
2.271.5.5120.396 Inservice Training	316,330	158,900	157,430	769,063	285,866	483,197	769,063	806,118	1,060,079
Total Purchased Services	<u>316,330</u>	<u>158,900</u>	<u>157,430</u>	<u>769,063</u>	<u>285,866</u>	<u>483,197</u>	<u>769,063</u>	<u>806,118</u>	1,060,079
Total Elementary Program	<u>900,878</u>	<u>443,402</u>	<u>457,476</u>	<u>1,132,895</u>	<u>546,518</u>	<u>586,377</u>	<u>1,016,433</u>	<u>1,258,656</u>	1,683,279

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2011-2012 ANNUAL BUDGET**

**TITLE II-A, ESEA - IMPROVING TEACHER QUALITY FUND
INSTRUCTIONAL IMPROVEMENT PROGRAM**

<u>Account Elements and Object Description</u>	<u>Adjusted 2008-2009 Budget</u>			<u>Adjusted 2009-2010 Budget</u>			<u>2010-2011 Budget</u>		<u>2011-2012 Budget</u>
	<u>Actual</u>	<u>Variance</u>		<u>Actual</u>	<u>Variance</u>		<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
2.271.5.6210.396 Inservice Training	2,000	0		0	0		0	0	0
Total Purchased Services	2,000	0		0	0		0	0	0
Total Instructional Improvement Program	2,000	0		0	0		0	0	0

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2011-2012 ANNUAL BUDGET

TITLE II-A, ESEA - IMPROVING TEACHER QUALITY FUND
CENTRAL ADMINISTRATION PROGRAM

Account Elements and Object Description	<u>2008-2009</u>			<u>2009-2010</u>			<u>2010-2011 Budget</u>		<u>2011-2012 Budget</u>
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
2.271.5.6320.393 Indirect Costs	19,212	19,212	—	16,833	2,169	14,664	16,833	17,119	17,119
Total Purchased Services	19,212	19,212	0	16,833	2,169	14,664	16,833	17,119	17,119
Total Central Administration Program	19,212	19,212	0	16,833	2,169	14,664	16,833	17,119	17,119
Total Current Expenditures	922,090	464,614	457,476	1,149,728	548,687	601,041	1,033,266	1,275,775	1,700,398
TOTAL TITLE II-A, ESEA - IMPROVING TEACHER QUALITY FUND	922,090	464,614	457,476	1,149,728	548,687	601,041	1,033,266	1,275,775	1,700,398

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
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PROGRAM INFORMATION

FUND 273

TITLE IV-A, ESEA - SAFE & DRUG-FREE SCHOOLS FUND

DESCRIPTION

This program provides a portion of the administrative, supervision, and support costs for our Safe and Drug Free Schools programs. Funds are used to implement and coordinate student assistance programs, to train teachers and students about substance abuse prevention strategies, and to implement new intervention and prevention activities. In addition, this program addresses the needs of the community through cooperative involvement with community agencies and action groups that are working with substance abuse prevention programs.

SPECIAL NOTES

The goal of this program, combined with funds from programs in the Substance Abuse Prevention Fund, is to provide a safe and disciplined school environment and to help educate students so they can make wise choices regarding the use of drugs, alcohol and tobacco products.

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2011-2012 ANNUAL BUDGET

TITLE IV-A, ESEA - SAFE & DRUG-FREE SCHOOLS FUND
REVENUES

Account Elements and Description	8-2009 Budget			Budget			2010-2011 Budget		2011-2012 Budget
	Adjusted 200	Actual	Variance	Adjusted 2009-2010	Actual	Variance	Adopted	Adjusted	Adopted
2.273.4.4140.000 21st Century Grant Revenue									
TOTAL LOCAL FUNDING	<u>5,677</u>	<u>5,677</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	5,677	5,677	0	0	0	0	0	0	0
2.273.4.4459.900 We Care Drug Revenue	262,907	236,060	-26,847	332,031	304,284	-27,747	328,532	345,743	328,532
TOTAL FEDERAL FUNDING	262,907	236,060	-26,847	332,031	304,284	-27,747	328,532	345,743	328,532
	262,907	236,060	-26,847	332,031	304,284	-27,747	328,532	345,743	328,532
TOTAL CURRENT REVENUES	268,584	241,737	-26,847	332,031	304,284	-27,747	328,532	345,743	328,532
	268,584	241,737	-26,847	332,031	304,284	-27,747	328,532	345,743	328,532
TOTAL TITLE IV-A, ESEA - SAFE & DRUG-FREE SCHOOLS FUND	268,584	241,737	-26,847	332,031	304,284	-27,747	328,532	345,743	328,532

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2011-2012 ANNUAL BUDGET**

**TITLE IV-A, ESEA - SAFE & DRUG-FREE SCHOOLS FUND
ELEMENTARY PROGRAM**

Account Elements and Object Description	<u>2008-2009</u>			<u>2009-2010</u>			<u>2010-2011 Budget</u>		<u>2011-2012 Budget</u>
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
2.273.5.5120.152 Instructional Assistants	11,110	11,284		0	0	0	0	0	0
2.273.5.5120.199 Personal Leave Reimbursement			-174	0	0	0	0	0	0
Total Salaries	<u>0</u>	<u>20</u>	<u>-20</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0 0</u>
	11,110	11,304	-194	0	0	0	0	0	
2.273.5.5120.210 PERSI				0	0	0	0	0	
2.273.5.5120.220 Social Security Tax	1,133	1,174	-41	0	0	0	0	0	0
2.273.5.5120.230 Life Insurance	817	865	-48	0	0	0	0	0	0
2.273.5.5120.240 Medical Insurance	85	59	27	0	0	0	0	0	0
2.273.5.5120.260 Dental Insurance	4,600	3,509	1,091	0	0	0	0	0	0
2.273.5.5120.270 Worker's Compensation Insurance	381	259	122	0	0	0	0	0	0
2.273.5.5120.280 Retirement Sick Leave Benefits	59	46	13	0	0	0	0	0	0
2.273.5.5120.290 Vision Insurance	157	142	15	0	0	0	0	0	0
Total Fringe Benefits	<u>98</u>	<u>72</u>	<u>26</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0 0</u>
	7,330	6,127	1,203	0	0	0	0	0	
Total Elementary Program	<u>18,440</u>	<u>17,431</u>	<u>1,009</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	0	0	0	0	0	0	0	0	

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2011-2012 ANNUAL BUDGET

TITLE IV-A, ESEA - SAFE & DRUG-FREE SCHOOLS FUND
SECONDARY PROGRAM

<u>Account Elements and Object Description</u>	<u>Adjusted 2008-2009 Budget</u>			<u>Adjusted 2009-2010 Budget</u>			<u>2010-2011 Budget</u>		<u>2011-2012 Budget</u>
	<u>Actual Budget</u>	<u>Variance</u>		<u>Actual Budget</u>	<u>Variance</u>		<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
2.273.5.5150.116 Teachers									0
Total Salaries	7,000	6,500	500	0	0	0	0	0	0
2.273.5.5150.210 PERSI	7,000	6,500	500	0	0	0	0	0	
2.273.5.5150.220 Social Security Tax	714	675	39	0	0	0	0	0	0
2.273.5.5150.270 Worker's Compensation Insurance	514	465	49	0	0	0	0	0	0
2.273.5.5150.280 Retirement Sick Leave Benefits	37	26	11	0	0	0	0	0	0
Total Fringe Benefits	99	82	17	0	0	0	0	0	0
2.273.5.5150.396 Inservice Training	1,364	1,247	117	0	0	0	0	0	0
Total Purchased Services	0	0	0	31,904	22,122	9,782	0	0	0
Total Secondary Program	0	0	0	31,904	22,122	9,782	0	0	0
	<u>8,364</u>	<u>7,747</u>	<u>617</u>	<u>31,904</u>	<u>22,122</u>	<u>9,782</u>	0	0	

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2011-2012 ANNUAL BUDGET

TITLE IV-A, ESEA - SAFE & DRUG-FREE SCHOOLS FUND
ALTERNATE SCHOOL PROGRAM

<u>Account Elements and Object Description</u>	<u>Adjusted 2008-2009 Budget</u>			<u>Adjusted 2009-2010 Budget</u>			<u>2010-2011 Budget</u>		<u>2011-2012 Budget</u>
	<u>Actual</u>	<u>Variance</u>		<u>Actual</u>	<u>Variance</u>		<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
2.273.5.5170.152 Instructional Assistants				4,413					
Total Salaries	<u>0</u>	<u>0</u>	<u>0</u>	<u>4,413</u>	<u>1</u>		<u>0</u>	<u>0</u>	<u>0</u>
Total Alternate School Program	<u>0</u>	<u>0</u>	<u>0</u>	<u>4,413</u>	<u>1</u>		<u>0</u>	<u>0</u>	<u>0</u>
	0	0	0	4,413	1		0	0	0

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2011-2012 ANNUAL BUDGET

TITLE IV-A, ESEA - SAFE & DRUG-FREE SCHOOLS FUND
INSTRUCTIONAL IMPROVEMENT PROGRAM

Account Elements and Object Description	Adjusted 2008-2009 Budget			Adjusted 2009-2010 Budget			2010-2011 Budget		2011-2012 Budget
	Actual Budget	Variance	Actual Budget	Variance	Adopted	Adjusted	Adopted		
2.273.5.6210.113 Supervisors and Coordinators	35,350	35,480	-130	34,600	33,864	736	0	5,909	0
2.273.5.6210.136 Other Special Programs	105,691	100,934	4,757	120,822	121,885	-1,063	0	192,337	0
2.273.5.6210.199 Personal Leave Reimbursement							0		0
Total Salaries	<u>141,041</u>	<u>136,636</u>	<u>4,405</u>	<u>155,422</u>	<u>156,019</u>	<u>-270</u>	<u>0</u>	<u>198,246</u>	<u>0</u>
2.273.5.6210.210 PERSI		222	-222		270	-270	0	0	0
2.273.5.6210.220 Social Security Tax	6,383	6,466	-83	6,982	6,486	496	0	4,610	0
2.273.5.6210.230 Life Insurance	10,631	10,081	550	11,614	11,590	24	0	18,022	0
2.273.5.6210.240 Medical Insurance	255	136	119	238	147	91	0	116	0
2.273.5.6210.260 Dental Insurance	8,560	6,387	2,173	10,138	6,928	3,210	0	6,442	0
2.273.5.6210.270 Worker's Compensation Insurance	762	474	288	687	437	250	0	411	0
2.273.5.6210.280 Retirement Sick Leave Benefits	744	548	196	737	720	17	0	980	0
2.273.5.6210.290 Vision Insurance	865	784	81	908	786	122	0	389	0
Total Fringe Benefits	<u>197</u>	<u>132</u>	<u>65</u>	<u>185</u>	<u>125</u>	<u>60</u>	<u>0</u>	<u>117</u>	<u>0</u>
2.273.5.6210.310 Professional and Technical Services	28,397	25,007	3,390	31,489	27,220	4,269	0	31,087	0
2.273.5.6210.381 In-District Travel Allowance	3,676	3,623	53	6,605	6,605	0	0	17,799	0
2.273.5.6210.382 Out-District Travel Allowance	24,989	20,220	4,769	12,064	12,064	0	0	21,205	0
2.273.5.6210.396 Inservice Training	1,769	1,555	214	1,817	1,817	0	0	11,330	0
Total Purchased Services	<u>5,677</u>	<u>5,677</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>9,000</u>	<u>0</u>
2.273.5.6210.410 General Supplies	36,111	31,074	5,037	20,486	20,486	0	0	59,334	0
Total Supplies and Materials	<u>28,456</u>	<u>16,214</u>	<u>12,242</u>	<u>55,790</u>	<u>44,184</u>	<u>11,606</u>	<u>328,532</u>	<u>33,083</u>	<u>328,532</u>
2.273.5.6210.550 Equipment	28,456	16,214	12,242	55,790	44,184	11,606	328,532	33,083	328,532
Total Capital Objects	<u>1,907</u>	<u>1,906</u>	<u>1</u>	<u>20,288</u>	<u>19,746</u>	<u>542</u>	<u>0</u>	<u>15,989</u>	<u>0</u>
Total Instructional Improvement Program	<u>1,907</u>	<u>1,906</u>	<u>1</u>	<u>20,288</u>	<u>19,746</u>	<u>542</u>	<u>0</u>	<u>15,989</u>	<u>0</u>
	235,912	210,837	25,075	283,475	267,654	15,821	328,532	337,739	328,532

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2011-2012 ANNUAL BUDGET

TITLE IV-A, ESEA - SAFE & DRUG-FREE SCHOOLS FUND
CENTRAL ADMINISTRATION PROGRAM

<u>Account Elements and Object Description</u>	<u>2008-2009</u>			<u>2009-2010</u>			<u>2010-2011 Budget</u>		<u>2011-2012 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
2.273.5.6320.393 Indirect Costs									
Total Purchased Services	5,868	5,723	145	7,239	6,840	399	0	8,026	0
Total Central Administration Program	5,868	5,723	145	7,239	6,840	399	0	8,026	0
	5,868	5,723	145	7,239	6,840	399	0	8,026	0

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2011-2012 ANNUAL BUDGET**

**TITLE IV-A, ESEA - SAFE & DRUG-FREE SCHOOLS FUND
OTHER SUPPORT SERVICES PROGRAM**

<u>Account Elements and Object Description</u>	<u>2008-2009</u>			<u>2009-2010</u>			<u>2010-2011 Budget</u>		<u>2011-2012 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
2.273.5.6910.396 Inservice Training				5,000	3,255	1,745			<u>0</u>
Total Purchased Services	<u>0</u>	<u>0</u>	<u>0</u>	<u>5,000</u>	<u>3,255</u>	<u>1,745</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Other Support Services Program	<u>0</u>	<u>0</u>	<u>0</u>	<u>5,000</u>	<u>3,255</u>	<u>1,745</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Current Expenditures	<u>0</u>	<u>0</u>	<u>0</u>	<u>5,000</u>	<u>3,255</u>	<u>1,745</u>	<u>0</u>	<u>0</u>	
	268,584	241,737	26,847	332,031	304,284	27,747	328,532	345,765	328,532
TOTAL TITLE IV-A, ESEA - SAFE & DRUG-FREE SCHOOLS FUND	268,584	241,737	26,847	332,031	304,284	27,747	328,532	345,765	328,532

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2011-2012 ANNUAL BUDGET

PROGRAM INFORMATION

FUND 274

HEAD START FUND

DESCRIPTION

Head Start is a federally funded, community based, comprehensive preschool program for low income families with attention given to individual children and their special needs. The program is located at both the Lincoln Early Childhood Center and Tyhee Elementary School. The current funded enrollment is 169 three or four-year old children. The services of the program are Child Health, Developmental and Safety Services, Education and Early Childhood Development, Child Nutrition, Child Mental Health, Family Partnerships, Community Partnerships, Disabilities, Transition, and Program Design and Management.

PROGRAM CHANGES

Changes may occur when federal notice is received regarding grant applications and additional funding.

