

***Pocatello
Chubbuck
School District 25***

*Maximizing Learning For All Students
Through Rigor, Relevancy and Relationships*

Whatever It Takes!

*Annual Budget
2013 - 2014*

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2013-2014 ANNUAL BUDGET

TABLE OF CONTENTS

<u>Introductory Information</u>	<u>Page</u>	<u>Other Funds (Continued)</u>	<u>Page</u>
Budget Format and Explanation of Account Structures	ii	State Technology	88
Budget Development Staff	1	Substance Abuse Prevention	93
Budget Calendar	2	Title I-A, ESEA - Improving Basic Programs	98
Budget Summary - All Funds	3	Title VI-B, IDEA - School-Age and Preschool	112
Summary of Levies	4	Perkins IV - Professional-Technical	134
Notice of Budget Hearing	5	Title II-A, ESEA - Improving Teacher Quality	140
Summary Statement	6	Title IV-A, ESEA - Safe & Drug-Free Schools	144
		Head Start	148
		Title II-D ESEA - Technology	177
<u>General Fund</u>	<u>Page</u>	Child Nutrition	181
Program Information	7	Bond Interest and Redemption	186
Revenue Information	8	Plant Facilities	191
Description of Revenue Items	10	Print Shop	213
Estimate of State Support	13	VEBA Trust	217
Enrollment Projections	14		
Summary By Function	15	<u>Appendices</u>	<u>Page</u>
Summary By Object	18	Explanation of Expenditure Programs / Functions	223
General Fund Expenditures by Function (Program) and Object	23	Explanation of Expenditure Objects	228
		Explanation of Revenues	229
<u>Other Funds</u>	<u>Page</u>		
Introduction to Special Revenue Funds	63		
Federal Forest	64		
Driver Education	68		
Special Grants	73		
State Professional-Technical Education	84		

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2013-2014 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.

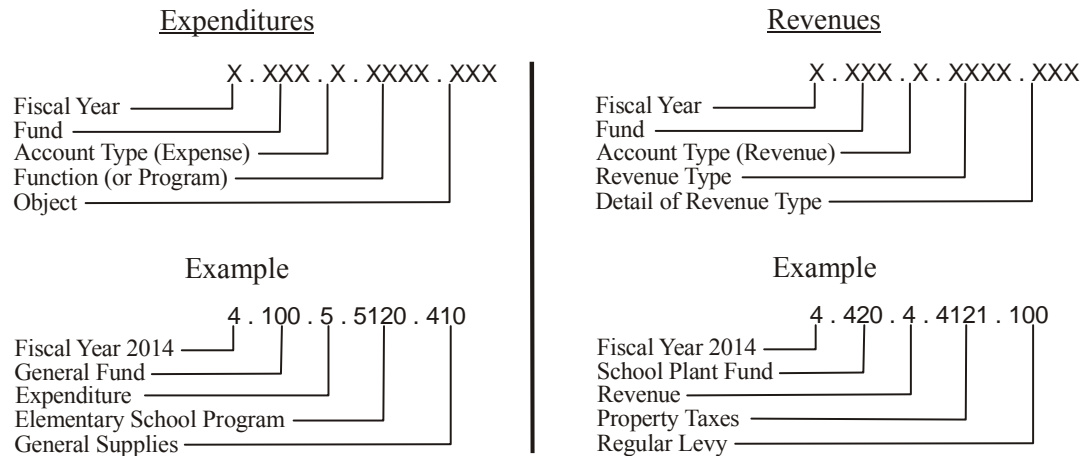
A budget is developed for each fund. A fund is a separate accounting entity with a self-balancing set of accounts that includes all cash, financial resources, obligations, and fund equity.

SPECIAL NOTE: The actual amounts listed under “2010-2011” and “2011-2012” have been rounded to the nearest dollar. Therefore, some subtotals and grand totals may not appear to sum correctly.

The amount listed under “2012-2013” as the Adjusted Budget is as of May 31, 2013.

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
2013-2014 ANNUAL BUDGET

BOARD OF TRUSTEES 2012-2013

Janie Gebhardt - Chair
John Sargent - Vice Chair
Jackie Cranor - Clerk
Jim Facer - Member
Paul Vitale - Member

BUDGET DEVELOPMENT STAFF

Education Service Center

Shelley Allen, Public Information Officer
Bob Devine, Director of Secondary Education
C.B. Giles, Business Services Coordinator
Randy Gwynn, Maintenance Coordinator
Jan Harwood, Title I Coordinator
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
Amanda Pernet, Energy Education Manager
Bart Reed, Director of Business Operations
Pam Sanford, Director of Special Services
Carl Smart, Director of Employee Services
Mary M. Vagner, Superintendent
Chuck Wegner, Director of Curriculum
Tom Wilson, Food Service Coordinator
Sherry Young, Director of Head Start

Principals

Sheryl Brockett - Century High
Dian Swanson - Highland High
Don Cotant - Pocatello High
Keith Barnes - Alameda Center
Patrick Vereecken - Franklin Middle School
Christine Stevens - Hawthorne Middle School
Susan Pettit - Irving Middle School
A.J. Watson - Chubbuck Elementary
Tina Orme - Edahow Elementary
Betsy Goeltz - Ellis Elementary
Deanne Dye - 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
Brenda Scheer- Wilcox Elementary

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2013-2014 ANNUAL BUDGET

2012-2013 BUDGET CALENDAR

July 17, 2012 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:

February 4, 2013 Development of financial parameters and review of allotments. Review budget procedures.

February 18, 2013 Administrative review of budgeting process and procedures. Distribute data and staff printouts to directors, department heads, and coordinators.

February 19, 2013 Regular Board Meeting – Discussion of Balancing the 2013-14 District Budget.

March 19, 2013 Regular Board Meeting – Discussion of Balancing the 2013-14 District Budget.

March 22, 2013 Deadline for Directors, Department Heads, and Coordinators to submit requested budgets for the 2013-14 Fiscal Year.

April 16, 2013 Regular Board Meeting – Discussion of Balancing the 2013-14 District Budget.

April 30, 2013 Final day to notify Bannock County of the date of the Budget Hearing.

May 7, 2013 Special Board Work Session to Present Balanced Budget Options and Seek Board Direction

May 14, 2013 Board Work Session to Present Balanced Budget Options and Seek Board Direction

May 21, 2013 Regular Board Meeting – Present Balanced 2013-14 District Budget and Set Budget Hearing. Take Action on Insurance Plan and Carriers.

May 31, 2013 Advertisement prepared and submitted to the Idaho State Journal.

June 7, 2013 Post and Publish Budget Hearing and Budget Summaries.

June 18, 2013 Regular Board Meeting - Public Hearing and Adoption of 2013-2014 budget.

July 16, 2013 Annual Meeting of the Board of Trustees.

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2013-2014 ANNUAL BUDGET

BUDGET SUMMARY

<u>Fund Number and Description</u>	<u>2010-2011 Budget*</u>			<u>2011-2012 Budget*</u>			<u>2012-2013 Budget*</u>		<u>2013-2014 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	69,411,942	70,824,701	-1,412,759	69,474,295	69,897,790	-423,495	68,759,340	69,921,598	68,602,166
220 Federal Forest Fund	136,170	133,562	2,608	133,563	168,389	-34,826	35,000	35,000	114,827
241 Driver Education Fund	67,340	85,029	-17,689	67,340	89,893	-22,553	68,900	76,603	69,420
242 Special Grants Fund	74,453	56,606	17,847	81,806	33,741	48,065	27,000	97,816	60,047
243 State Professional-Technical Education Fund	567,266	356,184	211,082	606,213	368,564	237,649	571,474	579,069	329,550
245 State Technology Fund	33,556	33,556	0	0	0	0	455,000	486,099	336,850
246 Substance Abuse Prevention Fund	37,376	12,520	24,856	24,856	18,779	6,077	7,500	6,077	0
250 Title I-A ARRA Fund	1,155,570	1,107,407	48,163	48,164	48,163	1	0	0	0
251 Title I-A, ESEA - Improving Basic Programs Fund	3,017,262	2,556,351	460,911	3,144,123	2,783,012	361,111	3,004,393	3,085,745	2,708,090
256 Title VI-B School-Age ARRA Fund	1,214,844	1,317,201	-102,357	60,513	60,513	0	0	0	0
257 Title VI-B, IDEA - School-Age Fund	3,190,195	2,130,731	1,059,464	3,601,791	2,527,792	1,073,999	1,978,120	3,242,592	3,599,024
258 Title VI-B, IDEA - Preschool Fund	189,564	126,525	63,039	174,558	149,469	25,089	135,048	173,834	148,035
259 Title VI-B Preschool ARRA Fund	60,407	56,438	3,969	5,451	5,450	1	0	0	0
263 Perkins IV - Professional Technical Fund	192,869	186,080	6,789	160,033	159,890	143	163,232	163,232	150,500
271 Title II-A, ESEA - Improving Teacher Quality Fund	1,275,775	825,991	449,784	1,039,490	773,840	265,650	1,005,000	818,965	579,327
273 Title IV-A, ESEA - Drug-Free Schools Fund	345,743	345,743	0	328,532	327,452	1,080	462,654	462,654	430,929
274 Head Start Fund	1,225,344	1,227,337	-1,993	1,226,844	1,225,876	968	1,234,166	1,234,166	1,234,166
276 Head Start Training Fund	21,178	21,178	0	21,050	21,051	-1	21,178	21,178	21,178
277 Head Start Incentive Fund	5,104	5,104	0	0	0	0	0	0	0
278 Head Start T.A.N.F. Fund	93,504	93,504	0	93,504	93,728	-224	93,504	93,504	93,504
282 Title II-D, ESEA - Technology Fund	10,135	10,135	0	0	0	0	0	0	0
290 Child Nutrition Fund	5,437,825	5,809,875	-372,050	5,307,350	6,244,405	-937,055	5,411,824	5,411,824	6,047,541
310 Bond Interest and Redemption Fund	4,423,368	4,640,534	-217,166	4,535,680	4,748,185	-212,505	4,791,507	4,791,507	4,938,710
420 Plant Facilities Fund	5,461,597	5,522,972	-61,375	6,146,530	6,215,298	-68,768	5,838,257	5,838,257	6,014,820
610 Print Shop Fund	128,656	142,666	-14,010	113,656	162,214	-48,558	113,973	113,973	113,696
710 VEBA Trust Fund	846,035	828,187	17,848	830,689	829,109	1,580	654,937	654,937	480,230
Total of All Funds	98,623,078	98,456,115	166,963	97,226,031	96,952,602	273,429	94,832,007	97,308,630	96,072,610

* Includes actual Ending Fund Balances as well as budgeted Reserves

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2013-2014 ANNUAL BUDGET

SUMMARY STATEMENT OF CERTIFIED LEVIES FOR FY 2010 THROUGH FY 2013

LEVIES:	<u>2010-2011</u>	<u>2011-2012</u>	<u>2012-2013</u>	<u>Estimated</u> <u>2013-2014</u>
Supplemental Levy ¹	\$6,000,000	\$7,500,000	\$7,500,000	\$8,500,000
Emergency Levy	0	0	0	0
Tort Levy	186,220	193,923	196,000	200,784
School Plant Facilities Levy ²	3,878,321	3,934,530	4,131,257	4,337,820
School Construction Bond Levy ³	<u>2,245,517</u>	<u>2,274,866</u>	<u>2,330,637</u>	<u>2,552,250</u>
TOTAL LEVIES	<u>\$12,310,058</u>	<u>\$13,903,319</u>	<u>\$14,157,894</u>	<u>\$15,590,854</u>
PROPERTY VALUES:	<u>2010-2011</u>	<u>2011-2012</u>	<u>2012-2013</u>	<u>2013-2014</u>
Actual September Taxable Property Value	\$3,331,974,374	\$3,397,374,447	\$3,347,328,702	
Total Calculated Levy Rate ⁵	0.003861982	0.003898239	0.004010234	

¹Approved April 7, 2009 for FY 2011; approved March 8, 2011 for FY 2012 and FY 2013; approved March 12, 2013 for FY 2014 and FY 2015.

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 \$8,954 in FY 2011, \$10,172 in FY 2012 and \$11,263 in FY 2013.

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2013-2014 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 June 18, 2013 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, 2013, to June 30, 2014, 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 7, 2013, 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, 624 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 N 7th Ave, Pocatello, Idaho

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

Jackie Cranor
Clerk of Board of Trustees

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2013-2014 ANNUAL BUDGET

SUMMARY STATEMENT - 2013-2014 SCHOOL BUDGET
ALL FUNDS

	<u>GENERAL FUND</u>				<u>ALL OTHER FUNDS</u>			
	Actual 2010-11	Actual 2011-12	Adjusted Budget 2012-13	Proposed Budget 2013-14	Actual 2010-11	Actual 2011-12	Adjusted Budget 2012-13	Proposed Budget 2013-14
<u>REVENUES</u>								
Beginning Balance	7,621,178	8,314,130	7,947,375	5,482,200	5,205,465	6,787,893	5,524,819	6,377,721
Local Tax Revenue	6,123,679	7,424,769	7,696,000	8,701,270	6,549,776	6,155,665	6,461,894	6,890,070
Other Local Revenue	856,010	905,895	787,500	999,500	1,510,452	1,456,195	1,699,570	1,677,635
State Revenue	54,681,151	51,050,424	52,645,723	52,554,196	701,141	728,026	1,415,168	1,173,969
Federal Revenue	1,542,683	2,202,572	845,000	865,000	13,550,825	11,820,189	12,145,982	11,243,549
Sale of Fixed Assets	0	0	0	0	2,681	1,489	2,000	2,000
Transfers	0	0	0	0	111,075	105,356	137,599	105,500
TOTALS	<u>70,824,701</u>	<u>69,897,790</u>	<u>69,921,598</u>	<u>68,602,166</u>	<u>27,631,415</u>	<u>27,054,813</u>	<u>27,387,032</u>	<u>27,470,444</u>
<u>EXPENDITURES</u>								
Salaries	43,019,731	41,686,270	43,256,781	42,065,002	6,512,738	6,037,349	6,550,235	6,016,039
Fringe Benefits	13,498,712	13,519,005	14,610,407	14,889,400	2,375,257	2,434,037	2,873,850	2,443,661
Purchased Services	3,588,286	3,878,711	4,245,640	4,417,863	2,933,407	2,371,482	4,543,576	2,909,219
Supplies and Materials	1,879,015	2,031,701	2,274,876	2,341,252	3,470,149	3,006,256	3,237,315	3,724,719
Capital Objects	40,834	363,045	39,318	19,300	3,321,439	5,178,875	3,053,447	4,623,220
Debt Retirement	0	0	0	0	2,226,830	2,232,700	2,482,025	2,233,900
Insurance and Judgments	374,827	366,327	388,520	394,145	1,793	8,156	11,626	10,830
Transfers and Other Requirements	109,166	105,356	137,599	105,500	1,909	0	0	0
Contingency Reserve	0	0	610,093	631,195	0	0	0	0
Reserve for Future Building Expenses	0	0	0	0	0	0	1,421,189	1,899,466
Unappropriated Fund Balance	8,314,130	7,947,375	2,448,335	2,524,779	6,787,893	5,785,960	3,213,769	3,609,390
Appropriated Fund Balance	0	0	1,510,029	813,730	0	0	0	0
Designated Reserves	0	0	400,000	400,000	0	0	0	0
TOTALS	<u>70,824,701</u>	<u>69,897,790</u>	<u>69,921,598</u>	<u>68,602,166</u>	<u>27,631,415</u>	<u>27,054,813</u>	<u>27,387,032</u>	<u>27,470,444</u>

A Copy of the School District Budget will be available for public inspection in the
District's Administrative Offices or online at: http://www.d25.k12.id.us/PDF/B_office/annual_budget_2014.pdf

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2013-2014 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 71.4% percent of the planned total expenditures in 2013-2014. Other funds are restricted to either specific items or special purposes. The General Fund and Special Funds comprise a complete school district financial plan.