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2011-2012 ANNUAL BUDGET

HEAD START FUND
REVENUES

Account Elements and Description							2010-2011 Budget		2011-2012 Budget
	Adjusted 2008-2009 Budget	Actual Budget	Variance	Adjusted 2009-2010 Budget	Actual Budget	Variance	Adopted	Adjusted	Adopted
2.274.4.4430.000 Head Start Revenue	<u>1,168,110</u>	<u>1,168,110</u>		<u>1,246,910</u>	<u>1,247,365</u>		1,203,854	1,225,344	<u>1,226,844</u>
TOTAL FEDERAL FUNDING	<u>1,168,110</u>	<u>1,168,110</u>	<u>0</u>	<u>1,246,910</u>	<u>1,247,365</u>	<u>455</u>	<u>1,203,854</u>	<u>1,225,344</u>	<u>1,226,844</u>
			0			455			
2.274.4.4600.000 Interfund Transfers		1,178	1,178						
TOTAL OTHER FUNDING SOURCES	<u>0</u>	<u>1,178</u>	<u>1,178</u>	<u>0</u>	<u>21</u>	<u>21</u>	<u>0</u>	<u>0</u>	<u>0</u>
	0	1,178	1,178	0	21	21	0	0	0
TOTAL CURRENT REVENUES	<u>1,168,110</u>	<u>1,169,288</u>	<u>1,178</u>	<u>1,246,910</u>	<u>1,247,386</u>	<u>476</u>	<u>1,203,854</u>	<u>1,225,344</u>	<u>1,226,844</u>
			1,178			476			
TOTAL HEAD START FUND	<u>1,168,110</u>	<u>1,169,288</u>	<u>1,178</u>	<u>1,246,910</u>	<u>1,247,386</u>	<u>476</u>	<u>1,203,854</u>	<u>1,225,344</u>	<u>1,226,844</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2011-2012 ANNUAL BUDGET

HEAD START FUND
KINDERGARTEN PROGRAM

Account Elements and Object Description	2008-2009			2009-2010			2010-2011 Budget		2011-2012 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
2.274.5.5110.116 Teachers	338,329	324,773	13,556	347,106	347,855	-749	380,180	358,000	378,672
2.274.5.5110.152 Instructional Assistants	298,487	296,633	1,854	296,917	289,313	7,604	298,862	302,500	301,076
2.274.5.5110.186 Substitute Teachers	6,500	13,816	-7,316	12,000	12,772	-772	12,000	12,000	12,000
2.274.5.5110.199 Personal Leave Reimbursement	4,300	3,910	390	4,300	4,013	288	4,300	4,300	4,300
Total Salaries	647,616	639,132	8,484	660,323	653,953	6,370	695,342	676,800	696,048
2.274.5.5110.210 PERSI	65,481	64,950	531	67,611	64,583	3,028	69,579	69,229	69,774
2.274.5.5110.220 Social Security Tax	47,663	46,706	957	50,515	46,543	3,972	51,019	51,775	51,159
2.274.5.5110.230 Life Insurance	1,707	1,448	259	1,437	1,289	148	1,231	1,221	1,268
2.274.5.5110.240 Medical Insurance	92,331	78,965	13,366	74,592	69,110	5,482	72,930	70,924	80,220
2.274.5.5110.260 Dental Insurance	7,648	5,758	1,890	4,817	4,545	272	4,662	4,844	4,942
2.274.5.5110.270 Worker's Compensation Insurance	3,436	2,683	753	2,642	3,009	-367	3,241	3,181	3,634
2.274.5.5110.280 Retirement Sick Leave Benefits	9,065	7,876	1,189	8,321	7,832	489	8,610	8,397	8,619
2.274.5.5110.290 Vision Insurance	1,967	1,699	268	1,466	1,297	169	1,332	1,384	1,372
Total Fringe Benefits	229,298	210,085	19,213	211,401	198,208	13,193	212,604	210,955	220,988
2.274.5.5110.325 Repair and Maintenance (Contracted)	9,699	10,323	-624	3,900	3,979	-79	3,900	3,900	3,900
2.274.5.5110.381 In-District Travel Allowance	2,900	3,052	-152	2,717	3,950	-1,233	3,864	3,864	3,749
2.274.5.5110.382 Out-District Travel Allowance	1,100	1,000	100	6,017	7,329	-1,312	7,164	7,464	7,449
Total Purchased Services	13,699	14,374	-675	6,017	7,329	-1,312	7,164	7,464	7,449
2.274.5.5110.410 General Supplies	17,100	74,044	-56,944	17,607	42,358	-24,751	24,768	30,121	39,565
2.274.5.5110.416 Printing	3,200	4,524	-1,324	3,200	3,885	-685	3,740	3,700	3,600
2.274.5.5110.450 Food - School Lunch	1,575	206	1,369	1,500	798	702	1,080	1,080	1,815
Total Supplies and Materials	21,875	78,774	-56,899	22,307	47,040	-24,733	29,588	34,901	44,980
2.274.5.5110.550 Equipment	0	0	0	40,665	40,665	0	0	22,000	0
2.274.5.5110.554 Equipment Replacement	0	0	0	43,476	55,190	-11,714	0	30,789	0
Total Capital Objects	0	0	0	84,141	95,856	-11,715	0	52,789	0
2.274.5.5110.718 Pupil Insurance	0	0	0	1,014	0	1,014	0	0	0
2.274.5.5110.720 Other Insurance	1,014	1,014	0	550	0	550	550	550	1,500
Total Insurance and Judgment	500	528	-28	550	0	550	550	550	1,500
Total Kindergarten Program	1,514	1,542	-28	1,564	1,002,386	1,564	1,564	550	3,500
	914,002	943,908	-29,906	985,753	1,002,386	-16,633	946,262	983,459	972,965

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2011-2012 ANNUAL BUDGET

HEAD START FUND
ATTENDANCE, GUIDANCE AND HEALTH PROGRAM

Account Elements and Object Description	<u>2008-2009</u>			<u>2009-2010</u>			<u>2010-2011 Budget</u>		<u>2011-2012 Budget</u>
	Adjusted Budget	Actual	Variance	Adjusted Budget	Actual	Variance	Adopted	Adjusted	Adopted
2.274.5.6110.301 Contracted Dental Services							1,000	1,000	2,000
2.274.5.6110.317 Health Services (Contracted)	500	1,946	500	500	8,411	0	2,895	2,895	2,190
Total Purchased Services	3,330	1,946	1,384	8,940	8,411	529			
	3,830	1,946	1,884	9,440	8,911	529	3,895	3,895	4,190
Total Attendance, Guidance And Health Program	3,830	1,946	1,884	9,440	8,911	529	3,895	3,895	4,190

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2011-2012 ANNUAL BUDGET

HEAD START FUND
INSTRUCTIONAL IMPROVEMENT PROGRAM

Account Elements and Object Description	2008-2009			2009-2010			2010-2011 Budget		2011-2012 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
2.274.5.6210.113 Supervisors and Coordinators	49,695	50,074	-379	50,074	50,074		50,074	52,517	52,517
2.274.5.6210.151 Clerical Personnel	22,111	22,546	-435	22,585	22,585	0	22,422	22,422	22,422
2.274.5.6210.199 Personal Leave Reimbursement						0			
Total Salaries	850	850	0	850	850	0	850	850	850
	<u>72,656</u>	<u>73,470</u>	<u>-814</u>	<u>73,509</u>	<u>73,509</u>	<u>0</u>	<u>73,346</u>	<u>75,789</u>	<u>75,789</u>
2.274.5.6210.210 PERSI						0			
2.274.5.6210.220 Social Security Tax	7,411	7,674	-263	7,638	7,678	-40	7,482	7,873	7,731
2.274.5.6210.230 Life Insurance	5,340	5,604	-264	5,624	5,589	35	5,390	5,797	5,570
2.274.5.6210.240 Medical Insurance	255	234	21	164	233	-69	246	246	253
2.274.5.6210.260 Dental Insurance	9,200	9,358	-158	9,946	9,511	435	9,724	9,724	10,696
2.274.5.6210.270 Worker's Compensation Insurance	762	691	71	622	596	26	622	622	660
2.274.5.6210.280 Retirement Sick Leave Benefits	385	302	83	296	338	-42	341	356	395
2.274.5.6210.290 Vision Insurance	1,026	926	100	927	926	1	925	955	956
Total Fringe Benefits	196	192	4	178	170	8	178	178	184
	<u>24,575</u>	<u>24,981</u>	<u>-406</u>	<u>25,395</u>	<u>25,040</u>	<u>355</u>	<u>24,908</u>	<u>25,751</u>	<u>26,445</u>
2.274.5.6210.319 Consultants									
2.274.5.6210.382 Out-District Travel Allowance	5,100	3,501	1,599	10,300	8,404	1,896	8,600	8,600	5,500
2.274.5.6210.390 Volunteer Reimbursement	1,200	1,077	123	1,500	1,500		2,465	2,465	2,000
2.274.5.6210.391 Professional Dues and Fees	1,400	1,268	132	1,700	1,700	0	1,700	1,700	2,000
2.274.5.6210.396 Inservice Training	3,970	5,323	-1,353	5,300	5,723	-423	4,398	4,398	3,615
Total Purchased Services	1,550	1,550	0	3,000	3,298	-298	2,520	2,520	3,385
	<u>13,220</u>	<u>12,719</u>	<u>501</u>	<u>21,800</u>	<u>20,624</u>	<u>1,176</u>	<u>19,683</u>	<u>19,683</u>	<u>16,500</u>
2.274.5.6210.410 General Supplies									
Total Supplies and Materials	1,200	1,162	38	1,500	1,346	154	2,250	1,500	2,930
	<u>1,200</u>	<u>1,162</u>	<u>38</u>	<u>1,500</u>	<u>1,346</u>	<u>154</u>	<u>2,250</u>	<u>1,500</u>	<u>2,930</u>
Total Instructional Improvement Program	111,651	112,332	-681	122,204	120,520	1,684	120,187	122,723	121,664

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2011-2012 ANNUAL BUDGET

HEAD START FUND
CENTRAL ADMINISTRATION PROGRAM

<u>Account Elements and Object Description</u>	<u>Adjusted 2008-2009 Budget</u>			<u>Adjusted 2009-2010 Budget</u>			<u>2010-2011 Budget</u>		<u>2011-2012 Budget</u>
	<u>Actual</u>	<u>Variance</u>		<u>Actual</u>	<u>Variance</u>		<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
2.274.5.6320.393 Indirect Costs	31,539	30,710	829	31,630	28,075	3,556	30,096	31,058	33,085
Total Purchased Services	31,539	30,710	829	31,630	28,075	3,556	30,096	31,058	33,085
Total Central Administration Program	31,539	30,710	829	31,630	28,075	3,556	30,096	31,058	33,085

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2011-2012 ANNUAL BUDGET

HEAD START FUND
BUILDING OPERATION SERVICES PROGRAM

<u>Account Elements and Object Description</u>	<u>Adjusted 2008-2009 Budget</u>			<u>Adjusted 2009-2010 Budget</u>			<u>2010-2011 Budget</u>		<u>2011-2012 Budget</u>
	<u>Actual</u>	<u>Variance</u>		<u>Actual</u>	<u>Variance</u>		<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
2.274.5.6610.351 Telephone - Voice									
Total Purchased Services	765	778	-13	800	759	41	800	640	640
Total Building Operation Services Program	765	778	-13	800	759	41	800	640	640
	765	778	-13	800	759	41	800	640	640

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2011-2012 ANNUAL BUDGET

HEAD START FUND
PUPIL TO SCHOOL TRANSPORTATION PROGRAM

<u>Account Elements and Object Description</u>	<u>Adjusted 2008-2009 Budget</u>			<u>Adjusted 2009-2010 Budget</u>			<u>2010-2011 Budget</u>		<u>2011-2012 Budget</u>
	<u>Actual</u>	<u>Variance</u>		<u>Actual</u>	<u>Variance</u>		<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
2.274.5.6810.345 Transportation Services (Contracted)	87,473	63,841	23,632	76,000	68,347	7,653	80,072	62,000	69,678
Total Purchased Services	87,473	63,841	23,632	76,000	68,347	7,653	80,072	62,000	69,678
Total Pupil To School Transportation Program	87,473	63,841	23,632	76,000	68,347	7,653	80,072	62,000	69,678

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2011-2012 ANNUAL BUDGET

HEAD START FUND
GENERAL TRANSPORTATION PROGRAM

<u>Account Elements and Object Description</u>	<u>Adjusted 2008-2009 Budget</u>			<u>Adjusted 2009-2010 Budget</u>			<u>2010-2011 Budget</u>		<u>2011-2012 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
2.274.5.6830.327 Maintenance of Leased Vehicles	1,800	73	1,727	1,800	80	1,720	1,800	1,800	2,000
Total Purchased Services	1,800	73	1,727	1,800	80	1,720	1,800	1,800	2,000
Total General Transportation Program	1,800	73	1,727	1,800	80	1,720	1,800	1,800	2,000

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2011-2012 ANNUAL BUDGET

HEAD START FUND
PARENT ACTIVITIES PROGRAM

Account Elements and Object Description	Budget			Budget			2010-2011 Budget		2011-2012 Budget
	Adjusted 2008-2009	Actual	Variance	Adjusted 2009-2010	Actual	Variance	Adopted	Adjusted	Adopted
2.274.5.7200.383 Parent Activities Travel				1,683	1,683		2,139	2,026	4,557
2.274.5.7200.390 Volunteer Reimbursement	800	800	0	400	400	0	550	550	550
2.274.5.7200.396 Inservice Training	400	403	-3	500	500	0	525	565	680
2.274.5.7200.399 Purchased Duty Lunches	500	500	1,949	500	500	1,988	525	565	680
Total Purchased Services	11,200	9,251	1,949	11,200	9,812	1,388	11,200	10,300	10,600
	12,900	10,954	1,946	13,783	12,395	1,388	14,414	13,441	16,387
2.274.5.7200.410 General Supplies				5,500	5,458		6,328	6,328	6,235
Total Supplies and Materials	4,150	4,150	0	5,500	5,458	42	6,328	6,328	6,235
Total Parent Activities Program	4,150	4,150	0	5,500	5,458	42	6,328	6,328	6,235
	17,050	15,104	1,946	19,283	17,853	1,430	20,742	19,769	22,622
Total Current Expenditures	<u>1,168,110</u>	<u>1,168,692</u>	<u>-582</u>	<u>1,246,910</u>	<u>1,246,931</u>	<u>-21</u>	<u>1,203,854</u>	<u>1,225,344</u>	<u>1,226,844</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2011-2012 ANNUAL BUDGET

HEAD START FUND
FUND TRANSFER PROGRAM

<u>Account Elements and Object Description</u>	<u>Adjusted 2008-2009 Budget</u>			<u>Adjusted 2009-2010 Budget</u>			<u>2010-2011 Budget</u>		<u>2011-2012 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
2.274.5.9200.810 Transfers to Other Funds									
Total Transfers or Reserves	0	596	-596	0	455	-455	0	0	0
Total Fund Transfer Program	0	596	-596	0	455	-455	0	0	0
TOTAL HEAD START FUND	0	596	-596	0	455	-455	0	0	0
	<u>1,168,110</u>	<u>1,169,288</u>	<u>-1,178</u>	<u>1,246,910</u>	<u>1,247,386</u>	<u>-476</u>	<u>1,203,854</u>	<u>1,225,344</u>	<u>1,226,844</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2011-2012 ANNUAL BUDGET

PROGRAM INFORMATION

FUND 276

HEAD START TRAINING AND TECHNICAL ASSISTANCE

DESCRIPTION

Head Start Training funds provide additional federal funding for training and technical assistance to upgrade staff skills and knowledge, assuring program quality. This may include field-based staff training for the Child Development Associate credential and the Social Services Competency Based Training credential.

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2011-2012 ANNUAL BUDGET

HEAD START TRAINING AND TECHNICAL ASSISTANCE FUND
REVENUES

Account Elements and Description	<u>Adjusted 2008-2009 Actual Budget</u>			<u>Adjusted 2009-2010 Actual Budget</u>			<u>2010-2011 Budget</u>		<u>2011-2012 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
2.276.4.4430.000 Head Start Training Grant	18,675	18,675		18,675	18,220	-455	21,178	21,178	21,050
TOTAL FEDERAL FUNDING	<u>18,675</u>	<u>18,675</u>	<u>0</u>	<u>18,675</u>	<u>18,220</u>	<u>-455</u>	<u>21,178</u>	<u>21,178</u>	<u>21,050</u>
2.276.4.4600.000 Interfund Transfers			0						
TOTAL OTHER FUNDING SOURCES	<u>0</u>	<u>596</u>	<u>596</u>	<u>0</u>	<u>455</u>	<u>455</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL CURRENT REVENUES	<u>0</u>	<u>596</u>	<u>596</u>	<u>0</u>	<u>455</u>	<u>455</u>	<u>0</u>	<u>0</u>	<u>0</u>
	<u>18,675</u>	<u>19,271</u>	<u>596</u>	<u>18,675</u>	<u>18,675</u>	<u>0</u>	<u>21,178</u>	<u>21,178</u>	<u>21,050</u>
TOTAL HEAD START TRAINING AND TECHNICAL ASSISTANCE FUND	<u><u>18,675</u></u>	<u><u>19,271</u></u>	<u><u>596</u></u>	<u><u>18,675</u></u>	<u><u>18,675</u></u>	<u><u>0</u></u>	<u><u>21,178</u></u>	<u><u>21,178</u></u>	<u><u>21,050</u></u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2011-2012 ANNUAL BUDGET

HEAD START TRAINING AND TECHNICAL ASSISTANCE FUND
KINDERGARTEN PROGRAM

Account Elements and Object Description	<u>2008-2009</u>			<u>2009-2010</u>			<u>2010-2011 Budget</u>		<u>2011-2012 Budget</u>
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
2.276.5.5110.382 Out-District Travel Allowance		7,452	-596	13,205	13,217	-12	7,110	12,649	11,712
2.276.5.5110.396 Inservice Training	6,856 11,315	7,452 11,328		5,003	5,003		7,110 13,539	7,978	8,766
Total Purchased Services			-13			0			
	18,171	18,780	-609	18,208	18,220	-12	20,649	20,627	20,478
Total Kindergarten Program	18,171	18,780	-609	18,208	18,220	-12	20,649	20,627	20,478

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2011-2012 ANNUAL BUDGET

HEAD START TRAINING AND TECHNICAL ASSISTANCE FUND
CENTRAL ADMINISTRATION PROGRAM

Account Elements and Object Description							2010-2011 Budget		2011-2012 Budget
	Adjusted 2008-2009	Actual Budget	Variance	Adjusted 2009-2010	Actual Budget	Variance	Adopted	Adjusted	Adopted
2.276.5.6320.393 Indirect Costs									
Total Purchased Services	504	491	13	467	455	12	529	529	572
Total Central Administration Program	504	491	13	467	455	12	529	529	572
Total Current Expenditures	504	491	13	467	455	12	529	529	572
	<u>18,675</u>	<u>19,271</u>	<u>-596</u>	<u>18,675</u>	<u>18,675</u>	<u>0</u>	<u>21,178</u>	<u>21,156</u>	<u>21,050</u>
TOTAL HEAD START TRAINING AND TECHNICAL ASSISTANCE FUND	<u>18,675</u>	<u>19,271</u>	<u>-596</u>	<u>18,675</u>	<u>18,675</u>	<u>0</u>	<u>21,178</u>	<u>21,156</u>	<u>21,050</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2011-2012 ANNUAL BUDGET

PROGRAM INFORMATION

FUND 277

HEAD START INCENTIVE FUND

DESCRIPTION

Title VI-B Pre-School Incentive Grant Award provides monies designated by the Idaho State Department of Education to Head Start as discretionary funds for the provision of special education services under Public Law 99-457. These funds are based on the number of children with disabilities served on the December 1st count in the Head Start Program.

The budget for Fiscal Year 2010 was adjusted to reflect the receipt of federal ARRA funding.

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2011-2012 ANNUAL BUDGET

HEAD START INCENTIVE FUND
REVENUES

<u>Account Elements and Description</u>	<u>Adjusted</u>			<u>Adjusted</u>			<u>2010-2011 Budget</u>		<u>2011-2012 Budget</u>
	<u>2008-2009</u>	<u>Actual</u>	<u>Variance</u>	<u>2009-2010</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
2.277.4.4430.000 Title VI-B Preschool Revenue				91,785	86,681	-5,104		5,104	
TOTAL FEDERAL FUNDING	<u>0</u>	<u>0</u>	<u>0</u>	91,785	86,681	5,104	<u>0</u>	<u>5,104</u>	<u>0 0</u>
	0	0	0				0	5,104	
TOTAL CURRENT REVENUES				91,785	86,681	5,104		<u>5,104</u>	<u>0</u>
	0	0	0				0	5,104	
TOTAL HEAD START INCENTIVE FUND	<u>0</u>	<u>0</u>	<u>0</u>	<u>91,785</u>	<u>86,681</u>	<u>5,104</u>	<u>0</u>	<u>5,104</u>	<u>0</u>
	0	0	0				0	5,104	

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2011-2012 ANNUAL BUDGET

HEAD START INCENTIVE FUND
KINDERGARTEN PROGRAM

Account Elements and Object Description							2010-2011 Budget		2011-2012 Budget
	Adjusted 2008-2009	Actual Budget	Variance	Adjusted 2009-2010	Actual Budget	Variance	Adopted	Adjusted	Adopted
2.277.5.5110.116 Teachers				29,707	28,521	1,186			
2.277.5.5110.152 Instructional Assistants				4,219	3,385	834	0	589	0
Total Salaries	0	0	0	33,926	31,906	2,020	0	0	0
2.277.5.5110.210 PERSI	0	0	0				0	589	
2.277.5.5110.220 Social Security Tax				3,524	3,313	211			
2.277.5.5110.270 Worker's Compensation Insurance	0	0	0	2,595	2,348	247	0	61	0
2.277.5.5110.280 Retirement Sick Leave Benefits	0	0	0	137	149	-12	0	45	0
Total Fringe Benefits	0	0	0	428	402	26	0	3	0
2.277.5.5110.554 Equipment Replacement				6,684	6,212	472	0	117	0
Total Capital Objects	0	0	0	34,243	34,243	0	0	8	0
Total Kindergarten Program	0	0	0	34,243	34,243	0	0	0	0
	0	0	0	74,853	72,361	2,492	0	706	0

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2011-2012 ANNUAL BUDGET

HEAD START INCENTIVE FUND
INSTRUCTIONAL IMPROVEMENT PROGRAM

<u>Account Elements and Object Description</u>	<u>Adjusted 2008-2009 Budget</u>			<u>Adjusted 2009-2010 Budget</u>			<u>2010-2011 Budget</u>		<u>2011-2012 Budget</u>
	<u>Actual</u>	<u>Budget</u>	<u>Variance</u>	<u>Actual</u>	<u>Budget</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
2.277.5.6210.396 Inservice Training				14,638	13,135	1,503		4,171	
Total Purchased Services	0	0	0	14,638	13,135	1,503	0	4,171	0
Total Instructional Improvement Program	0	0	0	14,638	13,135	1,503	0	4,171	0
	0	0	0				0	4,171	0

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2011-2012 ANNUAL BUDGET

HEAD START INCENTIVE FUND
CENTRAL ADMINISTRATION PROGRAM

Account Elements and Object Description	<u>2008-2009</u>			<u>2009-2010</u>			<u>2010-2011 Budget</u>		<u>2011-2012 Budget</u>
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
2.277.5.6320.393 Indirect Costs									
Total Purchased Services	0	0	0	2,294	1,185	1,109	0	227	0
Total Central Administration Program	0	0	0	2,294	1,185	1,109	0	227	0
Total Current Expenditures	0	0	0	2,294	1,185	1,109	0	227	0
	0	0	0	91,785	86,681	5,104		5,104	0
TOTAL HEAD START INCENTIVE FUND	<u>0</u>	<u>0</u>	<u>0</u>	<u>91,785</u>	<u>86,681</u>	<u>5,104</u>	<u>0</u>	<u>5,104</u>	<u>0</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2011-2012 ANNUAL BUDGET

PROGRAM INFORMATION

FUND 278

HEAD START TEMPORARY ASSISTANCE TO NEEDY FAMILIES (TANF)

DESCRIPTION

Funds provided through the Department of Health and Welfare Budget contracted to the Idaho Head Start Association and contracted to the District. Provides funding for 17 additional four-year-old children and families to participate in the Head Start Program. Funds are of one year duration and must be renewed yearly depending upon availability.

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2011-2012 ANNUAL BUDGET

HEAD START TEMPORARY ASSISTANCE TO NEEDY FAMILIES FUND
REVENUES

Account Elements and Description	<u>Adjusted</u>			<u>Adjusted</u>			<u>2010-2011 Budget</u>		<u>2011-2012 Budget</u>
	<u>2008-2009</u>	<u>Actual</u>	<u>Variance</u>	<u>2009-2010</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
2.278.4.4430.000 Head Start CDA Revenue	95,504	95,504		93,504	93,504		93,504	93,504	93,504
TOTAL FEDERAL FUNDING	<u>95,504</u>	<u>95,504</u>	<u>0</u>	<u>93,504</u>	<u>93,504</u>	<u>0</u>	<u>93,504</u>	<u>93,504</u>	<u>93,504</u>
			0			0			
2.278.4.4600.000 Interfund Transfers									
TOTAL OTHER FUNDING SOURCES	<u>0</u>	<u>186</u>	<u>186</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	0	186	186	0	0	0	0	0	0
TOTAL CURRENT REVENUES	<u>95,504</u>	<u>95,690</u>	<u>186</u>	<u>93,504</u>	<u>93,504</u>	<u>0</u>	<u>93,504</u>	<u>93,504</u>	<u>93,504</u>
			186			0			
TOTAL HEAD START TEMPORARY ASSISTANCE TO NEEDY FAMILIES FUND	<u><u>95,504</u></u>	<u><u>95,690</u></u>	<u><u>186</u></u>	<u><u>93,504</u></u>	<u><u>93,504</u></u>	<u><u>0</u></u>	<u><u>93,504</u></u>	<u><u>93,504</u></u>	<u><u>93,504</u></u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2011-2012 ANNUAL BUDGET

HEAD START TEMPORARY ASSISTANCE TO NEEDY FAMILIES FUND
KINDERGARTEN PROGRAM

Account Elements and Object Description	Adjusted 2008-2009			Adjusted 2009-2010			2010-2011 Budget		2011-2012 Budget
	Budget	Actual	Variance	Budget	Actual	Variance	Adopted	Adjusted	Adopted
2.278.5.5110.116 Teachers	26,494	26,593		27,952	27,836		27,440	27,955	27,955
2.278.5.5110.152 Instructional Assistants	18,577	18,541	-99	19,449	19,368	116	21,651	19,074	19,074
2.278.5.5110.186 Substitute Teachers			36			81			
2.278.5.5110.199 Personal Leave Reimbursement	800	561	239	700	591	109	550	600	600
Total Salaries	195	260	-65	260	205	55	290	205	205
	46,066	45,956	110	48,361	48,000	361	49,931	47,834	47,834
2.278.5.5110.210 PERSI									
2.278.5.5110.220 Social Security Tax	4,703	4,507	196	4,952	4,926	26	5,037	4,909	4,818
2.278.5.5110.230 Life Insurance	3,524	3,741	-217	3,700	3,653	47	3,669	3,661	3,516
2.278.5.5110.240 Medical Insurance	105	133	-28	41	41	0	41	41	42
2.278.5.5110.260 Dental Insurance	5,835	5,183	652	2,486	2,458	28	2,431	2,431	2,674
2.278.5.5110.270 Worker's Compensation Insurance	431	366	65	156	158	-2	155	158	165
2.278.5.5110.280 Retirement Sick Leave Benefits	246	201	45	194	221	-27	233	226	250
2.278.5.5110.290 Vision Insurance	653	612	41	601	597	4	623	595	595
Total Fringe Benefits	121	112	9	44	45	-1	44	44	46
	15,618	14,856	762	12,174	12,099	75	12,233	12,065	12,106
2.278.5.5110.381 In-District Travel Allowance									
2.278.5.5110.382 Out-District Travel Allowance	175	186	-11	225	212	13	200	250	250
Total Purchased Services	800	255	545	600	600	0	300	700	700
2.278.5.5110.410 General Supplies	975	441	534	825	812	13	500	950	950
2.278.5.5110.416 Printing	5,457	7,191	-1,734	4,377	8,763	-4,386	3,000	6,019	5,844
2.278.5.5110.450 Food - School Lunch	200	406	-206	200	346	-146	150	200	200
Total Supplies and Materials	200	39	161	200	98	102	120	125	125
	5,857	7,636	-1,779	4,777	9,207	-4,430	3,270	6,344	6,169
2.278.5.5110.550 Equipment									
Total Capital Objects	0	0	0	0	0	0	0	0	255
2.278.5.5110.718 Pupil Insurance	0	0	0	0	0	0	0	0	255
Total Insurance and Judgment	102	102	0	102	0	102	102	102	255
Total Kindergarten Program	102	102	0	102	0	102	102	102	255
	68,618	68,990	-372	66,239	70,118	3,879	66,036	67,295	67,569

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2011-2012 ANNUAL BUDGET

HEAD START TEMPORARY ASSISTANCE TO NEEDY FAMILIES FUND
ATTENDANCE, GUIDANCE AND HEALTH PROGRAM

<u>Account Elements and Object Description</u>	<u>Adjusted 2008-2009 Budget</u>			<u>Adjusted 2009-2010 Budget</u>			<u>2010-2011 Budget</u>		<u>2011-2012 Budget</u>
	<u>Actual</u>	<u>Budget</u>	<u>Variance</u>	<u>Actual</u>	<u>Budget</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
2.278.5.6110.317 Health Services (Contracted)									
Total Purchased Services	200	211	-11	200	200	0	200	250	250
Total Attendance, Guidance And Health Program	200	211	-11	200	200	0	200	250	250
	200	211	-11	200	200	0	200	250	250