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2013-2014 ANNUAL BUDGET

GENERAL FUND
REVENUES

Account Elements and Description	2010-2011 Budget			2011-2012 Budget			2012-2013 Budget		2013-2014 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
4.100.4.4112.200 Taxes - Supplemental Levy	6,000,000	5,923,314	-76,686	7,500,000	7,232,537	-267,463	7,500,000	7,500,000	8,500,000
4.100.4.4113.300 Taxes - Emergency Levy	0	-59	-59	0	2,930	2,930	0	0	0
4.100.4.4114.400 Taxes - Tort Levy	195,174	200,421	5,247	193,923	189,302	-4,621	196,000	196,000	200,784
4.100.4.4119.900 Taxes - Judgment	0	4	4	0	0	0	0	0	486
4.100.4.4130.000 Penalty on Delinquent Taxes	78,000	101,051	23,051	95,000	108,459	13,459	100,000	100,000	100,000
4.100.4.4140.000 Tuition	0	990	990	0	0	0	0	0	0
4.100.4.4140.010 Montessori Tuition	35,000	45,251	10,251	40,000	36,039	-3,962	35,000	35,000	21,000
4.100.4.4140.020 Summer School Tuition	15,000	11,827	-3,173	13,000	3,903	-9,097	12,000	12,000	7,000
4.100.4.4140.040 Strings Program Revenues	10,000	13,296	3,296	10,000	11,113	1,113	10,000	10,000	8,000
4.100.4.4140.050 IDLA Tuition	5,500	15,434	9,934	7,500	6,775	-725	7,500	7,500	4,000
4.100.4.4150.000 Earnings on Investment	75,000	52,611	-22,389	50,000	39,928	-10,072	50,000	50,000	40,000
4.100.4.4174.410 Music Instrument Maintenance	2,000	5,046	3,046	3,000	4,188	1,188	3,000	3,000	2,500
4.100.4.4179.900 Participation Fee Revenue	238,000	225,949	-12,052	225,000	256,381	31,381	250,000	250,000	250,000
4.100.4.4191.100 Rentals	20,000	20,857	857	20,000	19,834	-166	20,000	20,000	20,000
4.100.4.4193.300 Transportation	200,000	306,339	106,339	200,000	373,182	173,182	275,000	275,000	325,000
4.100.4.4199.900 Other Local Revenue	20,000	57,361	37,361	22,000	46,095	24,095	25,000	25,000	222,000
TOTAL LOCAL FUNDING	6,893,674	6,979,689	86,015	8,379,423	8,330,663	-48,760	8,483,500	8,483,500	9,700,770
4.100.4.4311.100 Basic School Support	44,817,037	46,196,446	1,379,409	42,638,968	42,859,421	220,453	43,528,482	42,566,250	43,981,905
4.100.4.4311.110 State Lottery Revenue	695,000	685,916	-9,084	0	0	0	0	0	0
4.100.4.4312.200 Transportation Support	1,371,000	1,647,649	276,649	1,644,048	1,567,854	-76,194	1,850,000	1,850,000	1,750,000
4.100.4.4314.400 Exceptional Child Contracts	80,000	83,556	3,556	80,000	105,395	25,395	80,000	80,000	85,000
4.100.4.4318.800 State Benefit Apportionment	5,887,274	5,713,492	-173,782	5,620,859	5,645,692	24,833	5,708,365	5,595,744	6,109,928
4.100.4.4319.900 Other State Support	324,160	280,591	-43,569	726,472	799,555	73,083	442,585	2,482,321	555,955
4.100.4.4329.900 Other State Revenue	64,908	62,899	-2,009	64,908	63,554	-1,354	64,908	64,908	64,908
4.100.4.4380.000 Revenue In Lieu of Property Taxes	6,500	10,602	4,102	0	8,954	8,954	6,500	6,500	6,500
TOTAL STATE FUNDING	53,245,879	54,681,151	1,435,272	50,775,255	51,050,424	275,169	51,680,840	52,645,723	52,554,196

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2013-2014 ANNUAL BUDGET

GENERAL FUND
REVENUES

Account Elements and Description	2010-2011 Budget			2011-2012 Budget			2012-2013 Budget		2013-2014 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
4.100.4.4450.000 Indirect Costs	200,000	193,868	-6,132	200,000	189,947	-10,053	195,000	195,000	190,000
4.100.4.4459.900 Medicaid Revenue	1,451,211	1,348,815	-102,396	1,805,487	2,012,625	207,138	650,000	650,000	675,000
TOTAL FEDERAL FUNDING	<u>1,651,211</u>	<u>1,542,683</u>	<u>-108,528</u>	<u>2,005,487</u>	<u>2,202,572</u>	<u>197,085</u>	<u>845,000</u>	<u>845,000</u>	<u>865,000</u>
4.100.4.4600.000 Interfund Transfers	0	0	0	0	0	0	0	0	0
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>61,790,764</u>	<u>63,203,523</u>	<u>1,412,759</u>	<u>61,160,165</u>	<u>61,583,660</u>	<u>423,495</u>	<u>61,009,340</u>	<u>61,974,223</u>	<u>63,119,966</u>
4.100.4.7000.000 Estimated Beginning Balance	7,621,178	7,621,178	0	8,314,130	8,314,130	0	7,750,000	7,947,375	5,482,200
TOTAL GENERAL FUND	<u><u>69,411,942</u></u>	<u><u>70,824,701</u></u>	<u><u>1,412,759</u></u>	<u><u>69,474,295</u></u>	<u><u>69,897,790</u></u>	<u><u>423,495</u></u>	<u><u>68,759,340</u></u>	<u><u>69,921,598</u></u>	<u><u>68,602,166</u></u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2013-2014 ANNUAL BUDGET

GENERAL FUND
DESCRIPTION OF REVENUE ITEMS

LOCAL SOURCES

Taxes - Supplemental

DESCRIPTION

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
2013-2014 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

In 2001, the Idaho 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. Those funds are not funded directly by the state, but are taken as credits against one of the eligible local property tax levies (usually the tort levy).

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2013-2014 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
2013-2014 ANNUAL BUDGET

ESTIMATE OF M & O STATE SUPPORT REVENUE
FOR 2013-2014

1. Entitlement (Number of Support Units = 581 x \$20,000 - State Distribution Factor)	\$11,620,000
2. Salary Apportionment (Number of Support Units = 587)	<u>32,361,905</u>
3. BASE SUPPORT	<u>\$43,981,905</u>
4. Benefit Apportionment	6,109,928
5. Exceptional Child Support	85,000
6. Transportation Support	1,750,000
7. Textbook Allowance	0
8. Math and Science Teachers	187,600
9. District Technology Staffing	75,448
10. ISAT Remediation	164,000
11. Idaho Reading Initiative / Limited English Proficiency / Gifted and Talented	128,915
12. TOTAL STATE SUPPORT	<u>\$52,482,788</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2013-2014 ANNUAL BUDGET

Student Enrollment Projections
September 30 Data
For District Planning

Grade	Actual Enrollment										Projected Enrollment				
	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	16-17	17-18
K	964	937	931	1,015	954	1,019	996	1,150	1,043	1,008	1,000	975	950	975	1,000
1	922	944	951	921	1,004	946	1,014	1,006	1,109	1,002	980	983	975	951	927
2	884	899	947	918	912	983	927	1,014	975	1,051	982	974	952	955	947
3	868	865	883	918	893	921	965	918	996	954	1,027	1,029	962	954	933
4	847	859	866	861	900	870	911	956	899	963	931	932	1,003	1,005	940
5	814	832	849	843	854	900	858	928	932	886	948	951	920	921	990
6	872	804	842	807	848	872	900	841	899	940	872	875	937	940	909
7	882	884	820	830	854	882	896	903	860	890	937	942	873	876	939
8	959	877	853	812	831	863	881	912	904	858	876	885	932	937	868
9	1,002	1,008	957	936	898	940	976	975	986	992	935	939	958	968	1,020
10	979	996	995	935	928	899	917	950	963	969	986	978	922	926	945
11	896	924	924	931	913	880	872	908	931	940	942	947	964	956	901
12	904	865	889	867	878	932	884	893	902	916	936	937	939	944	961
K	964	937	931	1,015	954	1,019	996	1,150	1,043	1,008	1,000	975	950	975	1,000
1-3	2,674	2,708	2,781	2,757	2,809	2,850	2,906	2,938	3,080	3,007	2,989	2,986	2,889	2,860	2,807
4-6	2,533	2,495	2,557	2,511	2,602	2,642	2,669	2,725	2,730	2,789	2,751	2,758	2,860	2,866	2,839
Total Elementary	6,171	6,140	6,269	6,283	6,365	6,511	6,571	6,813	6,853	6,804	6,740	6,719	6,699	6,701	6,646
7-8	1,841	1,761	1,673	1,642	1,685	1,745	1,777	1,815	1,764	1,748	1,813	1,827	1,805	1,813	1,807
9-12	3,781	3,793	3,765	3,669	3,617	3,651	3,649	3,726	3,782	3,817	3,799	3,801	3,783	3,794	3,827
Total Secondary	5,622	5,554	5,438	5,311	5,302	5,396	5,426	5,541	5,546	5,565	5,612	5,628	5,588	5,607	5,634
Total	11,793	11,694	11,707	11,594	11,667	11,907	11,997	12,354	12,399	12,369	12,352	12,347	12,287	12,308	12,280

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2013-2014 ANNUAL BUDGET

GENERAL FUND FUNCTION SUMMARY
FISCAL YEAR 2011 THROUGH FISCAL YEAR 2014

<u>Function Number and Description</u>	<u>2010-2011 Budget</u>			<u>2011-2012 Budget</u>			<u>2012-2013 Budget</u>		<u>2013-2014 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	6,000	5,940	60	6,000	5,940	60	6,000	6,000	0
5120 Elementary Program	17,604,238	17,514,537	89,701	18,426,959	18,288,019	138,940	18,967,274	18,702,301	18,612,471
5150 Secondary Program	15,707,731	15,535,122	172,609	15,455,112	15,496,408	-41,296	16,102,678	15,569,384	16,336,796
5170 Alternate School Program	1,024,552	1,015,163	9,389	990,163	976,489	13,674	1,012,346	1,072,324	1,097,214
5190 Vocational-Technical Program	1,587	1,587	0	2,500	0	2,500	1,500	1,500	0
5210 Special Education Program	4,437,582	4,393,327	44,255	4,392,263	4,436,379	-44,116	4,594,134	4,696,342	4,853,748
5220 Preschool Handicapped Program	153,821	153,727	94	172,920	171,450	1,470	174,958	174,925	223,838
5240 Gifted And Talented Program	129,040	128,326	714	135,677	134,169	1,508	140,150	140,150	145,535
5310 Interscholastic Program	205,000	281,692	-76,692	300,000	341,139	-41,139	366,000	366,000	366,000
5320 School Activity Program	730,862	658,733	72,129	682,526	672,083	10,443	682,648	682,688	737,339
5410 Summer School Program	76,189	77,696	-1,507	71,905	99,014	-27,109	79,681	79,681	80,290
5420 Community Education Program	44,363	27,323	17,040	17,899	10,080	7,819	17,904	17,904	18,043
Total Instruction	40,120,965	39,793,173	327,792	40,653,924	40,631,170	22,754	42,145,273	41,509,199	42,471,274

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2013-2014 ANNUAL BUDGET

GENERAL FUND FUNCTION SUMMARY
FISCAL YEAR 2011 THROUGH FISCAL YEAR 2014

<u>Function Number and Description</u>	<u>2010-2011 Budget</u>			<u>2011-2012 Budget</u>			<u>2012-2013 Budget</u>		<u>2013-2014 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	2,390,669	2,400,916	-10,247	2,207,440	2,205,099	2,341	2,231,015	2,238,512	2,266,273
6160 Ancillary Service Program	1,476,226	1,440,851	35,375	1,415,562	1,461,127	-45,565	1,483,210	1,477,907	1,564,692
6210 Instructional Improvement Program	1,018,267	922,429	95,838	998,860	937,691	61,169	958,918	958,857	913,922
6220 Educational Media Services Program	1,237,307	1,227,744	9,563	783,611	779,712	3,899	801,885	798,384	830,347
6230 Instruction-Related Technology Program	646,984	632,168	14,816	1,182,546	1,141,975	40,571	882,342	940,027	1,007,495
6310 Board Of Education Program	26,100	29,113	-3,013	28,100	35,990	-7,890	28,100	28,100	28,100
6320 Central Administration Program	994,123	920,502	73,621	963,823	923,193	40,630	979,488	971,187	927,814
6410 School Administration Program	3,946,904	3,891,117	55,787	3,835,312	3,856,777	-21,465	3,757,786	3,732,577	3,894,187
6510 Business Administration Program	564,291	535,998	28,293	494,656	489,448	5,209	507,018	501,425	506,536
6550 Central Service Program	102,975	121,972	-18,997	123,579	113,111	10,468	104,593	124,457	111,315
6560 Administrative Technology Service Program	263,695	256,003	7,692	258,247	258,263	-16	259,712	258,465	264,950
6610 Building Operation Services Program	4,652,651	4,360,293	292,358	4,570,954	4,287,202	283,752	4,616,077	4,598,515	4,546,060
6630 Maintenance - Non-Student Occupied Program	3,600	3,126	474	3,600	2,687	913	3,600	3,600	3,600
6640 General Maintenance Services Program	1,484,964	1,447,562	37,402	1,439,682	1,436,739	2,943	1,525,757	1,491,857	1,489,041
6650 Ground Maintenance Services Program	207,837	212,757	-4,920	209,004	197,516	11,488	196,441	193,874	198,985
6670 Security Services Program	0	0	0	0	0	0	0	0	203,346
6810 Pupil To School Transportation Program	2,401,566	2,470,278	-68,712	2,443,386	2,684,655	-241,269	2,807,629	2,796,817	2,847,296
6820 Pupil Activity Transportation Program	68,668	28,883	39,785	69,336	43,000	26,336	72,896	67,896	0
6840 Non-reimbursable Transportation Program	43,050	44,687	-1,637	42,650	40,464	2,186	42,200	40,200	41,729
6910 Other Support Services Program	1,718,514	1,661,833	56,681	424,911	319,239	105,672	16,474	2,083,686	10,000
7200 Parent Activities Program	347	0	347	0	0	0	0	0	0
Total Support Services	23,248,738	22,608,231	640,507	21,495,259	21,213,887	281,372	21,275,141	23,306,343	21,655,688
Total Current Expenditures	63,369,703	62,401,404	968,299	62,149,183	61,845,057	304,126	63,420,414	64,815,542	64,126,962

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2013-2014 ANNUAL BUDGET

GENERAL FUND FUNCTION SUMMARY
FISCAL YEAR 2011 THROUGH FISCAL YEAR 2014

<u>Function Number and Description</u>	<u>2010-2011 Budget</u>			<u>2011-2012 Budget</u>			<u>2012-2013 Budget</u>		<u>2013-2014 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	105,500	109,166	-3,666	107,900	105,357	2,543	106,500	137,599	105,500
9500 Contingency Reserve Program	5,936,739	8,314,130	-2,377,391	7,217,212	7,947,375	-730,163	5,232,426	4,968,457	4,369,704
Total Transfers or Reserves	<u>6,042,239</u>	<u>8,423,296</u>	<u>-2,381,057</u>	<u>7,325,112</u>	<u>8,052,732</u>	<u>-727,620</u>	<u>5,338,926</u>	<u>5,106,056</u>	<u>4,475,204</u>
TOTAL EXPENDITURES, TRANSFERS AND RESERVES	<u>69,411,942</u>	<u>70,824,700</u>	<u>-1,412,758</u>	<u>69,474,295</u>	<u>69,897,789</u>	<u>-423,494</u>	<u>68,759,340</u>	<u>69,921,598</u>	<u>68,602,166</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2013-2014 ANNUAL BUDGET

GENERAL FUND OBJECT SUMMARY
FISCAL YEAR 2011 THROUGH FISCAL YEAR 2014

<u>Object Number and Description</u>	<u>2010-2011 Budget</u>			<u>2011-2012 Budget</u>			<u>2012-2013 Budget</u>		<u>2013-2014 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	124,663	125,575	-912	124,663	126,211	-1,548	124,663	125,063	124,663
112 Directors	190,180	190,566	-386	190,180	190,417	-237	194,180	195,380	179,456
113 Supervisors and Coordinators	497,349	467,089	30,260	477,862	476,294	1,568	498,226	502,000	500,667
114 Principals and Assistant Principals	2,119,055	2,148,629	-29,574	2,105,408	2,105,408	0	2,136,096	2,120,495	2,184,855
115 Ancillary Professional	1,006,383	1,030,117	-23,734	1,005,928	1,004,316	1,612	1,021,586	1,017,434	1,069,299
116 Teachers	27,530,579	27,434,951	95,628	27,490,092	27,458,866	31,226	28,020,619	27,570,594	28,162,906
117 Media Specialists	521,784	523,998	-2,214	152,131	152,131	0	156,894	159,254	159,923
118 Counselors	1,429,746	1,428,502	1,244	1,248,182	1,218,418	29,764	1,228,175	1,233,160	1,280,829
131 Saturday School Teachers	10,000	3,969	6,031	5,000	3,510	1,490	5,000	5,000	5,000
132 Teachers Lunch Duty	50,000	51,704	-1,704	50,000	34,906	15,094	50,000	50,000	20,000
133 Stipends and Extra Days - Regular	59,416	77,626	-18,210	75,993	62,342	13,651	63,940	63,940	46,146
134 Curriculum Development Stipends	6,000	1,495	4,505	6,000	2,335	3,665	6,000	6,000	4,000
135 Other Special Programs	60,722	38,701	22,021	75,161	68,002	7,159	65,000	65,000	65,000
137 District Early Retirement Grants	68,500	62,500	6,000	40,000	36,000	4,000	6,000	6,000	0
138 State-Paid Salary	0	0	0	0	0	0	0	1,725,177	0
151 Clerical Personnel	2,248,971	2,245,823	3,148	2,275,421	2,319,666	-44,245	2,303,744	2,274,959	2,297,585
152 Instructional Assistants	1,201,189	1,226,625	-25,436	1,382,400	1,334,176	48,224	1,386,759	1,380,701	1,355,649
153 Custodians	1,080,981	1,106,386	-25,405	1,109,878	1,110,807	-929	1,096,081	1,083,576	1,010,772
154 Maintenance Personnel	1,134,314	1,079,348	54,966	1,171,677	1,162,317	9,360	1,149,186	1,171,035	1,097,175
155 Grounds Personnel	121,365	119,873	1,492	122,631	118,509	4,122	109,203	107,129	108,167
156 Warehouse Personnel	63,919	72,965	-9,046	78,947	74,372	4,575	64,773	76,139	65,782
157 Bus Drivers	831,069	844,358	-13,289	854,881	935,848	-80,967	933,997	926,646	963,627
158 Mechanics	153,027	162,888	-9,861	156,466	148,455	8,011	157,553	147,034	145,375
162 Bus Attendants	66,257	66,411	-154	69,673	66,280	3,393	72,955	65,939	71,063
163 Nurses	57,101	36,940	20,161	0	32,035	-32,035	33,734	33,276	34,795
164 Social Workers	45,292	44,124	1,168	44,236	44,236	0	44,900	46,436	44,236
165 Music Accompanists	45,600	43,781	1,819	46,000	40,765	5,235	46,000	46,000	46,000
181 Clerical Substitutes	9,000	6,051	2,949	9,000	8,353	647	9,000	9,000	9,500
182 Substitute Instructional Assistants	36,000	27,653	8,347	39,000	35,076	3,924	39,000	39,000	32,000
183 Substitute Custodians	80,000	62,398	17,602	80,000	82,052	-2,052	80,000	80,000	80,000
186 Substitute Teachers	587,100	610,937	-23,837	549,500	657,204	-107,704	549,500	549,500	549,000
187 Substitute and Trainee Bus Drivers	246,627	214,399	32,228	236,542	237,502	-960	270,171	240,171	210,800