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2011-2012 ANNUAL BUDGET

HEAD START TEMPORARY ASSISTANCE TO NEEDY FAMILIES FUND
INSTRUCTIONAL IMPROVEMENT PROGRAM

Account Elements and Object Description	<u>2008-2009</u>			<u>2009-2010</u>			<u>2010-2011 Budget</u>		<u>2011-2012 Budget</u>
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
2.278.5.6210.113 Supervisors and Coordinators	2,213	2,199		2,442	2,442		2,686	2,085	2,085
2.278.5.6210.151 Clerical Personnel	1,192	1,203	14	1,083	1,625	542	1,733	1,733	1,733
Total Salaries	3,405	3,402	3	3,525	4,067	-542	4,419	3,818	3,818
2.278.5.6210.210 PERSI									
2.278.5.6210.220 Social Security Tax	354	355	-1	367	424	-57	451	397	390
2.278.5.6210.270 Worker's Compensation Insurance	260	260	0	270	311	-41	324	293	280
2.278.5.6210.280 Retirement Sick Leave Benefits	19	14	5	15	19	-4	21	18	20
Total Fringe Benefits	49	43	6	45	51	-6	56	48	48 738
2.278.5.6210.319 Consultants	682	671	11	697	805	-108	852	756	
2.278.5.6210.390 Volunteer Reimbursement	450	174	276	800	588	212	600	800	800
2.278.5.6210.391 Professional Dues and Fees	140	170	-30	150	150	0	125	155	185
2.278.5.6210.396 Inservice Training	2,333	2,369	-36	2,500	2,432	68	2,400	2,450	2,450
Total Purchased Services	400	255	145	500	500	0	400	500	450
2.278.5.6210.410 General Supplies	3,323	2,967	356	3,950	3,670	280	3,525	3,905	3,885 75
Total Supplies and Materials	50	50	0	100	100	0	100	100	75
Total Instructional Improvement Program	7,460	7,091	369	8,272	8,642	-370	8,896	8,579	8,516

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2011-2012 ANNUAL BUDGET

HEAD START TEMPORARY ASSISTANCE TO NEEDY FAMILIES FUND
CENTRAL ADMINISTRATION PROGRAM

Account Elements and Object Description	<u>2008-2009</u>			<u>2009-2010</u>			<u>2010-2011 Budget</u>		<u>2011-2012 Budget</u>
	Adjusted Budget	Actual	Variance	Adjusted Budget	Actual	Variance	Adopted	Adjusted	Adopted
2.278.5.6320.393 Indirect Costs									
Total Purchased Services	2,524	2,458	66	2,338	2,281	57	2,337	2,370	2,524
Total Central Administration Program	2,524	2,458	66	2,338	2,281	57	2,337	2,370	2,524
	<u>2,524</u>	<u>2,458</u>	<u>66</u>	<u>2,338</u>	<u>2,281</u>	<u>57</u>	<u>2,337</u>	<u>2,370</u>	<u>2,524</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2011-2012 ANNUAL BUDGET

HEAD START TEMPORARY ASSISTANCE TO NEEDY FAMILIES FUND
BUILDING OPERATION SERVICES PROGRAM

<u>Account Elements and Object Description</u>	<u>Adjusted</u>			<u>Adjusted</u>			<u>2010-2011 Budget</u>		<u>2011-2012 Budget</u>
	<u>2008-2009</u>	<u>Actual</u>	<u>Variance</u>	<u>2009-2010</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
2.278.5.6610.351 Telephone - Voice									
Total Purchased Services	100	79	21	85	74	11	85	80	80
Total Building Operation Services Program	100	79	21	85	74	11	85	80	80
	100	79	21	85	74	11	85	80	80

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2011-2012 ANNUAL BUDGET

HEAD START TEMPORARY ASSISTANCE TO NEEDY FAMILIES FUND
PUPIL TO SCHOOL TRANSPORTATION PROGRAM

<u>Account Elements and Object Description</u>	<u>-2009 Budget</u>			<u>-2010 Budget</u>			<u>2010-2011 Budget</u>		<u>2011-2012 Budget</u>
	<u>Adjusted 2008</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted 2009</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
2.278.5.6810.345 Transportation Services (Contracted)	14,000	14,841		14,000	9,974	4,026	13,575	12,000	12,000
Total Purchased Services	14,000	14,841	-841	14,000	9,974	4,026	13,575	12,000	12,000
Total Pupil To School Transportation Program	14,000	14,841	-841	14,000	9,974	4,026	13,575	12,000	12,000

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2011-2012 ANNUAL BUDGET

HEAD START TEMPORARY ASSISTANCE TO NEEDY FAMILIES FUND
PARENT ACTIVITIES PROGRAM

Account Elements and Object Description	<u>Adjusted</u>			<u>Adjusted</u>			<u>2010-2011 Budget</u>		<u>2011-2012 Budget</u>
	<u>2008-2009</u>	<u>Actual</u>	<u>Variance</u>	<u>2009-2010</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
2.278.5.7200.383 Parent Activities Travel									
2.278.5.7200.390 Volunteer Reimbursement	500	400	100	550	550	0	550	700	600
2.278.5.7200.396 Inservice Training	50	40	10	75	75	0	55	75	75
2.278.5.7200.399 Purchased Duty Lunches	<u>300</u>	<u>94</u>	<u>206</u>	<u>170</u>	<u>170</u>	<u>0</u>	<u>160</u>	<u>680</u>	<u>340</u>
Total Purchased Services	<u>1,152</u>	<u>885</u>	<u>267</u>	<u>975</u>	<u>821</u>	<u>154</u>	<u>1,010</u>	<u>875</u>	<u>950</u>
2.278.5.7200.410 General Supplies	2,002	1,420	582	1,770	1,616	154	1,775	2,330	1,965
Total Supplies and Materials	<u>600</u>	<u>600</u>	<u>0</u>	<u>600</u>	<u>600</u>	<u>0</u>	<u>600</u>	<u>600</u>	<u>600</u>
Total Parent Activities Program	<u>600</u>	<u>600</u>	<u>0</u>	<u>600</u>	<u>600</u>	<u>0</u>	<u>600</u>	<u>600</u>	<u>600</u>
	<u>2,602</u>	<u>2,020</u>	<u>582</u>	<u>2,370</u>	<u>2,216</u>	<u>154</u>	<u>2,375</u>	<u>2,930</u>	<u>2,565</u>
Total Current Expenditures	<u>95,504</u>	<u>95,690</u>	<u>-186</u>	<u>93,504</u>	<u>93,504</u>	<u>0</u>	<u>93,504</u>	<u>93,504</u>	<u>93,504</u>
TOTAL HEAD START TEMPORARY ASSISTANCE TO NEEDY FAMILIES FUND	<u><u>95,504</u></u>	<u><u>95,690</u></u>	<u><u>-186</u></u>	<u><u>93,504</u></u>	<u><u>93,504</u></u>	<u><u>0</u></u>	<u><u>93,504</u></u>	<u><u>93,504</u></u>	<u><u>93,504</u></u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2011-2012 ANNUAL BUDGET

PROGRAM INFORMATION

FUND 282

TITLE II-D, ESEA - TECHNOLOGY FUND

DESCRIPTION

There are two components of the Enhancing Education Through Technology (EETT) grants listed under Fund 282. One is a formula grant that accommodates a number of miscellaneous technology needs of the district's Technology Department.

The other component is a competitive grants for various technology improvements or upgrades for the receiving school.

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2011-2012 ANNUAL BUDGET

TITLE II-D, ESEA - TECHNOLOGY FUND
REVENUES

<u>Account Elements and Description</u>	<u>Adjusted 2008-2009 Actual Budget Variance</u>			<u>Adjusted 2009-2010 Actual Budget Variance</u>			<u>2010-2011 Budget</u>		<u>2011-2012 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
2.282.4.4459.900 Enhancing Education with Technology	18,989	14,832	-4,157	54,158	43,035	-11,123	10,093	10,135	
TOTAL FEDERAL FUNDING	<u>18,989</u>	<u>14,832</u>	<u>-4,157</u>	<u>54,158</u>	<u>43,035</u>	<u>-11,123</u>	<u>10,093</u>	<u>10,135</u>	<u>0</u>
TOTAL CURRENT REVENUES	<u>18,989</u>	<u>14,832</u>	<u>-4,157</u>	<u>54,158</u>	<u>43,035</u>	<u>-11,123</u>	<u>10,093</u>	<u>10,135</u>	<u>0</u>
TOTAL TITLE II-D, ESEA - TECHNOLOGY FUND	<u><u>18,989</u></u>	<u><u>14,832</u></u>	<u><u>-4,157</u></u>	<u><u>54,158</u></u>	<u><u>43,035</u></u>	<u><u>-11,123</u></u>	<u><u>10,093</u></u>	<u><u>10,135</u></u>	<u><u>0</u></u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2011-2012 ANNUAL BUDGET

TITLE II-D, ESEA - TECHNOLOGY FUND
ELEMENTARY PROGRAM

<u>Account Elements and Object Description</u>	<u>Adjusted</u>			<u>Adjusted</u>			<u>2010-2011 Budget</u>		<u>2011-2012 Budget</u>
	<u>2008-2009</u>	<u>Actual</u>	<u>Variance</u>	<u>2009-2010</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
2.282.5.5120.134 Curriculum Development Stipends								2,900	0
Total Salaries	0	0	0	0	0	0	0	2,900	0
2.282.5.5120.210 PERSI	0	0	0	0	0	0	0	301	
2.282.5.5120.220 Social Security Tax	0	0	0	0	0	0	0	213	0
2.282.5.5120.270 Worker's Compensation Insurance	0	0	0	0	0	0	0	13	0
2.282.5.5120.280 Retirement Sick Leave Benefits	0	0	0	0	0	0	0	37	0
Total Fringe Benefits	0	0	0	0	0	0	0	564	0
Total Elementary Program	0	0	0	0	0	0	0	3,464	0
	0	0	0	0	0	0	0		

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2011-2012 ANNUAL BUDGET

TITLE II-D, ESEA - TECHNOLOGY FUND
SECONDARY PROGRAM

<u>Account Elements and Object Description</u>	<u>Adjusted</u>			<u>Adjusted</u>			<u>2010-2011 Budget</u>		<u>2011-2012 Budget</u>
	<u>2008-2009</u>	<u>Actual</u>	<u>Variance</u>	<u>2009-2010</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
2.282.5.5150.319 Consultants									
Total Purchased Services	<u>0</u>	<u>0</u>	<u>0</u>	<u>800</u>	<u>800</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Secondary Program	<u>0</u>	<u>0</u>	<u>0</u>	<u>800</u>	<u>800</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	0	0	0	800	800	0	0	0	0

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2011-2012 ANNUAL BUDGET

TITLE II-D, ESEA - TECHNOLOGY FUND
INSTRUCTION RELATED TECHNOLOGY PROGRAM

Account Elements and Object Description	<u>2008-2009</u>			<u>2009-2010</u>			<u>2010-2011 Budget</u>		<u>2011-2012 Budget</u>
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
2.282.5.6230.134 Curriculum Development Stipends				8,462		8,462	8,462	4,535	
Total Salaries	<u>0</u>	<u>0</u>	<u>0</u>	<u>8,462</u>	<u>0</u>	<u>8,462</u>	<u>8,462</u>	<u>4,535</u>	<u>0</u>
2.282.5.6230.210 PERSI	0	0	0	879	0	879	863	471	0
2.282.5.6230.220 Social Security Tax	0	0	0	647	0	647	622	356	0
2.282.5.6230.270 Worker's Compensation Insurance	0	0	0	40	0	40	39	22	0
2.282.5.6230.280 Retirement Sick Leave Benefits	0	0	0	107	0	107	107	57	0
Total Fringe Benefits	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,673</u>	<u>0</u>	<u>1,673</u>	<u>1,631</u>	<u>906</u>	<u>0</u>
2.282.5.6230.319 Consultants	0	0	0						
2.282.5.6230.396 Inservice Training	1,800	1,000	800	12,229	11,241	988	0	0	0
Total Purchased Services	<u>17,189</u>	<u>13,832</u>	<u>3,357</u>	<u>12,229</u>	<u>11,241</u>	<u>988</u>	<u>0</u>	<u>0</u>	<u>0</u>
	18,989	14,832	4,157	12,229	11,241	988	0	0	0
2.282.5.6230.550 Equipment				30,994	30,994	0	0	1,230	0
Total Capital Objects	<u>0</u>	<u>0</u>	<u>0</u>	<u>30,994</u>	<u>30,994</u>	<u>0</u>	<u>0</u>	<u>1,230</u>	<u>0</u>
Total Instruction-Related Technology Program	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,230</u>	<u>0</u>
Total Current Expenditures	<u>18,989</u>	<u>14,832</u>	<u>4,157</u>	<u>53,358</u>	<u>42,235</u>	<u>11,123</u>	<u>10,093</u>	<u>6,671</u>	<u>0</u>
	18,989	14,832	4,157	54,158	43,035	11,123	10,093	10,135	0
TOTAL TITLE II-D, ESEA - TECHNOLOGY FUND	<u><u>18,989</u></u>	<u><u>14,832</u></u>	<u><u>4,157</u></u>	<u><u>54,158</u></u>	<u><u>43,035</u></u>	<u><u>11,123</u></u>	<u><u>10,093</u></u>	<u><u>10,135</u></u>	<u><u>0</u></u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2011-2012 ANNUAL BUDGET

PROGRAM INFORMATION

FUND 290

CHILD NUTRITION FUND

DESCRIPTION

The Child Nutrition Program is designed to provide one-fourth (for breakfast) and one-third (for lunch) of the daily nutritional requirements for school children. The program operates as a nonprofit, self-supporting service. Program funds are received from the sale of lunch meals, breakfast meals, ala carte items and catering. Reimbursements are received for student lunch and breakfast meals from the United States Department of Agriculture. Reimbursements are also received from the United States Department of Agriculture for meals served to children through the Summer Feeding, Kindergarten Milk and After-School Snack programs. The secondary schools have full service kitchens on location. The elementary schools, Lincoln Early Childhood Center, K-2 program at Idaho State University, Montessori and GATE Way Center are serviced out of the Central Kitchen.

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2011-2012 ANNUAL BUDGET

CHILD NUTRITION FUND
REVENUES

Account Elements and Description	<u>2008-2009</u>			<u>2009-2010</u>			<u>2010-2011 Budget</u>		<u>2011-2012 Budget</u>
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
2.290.4.4150.000 Food Service Investments	30,418	4,937	-25,482	10,418	3,580	-6,838	10,500	10,500	10,500
2.290.4.4161.100 Food Service Sales to Students	880,146	904,621	24,475	990,000	889,246	-100,754	1,009,800	1,009,800	1,009,800
2.290.4.4161.110 Food Service Breakfast Sales	103,354	135,469	32,115	115,000	113,885	-1,115	124,200	124,200	120,000
2.290.4.4162.200 Adult Lunch Sales	56,147	55,564	-583	56,750	68,648	11,898	60,725	60,725	42,250
2.290.4.4162.205 Ala Carte Lunch Sales	309,727	305,426	-4,301	330,000	264,466	-65,534	346,500	346,500	320,500
2.290.4.4162.210 Adult Breakfast Sales	2,982	2,071	-911	2,982	2,086	-896	2,800	2,800	1,450
2.290.4.4162.215 Ala Carte Breakfast Sales	165,948	142,677	-23,271	165,950	105,574	-60,376	162,500	162,500	
2.290.4.4162.220 Kindergarten Snack Fees	7,568	8,328	760	10,000	7,177	-2,823	4,000	4,000	0
2.290.4.4162.225 After School Snack Fees	2,000		-1,927	2,000		-1,636			500
2.290.4.4169.940 Catering Sales	20,000	23,820	3,820	30,000	12,019	-17,981	800	800	12,500
TOTAL LOCAL FUNDING	<u>1,578,290</u>	<u>1,582,986</u>	<u>4,696</u>	<u>1,713,100</u>	<u>1,467,044</u>	<u>-246,056</u>	<u>1,741,825</u>	<u>1,741,825</u>	<u>1,512,200</u>
2.290.4.4455.500 Child Nutrition Federal Reimbursement	1,636,954	1,791,323	154,369	1,770,704	2,005,452	234,748	1,775,000	1,775,000	1,879,000
2.290.4.4455.510 School Breakfast Federal Reimbursement	494,614	587,205	92,591	500,500	618,309	117,809	590,000	590,000	574,200
2.290.4.4455.520 Kindergarten Milk Reimbursement	15,000	18,432	3,432	15,000	17,284	2,284	1,000	1,000	
2.290.4.4455.530 USDA Commodity Value	115,000	238,844	123,844	185,000	250,327	65,327	185,000	185,000	255,000
2.290.4.4455.550 Summer Feeding Reimbursement	325,000	403,708	78,708	450,000	424,705	-25,295	475,000	475,000	469,300
2.290.4.4455.560 After School Snack Revenues	5,000	11,018	6,018	20,000	12,168	-7,832	20,000	20,000	14,700
TOTAL FEDERAL FUNDING	<u>2,591,568</u>	<u>3,050,530</u>	<u>458,962</u>	<u>2,941,204</u>	<u>3,328,245</u>	<u>387,041</u>	<u>3,046,000</u>	<u>3,046,000</u>	<u>3,192,750</u>
2.290.4.4600.000 Interfund Transfers	100,000	105,299	5,299	100,000	102,934	2,934	100,000	100,000	102,400
TOTAL OTHER FUNDING SOURCES	<u>100,000</u>	<u>105,299</u>	<u>5,299</u>	<u>100,000</u>	<u>102,934</u>	<u>2,934</u>	<u>100,000</u>	<u>100,000</u>	<u>102,400</u>
TOTAL CURRENT REVENUES	<u>4,269,858</u>	<u>4,738,815</u>	<u>468,957</u>	<u>4,754,304</u>	<u>4,898,223</u>	<u>143,919</u>	<u>4,887,825</u>	<u>4,887,825</u>	<u>4,807,350</u>
2.290.4.7000.000 Estimated Beginning Balance	500,000	696,341	196,341	500,000	722,795	222,795	550,000	550,000	500,000
TOTAL CHILD NUTRITION FUND	<u>4,769,858</u>	<u>5,435,156</u>	<u>665,298</u>	<u>5,254,304</u>	<u>5,621,018</u>	<u>366,714</u>	<u>5,437,825</u>	<u>5,437,825</u>	<u>5,307,350</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2011-2012 ANNUAL BUDGET

CHILD NUTRITION FUND
CHILD NUTRITION PROGRAM

Account Elements and Object Description	2008-2009			2009-2010			2010-2011 Budget		2011-2012 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
2.290.5.7100.159 Food Preparation	1,275,454	1,353,207	-77,753	1,317,110	1,327,209	-10,099	1,230,788	1,230,788	1,208,623
2.290.5.7100.188 Substitute Food Service									
2.290.5.7100.199 Personal Leave Reimbursement	44,290	80,791	-36,501	65,000	88,621	-23,621	74,750	74,750	85,000
Total Salaries	<u>6,000</u>	<u>6,839</u>	<u>-839</u>	<u>8,000</u>	<u>7,634</u>	<u>366</u>	<u>12,700</u>	<u>12,700</u>	<u>14,000</u>
	1,325,744	1,440,838	-115,094	1,390,110	1,423,464	-33,354	1,318,238	1,318,238	1,307,623
2.290.5.7100.210 PERSI									
2.290.5.7100.220 Social Security Tax	130,708	137,947	-7,239	137,679	137,240		126,835	126,835	124,708
2.290.5.7100.230 Life Insurance	97,442	105,299	-7,857	102,174	105,265	-3,091	96,890	96,890	96,111
2.290.5.7100.240 Medical Insurance	2,837	3,517	-680	6,698	3,339	3,359	6,915	6,915	2,925
2.290.5.7100.260 Dental Insurance	153,525	173,765	-20,240	443,501	170,605	272,896	438,942	438,942	185,148
2.290.5.7100.270 Worker's Compensation Insurance	12,716	12,654	62	32,253	10,687	21,566	26,185	26,185	11,407
2.290.5.7100.280 Retirement Sick Leave Benefits	70,928	58,630	12,298	54,354	58,514	-4,160	51,740	51,740	56,006
2.290.5.7100.290 Vision Insurance	18,094	16,970	1,124	19,081	16,649	2,432	15,668	15,668	15,405
Total Fringe Benefits	<u>3,271</u>	<u>3,396</u>	<u>-125</u>	<u>8,264</u>	<u>2,880</u>	<u>5,384</u>	<u>7,481</u>	<u>7,481</u>	<u>3,168</u>
	489,521	512,178	-22,657	804,004	505,178	-298,826	770,656	770,656	494,878
2.290.5.7100.308 Credit Card Transaction Fees									1,000
2.290.5.7100.309 Bank Service Charges									3,000
2.290.5.7100.310 Professional and Technical Services	7,900	5,087	2,813	5,000	4,965	35	3,000	3,000	47,000
2.290.5.7100.381 In-District Travel Allowance	17,500	16,139	1,361	19,000	17,779	1,221	45,100	45,100	6,000
2.290.5.7100.396 Inservice Training	6,190	7,419	-1,229	6,190	6,805	-615	5,500	5,500	3,500
Total Purchased Services	<u>2,500</u>	<u>2,391</u>	<u>109</u>	<u>4,000</u>	<u>278</u>	<u>3,722</u>	<u>3,500</u>	<u>3,500</u>	<u>60,500</u>
	33,690	31,035	2,655	34,190	29,226	4,964	57,100	57,100	130,000
2.290.5.7100.410 General Supplies	150,000	126,703	23,297	150,000	112,754	37,246	151,000	151,000	127,000
2.290.5.7100.411 Supplies - Tray Cost	140,000	149,926	-9,926	140,000	131,456	8,544	147,000	147,000	10,000
2.290.5.7100.421 Motor Fuel	10,000	7,090	2,910	10,000	6,342	3,658	10,000	10,000	25,000
2.290.5.7100.425 Laundry	35,000	22,380	12,620	35,000	20,558	14,442	25,000	25,000	35,000
2.290.5.7100.428 Repairs Parts and Supplies	50,000	24,101	25,899	50,000	29,467	20,533	50,000	50,000	2,185,109
2.290.5.7100.450 Food - School Lunch	2,059,903	2,293,505	-233,602	2,000,000	2,188,329	-188,329	2,182,606	2,182,606	4,000
2.290.5.7100.451 Catering Costs									2,516,109
Total Supplies and Materials	<u>11,000</u>	<u>9,121</u>	<u>1,879</u>	<u>11,000</u>	<u>3,798</u>	<u>7,202</u>	<u>8,000</u>	<u>8,000</u>	<u>4,000</u>
	2,455,903	2,632,826	-176,923	2,396,000	2,492,705	-96,705	2,573,606	2,573,606	2,516,109

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2011-2012 ANNUAL BUDGET**

**CHILD NUTRITION FUND
CHILD NUTRITION PROGRAM**

Account Elements and Object Description	Budget			Budget			2010-2011 Budget		2011-2012 Budget
	Adjusted 2008 2009	Actual	Variance	Adjusted 2009 2010	Actual	Variance	Adopted	Adjusted	<u>Adopted</u>
2.290.5.7100.540 Remodeling	15,000		15,000	4,276	4,275		11,000	11,000	5,000
2.290.5.7100.550 Equipment	100,000	78,809	21,191	125,724	125,779		125,000	125,000	498,240
2.290.5.7100.580 Depreciation									
		16,676	16,676		10,328	10,328			
Total Capital Objects	115,000	95,485	19,515	130,000	140,382	10,382	136,000	136,000	503,240
Total Child Nutrition Program	<u>4,419,858</u>	<u>4,712,363</u>	<u>-292,505</u>	<u>4,754,304</u>	<u>4,590,955</u>	<u>163,349</u>	<u>4,855,600</u>	<u>4,855,600</u>	<u>4,882,350</u>
Total Current Expenditures	<u>4,419,858</u>	<u>4,712,363</u>	<u>-292,505</u>	<u>4,754,304</u>	<u>4,590,955</u>	<u>163,349</u>	<u>4,855,600</u>	<u>4,855,600</u>	<u>4,882,350</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2011-2012 ANNUAL BUDGET

CHILD NUTRITION FUND
CONTINGENCY RESERVE PROGRAM

Account Elements and Object Description	<u>2008-2009</u>			<u>2009-2010</u>			<u>2010-2011 Budget</u>		<u>2011-2012 Budget</u>
	Adjusted 2008-2009	Actual Budget	Variance	Adjusted 2009-2010	Actual Budget	Variance	Adopted	Adjusted	Adopted
2.290.5.9500.850 Contingency Reserve	350,000	N/A	N/A	500,000	N/A	N/A	582,225	582,225	425,000
2.290.3.3200.000 Actual Year-End Fund Balance	N/A	722,795	N/A	N/A	1,030,062	N/A	N/A	N/A	N/A
Total Transfers or Reserves	350,000	722,795	372,795	500,000	1,030,062	530,062	582,225	582,225	425,000
Total Contingency Reserve Program	350,000	722,795	372,795	500,000	1,030,062	530,062	582,225	582,225	425,000
TOTAL CHILD NUTRITION FUND	<u>4,769,858</u>	<u>5,435,158</u>	<u>-665,300</u>	<u>5,254,304</u>	<u>5,621,017</u>	<u>-366,713</u>	<u>5,437,825</u>	<u>5,437,825</u>	<u>5,307,350</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2011-2012 ANNUAL BUDGET

PROGRAM INFORMATION

FUND 310

BOND INTEREST AND REDEMPTION FUND

DESCRIPTION

The Bond Interest and Redemption Fund accounts for the accumulation of resources and payment of general obligation bond principal and interest. The principal source of revenue is property taxes.

SPECIAL NOTES

On March 4, 1997, patrons voted 75% in favor of issuing general obligation bonds for construction of a new high school, and for major renovations of Pocatello High School's heating, ventilation, mechanical, and electrical systems. Bond payments will be for twenty years, beginning in February 1998. During FY 2004, the District refunded a portion of the General Obligation Bonds resulting in approximately \$600,000 in interest savings over the life of the bonds.

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2011-2012 ANNUAL BUDGET

BOND INTEREST AND REDEMPTION FUND
REVENUES

Account Elements and Description	<u>2008-2009 Budget</u>			<u>2009-2010 Budget</u>			<u>2010-2011 Budget</u>		<u>2011-2012 Budget</u>
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
2.310.4.4125.500 School Bond Levy	2,094,453	2,087,413	-7,040	2,106,377	2,167,971	61,594	2,245,517	2,245,517	2,274,866
2.310.4.4150.000 Investment Earnings	52,000	18,537	-33,463	12,000	2,505	-9,495	3,000	3,000	2,500
TOTAL LOCAL FUNDING	<u>2,146,453</u>	<u>2,105,949</u>	<u>-40,504</u>	<u>2,118,377</u>	<u>2,170,476</u>	<u>-52,099</u>	<u>2,248,517</u>	<u>2,248,517</u>	<u>2,277,366</u>
 TOTAL CURRENT REVENUES	 <u>2,146,453</u>	 <u>2,105,949</u>	 <u>-40,504</u>	 <u>2,118,377</u>	 <u>2,170,476</u>	 <u>-52,099</u>	 <u>2,248,517</u>	 <u>2,248,517</u>	 <u>2,277,366</u>
2.310.4.7000.000 Estimated Beginning Balance	2,365,225	2,405,864	40,639	2,387,777	2,287,311	-100,466	2,174,851	2,174,851	2,258,314
TOTAL BOND INTEREST AND REDEMPTION FUND	<u><u>4,511,678</u></u>	<u><u>4,511,813</u></u>	<u><u>135</u></u>	<u><u>4,506,154</u></u>	<u><u>4,457,787</u></u>	<u><u>-48,367</u></u>	<u><u>4,423,368</u></u>	<u><u>4,423,368</u></u>	<u><u>4,535,680</u></u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2011-2012 ANNUAL BUDGET

BOND INTEREST AND REDEMPTION FUND
DEBT SERVICE PROGRAM

Account Elements and Object Description	<u>2008-2009</u>			<u>2009-2010</u>			<u>2010-2011 Budget</u>		<u>2011-2012 Budget</u>
	Adjusted Budget	Actual Budget	Variance	Adjusted Budget	Actual Budget	Variance	Adopted	Adjusted	Adopted
2.310.5.9110.610 Bond Principal	1,510,000	1,510,000		1,570,000	1,570,000		1,640,000	1,640,000	1,710,000
Total Debt Retirement	1,510,000	1,510,000	0	1,570,000	1,570,000	0	1,640,000	1,640,000	1,710,000
Total Debt Service Program	<u>1,510,000</u>	<u>1,510,000</u>	0	<u>1,570,000</u>	<u>1,570,000</u>	0	<u>1,640,000</u>	<u>1,640,000</u>	<u>1,710,000</u>
			0			0			

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2011-2012 ANNUAL BUDGET

BOND INTEREST AND REDEMPTION FUND
DEBT SERVICE INTEREST PROGRAM

Account Elements and Object Description							2010-2011 Budget		2011-2012 Budget
	Adjusted 2008-2009	Actual Budget	Variance	Adjusted 2009-2010	Actual Budget	Variance	Adopted	Adjusted	Adopted
2.310.5.9120.620 Bond Interest	710,553	714,503	-3,950	654,510	651,510	3,000	585,830	585,830	521,700
Total Debt Retirement	710,553	714,503	-3,950	654,510	651,510	3,000	585,830	585,830	521,700
2.310.5.9120.850 Contingency Reserve	<u>2,291,125</u>		<u>2,291,125</u>	<u>2,281,644</u>		<u>2,281,644</u>	<u>2,197,538</u>	<u>2,197,538</u>	<u>2,303,980</u>
Total Transfers or Reserves	<u>2,291,125</u>	<u>0</u>	<u>-2,291,125</u>	<u>2,281,644</u>	<u>0</u>	<u>-2,281,644</u>	<u>2,197,538</u>	<u>2,197,538</u>	<u>2,303,980</u>
Total Debt Service Interest Program	<u>3,001,678</u>	<u>0</u>	<u>2,287,176</u>	<u>2,936,154</u>	<u>651,510</u>	<u>2,284,644</u>	<u>2,783,368</u>	<u>2,783,368</u>	<u>2,825,680</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO.25
2011-2012 ANNUAL BUDGET

BOND INTEREST AND REDEMPTION FUND
CONTINGENCY RESERVE PROGRAM

Account Elements and Object Description				et			2010-2011 Budget		2011-2012 Budget	
	Adjusted 2008-2009 Budget	Actual	Variance	Adjusted 2009-2010 Budg	Actual	Variance	Adopted	Adjusted	Adopted	
2.310.3.3200.000 Actual Year-End Fund Balance	N/A	2,287,311	N/A	N/A	2,236,277	N/A	N/A	N/A	N/A	
Total Transfers or Reserves		<u>2,287,311</u>	<u>2,287,311</u>		<u>2,236,277</u>	<u>2,236,277</u>				
Total Contingency Reserve Program	<u>0</u>	<u>2,287,311</u>	<u>2,287,311</u>	<u>0</u>	<u>2,236,277</u>	<u>2,236,277</u>	<u>0</u>	<u>0</u>	<u>0 0</u>	
TOTAL BOND INTEREST AND REDEMPTION FUND	<u>0</u> <u>4,511,678</u>	<u>4,511,814</u>	<u>-136</u>	<u>0</u> <u>4,506,154</u>	<u>4,457,787</u>	<u>48,367</u>	<u>0</u> <u>4,423,368</u>	<u>0</u> <u>4,423,368</u>	<u>4,535,680</u>	

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2011-2012 ANNUAL BUDGET

PROGRAM INFORMATION

FUND 420

PLANT FACILITIES FUND

DESCRIPTION

The Plant Facilities Fund is used for capital outlay expenditures. The District purchases equipment and buses, as well as remodels and builds new facilities using proceeds from this fund.