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2013-2014 ANNUAL BUDGET

GENERAL FUND OBJECT SUMMARY
FISCAL YEAR 2011 THROUGH FISCAL YEAR 2014

<u>Object Number and Description</u>	<u>2010-2011 Budget</u>			<u>2011-2012 Budget</u>			<u>2012-2013 Budget</u>		<u>2013-2014 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>
194 Furlough Day Reduction	492,944	459,948	32,996	311,536	232,505	79,031	0	0	0
196 Awards and Bonuses	872,725	872,324	401	0	0	0	0	0	0
197 Inservice Training	0	18,443	-18,443	0	0	0	0	0	0
199 Personal Leave Reimbursement	129,955	112,637	17,318	137,868	106,954	30,914	135,743	135,743	140,732
100 SALARIES	43,177,813	43,019,732	158,081	41,722,256	41,686,269	35,987	42,058,678	43,256,781	42,065,002
210 PERSI	4,324,486	4,323,709	777	4,173,285	4,186,595	-13,310	4,216,353	4,342,182	4,603,072
220 Social Security Tax	3,177,876	3,161,006	16,870	3,065,702	3,060,244	5,458	3,088,831	3,184,039	3,091,777
230 Life Insurance	82,618	83,130	-512	114,293	114,152	141	115,062	114,415	113,017
240 Medical Insurance	4,697,218	4,641,225	55,993	4,929,730	4,835,858	93,872	5,565,248	5,527,318	5,671,545
250 Employee Assistance Plan	0	0	0	0	0	0	25,562	25,562	24,380
260 Dental Insurance	300,248	299,171	1,077	322,625	318,602	4,023	344,575	342,209	348,299
270 Worker's Compensation Insurance	347,467	351,964	-4,497	379,035	389,119	-10,084	431,420	437,489	419,049
280 Retirement Sick Leave Benefits	524,612	524,496	116	515,498	513,483	2,015	520,846	535,779	521,575
290 Vision Insurance	85,785	85,363	422	71,430	71,093	337	71,946	71,452	67,724
295 Physicals	12,054	13,456	-1,402	12,054	15,243	-3,189	13,374	13,374	13,374
296 Other Employee Benefits	13,588	12,667	921	13,588	12,634	954	13,588	13,588	13,588
297 COBRA Fees	2,000	2,525	-525	3,000	1,980	1,020	3,000	3,000	2,000
200 FRINGE BENEFITS	13,567,952	13,498,712	69,240	13,600,240	13,519,004	81,236	14,409,805	14,610,407	14,889,400
310 Professional and Technical Services	778,846	756,632	22,214	780,455	875,388	-94,933	931,923	938,686	949,063
311 Legal Services	80,000	36,523	43,477	55,000	28,402	26,598	55,000	55,000	35,000
312 Audit Services	37,400	34,046	3,354	37,400	33,017	4,383	37,400	37,400	35,500
313 Publishing and Advertising	24,425	14,823	9,602	27,575	16,453	11,122	27,875	27,875	23,275
315 Elections	3,000	0	3,000	0	0	0	0	0	0
317 Health Services (Contracted)	93,500	117,514	-24,014	147,637	147,636	1	115,000	115,000	190,000
318 Testing Program	31,442	31,182	260	34,786	30,005	4,781	41,786	41,786	8,786
319 Consultants	18,700	47,709	-29,009	15,200	12,855	2,345	16,800	16,800	15,500
320 ISAT Remediation	152,352	18,043	134,309	47,000	44,184	2,816	96,119	56,119	83,873
321 Facility Rentals	25,748	21,426	4,322	25,748	16,650	9,098	23,000	23,000	21,500

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2013-2014 ANNUAL BUDGET

GENERAL FUND OBJECT SUMMARY
FISCAL YEAR 2011 THROUGH FISCAL YEAR 2014

<u>Object Number and Description</u>	<u>2010-2011 Budget</u>			<u>2011-2012 Budget</u>			<u>2012-2013 Budget</u>		<u>2013-2014 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>
325 Repair and Maintenance (Contracted)	172,503	173,213	-710	184,742	176,824	7,918	174,842	174,842	178,048
328 Building Repairs (Contracted)	41,700	41,404	296	42,300	41,439	861	41,500	41,500	40,000
331 Electricity Utilities	749,653	680,422	69,231	714,253	720,651	-6,398	712,053	712,053	760,253
332 Gas Utilities	421,800	294,365	127,435	384,600	218,888	165,712	367,800	367,800	351,800
336 Water	565,400	473,405	91,995	545,900	441,702	104,198	550,600	550,600	609,800
337 Land Fill Fee	3,000	2,050	950	3,000	1,844	1,156	3,000	3,000	3,000
345 Transportation Services (Contracted)	1,000	0	1,000	500	0	500	500	500	500
351 Telephone - Voice	65,000	60,762	4,238	65,000	61,203	3,797	65,000	65,000	65,000
352 Postage	72,850	68,283	4,567	65,000	64,064	936	60,000	60,000	50,000
353 Telephone - Repair	2,000	7,789	-5,789	4,000	3,354	646	2,000	2,000	3,500
354 Telephone / Cable - Data	165,120	165,084	36	165,120	179,678	-14,558	185,000	185,000	65,000
355 Telephone - Cellular	3,000	2,063	937	3,500	2,515	985	5,000	5,000	2,500
361 Computer Service Expenses	304,264	150,215	154,049	262,860	294,924	-32,064	254,870	254,870	394,940
371 Tuition	2,400	6,250	-3,850	7,500	5,925	1,575	7,500	7,500	6,250
381 In-District Travel Allowance	37,950	26,295	11,655	36,920	28,653	8,267	39,020	39,020	28,570
382 Out-District Travel Allowance	7,211	10,007	-2,796	12,510	15,185	-2,675	10,150	14,150	15,850
384 Administrative Staff Development	1,000	186	815	1,000	23	977	0	0	0
385 Student Activity Travel	205,000	281,692	-76,692	300,000	341,139	-41,139	366,000	366,000	366,000
386 UNKNOWN	0	0	0	0	0	0	0	0	32,500
387 UNKNOWN	0	0	0	0	0	0	0	0	29,000
391 Professional Dues and Fees	25,800	19,858	5,942	23,300	35,346	-12,046	23,300	23,300	22,100
392 Student Activity Support	23,500	26,079	-2,579	23,500	29,611	-6,111	33,500	33,500	0
396 Inservice Training	16,084	12,771	3,313	16,976	7,740	9,236	32,300	18,339	22,755
399 Purchased Duty Lunches	22,000	8,195	13,805	12,000	3,415	8,585	10,000	10,000	8,000
300 PURCHASED SERVICES	4,153,648	3,588,286	565,362	4,045,282	3,878,711	166,571	4,288,838	4,245,640	4,417,863
410 General Supplies	634,308	565,638	68,670	654,234	560,660	93,575	637,281	624,220	651,014
413 Curriculum Development Supplies	22,223	17,986	4,237	7,528	8,307	-779	2,500	2,500	2,000
417 Testing Supplies	32,783	1,875	30,908	31,237	275	30,962	22,805	22,805	22,796
418 Custodial Supplies	217,700	208,295	9,405	211,350	211,377	-27	211,400	211,400	211,400
419 Warehouse Supplies	0	8,007	-8,007	0	-5,587	5,587	0	0	3,000

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2013-2014 ANNUAL BUDGET

GENERAL FUND OBJECT SUMMARY
FISCAL YEAR 2011 THROUGH FISCAL YEAR 2014

<u>Object Number and Description</u>	<u>2010-2011 Budget</u>			<u>2011-2012 Budget</u>			<u>2012-2013 Budget</u>		<u>2013-2014 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>
420 Transportation Supplies	5,800	6,389	-589	5,800	6,320	-520	5,800	5,800	6,000
421 Motor Fuel	331,550	402,574	-71,024	331,550	484,040	-152,490	509,950	509,950	509,950
423 Grease and Lubricants	13,200	12,881	319	13,200	15,030	-1,830	13,050	12,550	12,300
425 Laundry	1,012	0	1,012	1,012	816	196	1,012	1,012	920
428 Repairs Parts and Supplies	113,900	106,768	7,132	105,300	100,359	4,941	113,900	147,200	120,300
429 Tires	19,000	17,824	1,176	19,000	25,785	-6,785	24,030	24,030	25,030
430 Library Books	78,212	77,610	602	79,906	80,216	-310	79,895	78,164	80,376
440 Textbooks	403,884	264,237	139,647	363,373	363,061	312	461,250	461,250	506,266
471 Building Repairs (Non-Contracted)	150,000	156,041	-6,041	150,000	149,947	53	150,000	150,000	150,000
481 Equipment Repair (Non-Contracted)	35,000	32,022	2,978	35,000	30,573	4,427	37,800	23,195	39,100
493 Professional Books and Journals	800	867	-67	800	523	277	800	800	800
400 SUPPLIES AND MATERIALS	2,059,372	1,879,015	180,357	2,009,290	2,031,701	-22,411	2,271,473	2,274,876	2,341,252
550 Equipment	39,216	40,834	-1,618	395,338	363,045	32,293	3,100	39,318	19,300
500 CAPITAL OBJECTS	39,216	40,834	-1,618	395,338	363,045	32,293	3,100	39,318	19,300
711 Property Insurance	156,400	156,400	0	163,083	162,519	564	164,000	164,000	181,335
712 Liability Insurance	181,181	179,090	2,091	180,425	174,734	5,691	191,251	191,251	181,295
714 Transportation Insurance	31,354	29,400	1,954	30,502	28,307	2,195	30,502	30,502	28,748
715 Surety Insurance	767	767	0	767	767	0	767	767	767
730 Judgments	2,000	9,169	-7,169	2,000	0	2,000	2,000	2,000	2,000
700 INSURANCE AND JUDGMENT	371,702	374,827	-3,125	376,777	366,327	10,450	388,520	388,520	394,145
810 Transfers to Other Funds	105,500	109,166	-3,666	107,900	105,357	2,543	106,500	137,599	105,500
850 Contingency Reserve	617,907	N/A	N/A	609,563	N/A	N/A	610,093	610,093	631,195
852 Unappropriated Fund Balance	2,471,630	N/A	N/A	2,438,255	N/A	N/A	2,440,374	2,448,335	2,524,779
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	535,169	N/A	N/A	2,220,455	N/A	N/A	1,781,959	1,510,029	813,730
856 State Holdback Reserve / Escrow	1,912,033	N/A	N/A	0	N/A	N/A	0	0	0

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2013-2014 ANNUAL BUDGET

GENERAL FUND OBJECT SUMMARY
FISCAL YEAR 2011 THROUGH FISCAL YEAR 2014

<u>Object Number and Description</u>	<u>2010-2011 Budget</u>			<u>2011-2012 Budget</u>			<u>2012-2013 Budget</u>		<u>2013-2014 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>
858 Reserves From Staff Reductions	0	N/A	N/A	1,548,939	N/A	N/A	0	0	0
899 Actual Year-End Fund Balance	N/A	8,314,130	N/A	N/A	7,947,375	N/A	N/A	N/A	N/A
800 TRANSFERS OR RESERVES	<u>6,042,239</u>	<u>8,423,296</u>	<u>-2,381,057</u>	<u>7,325,112</u>	<u>8,052,732</u>	<u>-727,620</u>	<u>5,338,926</u>	<u>5,106,056</u>	<u>4,475,204</u>
TOTAL EXPENDITURES, TRANSFER AND RESERVES	<u>69,411,942</u>	<u>70,824,700</u>	<u>-1,412,758</u>	<u>69,474,295</u>	<u>69,897,789</u>	<u>-423,494</u>	<u>68,759,340</u>	<u>69,921,598</u>	<u>68,602,166</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2013-2014 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
2013-2014 ANNUAL BUDGET

GENERAL FUND
KINDERGARTEN PROGRAM

<u>Account Elements and Object Description</u>	<u>2010-2011 Budget</u>			<u>2011-2012 Budget</u>			<u>2012-2013 Budget</u>		<u>2013-2014 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>
4.100.5.5110.381 In-District Travel Allowance	6,000	5,940	60	6,000	5,940	60	6,000	6,000	0
Total Purchased Services	6,000	5,940	60	6,000	5,940	60	6,000	6,000	0
Total Kindergarten Program	6,000	5,940	60	6,000	5,940	60	6,000	6,000	0

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2013-2014 ANNUAL BUDGET

GENERAL FUND
ELEMENTARY PROGRAM

Account Elements and Object Description	2010-2011 Budget			2011-2012 Budget			2012-2013 Budget		2013-2014 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
4.100.5.5120.116 Teachers	12,024,901	12,036,264	-11,363	12,352,048	12,303,670	48,378	12,523,317	12,339,613	12,206,679
4.100.5.5120.135 Other Special Programs	60,722	38,701	22,021	75,161	68,002	7,159	65,000	65,000	65,000
4.100.5.5120.152 Instructional Assistants	584,893	569,274	15,619	730,948	717,284	13,664	765,409	737,362	748,840
4.100.5.5120.165 Music Accompanists	600	900	-300	1,000	225	775	1,000	1,000	1,000
4.100.5.5120.182 Substitute Instructional Assistants	20,000	7,237	12,763	20,000	14,392	5,608	20,000	20,000	15,000
4.100.5.5120.186 Substitute Teachers	288,000	317,910	-29,910	288,000	290,747	-2,747	288,000	288,000	288,000
4.100.5.5120.199 Personal Leave Reimbursement	35,000	37,422	-2,422	35,000	35,871	-871	37,000	37,000	37,000
Total Salaries	13,014,116	13,007,709	6,407	13,502,157	13,430,191	71,966	13,699,726	13,487,975	13,361,519
4.100.5.5120.210 PERSI	1,296,140	1,301,197	-5,057	1,338,138	1,346,623	-8,485	1,365,956	1,346,042	1,452,107
4.100.5.5120.220 Social Security Tax	956,718	953,586	3,132	992,635	981,576	11,059	1,006,932	994,028	982,073
4.100.5.5120.230 Life Insurance	24,659	24,575	84	35,745	35,311	434	36,081	35,585	34,455
4.100.5.5120.240 Medical Insurance	1,460,757	1,452,006	8,751	1,631,579	1,614,895	16,684	1,841,616	1,818,096	1,804,632
4.100.5.5120.250 Employee Assistance Plan	0	0	0	0	0	0	8,344	8,344	7,747
4.100.5.5120.260 Dental Insurance	93,370	93,081	289	105,090	103,837	1,253	112,492	110,948	110,671
4.100.5.5120.270 Worker's Compensation Insurance	61,152	63,789	-2,637	70,478	70,979	-501	75,486	74,319	74,826
4.100.5.5120.280 Retirement Sick Leave Benefits	157,201	157,856	-655	165,302	168,699	-3,397	168,737	166,068	164,539
4.100.5.5120.290 Vision Insurance	26,677	26,587	90	23,268	22,996	272	23,488	23,165	21,519
Total Fringe Benefits	4,076,674	4,072,677	3,997	4,362,235	4,344,916	17,319	4,639,132	4,576,595	4,652,569
4.100.5.5120.381 In-District Travel Allowance	5,700	4,807	893	5,700	5,019	681	5,700	5,700	5,200
4.100.5.5120.382 Out-District Travel Allowance	2,211	2,622	-411	3,211	3,430	-219	0	5,000	5,000
4.100.5.5120.384 Administrative Staff Development	1,000	186	815	1,000	23	977	0	0	0
4.100.5.5120.392 Student Activity Support	22,500	25,357	-2,857	22,500	28,672	-6,172	32,500	32,500	0
Total Purchased Services	31,411	32,971	-1,560	32,411	37,144	-4,733	38,200	43,200	10,200
4.100.5.5120.410 General Supplies	233,254	210,834	22,420	248,247	225,014	23,233	237,911	226,026	238,687
4.100.5.5120.417 Testing Supplies	32,783	1,875	30,908	31,237	275	30,962	22,805	22,805	22,796
4.100.5.5120.440 Textbooks	214,000	188,470	25,530	250,172	250,172	0	329,500	329,500	310,500
Total Supplies and Materials	480,037	401,180	78,857	529,656	475,461	54,195	590,216	578,331	571,983
4.100.5.5120.550 Equipment	2,000	0	2,000	500	307	193	0	16,200	16,200
Total Capital Objects	2,000	0	2,000	500	307	193	0	16,200	16,200
Total Elementary Program	17,604,238	17,514,537	89,701	18,426,959	18,288,019	138,940	18,967,274	18,702,301	18,612,471

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2013-2014 ANNUAL BUDGET

GENERAL FUND
SECONDARY PROGRAM

Account Elements and Object Description	2010-2011 Budget			2011-2012 Budget			2012-2013 Budget		2013-2014 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
4.100.5.5150.116 Teachers	11,166,123	11,141,217	24,906	10,976,375	10,982,526	-6,151	11,331,980	10,913,325	11,485,264
4.100.5.5150.131 Saturday School Teachers	10,000	3,969	6,031	5,000	3,510	1,490	5,000	5,000	5,000
4.100.5.5150.132 Teachers Lunch Duty	50,000	51,704	-1,704	50,000	34,906	15,094	50,000	50,000	20,000
4.100.5.5150.133 Stipends and Extra Days - Regular	7,666	17,983	-10,317	25,000	13,513	11,487	25,000	25,000	12,146
4.100.5.5150.152 Instructional Assistants	62,078	61,973	105	67,210	68,708	-1,498	68,218	68,787	0
4.100.5.5150.165 Music Accompanists	45,000	42,881	2,119	45,000	40,540	4,460	45,000	45,000	45,000
4.100.5.5150.186 Substitute Teachers	297,600	292,289	5,311	260,000	365,611	-105,611	260,000	260,000	260,000
4.100.5.5150.199 Personal Leave Reimbursement	35,300	28,503	6,798	35,300	25,365	9,935	32,300	32,300	32,000
Total Salaries	11,673,767	11,640,519	33,248	11,463,885	11,534,678	-70,793	11,817,498	11,399,412	11,859,410
4.100.5.5150.210 PERSI	1,160,370	1,177,236	-16,866	1,142,796	1,156,665	-13,869	1,178,865	1,136,220	1,289,854
4.100.5.5150.220 Social Security Tax	858,023	855,126	2,897	842,596	846,976	-4,380	868,586	837,857	871,667
4.100.5.5150.230 Life Insurance	20,643	20,568	75	27,683	27,482	201	28,356	27,739	27,852
4.100.5.5150.240 Medical Insurance	1,222,893	1,217,088	5,805	1,284,823	1,276,925	7,898	1,469,154	1,437,695	1,461,478
4.100.5.5150.250 Employee Assistance Plan	0	0	0	0	0	0	6,558	6,558	6,262
4.100.5.5150.260 Dental Insurance	78,166	77,593	573	81,394	80,880	514	88,409	86,486	89,460
4.100.5.5150.270 Worker's Compensation Insurance	54,850	57,604	-2,754	59,842	61,560	-1,718	65,116	62,809	66,412
4.100.5.5150.280 Retirement Sick Leave Benefits	140,746	142,811	-2,065	141,169	140,325	844	145,625	140,350	146,152
4.100.5.5150.290 Vision Insurance	22,333	22,170	163	18,021	17,912	109	18,459	18,058	17,395
Total Fringe Benefits	3,558,024	3,570,198	-12,174	3,598,324	3,608,725	-10,401	3,869,128	3,753,772	3,976,532
4.100.5.5150.319 Consultants	6,700	6,691	9	6,700	6,750	-50	8,300	8,300	10,000
4.100.5.5150.321 Facility Rentals	17,000	16,853	147	17,000	15,894	1,106	17,000	17,000	17,000
4.100.5.5150.325 Repair and Maintenance (Contracted)	2,000	810	1,190	2,000	0	2,000	2,000	2,000	2,000
4.100.5.5150.381 In-District Travel Allowance	10,800	4,706	6,094	10,400	5,030	5,370	10,400	10,400	5,400
4.100.5.5150.399 Purchased Duty Lunches	22,000	8,195	13,805	12,000	3,415	8,585	10,000	10,000	8,000
Total Purchased Services	58,500	37,256	21,244	48,100	31,089	17,011	47,700	47,700	42,400
4.100.5.5150.410 General Supplies	228,006	211,797	16,209	232,202	209,626	22,576	237,202	236,137	263,288
4.100.5.5150.440 Textbooks	189,434	75,353	114,081	112,601	112,289	312	131,150	131,150	195,166
Total Supplies and Materials	417,440	287,150	130,290	344,803	321,915	22,888	368,352	367,287	458,454
4.100.5.5150.550 Equipment	0	0	0	0	0	0	0	1,213	0
Total Capital Objects	0	0	0	0	0	0	0	1,213	0
Total Secondary Program	15,707,731	15,535,122	172,609	15,455,112	15,496,408	-41,296	16,102,678	15,569,384	16,336,796