SPECIAL NOTES

This fund may not be used for salaries and supplies or other operational expenses. On October 3, 2000, patrons renewed the authorization of this levy for ten years. The first year of the new authorization period was the 2001-2002 school year and the final year of the levy was Fiscal Year 2011. On March 16, 2010, patrons renewed the authorization to set this levy for another ten years and it will run from Fiscal Year 2012 through Fiscal Year 2021. Continued approval is critical in maintaining adequate educational facilities.

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2011-2012 ANNUAL BUDGET

PLANT FACILITIES FUND
REVENUES

Account Elements and Description	2008-2009 Budget			2009-2010 Budget			2010-2011 Budget		2011-2012 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
2.420.4.4121.100 School Plant Facility Levy	3,517,751	3,497,448	-20,303	3,693,639	3,790,956	97,317	3,878,321	3,878,321	3,934,530
2.420.4.4150.000 Investment Earnings									
2.420.4.4199.900 Other Local Revenue	2,000	258	-1,742	2,000	34	-1,966			
TOTAL LOCAL FUNDING	<u>3,519,751</u>	<u>3,498,205</u>	<u>-21,546</u>	<u>3,695,639</u>	<u>3,792,912</u>	<u>-97,273</u>	<u>3,878,321</u>	<u>3,878,321</u>	<u>3,934,530</u>
2.420.4.4311.110 State Lottery Revenues	738,500	749,366	10,866						
2.420.4.4312.200 Bus Depreciation	241,643	288,062	46,419	286,497	234,881	-46,616	279,309	279,309	250,000
2.420.4.4370.000 State Facility Maintenance Revenue	103,000	102,840	-160	100,000		-100,000			
TOTAL STATE FUNDING	<u>1,083,143</u>	<u>1,140,268</u>	<u>57,125</u>	<u>381,497</u>	<u>234,881</u>	<u>-146,616</u>	<u>279,309</u>	<u>279,309</u>	<u>250,000</u>
2.420.4.4420.000 Grants and Program Reimbursements	80,000		-80,000	80,000	144,916	64,916	150,467	150,467	160,000
2.420.4.4532.200 Sale of Fixed Assets	5,000	2,906	-2,494	5,000	3,735	-1,265	3,500	3,500	2,000
TOTAL FEDERAL FUNDING	<u>85,000</u>	<u>2,506</u>	<u>-82,494</u>	<u>85,000</u>	<u>148,651</u>	<u>63,651</u>	<u>153,967</u>	<u>153,967</u>	<u>162,000</u>
TOTAL CURRENT REVENUES	<u>4,687,894</u>	<u>4,640,980</u>	<u>-46,914</u>	<u>4,162,136</u>	<u>4,176,444</u>	<u>-14,308</u>	<u>4,311,597</u>	<u>4,311,597</u>	<u>4,346,530</u>
2.420.4.7000.000 Estimated Beginning Balance	1,542,399	1,651,105	108,706	2,094,837	1,934,709	-160,128	1,150,000	1,150,000	1,800,000
TOTAL PLANT FACILITIES FUND	<u>6,230,293</u>	<u>6,292,085</u>	<u>61,792</u>	<u>6,256,973</u>	<u>6,111,153</u>	<u>-145,820</u>	<u>5,461,597</u>	<u>5,461,597</u>	<u>6,146,530</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2011-2012 ANNUAL BUDGET

PLANT FACILITIES FUND
ELEMENTARY PROGRAM

Account Elements and Object Description	<u>Adjusted 2008-2009 Budget</u>			<u>Adjusted 2009-2010 Budget</u>			<u>2010-2011 Budget</u>		<u>2011-2012 Budget</u>
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
2.420.5.5120.550 Equipment		52,850	14,803	76,655	67,515	9,140	64,772	64,772	68,333
2.420.5.5120.552 Technology Equipment	67,653	439,545	1,155		7,911	-7,911	339,433	339,433	140,525
2.420.5.5120.554 Equipment Replacement									
	<u>5,000</u>		<u>5,000</u>	<u>5,000</u>		<u>4,881</u>	<u>5,000</u>	<u>5,000</u>	<u>5,000</u>
Total Capital Objects	513,353	492,395	20,958	81,655	75,544	6,111	409,205	409,205	213,858
Total Elementary Program	513,353	492,395	20,958	81,655	75,544	6,111	409,205	409,205	213,858

**POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2011-2012 ANNUAL BUDGET**

**PLANT FACILITIES FUND
SECONDARY PROGRAM**

Account Elements and Object Description	<u>Adjusted</u>			<u>Adjusted</u>			<u>2010-2011 Budget</u>		<u>2011-2012 Budget</u>
	<u>2008-2009</u>	<u>Actual</u>	<u>Variance</u>	<u>2009-2010</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
2.420.5.5150.550 Equipment	120,961	109,324	11,637	124,525	119,997	4,528	125,222	125,222	123,432
2.420.5.5150.552 Technology Equipment				337,787	338,783				
2.420.5.5150.554 Equipment Replacement	<u>5,000</u>	<u>0</u>	<u>4,952</u>	<u>5,000</u>	<u>211</u>	<u>4,789</u>	<u>5,000</u>	<u>5,000</u>	<u>5,000</u>
Total Capital Objects	<u>125,961</u>	<u>110,072</u>	<u>15,889</u>	<u>467,312</u>	<u>458,991</u>	<u>8,321</u>	<u>130,222</u>	<u>130,222</u>	<u>128,432</u>
Total Secondary Program	125,961	110,072	15,889	467,312	458,991	8,321	130,222	130,222	128,432

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2011-2012 ANNUAL BUDGET

PLANT FACILITIES FUND
VOCATIONAL-TECHNICAL PROGRAM

<u>Account Elements and Object Description</u>	<u>Adjusted 2008-2009 Budget</u>			<u>Adjusted 2009-2010 Budget</u>			<u>2010-2011 Budget</u>		<u>2011-2012 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
2.420.5.5190.550 Equipment	19,392	19,392	0	11,040	10,672	368	0	0	0
Total Capital Objects	19,392	19,392	0	11,040	10,672	368	0	0	0
Total Vocational-Technical Program	<u>19,392</u>	<u>19,392</u>	<u>0</u>	<u>11,040</u>	<u>10,672</u>	<u>368</u>	<u>0</u>	<u>0</u>	<u>0</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2011-2012 ANNUAL BUDGET

PLANT FACILITIES FUND
SPECIAL EDUCATION PROGRAM

<u>Account Elements and Object Description</u>	<u>Adjusted 2008-2009 Budget</u>			<u>Adjusted 2009-2010 Budget</u>			<u>2010-2011 Budget</u>		<u>2011-2012 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
2.420.5.5210.550 Equipment	10,003	8,352	1,651	9,665	9,374	291	9,280	9,280	9,036
Total Capital Objects	10,003	8,352	1,651	9,665	9,374	291	9,280	9,280	9,036
Total Special Education Program	10,003	8,352	1,651	9,665	9,374	291	9,280	9,280	9,036

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2011-2012 ANNUAL BUDGET

PLANT FACILITIES FUND
SCHOOL ACTIVITY PROGRAM

<u>Account Elements and Object Description</u>	<u>Adjusted 2008-2009 Budget</u>			<u>Adjusted 2009-2010 Budget</u>			<u>2010-2011 Budget</u>		<u>2011-2012 Budget</u>
	<u>Actual</u>	<u>Variance</u>		<u>Actual</u>	<u>Variance</u>		<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
2.420.5.5320.550 Equipment	23,983	-29,970	-5,987	24,704	-26,480	-1,776	24,861	24,861	20,763
Total Capital Objects	23,983	29,970	-5,987	24,704	26,480	-1,776	24,861	24,861	20,763
Total School Activity Program	23,983	29,970	-5,987	24,704	26,480	-1,776	24,861	24,861	20,763

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2011-2012 ANNUAL BUDGET

PLANT FACILITIES FUND
INSTRUCTIONAL IMPROVEMENT PROGRAM

<u>Account Elements and Object Description</u>	<u>Adjusted 2008-2009 Budget</u>			<u>Adjusted 2009-2010 Budget</u>			<u>2010-2011 Budget</u>		<u>2011-2012 Budget</u>
	<u>Actual</u>	<u>Variance</u>		<u>Actual</u>	<u>Variance</u>		<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
2.420.5.6210.550 Equipment	5,700	2,116	3,584	300	3,000	-2,700	1,000	1,000	1,000
Total Capital Objects	5,700	2,116	3,584	300	3,000	-2,700	1,000	1,000	1,000
Total Instructional Improvement Program	5,700	2,116	3,584	300	3,000	-2,700	1,000	1,000	1,000

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2011-2012 ANNUAL BUDGET

PLANT FACILITIES FUND
EDUCATIONAL MEDIA SERVICES PROGRAM

<u>Account Elements and Object Description</u>	<u>Adjusted</u>			<u>Adjusted</u>			<u>2010-2011 Budget</u>		<u>2011-2012 Budget</u>
	<u>2008-2009</u>	<u>Actual</u>	<u>Variance</u>	<u>2009-2010</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
2.420.5.6220.550 Equipment									
Total Capital Objects	0	0	0	0	0	0	0	0	219
Total Educational Media Services Program	0	0	0	0	0	0	0	0	219
	0	0	0	0	0	0	0	0	219

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2011-2012 ANNUAL BUDGET

PLANT FACILITIES FUND
INSTRUCTION RELATED TECHNOLOGY PROGRAM

Account Elements and Object Description	<u>Adjusted 2008-2009 Budget</u>			<u>Adjusted 2009-2010 Budget</u>			<u>2010-2011 Budget</u>		<u>2011-2012 Budget</u>
	Actual	Variance		Actual	Variance		Adopted	Adjusted	Adopted
2.420.5.6230.550 Equipment	90,000	89,820		110,000	111,799	-1,799	99,450	99,450	101,450
2.420.5.6230.554 Equipment Replacement	52,975	52,754	180	119,725	119,725		34,125	34,125	58,025
Total Capital Objects	142,975	142,574	221	229,725	231,524	-1,799	133,575	133,575	159,475
Total Instruction-Related Technology Program	142,975	142,574	401	229,725	231,524	-1,799	133,575	133,575	159,475

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2011-2012 ANNUAL BUDGET

PLANT FACILITIES FUND
BOARD OF EDUCATION PROGRAM

<u>Account Elements and Object Description</u>	<u>2008-2009</u>			<u>2009-2010</u>			<u>2010-2011 Budget</u>		<u>2011-2012 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
2.420.5.6310.550 Equipment	6,495	862	5,633	1,000	1,600	-600	1,000	1,000	1,000
Total Capital Objects	6,495	862	5,633	1,000	1,600	-600	1,000	1,000	1,000
Total Board Of Education Program	6,495	862	5,633	1,000	1,600	-600	1,000	1,000	1,000

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2011-2012 ANNUAL BUDGET

PLANT FACILITIES FUND
CENTRAL ADMINISTRATION PROGRAM

<u>Account Elements and Object Description</u>							<u>2010-2011 Budget</u>		<u>2011-2012 Budget</u>
	<u>Adjusted</u> 2008-2009	<u>Actual</u> Budget	<u>Variance</u>	<u>Adjusted</u> 2009-2010	<u>Actual</u> Budget	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
2.420.5.6320.550 Equipment				3,670	2,754	916	4,274	4,274	
Total Capital Objects	0	275	-275	3,670	2,754	916	4,274	4,274	0
Total Central Administration Program	0	275	-275	3,670	2,754	916	4,274	4,274	0
	0	275	-275	3,670	2,754	916	4,274	4,274	0

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2011-2012 ANNUAL BUDGET

PLANT FACILITIES FUND
BUSINESS ADMINISTRATION PROGRAM

<u>Account Elements and Object Description</u>	<u>Adjusted 2008-2009 Budget</u>			<u>Adjusted 2009-2010 Budget</u>			<u>2010-2011 Budget</u>		<u>2011-2012 Budget</u>
	<u>Actual</u>	<u>Variance</u>		<u>Actual</u>	<u>Variance</u>		<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
2.420.5.6510.550 Equipment	1,472	565		2,140	85		1,999	1,999	1,000
Total Capital Objects	1,472	565		2,140	85		1,999	1,999	1,000
Total Business Administration Program	1,472	565		2,140	85		1,999	1,999	1,000

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2011-2012 ANNUAL BUDGET

PLANT FACILITIES FUND
CENTRAL SERVICE PROGRAM

<u>Account Elements and Object Description</u>	<u>Adjusted</u>			<u>Adjusted</u>			<u>2010-2011 Budget</u>		<u>2011-2012 Budget</u>
	<u>2008-2009</u>	<u>Actual</u>	<u>Variance</u>	<u>2009-2010</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
2.420.5.6550.550 Equipment	2,400	0	2,400	750	605	145	0	0	0
Total Capital Objects	2,400	0	2,400	750	605	145	0	0	0
Total Central Service Program	<u>2,400</u>	<u>0</u>	<u>2,400</u>	<u>750</u>	<u>605</u>	<u>145</u>	<u>0</u>	<u>0</u>	<u>0</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2011-2012 ANNUAL BUDGET

PLANT FACILITIES FUND
ADMINISTRATIVE TECHNOLOGY SERVICE PROGRAM

<u>Account Elements and Object Description</u>	<u>Adjusted 2008-2009 Budget</u>			<u>Adjusted 2009-2010 Budget</u>			<u>2010-2011 Budget</u>		<u>2011-2012 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
2.420.5.6560.550 Equipment	3,236	175	3,061	2,761	1,453	1,308	2,500	2,500	2,500
Total Capital Objects	3,236	175	3,061	2,761	1,453	1,308	2,500	2,500	2,500
Total Administrative Technology Service Program	3,236	175	3,061	2,761	1,453	1,308	2,500	2,500	2,500

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2011-2012 ANNUAL BUDGET

PLANT FACILITIES FUND
BUILDING OPERATION SERVICES PROGRAM

Account Elements and Object Description	<u>Adjusted</u>			<u>Adjusted</u>			<u>2010-2011 Budget</u>		<u>2011-2012 Budget</u>
	<u>2008-2009</u>	<u>Actual</u>	<u>Variance</u>	<u>2009-2010</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
2.420.5.6610.550 Equipment	31,686	31,001		32,890	31,881	1,009	24,350	24,350	25,000
2.420.5.6610.551 Vehicle Purchases	104,000	112,338	685	90,100	59,041	31,059	26,900	26,900	6,100
2.420.5.6610.552 Technology Equipment			-8,338						14,400
	<u>9,000</u>	<u>9,102</u>	<u>-102</u>	<u>10,600</u>	<u>520</u>	<u>10,080</u>	<u>9,800</u>	<u>9,800</u>	<u>14,400</u>
Total Capital Objects	<u>144,686</u>	<u>152,441</u>	<u>-7,755</u>	<u>133,590</u>	<u>91,441</u>	<u>42,149</u>	<u>61,050</u>	<u>61,050</u>	45,500
Total Building Operation Services Program	144,686	152,441	-7,755	133,590	91,441	42,149	61,050	61,050	45,500

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2011-2012 ANNUAL BUDGET

PLANT FACILITIES FUND
GENERAL MAINTENANCE SERVICES PROGRAM

Account Elements and Object Description	Budget			Budget			2010-2011 Budget		2011-2012 Budget
	Adjusted 2008-2009	Actual	Variance	Adjusted 2009-2010	Actual	Variance	Adopted	Adjusted	Adopted
2.420.5.6640.325 Repair and Maintenance (Contracted)	1,920,385	1,858,968	61,417	2,279,070	1,605,026	674,044	1,557,800	1,557,800	815,200
2.420.5.6640.361 Computer Service Expenses				32,092	26,992	5,100	26,992	26,992	
Total Purchased Services	<u>1,920,385</u>	<u>1,858,968</u>	<u>61,417</u>	<u>2,311,162</u>	<u>1,632,018</u>	<u>679,144</u>	<u>1,584,792</u>	<u>1,584,792</u>	815,200
2.420.5.6640.520 Site Improvement Expenses				149,860	118,494	31,366	360,850	360,850	16,452
2.420.5.6640.540 Remodeling	263,920	255,963	7,957	1,029,706	713,950	315,756	1,279,477	1,279,477	206,321
2.420.5.6640.550 Equipment				26,359	21,016	5,343	29,604	29,604	23,566
Total Capital Objects	<u>1,176,948</u>	<u>1,116,698</u>	<u>60,250</u>	<u>1,200,549</u>	<u>849,855</u>	<u>350,694</u>	<u>1,669,931</u>	<u>1,669,931</u>	246,339
Total General Maintenance Services Program	<u>3,097,333</u>	<u>2,975,666</u>	<u>121,667</u>	<u>3,511,711</u>	<u>2,481,872</u>	<u>1,029,839</u>	<u>3,254,723</u>	<u>3,254,723</u>	1,061,539

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2011-2012 ANNUAL BUDGET

PLANT FACILITIES FUND
GROUND MAINTENANCE SERVICES PROGRAM

<u>Account Elements and Object Description</u>	<u>2008-2009</u>			<u>2009-2010</u>			<u>2010-2011 Budget</u>		<u>2011-2012 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
2.420.5.6650.550 Equipment	8,871	7,853	1,018	12,721	12,730	-9	13,310	13,310	15,860
Total Capital Objects	8,871	7,853	1,018	12,721	12,730	-9	13,310	13,310	15,860
Total Ground Maintenance Services Program	8,871	7,853	1,018	12,721	12,730	-9	13,310	13,310	15,860

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2011-2012 ANNUAL BUDGET

PLANT FACILITIES FUND
PUPIL TO SCHOOL TRANSPORTATION PROGRAM

<u>Account Elements and Object Description</u>	<u>Adjusted 2008-2009 Budget</u>			<u>Adjusted 2009-2010 Budget</u>			<u>2010-2011 Budget</u>		<u>2011-2012 Budget</u>
	<u>Actual</u>	<u>Variance</u>		<u>Actual</u>	<u>Variance</u>		<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
2.420.5.6810.560 Buses	390,448	406,900	-16,452	248,100	254,031	-5,931	374,000	374,000	172,474
Total Capital Objects	390,448	406,900	-16,452	248,100	254,031	-5,931	374,000	374,000	172,474
Total Pupil To School Transportation Program	390,448	406,900	-16,452	248,100	254,031	-5,931	374,000	374,000	172,474

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2011-2012 ANNUAL BUDGET

PLANT FACILITIES FUND
NON-REIMBURSABLE TRANSPORTATION PROGRAM

<u>Account Elements and Object Description</u>							<u>2010-2011 Budget</u>		<u>2011-2012 Budget</u>
	<u>Adjusted</u> 2008-2009	<u>Actual</u> Budget	<u>Variance</u>	<u>Adjusted</u> 2009-2010	<u>Actual</u> Budget	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
2.420.5.6840.550 Equipment	5,899	5,986	-87	4,554	3,986	568	9,010	9,010	5,650
Total Capital Objects	5,899	5,986	-87	4,554	3,986	568	9,010	9,010	5,650
Total Non-reimbursable Transportation Program	5,899	5,986	-87	4,554	3,986	568	9,010	9,010	5,650

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2011-2012 ANNUAL BUDGET

PLANT FACILITIES FUND
CAPITAL ASSET ACQUISITION PROGRAM

Account Elements and Object Description	Budget			Budget			2010-2011 Budget		2011-2012 Budget
	Adjusted 2008-2009	Actual	Variance	Adjusted 2009-2010	Actual	Variance	Adopted	Adjusted	Adopted
2.420.5.8100.310 Professional and Technical Services			-1,440			-8,400			<u>0</u>
Total Purchased Services	<u>0</u>	1,440	-1,440	<u>0</u>	8,400	-8,400	<u>0</u>	<u>0</u>	<u>0</u>
2.420.5.8100.510 Site Purchases	0	1,440		1,511,575	8,400		0	0	
2.420.5.8100.530 New Buildings and Additions	0	0	0	0	1,497,699	13,876	0	0	<u>3,000,000</u>
Total Capital Objects	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,511,575</u>	<u>1,497,699</u>	<u>13,876</u>	<u>0</u>	<u>35,000</u>	<u>0</u>
Total Capital Asset Acquisition Program	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,511,575</u>	<u>1,506,099</u>	<u>5,476</u>	<u>0</u>	<u>35,000</u>	<u>3,000,000</u>
Total Current Expenditures	<u>0</u>	<u>1,440</u>	<u>1,440</u>	<u>1,511,575</u>	<u>1,506,099</u>	<u>5,476</u>	<u>0</u>	<u>35,000</u>	<u>3,000,000</u>
	<u>4,502,207</u>	<u>4,357,376</u>	<u>144,831</u>	<u>6,256,973</u>	<u>5,174,211</u>	<u>1,082,762</u>	<u>4,430,009</u>	<u>4,465,009</u>	<u>4,838,306</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2011-2012 ANNUAL BUDGET

PLANT FACILITIES FUND
CONTINGENCY RESERVE PROGRAM

Account Elements and Object Description	<u>2008-2009</u>			<u>2009-2010</u>			<u>2010-2011 Budget</u>		<u>2011-2012 Budget</u>
	Adjusted 2008-2009 Budget	Actual Budget	Variance	Adjusted 2009-2010 Budget	Actual Budget	Variance	Adopted	Adjusted	Adopted
2.420.5.9500.851 Future Building Reserve	1,728,086	N/A	N/A		N/A	N/A	1,031,588	996,588	1,308,224
2.420.3.3200.000 Actual Year-End Fund Balance	N/A	1,934,709	N/A	0	-936,942	N/A	N/A	N/A	N/A
Total Transfers or Reserves	1,728,086	1,934,709	206,623		936,942	-936,942	1,031,588	996,588	1,308,224
Total Contingency Reserve Program	<u>1,728,086</u>	<u>1,934,709</u>	<u>206,623</u>	<u>0</u>	<u>-936,942</u>	<u>936,942</u>	<u>1,031,588</u>	<u>996,588</u>	<u>1,308,224</u>
TOTAL PLANT FACILITIES FUND	<u>6,230,293</u>	<u>6,292,085</u>	<u>-61,792</u>	<u>0</u>	<u>6,111,153</u>	<u>145,820</u>	<u>5,461,597</u>	<u>5,461,597</u>	<u>6,146,530</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2011-2012 ANNUAL BUDGET

PROGRAM INFORMATION

FUND 610

PRINT SHOP FUND

DESCRIPTION

The Print Shop, located at the Education Center, provides professional central printing services to all our schools and departments. The Print Shop has the ability to print booklets, color calendars, and other specialty work, with printing costs covered by fees charged to each of our schools and departments.

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2011-2012 ANNUAL BUDGET

PRINT SHOP FUND
REVENUES

Account Elements and Description	<u>2008-2009 Budget</u>			<u>2009-2010 Budget</u>			<u>2010-2011 Budget</u>		<u>2011-2012 Budget</u>
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
2.610.4.4199.900 Fees / Printing Charges	134,135	117,525	-16,610	121,277	116,465	-4,812	112,656	112,656	92,656
2.610.4.4199.910 Copier Click Charges	9,000	18,744	9,744	12,000	12,983	983	5,000	5,000	10,000
2.610.4.4199.990 Overhead Revenue	13,500	20,857	7,357	11,000	20,909	9,909	11,000	11,000	11,000
TOTAL LOCAL FUNDING	156,635	157,126	491	144,277	150,357	6,080	128,656	128,656	113,656
TOTAL CURRENT REVENUES	156,635	157,126	491	144,277	150,357	6,080	128,656	128,656	113,656
2.610.4.7000.000 Estimated Beginning Balance		6,081	6,081		16,528	16,528			0
TOTAL PRINT SHOP FUND	156,635	163,207	6,572	144,277	166,885	22,608	128,656	128,656	113,656

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2011-2012 ANNUAL BUDGET

PRINT SHOP FUND
CENTRAL SERVICE PROGRAM

Account Elements and Object Description	2008-2009			2009-2010			2010-2011 Budget		2011-2012 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
2.610.5.6550.161 Printer									
2.610.5.6550.199 Personal Leave Reimbursement	22,684	22,373		22,275	22,274		22,275	22,275	21,384
Total Salaries	<u>0</u>	<u>50</u>	<u>-50</u>	<u>100</u>	<u>0</u>	<u>100</u>	<u>0</u>	<u>0</u>	<u>0</u>
2.610.5.6550.210 PERSI	22,684	22,423	262	22,375	22,274	101	22,275	22,275	21,384
2.610.5.6550.220 Social Security Tax	2,357	2,334	23	2,282	2,307	-25	2,272	2,272	2,181
2.610.5.6550.230 Life Insurance	1,667	1,695	-28	1,644	1,673	-29	1,637	1,637	1,572
2.610.5.6550.240 Medical Insurance									
2.610.5.6550.260 Dental Insurance	47	49	-2	51	51	0	51	51	53
2.610.5.6550.270 Worker's Compensation Insurance	2,829	2,883	-54	3,101	3,079	22	3,256	3,256	3,495
2.610.5.6550.280 Retirement Sick Leave Benefits	209	217	-8	194	197	-3	194	194	214
2.610.5.6550.280 Retirement Sick Leave Benefits	1,214	938	276	875	902	-27	874	874	916
2.610.5.6550.290 Vision Insurance	320	283	37	316	280	36	281	281	269
Total Fringe Benefits	<u>58</u>	<u>60</u>	<u>-2</u>	<u>56</u>	<u>56</u>	<u>0</u>	<u>56</u>	<u>56</u>	<u>57</u>
2.610.5.6550.310 Professional and Technical Services	8,701	8,459	242	8,519	8,545	-26	8,621	8,621	8,757
2.610.5.6550.313 Publishing and Advertising	67,000	71,935	-4,935	66,883	73,110	-6,227	61,260	61,260	55,115
2.610.5.6550.325 Repair and Maintenance (Contracted)	17,000	11,525	5,475	15,000	2,318	12,682	5,000	5,000	3,000
Total Purchased Services	<u>1,500</u>	<u>203</u>	<u>1,298</u>	<u>1,500</u>	<u>251</u>	<u>1,249</u>	<u>1,500</u>	<u>1,500</u>	<u>400</u>
2.610.5.6550.410 General Supplies	85,500	83,663	1,838	83,383	75,680	7,703	67,760	67,760	58,515
Total Supplies and Materials	<u>39,000</u>	<u>30,785</u>	<u>8,216</u>	<u>30,000</u>	<u>27,965</u>	<u>2,035</u>	<u>30,000</u>	<u>30,000</u>	<u>25,000</u>
2.610.5.6550.550 Equipment	39,000	30,785	8,216	30,000	27,965	2,035	30,000	30,000	25,000
2.610.5.6550.580 Depreciation					5,927	-5,927			
Total Capital Objects	<u>750</u>	<u>1,351</u>	<u>-1,351</u>	<u>0</u>	<u>5,927</u>	<u>-5,927</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Central Service Program	<u>0</u>	<u>1,351</u>	<u>-601</u>	<u>0</u>	<u>5,927</u>	<u>-5,927</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Current Expenditures	<u>156,635</u>	<u>146,679</u>	<u>9,956</u>	<u>144,277</u>	<u>140,391</u>	<u>3,886</u>	<u>128,656</u>	<u>128,656</u>	<u>113,656</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2011-2012 ANNUAL BUDGET

PRINT SHOP FUND
CONTINGENCY RESERVE PROGRAM

Account Elements and Object Description	8-2009 Budget			Budget			2010-2011 Budget		2011-2012 Budget
	Adjusted 200	Actual	Variance	Adjusted 2009-2010	Actual	Variance	Adopted	Adjusted	Adopted
2.610.3.3200.000 Actual Year-End Fund Balance	N/A	16,528	N/A	N/A	26,493	N/A	N/A	N/A	N/A
Total Transfers or Reserves		16,528	16,528		26,493	26,493			
Total Contingency Reserve Program	0	16,528	16,528	0	26,493	26,493	0	0	0
TOTAL PRINT SHOP FUND	0			0			0	0	0
	<u>156,625</u>	<u>162,207</u>	<u>6,572</u>	<u>144,277</u>	<u>166,884</u>	<u>-22,607</u>	<u>128,656</u>	<u>128,656</u>	<u>113,656</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
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PROGRAM INFORMATION

FUND 710

VEBA TRUST FUND

DESCRIPTION

The assets of this trust came from the closure of the escrow account associated with the district's medical insurance plan with Blue Shield of Idaho in 1998. Approximately half of the funds received from Blue Shield were returned to employees in May 1998 and the remainder held in reserve within the General Fund until the feasibility of a self-funded insurance plan was determined. The VEBA Trust Fund was created in June 2003 in anticipation of the creation of a partially self-funded insurance benefit plan. When the trust was created, the reserves that had been accounted for in the General Fund were then transferred to this fund.

Assets held in the Trust may be used to effect employee costs of rising medical insurance premiums. The "Selective Insurance Plan" (SIP) outlines the general guidelines under which the trust is governed.