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2013-2014 ANNUAL BUDGET

GENERAL FUND
ALTERNATE SCHOOL PROGRAM

Account Elements and Object Description	2010-2011 Budget			2011-2012 Budget			2012-2013 Budget		2013-2014 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
4.100.5.5170.116 Teachers	708,718	697,872	10,846	678,780	681,268	-2,488	686,675	751,784	771,279
4.100.5.5170.152 Instructional Assistants	47,485	47,848	-363	42,507	38,112	4,395	43,655	31,880	21,526
4.100.5.5170.199 Personal Leave Reimbursement	3,500	2,925	575	3,500	2,978	523	3,500	3,500	3,500
Total Salaries	759,703	748,646	11,057	724,787	722,357	2,430	733,830	787,164	796,305
4.100.5.5170.210 PERSI	77,489	75,906	1,583	73,929	71,970	1,959	74,851	80,291	88,549
4.100.5.5170.220 Social Security Tax	55,838	55,780	58	53,271	52,535	736	53,936	57,856	58,528
4.100.5.5170.230 Life Insurance	1,559	1,609	-50	2,073	2,063	10	2,045	1,849	1,961
4.100.5.5170.240 Medical Insurance	92,385	92,490	-105	94,260	88,206	6,054	104,011	94,377	102,799
4.100.5.5170.250 Employee Assistance Plan	0	0	0	0	0	0	473	473	441
4.100.5.5170.260 Dental Insurance	5,905	5,774	131	6,098	5,760	338	6,378	5,765	6,300
4.100.5.5170.270 Worker's Compensation Insurance	3,570	3,687	-117	3,782	3,794	-12	4,044	4,337	4,459
4.100.5.5170.280 Retirement Sick Leave Benefits	9,398	9,202	196	9,133	8,725	408	9,246	9,918	10,034
4.100.5.5170.290 Vision Insurance	1,687	1,650	37	1,350	1,282	68	1,332	1,204	1,225
Total Fringe Benefits	247,831	246,098	1,733	243,896	234,335	9,561	256,316	256,070	274,296
4.100.5.5170.310 Professional and Technical Services	0	0	0	0	0	0	0	6,763	6,763
4.100.5.5170.371 Tuition	2,400	6,250	-3,850	7,500	5,925	1,575	7,500	7,500	6,250
4.100.5.5170.392 Student Activity Support	1,000	722	278	1,000	940	60	1,000	1,000	0
Total Purchased Services	3,400	6,972	-3,572	8,500	6,865	1,635	8,500	15,263	13,013
4.100.5.5170.410 General Supplies	12,347	12,189	158	11,769	11,785	-16	12,500	12,537	12,400
4.100.5.5170.430 Library Books	1,271	1,258	13	1,211	1,147	64	1,200	1,290	1,200
Total Supplies and Materials	13,618	13,447	171	12,980	12,932	48	13,700	13,827	13,600
Total Alternate School Program	1,024,552	1,015,163	9,389	990,163	976,489	13,674	1,012,346	1,072,324	1,097,214

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2013-2014 ANNUAL BUDGET

GENERAL FUND
VOCATIONAL-TECHNICAL PROGRAM

<u>Account Elements and Object Description</u>	<u>2010-2011 Budget</u>			<u>2011-2012 Budget</u>			<u>2012-2013 Budget</u>		<u>2013-2014 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>
4.100.5.5190.361 Computer Service Expenses	1,587	1,587	0	0	0	0	0	0	0
Total Purchased Services	1,587	1,587	0	0	0	0	0	0	0
4.100.5.5190.410 General Supplies	0	0	0	2,500	0	2,500	1,500	1,500	0
Total Supplies and Materials	0	0	0	2,500	0	2,500	1,500	1,500	0
Total Vocational-Technical Program	1,587	1,587	0	2,500	0	2,500	1,500	1,500	0

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2013-2014 ANNUAL BUDGET

GENERAL FUND
SPECIAL EDUCATION PROGRAM

Account Elements and Object Description	2010-2011 Budget			2011-2012 Budget			2012-2013 Budget		2013-2014 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
4.100.5.5210.116 Teachers	2,749,128	2,732,180	16,948	2,652,463	2,629,366	23,097	2,646,461	2,733,314	2,786,131
4.100.5.5210.152 Instructional Assistants	426,742	416,872	9,870	420,000	405,606	14,394	433,335	426,931	411,651
4.100.5.5210.182 Substitute Instructional Assistants	16,000	20,415	-4,415	19,000	20,684	-1,684	19,000	19,000	17,000
4.100.5.5210.186 Substitute Teachers	1,500	738	762	1,500	846	654	1,500	1,500	1,000
4.100.5.5210.199 Personal Leave Reimbursement	10,000	7,894	2,106	18,112	7,970	10,142	18,000	18,000	18,000
Total Salaries	3,203,370	3,178,099	25,271	3,111,075	3,064,472	46,603	3,118,296	3,198,745	3,233,782
4.100.5.5210.210 PERSI	324,959	328,063	-3,104	315,238	316,121	-883	315,975	324,181	357,596
4.100.5.5210.220 Social Security Tax	235,448	229,631	5,817	228,663	222,497	6,166	229,194	235,107	237,684
4.100.5.5210.230 Life Insurance	7,593	7,599	-6	10,284	10,098	186	10,483	10,592	10,483
4.100.5.5210.240 Medical Insurance	449,772	438,341	11,431	459,894	451,673	8,221	525,042	530,705	548,001
4.100.5.5210.250 Employee Assistance Plan	0	0	0	0	0	0	2,424	2,424	2,357
4.100.5.5210.260 Dental Insurance	28,749	28,775	-26	30,234	29,567	667	32,682	33,022	33,670
4.100.5.5210.270 Worker's Compensation Insurance	15,065	17,215	-2,150	16,240	17,362	-1,122	17,182	17,625	18,109
4.100.5.5210.280 Retirement Sick Leave Benefits	39,412	39,784	-372	38,941	38,336	605	39,032	40,046	40,519
4.100.5.5210.290 Vision Insurance	8,214	8,221	-7	6,694	6,580	114	6,824	6,895	6,547
Total Fringe Benefits	1,109,212	1,097,630	11,582	1,106,188	1,092,233	13,955	1,178,838	1,200,597	1,254,966
4.100.5.5210.310 Professional and Technical Services	125,000	117,833	7,167	125,000	229,871	-104,871	247,000	247,000	240,000
4.100.5.5210.317 Health Services (Contracted)	0	0	0	50,000	50,000	0	50,000	50,000	125,000
Total Purchased Services	125,000	117,833	7,167	175,000	279,871	-104,871	297,000	297,000	365,000
4.100.5.5210.410 General Supplies	0	-235	235	0	-198	198	0	0	0
Total Supplies and Materials	0	-235	235	0	-198	198	0	0	0
Total Special Education Program	4,437,582	4,393,327	44,255	4,392,263	4,436,379	-44,116	4,594,134	4,696,342	4,853,748

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2013-2014 ANNUAL BUDGET

GENERAL FUND
PRESCHOOL HANDICAPPED PROGRAM

Account Elements and Object Description	2010-2011 Budget			2011-2012 Budget			2012-2013 Budget		2013-2014 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
4.100.5.5220.116 Teachers	83,552	83,552	0	97,908	97,908	0	98,235	98,607	132,661
4.100.5.5220.152 Instructional Assistants	26,735	26,735	0	26,735	26,735	0	27,136	26,735	25,969
4.100.5.5220.199 Personal Leave Reimbursement	775	445	330	785	575	210	750	750	750
Total Salaries	111,062	110,732	330	125,428	125,218	210	126,121	126,092	159,380
4.100.5.5220.210 PERSI	11,323	11,506	-183	12,794	13,011	-217	12,864	12,861	17,723
4.100.5.5220.220 Social Security Tax	8,159	8,178	-19	9,219	9,268	-49	9,269	9,268	11,715
4.100.5.5220.230 Life Insurance	328	328	0	478	448	30	448	448	560
4.100.5.5220.240 Medical Insurance	19,448	19,450	-2	21,054	19,557	1,497	22,178	22,178	29,284
4.100.5.5220.250 Employee Assistance Plan	0	0	0	0	0	0	104	104	126
4.100.5.5220.260 Dental Insurance	1,244	1,243	1	1,401	1,401	0	1,398	1,398	1,800
4.100.5.5220.270 Worker's Compensation Insurance	521	539	-18	655	660	-5	695	695	892
4.100.5.5220.280 Retirement Sick Leave Benefits	1,380	1,395	-15	1,581	1,578	3	1,589	1,589	2,008
4.100.5.5220.290 Vision Insurance	356	355	1	310	310	0	292	292	350
Total Fringe Benefits	42,759	42,995	-236	47,492	46,232	1,260	48,837	48,833	64,458
Total Preschool Handicapped Program	153,821	153,727	94	172,920	171,450	1,470	174,958	174,925	223,838

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2013-2014 ANNUAL BUDGET

GENERAL FUND
GIFTED AND TALENTED PROGRAM

Account Elements and Object Description	2010-2011 Budget			2011-2012 Budget			2012-2013 Budget		2013-2014 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
4.100.5.5240.116 Teachers	95,255	95,254	1	100,106	99,976	130	102,739	102,739	106,304
4.100.5.5240.199 Personal Leave Reimbursement	845	325	520	845	0	845	845	845	845
Total Salaries	96,100	95,579	521	100,951	99,976	975	103,584	103,584	107,149
4.100.5.5240.210 PERSI	9,802	9,931	-129	10,297	10,388	-91	10,565	10,565	11,915
4.100.5.5240.220 Social Security Tax	7,063	7,049	14	7,420	7,431	-11	7,613	7,613	7,875
4.100.5.5240.230 Life Insurance	164	164	0	224	224	0	224	224	224
4.100.5.5240.240 Medical Insurance	9,724	9,725	-1	10,430	10,430	0	11,640	11,640	11,762
4.100.5.5240.250 Employee Assistance Plan	0	0	0	0	0	0	52	52	50
4.100.5.5240.260 Dental Insurance	622	622	0	660	659	1	699	699	720
4.100.5.5240.270 Worker's Compensation Insurance	448	467	-19	527	526	1	571	571	600
4.100.5.5240.280 Retirement Sick Leave Benefits	1,189	1,204	-15	1,272	1,260	12	1,306	1,306	1,350
4.100.5.5240.290 Vision Insurance	178	178	0	146	146	0	146	146	140
Total Fringe Benefits	29,190	29,339	-149	30,976	31,064	-88	32,816	32,816	34,636
4.100.5.5240.381 In-District Travel Allowance	400	166	234	400	116	285	400	400	400
Total Purchased Services	400	166	234	400	116	285	400	400	400
4.100.5.5240.410 General Supplies	2,900	2,830	70	2,750	2,414	336	2,750	2,750	2,750
4.100.5.5240.440 Textbooks	450	413	37	600	600	0	600	600	600
Total Supplies and Materials	3,350	3,243	107	3,350	3,014	336	3,350	3,350	3,350
Total Gifted And Talented Program	129,040	128,326	714	135,677	134,169	1,508	140,150	140,150	145,535

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2013-2014 ANNUAL BUDGET

GENERAL FUND
INTERSCHOLASTIC PROGRAM

<u>Account Elements and Object Description</u>	<u>2010-2011 Budget</u>			<u>2011-2012 Budget</u>			<u>2012-2013 Budget</u>		<u>2013-2014 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>
4.100.5.5310.385 Student Activity Travel	205,000	281,692	-76,692	300,000	341,139	-41,139	366,000	366,000	366,000
Total Purchased Services	205,000	281,692	-76,692	300,000	341,139	-41,139	366,000	366,000	366,000
Total Interscholastic Program	<u>205,000</u>	<u>281,692</u>	<u>-76,692</u>	<u>300,000</u>	<u>341,139</u>	<u>-41,139</u>	<u>366,000</u>	<u>366,000</u>	<u>366,000</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2013-2014 ANNUAL BUDGET

GENERAL FUND
SCHOOL ACTIVITY PROGRAM

<u>Account Elements and Object Description</u>	<u>2010-2011 Budget</u>			<u>2011-2012 Budget</u>			<u>2012-2013 Budget</u>		<u>2013-2014 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>
4.100.5.5320.116 Teachers	600,000	562,547	37,453	561,212	576,507	-15,295	561,212	561,212	604,588
Total Salaries	600,000	562,547	37,453	561,212	576,507	-15,295	561,212	561,212	604,588
4.100.5.5320.210 PERSI	61,200	37,252	23,948	57,244	39,603	17,641	57,244	57,244	67,230
4.100.5.5320.220 Social Security Tax	44,100	42,484	1,616	41,249	42,674	-1,425	41,249	41,249	44,437
4.100.5.5320.270 Worker's Compensation Insurance	2,820	2,735	85	2,930	2,989	-59	3,092	3,092	3,386
4.100.5.5320.280 Retirement Sick Leave Benefits	7,422	4,530	2,892	7,071	4,803	2,268	7,071	7,071	7,618
Total Fringe Benefits	115,542	87,001	28,541	108,494	90,068	18,426	108,656	108,656	122,671
4.100.5.5320.321 Facility Rentals	6,000	4,573	1,427	6,000	756	5,244	6,000	6,000	4,500
4.100.5.5320.391 Professional Dues and Fees	7,000	3,212	3,789	4,500	3,212	1,289	4,500	4,500	3,300
Total Purchased Services	13,000	7,784	5,216	10,500	3,967	6,533	10,500	10,500	7,800
4.100.5.5320.410 General Supplies	2,320	1,400	920	2,320	1,541	779	2,280	2,320	2,280
Total Supplies and Materials	2,320	1,400	920	2,320	1,541	779	2,280	2,320	2,280
Total School Activity Program	730,862	658,733	72,129	682,526	672,083	10,443	682,648	682,688	737,339

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2013-2014 ANNUAL BUDGET

GENERAL FUND
SUMMER SCHOOL PROGRAM

Account Elements and Object Description	2010-2011 Budget			2011-2012 Budget			2012-2013 Budget		2013-2014 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
4.100.5.5410.116 Teachers	54,000	58,008	-4,008	52,000	74,920	-22,920	55,000	55,000	55,000
4.100.5.5410.151 Clerical Personnel	8,000	8,426	-426	7,000	8,714	-1,714	10,500	10,500	10,500
Total Salaries	62,000	66,434	-4,434	59,000	83,634	-24,634	65,500	65,500	65,500
4.100.5.5410.210 PERSI	6,324	4,281	2,043	6,018	6,653	-635	6,681	6,681	7,284
4.100.5.5410.220 Social Security Tax	4,557	4,954	-397	4,336	6,203	-1,867	4,814	4,814	4,814
4.100.5.5410.270 Worker's Compensation Insurance	289	313	-24	308	438	-130	361	361	367
4.100.5.5410.280 Retirement Sick Leave Benefits	769	519	250	743	806	-63	825	825	825
Total Fringe Benefits	11,939	10,067	1,872	11,405	14,100	-2,695	12,681	12,681	13,290
4.100.5.5410.410 General Supplies	2,250	1,195	1,055	1,500	1,280	220	1,500	1,500	1,500
Total Supplies and Materials	2,250	1,195	1,055	1,500	1,280	220	1,500	1,500	1,500
Total Summer School Program	76,189	77,696	-1,507	71,905	99,014	-27,109	79,681	79,681	80,290

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2013-2014 ANNUAL BUDGET

GENERAL FUND
COMMUNITY EDUCATION PROGRAM

<u>Account Elements and Object Description</u>	<u>2010-2011 Budget</u>			<u>2011-2012 Budget</u>			<u>2012-2013 Budget</u>		<u>2013-2014 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>
4.100.5.5420.116 Teachers	37,200	23,507	13,693	15,000	9,175	5,825	15,000	15,000	15,000
Total Salaries	37,200	23,507	13,693	15,000	9,175	5,825	15,000	15,000	15,000
4.100.5.5420.210 PERSI	3,794	1,703	2,091	1,530	145	1,385	1,530	1,530	1,668
4.100.5.5420.220 Social Security Tax	2,734	1,793	941	1,102	695	407	1,102	1,102	1,102
4.100.5.5420.270 Worker's Compensation Insurance	175	114	61	78	48	30	83	83	84
4.100.5.5420.280 Retirement Sick Leave Benefits	460	207	253	189	18	171	189	189	189
Total Fringe Benefits	7,163	3,817	3,346	2,899	905	1,994	2,904	2,904	3,043
Total Community Education Program	44,363	27,323	17,040	17,899	10,080	7,819	17,904	17,904	18,043