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VEBA TRUST FUND
REVENUES

<u>Account Elements and Description</u>	<u>2008-2009</u>			<u>2009-2010</u>			<u>2010-2011 Budget</u>		<u>2011-2012 Budget</u>
	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
2.710.4.4150.000 Earnings on Investment	30,000	24,689	-5,311	8,000	20,953	-12,953	20,000	20,000	3,000
TOTAL LOCAL FUNDING	<u>30,000</u>	<u>24,689</u>	<u>-5,311</u>	<u>8,000</u>	<u>20,953</u>	<u>-12,953</u>	<u>20,000</u>	<u>20,000</u>	<u>3,000</u>
TOTAL CURRENT REVENUES	<u>30,000</u>	<u>24,689</u>	<u>-5,311</u>	<u>8,000</u>	<u>20,953</u>	<u>-12,953</u>	<u>20,000</u>	<u>20,000</u>	<u>3,000</u>
2.710.4.7000.000 Estimated Beginning Balance	1,126,150	1,131,413	5,263	976,500	980,452	3,952	826,035	826,035	827,689
TOTAL VEBA TRUST FUND	<u>1,156,150</u>	<u>1,156,102</u>	<u>-48</u>	<u>984,500</u>	<u>1,001,405</u>	<u>16,905</u>	<u>846,035</u>	<u>846,035</u>	<u>830,689</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
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VEBA TRUST FUND
CENTRAL ADMINISTRATION PROGRAM

<u>Account Elements and Object Description</u>	<u>Adjusted</u>			<u>Adjusted</u>			<u>2010-2011 Budget</u>		<u>2011-2012 Budget</u>
	<u>2008-2009</u>	<u>Actual</u>	<u>Variance</u>	<u>2009-2010</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
2.710.5.6320.391 Professional Dues and Fees									
Total Purchased Services	650	650	0	650	650	0	750	750	750
Total Central Administration Program	650	650	0	650	650	0	750	750	750
	650	650	0	650	650	0	750	750	750

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
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VEBA TRUST FUND
OTHER SUPPORT SERVICES PROGRAM

Account Elements and Object Description	<u>Adjusted</u>			<u>Adjusted</u>			<u>2010-2011 Budget</u>		<u>2011-2012 Budget</u>
	<u>2008-2009 Budget</u>	<u>Actual</u>	<u>Variance</u>	<u>2009-2010 Budget</u>	<u>Actual</u>	<u>Variance</u>	<u>Adopted</u>	<u>Adjusted</u>	<u>Adopted</u>
2.710.5.6910.296 Other Employee Benefits	175,000	175,000	—	175,000	175,000	—	—	—	175,000
Total Fringe Benefits	175,000	175,000	0	175,000	175,000	0	0	0	175,000
Total Other Support Services Program	175,000	175,000	0	175,000	175,000	0	0	0	175,000
Total Current Expenditures	175,650	175,650	0	175,650	175,650	0	750	750	175,750

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2011-2012 ANNUAL BUDGET

VEBA TRUST FUND
CONTINGENCY RESERVE PROGRAM

Account Elements and Object Description	<u>2008-2009</u>			<u>2009-2010</u>			<u>2010-2011 Budget</u>		<u>2011-2012 Budget</u>
	Adjusted 2008-2009	Actual Budget	Variance	Adjusted 2009-2010	Actual Budget	Variance	Adopted	Adjusted	Adopted
2.710.5.9500.852 Unappropriated Fund Balance	980,500	N/A	N/A	808,850	N/A	N/A	845,285	845,285	654,939
2.710.3.3200.000 Actual Year-End Fund Balance	N/A	-980,452	N/A	N/A	-825,755	N/A	N/A	N/A	N/A
Total Transfers or Reserves	-980,500	980,452		-808,850	825,755	16,905	845,285	845,285	654,939
Total Contingency Reserve Program	980,500	980,452	-48	808,850	825,755	16,905	845,285	845,285	654,939
TOTAL VEBA TRUST FUND	<u>1,156,150</u>	<u>1,156,102</u>	<u>48</u>	<u>984,500</u>	<u>1,001,405</u>	<u>-16,905</u>	<u>846,035</u>	<u>846,035</u>	<u>830,689</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2011-2012 ANNUAL BUDGET

EXPENDITURES

Information of past need and prior year actual cost of programs and services is used as reference material for projecting costs in subsequent years. Information about anticipated expenditures for resources (personnel, supplies, equipment, etc.) to conduct these programs is solicited from teachers, principals, supervisors, and other staff members. This projection information then supports decisions made in the planning stage of the new budget. Opportunities for patron input are also given at board meetings beginning in March of each year.

The function classification of the school district budget describes activity for which services or material objects are acquired. The function classification for budgeting and reporting is arranged into five areas: Instruction, Support Services, Non-instructional, Facility Acquisition, and Other Services. Programs are subclassifications under each function and have a predetermined objective or set of objectives. The five major functions with its programs follow:

<u>CODE</u>	<u>FUNCTION/PROGRAM</u>
5000	INSTRUCTION This function includes classroom activities, interaction between classroom teachers and students, as well as activities and services of instructional assistants working directly with students. <u>The following is a description of the program expenditures that are part of the Instruction Function.</u>
5110	KINDERGARTEN PROGRAM (K) Instruction and learning experiences which build upon the language and concepts the child already knows, and expands them towards an incurring understanding of and participation in his/her world.
5120	ELEMENTARY PROGRAM (1-6) Instruction and learning experiences which concern knowledge, skills, appreciation, attitudes, and behaviors needed by students enrolled in kindergarten through sixth grade.
5150	SECONDARY PROGRAM (7-12) Instruction and learning experiences which concern knowledge, skills, appreciation, attitudes, and behaviors needed by students enrolled in grade levels seven through twelve.
5170	ALTERNATE SCHOOL PROGRAM Direct instructional experiences for students in nontraditional instructional settings.
5190	VOCATIONAL-TECHNICAL PROGRAM The instruction and learning experiences which are concerned with preparing students to meet challenging academic standards as well as industry skill standards while preparing students for broad-based careers.

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- 5210** **SPECIAL EDUCATION PROGRAM** The instructional activities and services of teachers and instructional assistants (Ancillary Personnel) who work to meet the needs of exceptional students. (Examples: Classroom teachers, instructional assistants, supplies, and equipment for the resource rooms and gifted and talented classrooms.)
- 5220** **PRESCHOOL HANDICAPPED PROGRAM** Provides needed remedial services to three to four year old handicapped children. Services are offered either by contracting with other agencies or through district operated programs.
- 5240** **GIFTED AND TALENTED PROGRAM** Programs to serve students identified as being gifted and talented in grades four through six.
- 5310** **INTERSCHOLASTIC COMPETITION PROGRAM** Extra-curricular programs and activities which normally supplement the institutional curriculum program, which involves student participation in competitive interscholastic events scheduled and sponsored by the school.
- 5320** **SCHOOL ACTIVITY PROGRAM** School sponsored activities which are an adjunct to the instructional curriculum and include student financed and managed activities.
- 5410** **SUMMER SCHOOL PROGRAM** Programs of instruction offered during the months of June, July, and August which are not part of the required State Educational Support Program.
- 5420** **COMMUNITY EDUCATION PROGRAM** Instruction designed to serve students and community members which are not part of the regular school program or required by the State Educational Support Program.
- 6000** **SUPPORT SERVICES** Services and programs classified in this function include administrative, technical, and logistical support to facilitate and enhance instruction, management, and operation of the School District.
- The following is a description of expenditures that are part of the Support Services Function.**
- 6110** **ATTENDANCE, GUIDANCE, AND HEALTH PROGRAM** Activities, services, and programs designed to assist students and parents in the areas of school attendance, counseling/guidance, and health needs.
- 6160** **ANCILLARY SERVICE PROGRAM** The personnel, activities, and services designed to assist exceptional students and staff members who work with the Exceptional Child Program. Ancillary personnel included in this program are: Directors, Supervisors, Consulting Teachers, Psychologists, Social Workers, and other state approved personnel.

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- 6210** **INSTRUCTIONAL IMPROVEMENT PROGRAM** Programs for assisting instructional staff in planning, developing, training, and evaluating learning experiences for students.
- 6220** **EDUCATIONAL MEDIA SERVICES PROGRAM** Programs concerned with teaching and use of resources, including hardware and content materials available in the District Media Center and school libraries.
- 6230** **INSTRUCTIONAL RELATED TECHNOLOGY PROGRAM** This encompasses all technology activities and services for the purpose of supporting instruction.
- 6310** **BOARD OF EDUCATION PROGRAM** Programs or activities of the elected Board of Trustees which are designed to assist members in performing duties directed by law or established by board policy.
- 6320** **CENTRAL ADMINISTRATION PROGRAM** Programs providing general administration and executive leadership for implementation of school policy, supervision, and management.
- 6410** **SCHOOL ADMINISTRATION PROGRAM** Activities required to direct and manage the operation of the individual schools. Principals, Vice Principals, Secretaries, and Clerks are charged with responsibility for a school's administration.
- 6510** **BUSINESS ADMINISTRATION PROGRAM** Programs related to fiscal operations including budgeting, receiving and disbursing, purchasing, financial and property accounting, payroll, internal auditing, data processing, and management of funds.
- 6550** **CENTRAL SERVICES PROGRAM** Programs for receiving, disbursing, and accounting for materials, supplies, and equipment which are purchased, stored, and inventoried at the District Warehouse.
- 6560** **ADMINISTRATIVE TECHNOLOGY SERVICES PROGRAM** Activities concerned with supporting the school district's information technology systems, including supporting administrative networks, maintaining administrative information systems and processing data for administrative and managerial purposes.
- 6610** **BUILDING OPERATION SERVICES PROGRAM** Daily upkeep of all school buildings in the District including salaries, utilities, supplies, insurance, and other building care costs.
- 6630** **MAINTENANCE - BUILDINGS AND EQUIPMENT (NON-STUDENT-OCCUPIED BUILDINGS) PROGRAM.** Activities associated with the physical maintenance of buildings and equipment in the school district for non-student occupied buildings, i.e. the annual repairs, modifications, and improvements necessary to provide safe facilities and equipment. Also included are expenditures to student occupied buildings that are not allowed in 664- Maintenance - Buildings and Equipment (Student-Occupied Buildings ONLY).

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- 6640 MAINTENANCE - BUILDINGS AND EQUIPMENT (STUDENT-OCCUPIED BUILDINGS ONLY) PROGRAM.** Activities associated with the physical maintenance of buildings and equipment in student-occupied buildings, i.e. the annual repairs, modifications, and improvements necessary to provide safe facilities and equipment for the school programs that are in compliance with Idaho Code 33-1019.
- 6650 GROUND MAINTENANCE SERVICES PROGRAM** Maintenance of all sites including snow removal, landscaping, and other general grounds work.
- 6670 SECURITY SERVICES PROGRAM** Maintaining order and control in schools and on school property in addition to protecting school district property.
- 6810 PUPIL TO SCHOOL TRANSPORTATION PROGRAM** Transporting students to and from school, between schools for instructional purposes, approved field trips, and athletic extra-curricular activities. Allowable and non-allowable costs for reimbursement under the School Support Program are defined in the State Transportation Manual.
- 6820 PUPIL ACTIVITY TRANSPORTATION PROGRAM** The program established to provide student transportation services to approved school athletic or activity events. (Such programs are not eligible for state transportation assistance.)
- 6830 GENERAL TRANSPORTATION PROGRAM** The program to provide maintenance services for vehicles used in the general administration and operation of the school district.
- 6840 NON-REIMBURSED TRANSPORTATION PROGRAM** This function includes transportation expenses which are not reimbursed for consideration for state reimbursement.
- 6910 OTHER SUPPORT SERVICES PROGRAM** Services and programs of a support service nature which may not be adequately included in the above programs.
- 7000 NON-INSTRUCTIONAL** This classification of activities and programs are concerned with providing non-instructional services to students, staff, and the community.
- The following is a description of the expenditures that are part of the Non-instructional Function.**
- 7100 CHILD NUTRITION PROGRAM** Provides food to students and staff in the school.
- 7200 COMMUNITY SERVICES PROGRAM** Services and activities of personnel to provide non-instructional types of programs for the school community as a whole or some segment of the community.

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8000 FACILITY ACQUISITION Activities concerned with the acquisition of a coordinated group of fixed assets, land, buildings, machinery, and equipment constituting the complete facility within the School District.

The following is a description of the expenditures that are part of the Facility Acquisition Function.

8100 CAPITAL ASSET ACQUISITION PROGRAM Planning and acquiring land and buildings, building remodeling, building construction, additions to buildings, and improving school sites.

9000 DEBT SERVICE TRANSFERS AND RESERVES To provide for transactions and activities often necessary for budgeting or accounting control.

The following is a description of the expenditures that are part of Other Services Function.

9100 DEBT SERVICE PROGRAM Servicing debt (principal and interest) of the School District.

9120 DEBT SERVICE INTEREST PROGRAM

9200 FUND TRANSFER PROGRAM The transactions which withdraw money from one fund and place it in another fund without recourse. Interfund loans and interfund receivables are not included here, but are handled through the Balance Sheet Accounts.

9500 CONTINGENCY RESERVE PROGRAM Reserve limited to five percent of the total General Fund budget, allowing the Board of Trustees to appropriate funds, by resolution, and for necessary contingencies.

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OBJECTS OF EXPENDITURE

While function classifies expenditure according to "why" expenditures are made, object classification indicates "what" goods or services are purchased.

Eight major categories are used by the School District in budget development and financial reporting to the state. School District No. 25 also subdivides the eight categories to obtain more specific detail for internal budgeting and accounting purposes.

The eight major areas are listed and defined as follows:

- 100 SALARIES** Gross salary expenditures paid to employees. Salaries include payment for full-time, part-time, and temporary or substitute personnel.
- 200 EMPLOYEE BENEFITS** Expenditures in addition to the gross salary for fringe benefits which the employer is required to provide either by state law, board policy, or contract with employees.
- 300 PURCHASED SERVICES** Professional, technical, and property services provided by individuals, organizations private business, and public agencies. Professional and technical services are performed by persons or firms with specialized skills or knowledge and property services are purchased to operate, repair, maintain, and rent facilities for the school district.
- 400 SUPPLIES AND MATERIALS** Purchases for materials are generally considered as an expendable or consumable item. Such items are usually consumed, wear out, deteriorate from use, or lose their identity when used in the instructional process.
- 500 CAPITAL OBJECTS** Expenditures for items of a permanent or lasting nature which have met the District's capitalization criteria.
- 600 DEBT RETIREMENT** Expenses for redemption of outstanding bonds and payment of interest accumulating on bond obligations.
- 700 INSURANCE AND JUDGMENTS** Expenditures for insurance to protect District property and to provide liability coverage.
- 800 TRANSFERS AND RESERVES** To provide for transfers, contingency reserve, and unappropriated fund balance.

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REVENUES

Estimates of revenues which may become available from local, county, state, and federal sources constitute the financial plan for the annual budget. Revenues are classified as follows:

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- 4100.000 REVENUE FROM LOCAL SOURCES** Estimates of revenue raised, earned, or received through local efforts and property taxes for the School District.
- 4200.000 REVENUE FROM INTERMEDIATE SOURCES** Estimates of revenue collected by an administrative unit or governmental entity between the level of the School District and the state (e.g., county) and distributed to the School District.
- 4300.000 REVENUE FROM STATE SOURCES** Estimate of revenue appropriated at the state level for the public schools and distributed to the eligible school districts as defined by law, regulation, or formula.
- 4400.000 REVENUE FROM FEDERAL SOURCES** Estimates of revenue from federal government distributed directly to school districts or indirectly to school districts through a state agency.
- 4500.000 REVENUE FROM OTHER SOURCES** Estimates of revenue from sale of assets, sale of bonds, increases in long-term debt (loans), transfers, and other revenue not classified as a local, intermediate, state, or federal source.
- 4600.000 TRANSFERS - OPERATING** Estimates of transferred amounts from another fund which will not be repaid.
- 4700.000 ESTIMATED BEGINNING BALANCE** Estimates of resources derived from excess revenues over expenditures of prior year.