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2013-2014 ANNUAL BUDGET

GENERAL FUND
ATTENDANCE, GUIDANCE AND HEALTH PROGRAM

Account Elements and Object Description	2010-2011 Budget			2011-2012 Budget			2012-2013 Budget		2013-2014 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
4.100.5.6110.118 Counselors	1,429,746	1,428,502	1,244	1,248,182	1,218,418	29,764	1,228,175	1,233,160	1,280,829
4.100.5.6110.133 Stipends and Extra Days - Regular	42,420	50,313	-7,893	42,123	40,401	1,722	36,412	36,412	34,000
4.100.5.6110.151 Clerical Personnel	278,639	297,061	-18,422	314,255	324,057	-9,802	315,170	312,159	297,401
4.100.5.6110.164 Social Workers	45,292	44,124	1,168	44,236	44,236	0	44,900	46,436	44,236
4.100.5.6110.199 Personal Leave Reimbursement	3,300	3,073	227	3,300	4,028	-728	3,300	3,300	3,300
Total Salaries	1,799,397	1,823,074	-23,677	1,652,096	1,631,141	20,955	1,627,957	1,631,467	1,659,766
4.100.5.6110.210 PERSI	183,540	186,553	-3,013	168,515	169,003	-488	166,052	166,410	184,566
4.100.5.6110.220 Social Security Tax	132,257	133,606	-1,349	121,429	119,669	1,760	119,655	119,913	121,993
4.100.5.6110.230 Life Insurance	3,458	3,371	87	4,408	4,417	-9	4,408	4,464	4,408
4.100.5.6110.240 Medical Insurance	204,862	192,797	12,065	196,056	194,569	1,487	219,919	222,829	230,381
4.100.5.6110.250 Employee Assistance Plan	0	0	0	0	0	0	1,020	1,020	992
4.100.5.6110.260 Dental Insurance	13,094	12,764	330	12,975	13,003	-28	13,745	13,919	14,160
4.100.5.6110.270 Worker's Compensation Insurance	8,462	8,878	-416	8,627	8,571	56	8,969	8,980	9,294
4.100.5.6110.280 Retirement Sick Leave Benefits	22,272	22,624	-352	20,821	20,495	326	20,512	20,556	20,912
4.100.5.6110.290 Vision Insurance	3,740	3,647	93	2,871	2,891	-20	2,869	2,906	2,753
Total Fringe Benefits	571,685	564,239	7,446	535,702	532,618	3,084	557,149	560,997	589,459
4.100.5.6110.310 Professional and Technical Services	0	0	0	0	28,249	-28,249	29,000	29,000	0
4.100.5.6110.321 Facility Rentals	2,748	0	2,748	2,748	0	2,748	0	0	0
4.100.5.6110.381 In-District Travel Allowance	600	317	283	600	44	556	600	600	600
Total Purchased Services	3,348	317	3,031	3,348	28,293	-24,945	29,600	29,600	600
4.100.5.6110.410 General Supplies	16,239	13,286	2,953	16,294	13,047	3,247	16,309	16,448	16,448
Total Supplies and Materials	16,239	13,286	2,953	16,294	13,047	3,247	16,309	16,448	16,448
Total Attendance, Guidance And Health Program	2,390,669	2,400,916	-10,247	2,207,440	2,205,099	2,341	2,231,015	2,238,512	2,266,273

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2013-2014 ANNUAL BUDGET

GENERAL FUND
ANCILLARY SERVICE PROGRAM

Account Elements and Object Description	2010-2011 Budget			2011-2012 Budget			2012-2013 Budget		2013-2014 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
4.100.5.6160.113 Supervisors and Coordinators	70,977	41,403	29,574	71,894	71,894	0	72,823	72,823	73,764
4.100.5.6160.115 Ancillary Professional	1,006,383	1,030,117	-23,734	1,005,928	1,004,316	1,612	1,021,586	1,017,434	1,069,299
4.100.5.6160.163 Nurses	57,101	36,940	20,161	0	32,035	-32,035	33,734	33,276	34,795
4.100.5.6160.199 Personal Leave Reimbursement	5,298	2,795	2,503	5,688	2,795	2,893	5,600	5,600	5,600
Total Salaries	1,139,759	1,111,255	28,504	1,083,510	1,111,040	-27,530	1,133,743	1,129,133	1,183,458
4.100.5.6160.210 PERSI	116,255	113,243	3,012	110,518	113,133	-2,615	112,201	111,777	131,601
4.100.5.6160.220 Social Security Tax	83,772	82,230	1,542	79,638	82,060	-2,422	80,851	80,545	86,984
4.100.5.6160.230 Life Insurance	1,877	1,840	37	2,508	2,559	-51	2,508	2,620	2,564
4.100.5.6160.240 Medical Insurance	106,364	104,539	1,825	111,475	123,763	-12,288	124,402	124,402	128,590
4.100.5.6160.250 Employee Assistance Plan	0	0	0	0	0	0	554	554	551
4.100.5.6160.260 Dental Insurance	6,799	6,682	117	7,044	7,371	-327	7,469	7,469	7,875
4.100.5.6160.270 Worker's Compensation Insurance	5,357	5,420	-63	5,656	5,848	-192	6,061	6,038	6,627
4.100.5.6160.280 Retirement Sick Leave Benefits	14,100	13,732	368	13,653	13,719	-66	13,861	13,809	14,911
4.100.5.6160.290 Vision Insurance	1,943	1,909	34	1,560	1,634	-74	1,560	1,560	1,531
Total Fringe Benefits	336,467	329,596	6,871	332,052	350,087	-18,035	349,467	348,774	381,234
Total Ancillary Service Program	1,476,226	1,440,851	35,375	1,415,562	1,461,127	-45,565	1,483,210	1,477,907	1,564,692

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2013-2014 ANNUAL BUDGET

GENERAL FUND
INSTRUCTIONAL IMPROVEMENT PROGRAM

Account Elements and Object Description	2010-2011 Budget			2011-2012 Budget			2012-2013 Budget		2013-2014 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
4.100.5.6210.112 Directors	190,180	190,566	-386	190,180	190,417	-237	194,180	195,380	179,456
4.100.5.6210.113 Supervisors and Coordinators	211,245	207,050	4,195	209,161	203,614	5,547	211,246	212,046	211,246
4.100.5.6210.116 Teachers	11,702	4,550	7,152	4,200	3,550	650	0	0	0
4.100.5.6210.134 Curriculum Development Stipends	6,000	1,495	4,505	6,000	2,335	3,665	6,000	6,000	4,000
4.100.5.6210.151 Clerical Personnel	119,272	110,871	8,401	111,240	113,886	-2,646	112,909	110,859	112,163
4.100.5.6210.152 Instructional Assistants	53,256	103,922	-50,666	95,000	77,732	17,268	49,006	89,006	67,213
4.100.5.6210.199 Personal Leave Reimbursement	2,929	1,191	1,738	2,070	1,523	547	1,940	1,940	2,100
Total Salaries	594,584	619,645	-25,061	617,851	593,057	24,794	575,281	615,231	576,178
4.100.5.6210.210 PERSI	60,365	60,688	-323	61,489	58,791	2,698	58,679	58,675	64,072
4.100.5.6210.220 Social Security Tax	43,736	44,846	-1,110	44,316	43,082	1,234	42,283	42,280	42,348
4.100.5.6210.230 Life Insurance	1,092	1,091	1	1,890	1,417	473	1,492	1,492	1,458
4.100.5.6210.240 Medical Insurance	42,140	42,188	-48	57,252	42,033	15,219	48,227	48,227	49,844
4.100.5.6210.250 Employee Assistance Plan	0	0	0	0	0	0	225	225	214
4.100.5.6210.260 Dental Insurance	2,694	2,689	5	3,849	2,798	1,051	3,027	3,027	3,066
4.100.5.6210.270 Worker's Compensation Insurance	2,771	2,960	-189	3,143	3,095	48	3,169	3,169	3,225
4.100.5.6210.280 Retirement Sick Leave Benefits	7,349	7,347	2	7,584	7,119	465	7,248	7,244	7,262
4.100.5.6210.290 Vision Insurance	769	769	0	852	641	211	632	632	596
Total Fringe Benefits	160,916	162,578	-1,662	180,375	158,976	21,399	164,982	164,971	172,085
4.100.5.6210.310 Professional and Technical Services	2,000	0	2,000	2,000	0	2,000	2,000	2,000	0
4.100.5.6210.317 Health Services (Contracted)	43,500	67,514	-24,014	97,637	97,636	1	65,000	65,000	65,000
4.100.5.6210.318 Testing Program	31,442	31,182	260	34,786	30,005	4,781	41,786	41,786	8,786
4.100.5.6210.320 ISAT Remediation	152,352	18,043	134,309	47,000	44,184	2,816	96,119	56,119	83,873
4.100.5.6210.396 Inservice Training	0	0	0	476	492	-16	0	0	0
Total Purchased Services	229,294	116,740	112,554	181,899	172,317	9,582	204,905	164,905	157,659
4.100.5.6210.410 General Supplies	11,250	5,480	5,770	11,207	5,033	6,174	11,250	11,250	6,000
4.100.5.6210.413 Curriculum Development Supplies	22,223	17,986	4,237	7,528	8,307	-779	2,500	2,500	2,000
Total Supplies and Materials	33,473	23,466	10,007	18,735	13,341	5,394	13,750	13,750	8,000
Total Instructional Improvement Program	1,018,267	922,429	95,838	998,860	937,691	61,169	958,918	958,857	913,922

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2013-2014 ANNUAL BUDGET

GENERAL FUND
EDUCATIONAL MEDIA SERVICES PROGRAM

Account Elements and Object Description	2010-2011 Budget			2011-2012 Budget			2012-2013 Budget		2013-2014 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
4.100.5.6220.113 Supervisors and Coordinators	4,000	4,000	0	4,000	4,000	0	4,000	4,000	0
4.100.5.6220.117 Media Specialists	521,784	523,998	-2,214	152,131	152,131	0	156,894	159,254	159,923
4.100.5.6220.133 Stipends and Extra Days - Regular	9,330	9,329	1	8,870	8,428	442	2,528	2,528	0
4.100.5.6220.151 Clerical Personnel	278,206	273,012	5,194	294,350	294,638	-288	298,419	294,635	302,962
4.100.5.6220.199 Personal Leave Reimbursement	3,000	1,726	1,274	3,000	1,218	1,783	3,000	3,000	3,000
Total Salaries	816,320	812,066	4,254	462,351	460,415	1,936	464,841	463,417	465,885
4.100.5.6220.210 PERSI	83,265	82,366	899	47,155	46,846	309	46,940	46,802	51,806
4.100.5.6220.220 Social Security Tax	59,999	58,735	1,264	33,981	32,864	1,117	34,165	34,066	34,242
4.100.5.6220.230 Life Insurance	2,391	2,372	20	2,690	2,675	15	2,690	2,690	2,802
4.100.5.6220.240 Medical Insurance	141,689	139,407	2,282	113,506	112,718	788	128,109	128,109	145,684
4.100.5.6220.250 Employee Assistance Plan	0	0	0	0	0	0	622	622	631
4.100.5.6220.260 Dental Insurance	9,057	8,830	227	7,916	7,921	-5	8,386	8,386	9,000
4.100.5.6220.270 Worker's Compensation Insurance	3,829	3,960	-131	2,412	2,423	-11	2,561	2,555	2,608
4.100.5.6220.280 Retirement Sick Leave Benefits	10,100	9,987	113	5,822	5,682	140	5,799	5,786	5,870
4.100.5.6220.290 Vision Insurance	2,588	2,543	45	1,757	1,773	-16	1,751	1,751	1,750
Total Fringe Benefits	312,918	308,199	4,719	215,239	212,903	2,336	231,023	230,767	254,393
4.100.5.6220.325 Repair and Maintenance (Contracted)	26,128	26,127	1	22,326	22,326	0	22,326	22,326	25,893
Total Purchased Services	26,128	26,127	1	22,326	22,326	0	22,326	22,326	25,893
4.100.5.6220.410 General Supplies	5,000	4,999	1	5,000	4,999	1	5,000	5,000	5,000
4.100.5.6220.430 Library Books	76,941	76,352	589	78,695	79,068	-373	78,695	76,874	79,176
Total Supplies and Materials	81,941	81,352	589	83,695	84,068	-373	83,695	81,874	84,176
Total Educational Media Services Program	1,237,307	1,227,744	9,563	783,611	779,712	3,899	801,885	798,384	830,347

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2013-2014 ANNUAL BUDGET

GENERAL FUND
INSTRUCTION RELATED TECHNOLOGY PROGRAM

Account Elements and Object Description	2010-2011 Budget			2011-2012 Budget			2012-2013 Budget		2013-2014 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
4.100.5.6230.154 Maintenance Personnel	399,205	391,302	7,903	478,565	470,067	8,498	414,441	462,813	398,499
4.100.5.6230.199 Personal Leave Reimbursement	800	730	70	800	665	135	800	800	1,160
Total Salaries	400,005	392,032	7,973	479,365	470,732	8,633	415,241	463,613	399,659
4.100.5.6230.210 PERSI	40,801	39,059	1,742	48,895	48,481	414	42,355	47,289	44,442
4.100.5.6230.220 Social Security Tax	29,401	29,665	-264	35,233	35,238	-5	30,520	34,076	29,375
4.100.5.6230.230 Life Insurance	903	879	24	1,429	1,505	-76	1,233	1,345	1,233
4.100.5.6230.240 Medical Insurance	53,482	48,955	4,527	59,415	56,057	3,358	57,959	63,228	64,020
4.100.5.6230.250 Employee Assistance Plan	0	0	0	0	0	0	285	285	277
4.100.5.6230.260 Dental Insurance	3,419	3,121	298	4,207	3,999	208	3,844	4,193	3,960
4.100.5.6230.270 Worker's Compensation Insurance	15,720	15,537	183	17,933	20,980	-3,047	20,400	22,772	19,783
4.100.5.6230.280 Retirement Sick Leave Benefits	4,948	4,734	214	6,040	5,878	162	5,232	5,841	5,036
4.100.5.6230.290 Vision Insurance	977	892	85	931	911	20	803	876	770
Total Fringe Benefits	149,651	142,843	6,808	174,083	173,049	1,034	162,631	179,905	168,896
4.100.5.6230.310 Professional and Technical Services	5,000	5,280	-280	5,000	4,965	35	8,000	8,000	6,000
4.100.5.6230.361 Computer Service Expenses	40,028	40,028	0	112,860	112,611	249	254,870	254,870	394,940
4.100.5.6230.381 In-District Travel Allowance	4,500	4,542	-42	5,400	6,512	-1,112	7,000	7,000	8,000
4.100.5.6230.396 Inservice Training	2,884	2,494	390	3,300	3,225	75	19,000	5,039	12,500
Total Purchased Services	52,412	52,344	68	126,560	127,313	-753	288,870	274,909	421,440
4.100.5.6230.410 General Supplies	800	832	-32	800	682	118	1,600	1,600	2,000
4.100.5.6230.481 Equipment Repair (Non-Contracted)	10,000	10,000	0	10,000	9,560	440	14,000	1,195	15,500
Total Supplies and Materials	10,800	10,832	-32	10,800	10,242	558	15,600	2,795	17,500
4.100.5.6230.550 Equipment	34,116	34,116	0	391,738	360,640	31,098	0	18,805	0
Total Capital Objects	34,116	34,116	0	391,738	360,640	31,098	0	18,805	0
Total Instruction-Related Technology Program	646,984	632,168	14,816	1,182,546	1,141,975	40,571	882,342	940,027	1,007,495

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2013-2014 ANNUAL BUDGET

GENERAL FUND
BOARD OF EDUCATION PROGRAM

<u>Account Elements and Object Description</u>	<u>2010-2011 Budget</u>			<u>2011-2012 Budget</u>			<u>2012-2013 Budget</u>		<u>2013-2014 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>
4.100.5.6310.319 Consultants	1,500	850	650	1,500	1,100	400	1,500	1,500	1,500
4.100.5.6310.382 Out-District Travel Allowance	0	0	0	0	350	-350	0	0	0
4.100.5.6310.391 Professional Dues and Fees	17,300	14,801	2,499	17,300	31,152	-13,852	17,300	17,300	17,300
Total Purchased Services	18,800	15,651	3,149	18,800	32,602	-13,802	18,800	18,800	18,800
4.100.5.6310.410 General Supplies	5,000	3,998	1,002	7,000	3,219	3,781	7,000	7,000	7,000
4.100.5.6310.493 Professional Books and Journals	300	295	5	300	170	130	300	300	300
Total Supplies and Materials	5,300	4,293	1,007	7,300	3,389	3,911	7,300	7,300	7,300
4.100.5.6310.730 Judgments	2,000	9,169	-7,169	2,000	0	2,000	2,000	2,000	2,000
Total Insurance and Judgment	2,000	9,169	-7,169	2,000	0	2,000	2,000	2,000	2,000
Total Board Of Education Program	26,100	29,113	-3,013	28,100	35,990	-7,890	28,100	28,100	28,100

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2013-2014 ANNUAL BUDGET

GENERAL FUND
CENTRAL ADMINISTRATION PROGRAM

Account Elements and Object Description	2010-2011 Budget			2011-2012 Budget			2012-2013 Budget		2013-2014 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
4.100.5.6320.111 Superintendent and Assistant Superintend	124,663	125,575	-912	124,663	126,211	-1,548	124,663	125,063	124,663
4.100.5.6320.151 Clerical Personnel	307,853	306,113	1,740	307,013	317,025	-10,012	311,790	304,426	305,906
4.100.5.6320.199 Personal Leave Reimbursement	1,790	1,506	284	1,910	1,804	106	1,800	1,800	1,660
Total Salaries	434,306	433,194	1,112	433,586	445,040	-11,454	438,253	431,289	432,229
4.100.5.6320.210 PERSI	44,299	44,390	-91	44,226	45,144	-918	44,701	43,991	48,065
4.100.5.6320.220 Social Security Tax	31,922	30,642	1,280	31,869	31,673	196	32,212	31,699	31,768
4.100.5.6320.230 Life Insurance	738	896	-158	1,008	1,184	-176	1,008	1,008	1,008
4.100.5.6320.240 Medical Insurance	38,896	42,116	-3,220	37,835	42,278	-4,443	42,703	42,703	46,621
4.100.5.6320.250 Employee Assistance Plan	0	0	0	0	0	0	208	208	201
4.100.5.6320.260 Dental Insurance	2,487	2,473	14	2,640	2,615	25	2,795	2,795	2,880
4.100.5.6320.270 Worker's Compensation Insurance	2,027	2,088	-61	2,255	2,341	-86	2,415	2,384	2,422
4.100.5.6320.280 Retirement Sick Leave Benefits	5,368	5,374	-6	5,457	5,463	-6	5,522	5,439	5,447
4.100.5.6320.290 Vision Insurance	711	707	4	584	602	-18	584	584	560
4.100.5.6320.295 Physicals	0	60	-60	0	60	-60	0	0	0
4.100.5.6320.296 Other Employee Benefits	13,588	12,667	921	13,588	12,634	954	13,588	13,588	13,588
4.100.5.6320.297 COBRA Fees	2,000	2,525	-525	3,000	1,980	1,020	3,000	3,000	2,000
Total Fringe Benefits	142,036	143,938	-1,902	142,462	145,974	-3,512	148,736	147,399	154,560
4.100.5.6320.310 Professional and Technical Services	21,000	20,898	102	25,300	24,529	771	24,423	24,423	24,800
4.100.5.6320.311 Legal Services	80,000	36,523	43,477	55,000	28,402	26,598	55,000	55,000	35,000
4.100.5.6320.313 Publishing and Advertising	16,625	11,151	5,474	20,175	12,653	7,522	19,075	19,075	15,475
4.100.5.6320.315 Elections	3,000	0	3,000	0	0	0	0	0	0
4.100.5.6320.319 Consultants	7,000	5,199	1,801	7,000	2,475	4,525	7,000	7,000	4,000
4.100.5.6320.325 Repair and Maintenance (Contracted)	4,600	4,476	124	4,600	4,476	124	6,200	6,200	5,600
4.100.5.6320.352 Postage	72,850	68,283	4,567	65,000	64,064	936	60,000	60,000	50,000
4.100.5.6320.381 In-District Travel Allowance	8,500	4,398	4,102	6,300	4,635	1,665	6,800	6,800	6,800
4.100.5.6320.382 Out-District Travel Allowance	0	430	-430	1,000	1,000	0	1,000	1,000	1,000
4.100.5.6320.391 Professional Dues and Fees	1,500	1,846	-346	1,500	982	518	1,500	1,500	1,500
4.100.5.6320.396 Inservice Training	900	0	900	900	250	650	1,000	1,000	955
Total Purchased Services	215,975	153,206	62,769	186,775	143,466	43,309	181,998	181,998	145,130

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2013-2014 ANNUAL BUDGET

GENERAL FUND
CENTRAL ADMINISTRATION PROGRAM

Account Elements and Object Description	2010-2011 Budget			2011-2012 Budget			2012-2013 Budget		2013-2014 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
4.100.5.6320.410 General Supplies	20,125	10,503	9,622	20,075	13,626	6,449	18,750	18,750	14,100
4.100.5.6320.493 Professional Books and Journals	500	572	-72	500	353	147	500	500	500
Total Supplies and Materials	<u>20,625</u>	<u>11,075</u>	<u>9,550</u>	<u>20,575</u>	<u>13,979</u>	<u>6,596</u>	<u>19,250</u>	<u>19,250</u>	14,600
4.100.5.6320.712 Liability Insurance	181,181	179,090	2,091	180,425	174,734	5,691	191,251	191,251	181,295
Total Insurance and Judgment	<u>181,181</u>	<u>179,090</u>	<u>2,091</u>	<u>180,425</u>	<u>174,734</u>	<u>5,691</u>	<u>191,251</u>	<u>191,251</u>	181,295
Total Central Administration Program	<u>994,123</u>	<u>920,502</u>	<u>73,621</u>	<u>963,823</u>	<u>923,193</u>	<u>40,630</u>	<u>979,488</u>	<u>971,187</u>	927,814

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2013-2014 ANNUAL BUDGET

GENERAL FUND
SCHOOL ADMINISTRATION PROGRAM

Account Elements and Object Description	2010-2011 Budget			2011-2012 Budget			2012-2013 Budget		2013-2014 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
4.100.5.6410.114 Principals and Assistant Principals	2,119,055	2,148,629	-29,574	2,105,408	2,105,408	0	2,136,096	2,120,495	2,184,855
4.100.5.6410.151 Clerical Personnel	667,654	679,512	-11,858	677,219	680,305	-3,086	674,689	669,445	694,443
4.100.5.6410.181 Clerical Substitutes	9,000	6,051	2,949	9,000	8,353	647	9,000	9,000	9,500
4.100.5.6410.197 Inservice Training	0	18,443	-18,443	0	0	0	0	0	0
4.100.5.6410.199 Personal Leave Reimbursement	13,800	15,419	-1,619	13,800	14,520	-720	13,000	13,000	13,000
Total Salaries	2,809,509	2,868,054	-58,545	2,805,427	2,808,586	-3,159	2,832,785	2,811,940	2,901,798
4.100.5.6410.210 PERSI	285,652	298,175	-12,523	285,236	291,928	-6,692	288,027	285,900	321,623
4.100.5.6410.220 Social Security Tax	206,498	211,882	-5,384	206,199	207,494	-1,295	208,209	206,677	213,283
4.100.5.6410.230 Life Insurance	7,223	6,969	254	9,818	9,593	225	9,863	9,863	10,087
4.100.5.6410.240 Medical Insurance	281,996	273,576	8,420	285,893	267,452	18,441	322,132	322,132	348,157
4.100.5.6410.250 Employee Assistance Plan	0	0	0	0	0	0	1,504	1,504	1,500
4.100.5.6410.260 Dental Insurance	18,026	18,060	-34	19,068	18,748	320	20,267	20,267	21,420
4.100.5.6410.270 Worker's Compensation Insurance	13,200	13,838	-638	14,638	14,738	-100	15,610	15,495	16,250
4.100.5.6410.280 Retirement Sick Leave Benefits	34,645	36,088	-1,443	35,235	35,334	-99	35,580	35,317	36,443
4.100.5.6410.290 Vision Insurance	5,150	5,172	-22	4,219	4,202	17	4,230	4,230	4,165
Total Fringe Benefits	852,390	863,760	-11,370	860,306	849,488	10,818	905,422	901,385	972,928
4.100.5.6410.319 Consultants	3,500	34,968	-31,468	0	2,530	-2,530	0	0	0
4.100.5.6410.361 Computer Service Expenses	262,649	108,600	154,049	150,000	182,313	-32,313	0	0	0
Total Purchased Services	266,149	143,568	122,581	150,000	184,843	-34,843	0	0	0
4.100.5.6410.410 General Supplies	18,856	15,734	3,122	19,579	13,860	5,719	19,579	19,252	19,461
Total Supplies and Materials	18,856	15,734	3,122	19,579	13,860	5,719	19,579	19,252	19,461
Total School Administration Program	3,946,904	3,891,117	55,787	3,835,312	3,856,777	-21,465	3,757,786	3,732,577	3,894,187

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2013-2014 ANNUAL BUDGET

GENERAL FUND
BUSINESS ADMINISTRATION PROGRAM

Account Elements and Object Description	2010-2011 Budget			2011-2012 Budget			2012-2013 Budget		2013-2014 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
4.100.5.6510.151 Clerical Personnel	309,837	294,942	14,895	295,114	299,960	-4,846	300,162	295,480	297,128
4.100.5.6510.199 Personal Leave Reimbursement	910	1,038	-128	950	864	86	900	900	900
Total Salaries	310,747	295,979	14,768	296,064	300,824	-4,760	301,062	296,380	298,028
4.100.5.6510.210 PERSI	31,692	30,740	952	30,198	30,473	-275	30,708	30,230	33,141
4.100.5.6510.220 Social Security Tax	22,837	21,347	1,490	21,761	21,875	-114	22,128	21,784	21,905
4.100.5.6510.230 Life Insurance	577	822	-245	787	1,076	-289	787	787	787
4.100.5.6510.240 Medical Insurance	34,156	34,241	-85	32,736	30,664	2,072	37,015	37,015	40,886
4.100.5.6510.250 Employee Assistance Plan	0	0	0	0	0	0	182	182	177
4.100.5.6510.260 Dental Insurance	2,184	2,183	1	2,318	2,296	22	2,454	2,454	2,529
4.100.5.6510.270 Worker's Compensation Insurance	1,459	1,415	44	1,541	1,572	-31	1,659	1,632	1,669
4.100.5.6510.280 Retirement Sick Leave Benefits	3,848	3,720	128	3,730	3,733	-3	3,793	3,731	3,755
4.100.5.6510.290 Vision Insurance	624	623	1	513	524	-11	513	513	492
Total Fringe Benefits	97,377	95,092	2,285	93,584	92,212	1,372	99,239	98,328	105,341
4.100.5.6510.310 Professional and Technical Services	50,000	50,004	-4	50,000	50,004	-4	50,000	50,000	50,000
4.100.5.6510.312 Audit Services	37,400	34,046	3,354	37,400	33,017	4,383	37,400	37,400	35,500
4.100.5.6510.313 Publishing and Advertising	6,500	3,385	3,115	6,500	2,962	3,538	8,000	8,000	7,000
4.100.5.6510.317 Health Services (Contracted)	50,000	50,000	0	0	0	0	0	0	0
4.100.5.6510.381 In-District Travel Allowance	100	287	-187	300	342	-42	300	300	350
4.100.5.6510.382 Out-District Travel Allowance	0	168	-168	250	484	-234	250	250	550
Total Purchased Services	144,000	137,890	6,110	94,450	86,809	7,641	95,950	95,950	93,400
4.100.5.6510.410 General Supplies	11,400	6,271	5,129	9,791	8,835	957	10,000	10,000	9,000
Total Supplies and Materials	11,400	6,271	5,129	9,791	8,835	957	10,000	10,000	9,000
4.100.5.6510.715 Surety Insurance	767	767	0	767	767	0	767	767	767
Total Insurance and Judgment	767	767	0	767	767	0	767	767	767
Total Business Administration Program	564,291	535,998	28,293	494,656	489,448	5,209	507,018	501,425	506,536

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2013-2014 ANNUAL BUDGET

GENERAL FUND
CENTRAL SERVICE PROGRAM

Account Elements and Object Description	2010-2011 Budget			2011-2012 Budget			2012-2013 Budget		2013-2014 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
4.100.5.6550.156 Warehouse Personnel	63,919	72,965	-9,046	78,947	74,372	4,575	64,773	76,139	65,782
4.100.5.6550.199 Personal Leave Reimbursement	300	320	-20	400	220	180	400	400	420
Total Salaries	64,219	73,285	-9,066	79,347	74,592	4,755	65,173	76,539	66,202
4.100.5.6550.210 PERSI	6,551	7,459	-908	8,094	7,768	326	6,648	7,807	7,362
4.100.5.6550.220 Social Security Tax	4,720	5,605	-885	5,831	5,719	112	4,790	5,625	4,866
4.100.5.6550.230 Life Insurance	226	210	16	336	316	20	224	336	224
4.100.5.6550.240 Medical Insurance	13,371	12,582	789	13,980	13,145	835	10,538	15,807	11,640
4.100.5.6550.250 Employee Assistance Plan	0	0	0	0	0	0	52	52	50
4.100.5.6550.260 Dental Insurance	855	803	52	990	955	35	699	1,048	720
4.100.5.6550.270 Worker's Compensation Insurance	2,210	2,916	-706	2,784	3,361	-577	3,202	3,760	3,277
4.100.5.6550.280 Retirement Sick Leave Benefits	793	905	-112	998	942	56	821	964	834
4.100.5.6550.290 Vision Insurance	245	229	16	219	219	0	146	219	140
Total Fringe Benefits	28,971	30,708	-1,737	33,232	32,425	807	27,120	35,618	29,113
4.100.5.6550.325 Repair and Maintenance (Contracted)	2,500	2,911	-411	3,500	3,125	375	3,500	3,500	4,000
Total Purchased Services	2,500	2,911	-411	3,500	3,125	375	3,500	3,500	4,000
4.100.5.6550.410 General Supplies	4,285	5,104	-819	4,500	5,234	-734	4,800	4,800	5,000
4.100.5.6550.419 Warehouse Supplies	0	8,007	-8,007	0	-5,587	5,587	0	0	3,000
4.100.5.6550.421 Motor Fuel	3,000	1,957	1,043	3,000	3,322	-322	4,000	4,000	4,000
Total Supplies and Materials	7,285	15,068	-7,783	7,500	2,969	4,531	8,800	8,800	12,000
Total Central Service Program	102,975	121,972	-18,997	123,579	113,111	10,468	104,593	124,457	111,315

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2013-2014 ANNUAL BUDGET

GENERAL FUND
ADMINISTRATIVE TECHNOLOGY SERVICE PROGRAM

Account Elements and Object Description	2010-2011 Budget			2011-2012 Budget			2012-2013 Budget		2013-2014 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
4.100.5.6560.151 Clerical Personnel	151,737	147,353	4,384	145,078	145,036	42	146,021	144,972	146,072
4.100.5.6560.199 Personal Leave Reimbursement	850	830	20	850	790	60	850	850	850
Total Salaries	152,587	148,183	4,404	145,928	145,826	102	146,871	145,822	146,922
4.100.5.6560.210 PERSI	15,564	15,429	135	14,885	15,191	-306	14,981	14,874	16,338
4.100.5.6560.220 Social Security Tax	11,215	10,432	783	10,725	10,196	529	10,795	10,717	10,798
4.100.5.6560.230 Life Insurance	260	339	-79	336	431	-95	336	336	336
4.100.5.6560.240 Medical Insurance	15,394	14,939	455	13,980	14,195	-215	15,807	15,807	17,460
4.100.5.6560.250 Employee Assistance Plan	0	0	0	0	0	0	78	78	76
4.100.5.6560.260 Dental Insurance	985	952	33	989	981	8	1,048	1,048	1,080
4.100.5.6560.270 Worker's Compensation Insurance	717	710	7	761	763	-2	810	810	823
4.100.5.6560.280 Retirement Sick Leave Benefits	1,888	1,870	18	1,839	1,840	-1	1,851	1,838	1,852
4.100.5.6560.290 Vision Insurance	281	272	9	219	225	-6	219	219	210
Total Fringe Benefits	46,304	44,942	1,362	43,734	43,823	-89	45,925	45,727	48,973
4.100.5.6560.310 Professional and Technical Services	1,450	1,450	0	1,450	1,450	0	500	500	500
4.100.5.6560.325 Repair and Maintenance (Contracted)	55,675	53,966	1,709	58,716	58,716	0	57,216	57,216	58,955
4.100.5.6560.382 Out-District Travel Allowance	0	0	0	819	724	95	1,500	1,500	1,900
Total Purchased Services	57,125	55,416	1,709	60,985	60,890	95	59,216	59,216	61,355
4.100.5.6560.410 General Supplies	7,679	7,462	217	7,600	7,725	-125	7,700	7,700	7,700
Total Supplies and Materials	7,679	7,462	217	7,600	7,725	-125	7,700	7,700	7,700
Total Administrative Technology Service Program	263,695	256,003	7,692	258,247	258,263	-16	259,712	258,465	264,950

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2013-2014 ANNUAL BUDGET

GENERAL FUND
BUILDING OPERATION SERVICES PROGRAM

Account Elements and Object Description	2010-2011 Budget			2011-2012 Budget			2012-2013 Budget		2013-2014 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
4.100.5.6610.113 Supervisors and Coordinators	64,058	67,228	-3,170	44,562	48,586	-4,024	59,688	62,993	65,520
4.100.5.6610.153 Custodians	1,080,981	1,106,386	-25,405	1,109,878	1,110,807	-929	1,096,081	1,083,576	1,010,772
4.100.5.6610.183 Substitute Custodians	80,000	62,398	17,602	80,000	82,052	-2,052	80,000	80,000	80,000
4.100.5.6610.199 Personal Leave Reimbursement	2,300	1,925	375	2,300	1,800	500	2,300	2,300	6,300
Total Salaries	1,227,339	1,237,936	-10,597	1,236,740	1,243,245	-6,505	1,238,069	1,228,869	1,162,592
4.100.5.6610.210 PERSI	117,029	123,542	-6,513	117,988	125,455	-7,467	118,123	117,185	120,385
4.100.5.6610.220 Social Security Tax	90,210	93,084	-2,874	90,900	95,501	-4,601	90,998	90,322	85,450
4.100.5.6610.230 Life Insurance	3,972	3,926	46	5,513	5,776	-263	5,625	5,506	4,707
4.100.5.6610.240 Medical Insurance	230,478	224,662	5,816	224,565	211,482	13,083	259,172	253,571	238,620
4.100.5.6610.250 Employee Assistance Plan	0	0	0	0	0	0	1,275	1,275	1,033
4.100.5.6610.260 Dental Insurance	14,732	14,648	84	15,879	15,601	278	17,188	16,817	14,760
4.100.5.6610.270 Worker's Compensation Insurance	45,620	47,624	-2,004	48,901	55,348	-6,447	60,826	60,363	57,548
4.100.5.6610.280 Retirement Sick Leave Benefits	14,201	15,001	-800	14,579	15,388	-809	14,592	14,476	13,640
4.100.5.6610.290 Vision Insurance	4,209	4,170	39	3,516	3,578	-62	3,589	3,511	2,870
Total Fringe Benefits	520,451	526,658	-6,207	521,841	528,129	-6,288	571,388	563,026	539,013
4.100.5.6610.310 Professional and Technical Services	552,691	547,691	5,000	550,000	522,493	27,507	550,000	550,000	600,000
4.100.5.6610.331 Electricity Utilities	733,200	664,579	68,621	697,800	705,898	-8,098	695,600	695,600	744,900
4.100.5.6610.332 Gas Utilities	421,800	294,365	127,435	384,600	218,888	165,712	367,800	367,800	351,800
4.100.5.6610.336 Water	565,400	473,405	91,995	545,900	441,702	104,198	550,600	550,600	609,800
4.100.5.6610.337 Land Fill Fee	3,000	2,050	950	3,000	1,844	1,156	3,000	3,000	3,000
4.100.5.6610.351 Telephone - Voice	65,000	60,762	4,238	65,000	61,203	3,797	65,000	65,000	65,000
4.100.5.6610.353 Telephone - Repair	2,000	7,789	-5,789	4,000	3,354	646	2,000	2,000	3,500
4.100.5.6610.354 Telephone / Cable - Data	165,120	165,084	36	165,120	179,678	-14,558	185,000	185,000	65,000
4.100.5.6610.355 Telephone - Cellular	3,000	2,063	937	3,500	2,515	985	5,000	5,000	2,500
4.100.5.6610.381 In-District Travel Allowance	350	600	-250	820	562	258	820	820	820
Total Purchased Services	2,511,561	2,218,388	293,173	2,419,740	2,138,136	281,604	2,424,820	2,424,820	2,446,320

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2013-2014 ANNUAL BUDGET

GENERAL FUND
BUILDING OPERATION SERVICES PROGRAM

Account Elements and Object Description	2010-2011 Budget			2011-2012 Budget			2012-2013 Budget		2013-2014 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
4.100.5.6610.410 General Supplies	20,800	14,367	6,433	19,800	4,491	15,309	8,000	8,000	7,000
4.100.5.6610.418 Custodial Supplies	214,100	205,170	8,930	207,750	208,690	-940	207,800	207,800	207,800
4.100.5.6610.481 Equipment Repair (Non-Contracted)	2,000	1,375	625	2,000	1,992	8	2,000	2,000	2,000
Total Supplies and Materials	<u>236,900</u>	<u>220,912</u>	<u>15,988</u>	<u>229,550</u>	<u>215,174</u>	<u>14,376</u>	<u>217,800</u>	<u>217,800</u>	<u>216,800</u>
4.100.5.6610.711 Property Insurance	156,400	156,400	0	163,083	162,519	564	164,000	164,000	181,335
Total Insurance and Judgment	<u>156,400</u>	<u>156,400</u>	<u>0</u>	<u>163,083</u>	<u>162,519</u>	<u>564</u>	<u>164,000</u>	<u>164,000</u>	<u>181,335</u>
Total Building Operation Services Program	<u>4,652,651</u>	<u>4,360,293</u>	<u>292,358</u>	<u>4,570,954</u>	<u>4,287,202</u>	<u>283,752</u>	<u>4,616,077</u>	<u>4,598,515</u>	<u>4,546,060</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2013-2014 ANNUAL BUDGET

GENERAL FUND
MAINTENANCE - NON-STUDENT OCCUPIED PROGRAM

<u>Account Elements and Object Description</u>	<u>2010-2011 Budget</u>			<u>2011-2012 Budget</u>			<u>2012-2013 Budget</u>		<u>2013-2014 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>
4.100.5.6630.418 Custodial Supplies	3,600	3,126	474	3,600	2,687	913	3,600	3,600	3,600
Total Supplies and Materials	3,600	3,126	474	3,600	2,687	913	3,600	3,600	3,600
Total Maintenance - Non-Student Occupied Program	<u>3,600</u>	<u>3,126</u>	<u>474</u>	<u>3,600</u>	<u>2,687</u>	<u>913</u>	<u>3,600</u>	<u>3,600</u>	<u>3,600</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2013-2014 ANNUAL BUDGET

GENERAL FUND
GENERAL MAINTENANCE SERVICES PROGRAM

Account Elements and Object Description	2010-2011 Budget			2011-2012 Budget			2012-2013 Budget		2013-2014 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
4.100.5.6640.151 Clerical Personnel	73,292	73,559	-267	73,584	79,513	-5,929	74,391	73,512	73,388
4.100.5.6640.154 Maintenance Personnel	735,109	688,046	47,063	693,112	692,250	862	734,745	708,222	698,676
4.100.5.6640.199 Personal Leave Reimbursement	500	500	0	500	260	240	700	700	700
Total Salaries	808,901	762,105	46,796	767,196	772,024	-4,828	809,836	782,434	772,764
4.100.5.6640.210 PERSI	82,508	78,385	4,123	78,254	78,103	151	82,602	79,808	85,931
4.100.5.6640.220 Social Security Tax	59,454	57,512	1,942	56,381	58,142	-1,761	59,523	57,510	56,799
4.100.5.6640.230 Life Insurance	1,861	1,920	-59	2,578	2,510	68	2,690	2,690	2,578
4.100.5.6640.240 Medical Insurance	110,202	109,671	531	107,180	97,359	9,821	126,456	126,456	133,860
4.100.5.6640.250 Employee Assistance Plan	0	0	0	0	0	0	622	622	579
4.100.5.6640.260 Dental Insurance	7,045	6,992	53	7,579	7,356	223	8,386	8,386	8,280
4.100.5.6640.270 Worker's Compensation Insurance	29,524	27,646	1,878	31,871	31,524	347	39,787	38,434	38,253
4.100.5.6640.280 Retirement Sick Leave Benefits	10,006	9,490	516	9,665	9,464	201	10,204	9,866	9,737
4.100.5.6640.290 Vision Insurance	2,013	1,998	15	1,678	1,686	-8	1,751	1,751	1,610
Total Fringe Benefits	302,613	293,613	9,000	295,186	286,144	9,042	332,021	325,523	337,627
4.100.5.6640.325 Repair and Maintenance (Contracted)	60,000	59,422	578	64,000	60,273	3,727	62,000	62,000	60,000
4.100.5.6640.328 Building Repairs (Contracted)	40,000	40,267	-267	40,000	39,978	22	40,000	40,000	40,000
4.100.5.6640.396 Inservice Training	9,000	10,006	-1,006	9,000	3,231	5,769	9,000	9,000	6,000
Total Purchased Services	109,000	109,695	-695	113,000	103,482	9,518	111,000	111,000	106,000
4.100.5.6640.410 General Supplies	9,450	7,573	1,877	9,300	8,428	872	9,650	9,650	9,400
4.100.5.6640.421 Motor Fuel	55,000	63,629	-8,629	55,000	62,934	-7,934	63,250	63,250	63,250
4.100.5.6640.428 Repairs Parts and Supplies	30,000	34,258	-4,258	30,000	34,759	-4,759	30,000	30,000	30,000
4.100.5.6640.471 Building Repairs (Non-Contracted)	150,000	156,041	-6,041	150,000	149,947	53	150,000	150,000	150,000
4.100.5.6640.481 Equipment Repair (Non-Contracted)	20,000	20,647	-647	20,000	19,021	979	20,000	20,000	20,000
Total Supplies and Materials	264,450	282,148	-17,698	264,300	275,089	-10,789	272,900	272,900	272,650
Total General Maintenance Services Program	1,484,964	1,447,562	37,402	1,439,682	1,436,739	2,943	1,525,757	1,491,857	1,489,041

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2013-2014 ANNUAL BUDGET

GENERAL FUND
GROUND MAINTENANCE SERVICES PROGRAM

Account Elements and Object Description	2010-2011 Budget			2011-2012 Budget			2012-2013 Budget		2013-2014 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
4.100.5.6650.155 Grounds Personnel	121,365	119,873	1,492	122,631	118,509	4,122	109,203	107,129	108,167
4.100.5.6650.199 Personal Leave Reimbursement	150	140	10	150	280	-130	150	150	150
Total Salaries	121,515	120,013	1,502	122,781	118,789	3,992	109,353	107,279	108,317
4.100.5.6650.210 PERSI	12,394	12,199	195	12,523	11,881	642	11,154	10,942	12,045
4.100.5.6650.220 Social Security Tax	8,931	9,081	-150	9,024	8,992	32	8,037	7,885	7,961
4.100.5.6650.230 Life Insurance	410	389	21	560	527	33	560	560	560
4.100.5.6650.240 Medical Insurance	24,310	23,080	1,230	23,300	21,922	1,378	26,345	26,345	29,100
4.100.5.6650.250 Employee Assistance Plan	0	0	0	0	0	0	130	130	126
4.100.5.6650.260 Dental Insurance	1,554	1,471	83	1,650	1,593	57	1,747	1,747	1,800
4.100.5.6650.270 Worker's Compensation Insurance	4,776	4,747	29	5,258	5,337	-79	5,372	5,269	5,361
4.100.5.6650.280 Retirement Sick Leave Benefits	1,503	1,496	7	1,543	1,441	102	1,378	1,352	1,365
4.100.5.6650.290 Vision Insurance	444	420	24	365	365	0	365	365	350
Total Fringe Benefits	54,322	52,883	1,439	54,223	52,059	2,164	55,088	54,595	58,668
4.100.5.6650.325 Repair and Maintenance (Contracted)	10,000	9,841	159	10,000	6,650	3,350	10,000	10,000	10,000
Total Purchased Services	10,000	9,841	159	10,000	6,650	3,350	10,000	10,000	10,000
4.100.5.6650.410 General Supplies	22,000	30,019	-8,019	22,000	20,019	1,981	22,000	22,000	22,000
Total Supplies and Materials	22,000	30,019	-8,019	22,000	20,019	1,981	22,000	22,000	22,000
Total Ground Maintenance Services Program	207,837	212,757	-4,920	209,004	197,516	11,488	196,441	193,874	198,985

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2013-2014 ANNUAL BUDGET

GENERAL FUND
SECURITY SERVICES PROGRAM

Account Elements and Object Description	2010-2011 Budget			2011-2012 Budget			2012-2013 Budget		2013-2014 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
4.100.5.6670.152 Instructional Assistants	0	0	0	0	0	0	0	0	80,450
4.100.5.6670.199 Personal Leave Reimbursement	0	0	0	0	0	0	0	0	300
Total Salaries	0	0	0	0	0	0	0	0	80,750
4.100.5.6670.210 PERSI	0	0	0	0	0	0	0	0	8,979
4.100.5.6670.220 Social Security Tax	0	0	0	0	0	0	0	0	5,935
4.100.5.6670.230 Life Insurance	0	0	0	0	0	0	0	0	785
4.100.5.6670.240 Medical Insurance	0	0	0	0	0	0	0	0	40,740
4.100.5.6670.250 Employee Assistance Plan	0	0	0	0	0	0	0	0	176
4.100.5.6670.260 Dental Insurance	0	0	0	0	0	0	0	0	2,520
4.100.5.6670.270 Worker's Compensation Insurance	0	0	0	0	0	0	0	0	453
4.100.5.6670.280 Retirement Sick Leave Benefits	0	0	0	0	0	0	0	0	1,018
4.100.5.6670.290 Vision Insurance	0	0	0	0	0	0	0	0	490
Total Fringe Benefits	0	0	0	0	0	0	0	0	61,096
4.100.5.6670.386 Crossing Guards Support	0	0	0	0	0	0	0	0	32,500
4.100.5.6670.387 Resource Officer Support	0	0	0	0	0	0	0	0	29,000
Total Purchased Services	0	0	0	0	0	0	0	0	61,500
Total Security Services Program	0	0	0	0	0	0	0	0	203,346

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2013-2014 ANNUAL BUDGET

GENERAL FUND
PUPIL TO SCHOOL TRANSPORTATION PROGRAM

Account Elements and Object Description	2010-2011 Budget			2011-2012 Budget			2012-2013 Budget		2013-2014 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
4.100.5.6810.113 Supervisors and Coordinators	147,069	147,409	-340	148,245	148,200	45	150,469	150,138	150,137
4.100.5.6810.151 Clerical Personnel	54,481	54,974	-493	50,568	56,530	-5,962	59,693	58,971	57,622
4.100.5.6810.157 Bus Drivers	831,069	844,358	-13,289	854,881	935,848	-80,967	933,997	926,646	963,627
4.100.5.6810.158 Mechanics	150,027	162,540	-12,513	153,466	148,301	5,165	154,553	144,034	145,375
4.100.5.6810.162 Bus Attendants	66,257	66,411	-154	69,673	66,280	3,393	72,955	65,939	71,063
4.100.5.6810.187 Substitute and Trainee Bus Drivers	214,947	200,823	14,124	204,542	237,502	-32,960	238,171	208,171	210,800
4.100.5.6810.199 Personal Leave Reimbursement	8,608	3,929	4,679	8,608	3,429	5,179	8,608	8,608	9,197
Total Salaries	1,472,458	1,480,443	-7,985	1,489,983	1,596,091	-106,108	1,618,446	1,562,507	1,607,821
4.100.5.6810.210 PERSI	150,191	147,399	2,792	151,978	138,718	13,260	165,081	162,435	178,790
4.100.5.6810.220 Social Security Tax	108,226	109,019	-793	109,514	117,148	-7,634	118,957	117,050	118,175
4.100.5.6810.230 Life Insurance	2,684	3,260	-576	3,945	4,506	-561	4,001	4,281	3,945
4.100.5.6810.240 Medical Insurance	144,899	149,264	-4,365	150,517	144,982	5,535	172,823	185,996	187,986
4.100.5.6810.250 Employee Assistance Plan	0	0	0	0	0	0	850	850	814
4.100.5.6810.260 Dental Insurance	9,261	10,408	-1,147	10,644	11,161	-517	11,462	12,335	11,628
4.100.5.6810.270 Worker's Compensation Insurance	62,933	58,861	4,072	74,802	72,498	2,304	91,928	90,427	82,321
4.100.5.6810.280 Retirement Sick Leave Benefits	18,265	18,008	257	18,765	19,309	-544	20,392	20,065	20,259
4.100.5.6810.290 Vision Insurance	2,646	2,848	-202	2,357	2,594	-237	2,393	2,575	2,261
4.100.5.6810.295 Physicals	12,054	13,396	-1,342	12,054	15,183	-3,129	13,374	13,374	13,374
Total Fringe Benefits	511,159	512,464	-1,305	534,576	526,099	8,477	601,261	609,388	619,553
4.100.5.6810.310 Professional and Technical Services	11,705	10,275	1,430	11,705	10,138	1,567	11,000	11,000	11,000
4.100.5.6810.325 Repair and Maintenance (Contracted)	11,000	15,660	-4,660	19,000	21,258	-2,258	11,000	11,000	11,600
4.100.5.6810.328 Building Repairs (Contracted)	1,500	1,137	363	2,100	1,461	639	1,300	1,300	0
4.100.5.6810.331 Electricity Utilities	15,353	15,239	114	15,353	14,178	1,175	15,353	15,353	15,353
4.100.5.6810.345 Transportation Services (Contracted)	1,000	0	1,000	500	0	500	500	500	500
4.100.5.6810.381 In-District Travel Allowance	1,000	531	469	1,000	454	547	1,000	1,000	0
4.100.5.6810.382 Out-District Travel Allowance	0	2,107	-2,107	2,230	3,490	-1,260	2,400	2,400	2,400
4.100.5.6810.396 Inservice Training	3,300	271	3,030	3,300	541	2,759	3,300	3,300	3,300
Total Purchased Services	44,858	45,219	-361	55,188	51,520	3,668	45,853	45,853	44,153

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2013-2014 ANNUAL BUDGET

GENERAL FUND
PUPIL TO SCHOOL TRANSPORTATION PROGRAM

Account Elements and Object Description	2010-2011 Budget			2011-2012 Budget			2012-2013 Budget		2013-2014 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
4.100.5.6810.420 Transportation Supplies	5,000	5,767	-767	5,000	5,438	-438	5,000	5,000	5,000
4.100.5.6810.421 Motor Fuel	257,000	326,219	-69,219	257,000	401,612	-144,612	423,000	423,000	441,500
4.100.5.6810.423 Grease and Lubricants	12,300	12,693	-393	12,300	14,472	-2,172	12,300	11,800	12,300
4.100.5.6810.425 Laundry	920	0	920	920	786	134	920	920	920
4.100.5.6810.428 Repairs Parts and Supplies	73,000	68,521	4,479	64,400	61,279	3,121	73,000	112,300	86,400
4.100.5.6810.429 Tires	18,000	17,824	176	18,000	25,723	-7,723	23,030	23,030	25,030
4.100.5.6810.481 Equipment Repair (Non-Contracted)	3,000	0	3,000	3,000	0	3,000	1,800	0	1,600
Total Supplies and Materials	<u>369,220</u>	<u>431,024</u>	<u>-61,804</u>	<u>360,620</u>	<u>509,311</u>	<u>-148,691</u>	<u>539,050</u>	<u>576,050</u>	<u>572,750</u>
4.100.5.6810.550 Equipment	2,000	1,164	836	2,000	1,674	326	2,000	2,000	2,000
Total Capital Objects	<u>2,000</u>	<u>1,164</u>	<u>836</u>	<u>2,000</u>	<u>1,674</u>	<u>326</u>	<u>2,000</u>	<u>2,000</u>	<u>2,000</u>
4.100.5.6810.714 Transportation Insurance	1,871	-37	1,908	1,019	-40	1,059	1,019	1,019	1,019
Total Insurance and Judgment	<u>1,871</u>	<u>-37</u>	<u>1,908</u>	<u>1,019</u>	<u>-40</u>	<u>1,059</u>	<u>1,019</u>	<u>1,019</u>	<u>1,019</u>
Total Pupil To School Transportation Program	<u>2,401,566</u>	<u>2,470,278</u>	<u>-68,712</u>	<u>2,443,386</u>	<u>2,684,655</u>	<u>-241,269</u>	<u>2,807,629</u>	<u>2,796,817</u>	<u>2,847,296</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2013-2014 ANNUAL BUDGET

GENERAL FUND
PUPIL ACTIVITY TRANSPORTATION PROGRAM

Account Elements and Object Description	2010-2011 Budget			2011-2012 Budget			2012-2013 Budget		2013-2014 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
4.100.5.6820.158 Mechanics	3,000	348	2,652	3,000	154	2,846	3,000	3,000	0
4.100.5.6820.187 Substitute and Trainee Bus Drivers	31,680	13,576	18,104	32,000	0	32,000	32,000	32,000	0
Total Salaries	34,680	13,924	20,756	35,000	154	34,846	35,000	35,000	0
4.100.5.6820.210 PERSI	3,537	1,447	2,090	3,570	20,817	-17,247	3,570	3,570	0
4.100.5.6820.220 Social Security Tax	2,548	1,067	1,481	2,572	1,569	1,003	2,572	2,572	0
4.100.5.6820.230 Life Insurance	0	2	-2	0	33	-33	0	0	0
4.100.5.6820.240 Medical Insurance	0	109	-109	0	1,554	-1,554	0	0	0
4.100.5.6820.260 Dental Insurance	0	7	-7	0	98	-98	0	0	0
4.100.5.6820.270 Worker's Compensation Insurance	1,491	707	784	1,778	1,042	736	1,988	1,988	0
4.100.5.6820.280 Retirement Sick Leave Benefits	437	175	262	441	258	183	441	441	0
4.100.5.6820.290 Vision Insurance	0	2	-2	0	22	-22	0	0	0
Total Fringe Benefits	8,013	3,516	4,497	8,361	25,393	-17,032	8,571	8,571	0
4.100.5.6820.325 Repair and Maintenance (Contracted)	600	0	600	600	0	600	600	600	0
4.100.5.6820.328 Building Repairs (Contracted)	200	0	200	200	0	200	200	200	0
4.100.5.6820.331 Electricity Utilities	1,100	604	496	1,100	575	525	1,100	1,100	0
Total Purchased Services	1,900	604	1,296	1,900	575	1,325	1,900	1,900	0
4.100.5.6820.421 Motor Fuel	15,000	9,985	5,015	15,000	15,474	-474	18,500	18,500	0
4.100.5.6820.423 Grease and Lubricants	900	188	712	900	558	342	750	750	0
4.100.5.6820.425 Laundry	92	0	92	92	30	62	92	92	0
4.100.5.6820.428 Repairs Parts and Supplies	7,000	629	6,371	7,000	715	6,285	7,000	2,000	0
4.100.5.6820.429 Tires	1,000	0	1,000	1,000	62	938	1,000	1,000	0
Total Supplies and Materials	23,992	10,802	13,190	23,992	16,839	7,153	27,342	22,342	0
4.100.5.6820.714 Transportation Insurance	83	37	46	83	40	43	83	83	0
Total Insurance and Judgment	83	37	46	83	40	43	83	83	0
Total Pupil Activity Transportation Program	68,668	28,883	39,785	69,336	43,000	26,336	72,896	67,896	0

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2013-2014 ANNUAL BUDGET

GENERAL FUND
NON-REIMBURSABLE TRANSPORTATION PROGRAM

Account Elements and Object Description	2010-2011 Budget			2011-2012 Budget			2012-2013 Budget		2013-2014 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
4.100.5.6840.313 Publishing and Advertising	1,300	287	1,013	900	839	61	800	800	800
4.100.5.6840.381 In-District Travel Allowance	0	0	0	0	0	0	0	0	1,000
4.100.5.6840.382 Out-District Travel Allowance	5,000	4,681	319	5,000	5,707	-707	5,000	4,000	5,000
Total Purchased Services	6,300	4,967	1,333	5,900	6,546	-646	5,800	4,800	6,800
4.100.5.6840.420 Transportation Supplies	800	622	178	800	882	-82	800	800	1,000
4.100.5.6840.421 Motor Fuel	1,550	785	765	1,550	698	852	1,200	1,200	1,200
4.100.5.6840.428 Repairs Parts and Supplies	3,900	3,359	541	3,900	3,606	294	3,900	2,900	3,900
Total Supplies and Materials	6,250	4,766	1,484	6,250	5,186	1,064	5,900	4,900	6,100
4.100.5.6840.550 Equipment	1,100	5,553	-4,453	1,100	425	675	1,100	1,100	1,100
Total Capital Objects	1,100	5,553	-4,453	1,100	425	675	1,100	1,100	1,100
4.100.5.6840.714 Transportation Insurance	29,400	29,400	0	29,400	28,307	1,093	29,400	29,400	27,729
Total Insurance and Judgment	29,400	29,400	0	29,400	28,307	1,093	29,400	29,400	27,729
Total Non-reimbursable Transportation Program	43,050	44,687	-1,637	42,650	40,464	2,186	42,200	40,200	41,729

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2013-2014 ANNUAL BUDGET

GENERAL FUND
OTHER SUPPORT SERVICES PROGRAM

Account Elements and Object Description	2010-2011 Budget			2011-2012 Budget			2012-2013 Budget		2013-2014 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
4.100.5.6910.137 District Early Retirement Grants	68,500	62,500	6,000	40,000	36,000	4,000	6,000	6,000	0
4.100.5.6910.138 State-Paid Salary	0	0	0	0	0	0	0	1,725,177	0
4.100.5.6910.194 Furlough Day Reduction	492,944	459,948	32,996	311,536	232,505	79,031	0	0	0
4.100.5.6910.196 Awards and Bonuses	872,725	872,324	401	0	0	0	0	0	0
Total Salaries	<u>1,434,169</u>	<u>1,394,771</u>	<u>39,398</u>	<u>351,536</u>	<u>268,505</u>	<u>83,031</u>	<u>6,000</u>	<u>1,731,177</u>	<u>0</u>
4.100.5.6910.210 PERSI	139,442	135,559	3,883	31,777	23,685	8,092	0	178,872	0
4.100.5.6910.220 Social Security Tax	109,510	103,671	5,839	25,838	19,167	6,671	441	132,424	0
4.100.5.6910.270 Worker's Compensation Insurance	8,481	8,194	287	1,835	1,322	513	33	9,521	0
4.100.5.6910.280 Retirement Sick Leave Benefits	16,912	16,436	476	3,925	2,871	1,054	0	21,692	0
Total Fringe Benefits	<u>274,345</u>	<u>263,861</u>	<u>10,484</u>	<u>63,375</u>	<u>47,046</u>	<u>16,329</u>	<u>474</u>	<u>342,509</u>	<u>0</u>
4.100.5.6910.310 Professional and Technical Services	10,000	3,201	6,799	10,000	3,688	6,312	10,000	10,000	10,000
Total Purchased Services	<u>10,000</u>	<u>3,201</u>	<u>6,799</u>	<u>10,000</u>	<u>3,688</u>	<u>6,312</u>	<u>10,000</u>	<u>10,000</u>	<u>10,000</u>
Total Other Support Services Program	<u>1,718,514</u>	<u>1,661,833</u>	<u>56,681</u>	<u>424,911</u>	<u>319,239</u>	<u>105,672</u>	<u>16,474</u>	<u>2,083,686</u>	<u>10,000</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2013-2014 ANNUAL BUDGET

GENERAL FUND
PARENT ACTIVITIES PROGRAM

<u>Account Elements and Object Description</u>	<u>2010-2011 Budget</u>			<u>2011-2012 Budget</u>			<u>2012-2013 Budget</u>		<u>2013-2014 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>
4.100.5.7200.410 General Supplies	347	0	347	0	0	0	0	0	0
Total Supplies and Materials	347	0	347	0	0	0	0	0	0
Total Parent Activities Program	347	0	347	0	0	0	0	0	0
Total Current Expenditures	<u>63,369,703</u>	<u>62,401,404</u>	<u>968,299</u>	<u>62,149,183</u>	<u>61,845,057</u>	<u>304,126</u>	<u>63,420,414</u>	<u>64,815,542</u>	<u>64,126,962</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2013-2014 ANNUAL BUDGET

GENERAL FUND
FUND TRANSFER PROGRAM

<u>Account Elements and Object Description</u>	<u>2010-2011 Budget</u>			<u>2011-2012 Budget</u>			<u>2012-2013 Budget</u>		<u>2013-2014 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>
4.100.5.9200.810 Transfers to Other Funds	105,500	109,166	-3,666	107,900	105,357	2,543	106,500	137,599	105,500
Total Transfers or Reserves	105,500	109,166	-3,666	107,900	105,357	2,543	106,500	137,599	105,500
Total Fund Transfer Program	<u>105,500</u>	<u>109,166</u>	<u>-3,666</u>	<u>107,900</u>	<u>105,357</u>	<u>2,543</u>	<u>106,500</u>	<u>137,599</u>	<u>105,500</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2013-2014 ANNUAL BUDGET

GENERAL FUND
CONTINGENCY RESERVE PROGRAM

Account Elements and Object Description	2010-2011 Budget			2011-2012 Budget			2012-2013 Budget		2013-2014 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
4.100.5.9500.850 Contingency Reserve	617,907	N/A	N/A	609,563	N/A	N/A	610,093	610,093	631,195
4.100.5.9500.852 Unappropriated Fund Balance	2,471,630	N/A	N/A	2,438,255	N/A	N/A	2,440,374	2,448,335	2,524,779
4.100.5.9500.854 Inventory / Prepaid Expenses	400,000	N/A	N/A	400,000	N/A	N/A	400,000	400,000	400,000
4.100.5.9500.855 Appropriated Fund Balance	535,169	N/A	N/A	2,220,455	N/A	N/A	1,781,959	1,510,029	813,730
4.100.5.9500.856 State Holdback Reserve / Escrow	1,912,033	N/A	N/A	0	N/A	N/A	0	0	0
4.100.5.9500.858 Reserves From Staff Reductions	0	N/A	N/A	1,548,939	N/A	N/A	0	0	0
4.100.3.3200.000 Actual Year-End Fund Balance	N/A	8,314,130	N/A	N/A	7,947,375	N/A	N/A	N/A	N/A
Total Transfers or Reserves	<u>5,936,739</u>	<u>8,314,130</u>	<u>2,377,391</u>	<u>7,217,212</u>	<u>7,947,375</u>	<u>730,163</u>	<u>5,232,426</u>	<u>4,968,457</u>	<u>4,369,704</u>
Total Contingency Reserve Program	<u>5,936,739</u>	<u>8,314,130</u>	<u>2,377,391</u>	<u>7,217,212</u>	<u>7,947,375</u>	<u>730,163</u>	<u>5,232,426</u>	<u>4,968,457</u>	<u>4,369,704</u>
TOTAL GENERAL FUND	<u><u>69,411,942</u></u>	<u><u>70,824,701</u></u>	<u><u>-1,412,759</u></u>	<u><u>69,474,295</u></u>	<u><u>69,897,790</u></u>	<u><u>-423,495</u></u>	<u><u>68,759,340</u></u>	<u><u>69,921,598</u></u>	<u><u>68,602,166</u></u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2013-2014 ANNUAL BUDGET

THIS PAGE INTENTIONALLY LEFT BLANK

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2013-2014 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
2013-2014 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
2013-2014 ANNUAL BUDGET

FEDERAL FOREST FUND
REVENUES

<u>Account Elements and Description</u>	<u>2010-2011 Budget</u>			<u>2011-2012 Budget</u>			<u>2012-2013 Budget</u>		<u>2013-2014 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>
4.220.4.4459.900 Federal Forest	40,000	37,393	-2,607	37,394	34,827	-2,567	35,000	35,000	35,000
TOTAL FEDERAL FUNDING	40,000	37,393	-2,607	37,394	34,827	-2,567	35,000	35,000	35,000
TOTAL CURRENT REVENUES	40,000	37,393	-2,607	37,394	34,827	-2,567	35,000	35,000	35,000
4.220.4.7000.000 Estimated Beginning Balance	96,170	96,169	-1	96,169	133,562	37,393	0	0	79,827
TOTAL FEDERAL FOREST FUND	136,170	133,562	-2,608	133,563	168,389	34,826	35,000	35,000	114,827

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2013-2014 ANNUAL BUDGET

FEDERAL FOREST FUND
ELEMENTARY PROGRAM

<u>Account Elements and Object Description</u>	<u>2010-2011 Budget</u>			<u>2011-2012 Budget</u>			<u>2012-2013 Budget</u>		<u>2013-2014 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>
4.220.5.5120.550 Equipment	136,170	0	136,170	133,563	97,225	36,338	35,000	35,000	114,827
Total Capital Objects	136,170	0	136,170	133,563	97,225	36,338	35,000	35,000	114,827
Total Elementary Program	136,170	0	136,170	133,563	97,225	36,338	35,000	35,000	114,827
Total Current Expenditures	136,170	0	136,170	133,563	97,225	36,338	35,000	35,000	114,827

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2013-2014 ANNUAL BUDGET

FEDERAL FOREST FUND
CONTINGENCY RESERVE PROGRAM

Account Elements and Object Description	2010-2011 Budget			2011-2012 Budget			2012-2013 Budget		2013-2014 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
4.220.3.3200.000 Actual Year-End Fund Balance	N/A	133,562	N/A	N/A	71,165	N/A	N/A	N/A	N/A
Total Transfers or Reserves	0	133,562	133,562	0	71,165	71,165	0	0	0
Total Contingency Reserve Program	0	133,562	133,562	0	71,165	71,165	0	0	0
TOTAL FEDERAL FOREST FUND	136,170	133,562	2,608	133,563	168,389	-34,826	35,000	35,000	114,827

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2013-2014 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
2013-2014 ANNUAL BUDGET

DRIVER EDUCATION FUND
REVENUES

<u>Account Elements and Description</u>	<u>2010-2011 Budget</u>			<u>2011-2012 Budget</u>			<u>2012-2013 Budget</u>		<u>2013-2014 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>
4.241.4.4193.300 Student Fees	34,965	40,000	5,035	34,965	36,650	1,685	35,775	35,775	36,045
TOTAL LOCAL FUNDING	34,965	40,000	5,035	34,965	36,650	1,685	35,775	35,775	36,045
4.241.4.4321.100 State Reimbursement	32,375	24,819	-7,556	32,375	35,128	2,753	33,125	40,828	33,375
TOTAL STATE FUNDING	32,375	24,819	-7,556	32,375	35,128	2,753	33,125	40,828	33,375
TOTAL CURRENT REVENUES	67,340	64,819	-2,521	67,340	71,778	4,438	68,900	76,603	69,420
4.241.4.7000.000 Estimated Beginning Balance	0	20,210	20,210	0	18,115	18,115	0	0	0
TOTAL DRIVER EDUCATION FUND	67,340	85,029	17,689	67,340	89,893	22,553	68,900	76,603	69,420

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2013-2014 ANNUAL BUDGET

DRIVER EDUCATION FUND
COMMUNITY EDUCATION PROGRAM

Account Elements and Object Description	2010-2011 Budget			2011-2012 Budget			2012-2013 Budget		2013-2014 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
4.241.5.5420.113 Supervisors and Coordinators	6,391	6,133	258	6,136	6,168	-32	6,185	6,185	6,264
4.241.5.5420.116 Teachers	33,118	36,216	-3,098	33,118	38,893	-5,775	34,398	34,398	34,398
4.241.5.5420.151 Clerical Personnel	2,602	2,599	3	2,498	2,710	-212	2,585	2,585	2,567
Total Salaries	42,111	44,948	-2,837	41,752	47,771	-6,019	43,168	43,168	43,229
4.241.5.5420.210 PERSI	4,295	1,813	2,482	4,259	1,877	2,382	4,404	4,404	4,807
4.241.5.5420.220 Social Security Tax	3,095	3,435	-340	3,069	3,633	-564	3,173	3,173	3,177
4.241.5.5420.230 Life Insurance	24	25	-1	25	31	-6	23	23	35
4.241.5.5420.240 Medical Insurance	1,042	974	68	1,070	973	97	1,148	1,148	1,188
4.241.5.5420.250 Employee Assistance Plan	0	0	0	0	0	0	0	0	6
4.241.5.5420.260 Dental Insurance	62	62	0	66	61	5	70	70	72
4.241.5.5420.270 Worker's Compensation Insurance	196	212	-16	218	208	10	225	225	239
4.241.5.5420.280 Retirement Sick Leave Benefits	531	220	311	525	228	297	544	544	544
4.241.5.5420.290 Vision Insurance	18	18	0	18	14	4	14	14	14
Total Fringe Benefits	9,263	6,758	2,505	9,250	7,026	2,224	9,601	9,601	10,082
4.241.5.5420.322 Vehicle Lease or Rental	5,390	6,654	-1,264	5,390	5,392	-2	5,283	5,283	5,273
Total Purchased Services	5,390	6,654	-1,264	5,390	5,392	-2	5,283	5,283	5,273
4.241.5.5420.410 General Supplies	466	228	238	466	258	208	466	466	466
4.241.5.5420.412 Health Services Supplies	700	557	143	700	1,796	-1,096	700	700	700
4.241.5.5420.421 Motor Fuel	4,018	4,713	-695	4,390	4,916	-526	4,290	4,290	4,278
4.241.5.5420.428 Repairs Parts and Supplies	1,107	45	1,062	1,107	0	1,107	1,107	1,107	1,107
Total Supplies and Materials	6,291	5,543	748	6,663	6,969	-306	6,563	6,563	6,551
4.241.5.5420.550 Equipment	466	0	466	466	1,512	-1,046	466	8,169	466
Total Capital Objects	466	0	466	466	1,512	-1,046	466	8,169	466
4.241.5.5420.720 Other Insurance	2,035	1,469	566	2,035	1,304	731	2,035	2,035	2,035
Total Insurance and Judgment	2,035	1,469	566	2,035	1,304	731	2,035	2,035	2,035
Total Community Education Program	65,556	65,371	185	65,556	69,975	-4,419	67,116	74,819	67,636

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2013-2014 ANNUAL BUDGET

DRIVER EDUCATION FUND
CENTRAL ADMINISTRATION PROGRAM

<u>Account Elements and Object Description</u>	<u>2010-2011 Budget</u>			<u>2011-2012 Budget</u>			<u>2012-2013 Budget</u>		<u>2013-2014 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>
4.241.5.6320.393 Indirect Costs	1,784	1,543	241	1,784	1,849	-65	1,784	1,784	1,784
Total Purchased Services	1,784	1,543	241	1,784	1,849	-65	1,784	1,784	1,784
Total Central Administration Program	1,784	1,543	241	1,784	1,849	-65	1,784	1,784	1,784
Total Current Expenditures	67,340	66,914	426	67,340	71,823	-4,483	68,900	76,603	69,420

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2013-2014 ANNUAL BUDGET

DRIVER EDUCATION FUND
CONTINGENCY RESERVE PROGRAM

Account Elements and Object Description	2010-2011 Budget			2011-2012 Budget			2012-2013 Budget		2013-2014 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
4.241.3.3200.000 Actual Year-End Fund Balance	N/A	18,115	N/A	N/A	18,071	N/A	N/A	N/A	N/A
Total Transfers or Reserves	0	18,115	18,115	0	18,071	18,071	0	0	0
Total Contingency Reserve Program	0	18,115	18,115	0	18,071	18,071	0	0	0
TOTAL DRIVER EDUCATION FUND	<u>67,340</u>	<u>85,029</u>	<u>-17,689</u>	<u>67,340</u>	<u>89,893</u>	<u>-22,553</u>	<u>68,900</u>	<u>76,603</u>	<u>69,420</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2013-2014 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
2013-2014 ANNUAL BUDGET

SPECIAL GRANTS FUND
REVENUES

Account Elements and Description	2010-2011 Budget			2011-2012 Budget			2012-2013 Budget		2013-2014 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
4.242.4.4192.200 Start / Reader Grants	27,951	7,737	-20,214	30,393	4,355	-26,038	20,000	27,354	20,095
4.242.4.4199.900 Other Local Revenue	0	0	0	5,124	4,543	-581	0	1,125	655
4.242.4.4199.910 Fees For SES Tutoring	0	3,170	3,170	10,143	0	-10,143	0	10,143	10,103
TOTAL LOCAL FUNDING	27,951	10,907	-17,045	45,660	8,898	-36,762	20,000	38,622	30,853
4.242.4.4319.900 Experimental Grants Revenue	23,150	23,496	346	33,496	23,194	-10,302	0	58,194	28,194
4.242.4.4329.900 Commission of the Arts Grant	1,500	1,500	0	1,500	500	-1,000	0	1,000	1,000
TOTAL STATE FUNDING	24,650	24,996	346	34,996	23,694	-11,302	0	59,194	29,194
4.242.4.4459.900 Team Nutrition Grant	21,852	20,703	-1,149	1,150	1,149	-1	0	0	0
TOTAL FEDERAL FUNDING	21,852	20,703	-1,149	1,150	1,149	-1	0	0	0
4.242.4.4600.000 Interfund Transfers	0	0	0	0	0	0	0	0	0
TOTAL OTHER FUNDING SOURCES	0	0	0	0	0	0	0	0	0
TOTAL CURRENT REVENUES	74,453	56,606	-17,847	81,806	33,741	-48,065	20,000	97,816	60,047
4.242.4.7000.000 Estimated Beginning Balance	0	0	0	0	0	0	7,000	0	0
TOTAL SPECIAL GRANTS FUND	74,453	56,606	-17,847	81,806	33,741	-48,065	27,000	97,816	60,047

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2013-2014 ANNUAL BUDGET

SPECIAL GRANTS FUND
KINDERGARTEN PROGRAM

Account Elements and Object Description	2010-2011 Budget			2011-2012 Budget			2012-2013 Budget		2013-2014 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
4.242.5.5110.301 Contracted Dental Services	1,950	1,950	0	1,054	1,053	1	0	0	0
4.242.5.5110.319 Consultants	1,500	1,500	0	1,500	1,500	0	0	1,500	1,500
Total Purchased Services	3,450	3,450	0	2,554	2,553	1	0	1,500	1,500
4.242.5.5110.410 General Supplies	2,924	2,924	0	500	500	0	0	0	0
4.242.5.5110.415 One-Time Supplies	0	0	0	0	0	0	0	0	0
4.242.5.5110.450 Food - School Lunch	21,071	21,401	-330	21,996	21,084	912	0	21,084	21,084
Total Supplies and Materials	23,995	24,325	-330	22,496	21,584	912	0	21,084	21,084
Total Kindergarten Program	27,445	27,775	-330	25,050	24,137	913	0	22,584	22,584

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2013-2014 ANNUAL BUDGET

SPECIAL GRANTS FUND
ELEMENTARY PROGRAM

<u>Account Elements and Object Description</u>	<u>2010-2011 Budget</u>			<u>2011-2012 Budget</u>			<u>2012-2013 Budget</u>		<u>2013-2014 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>
4.242.5.5120.152 Instructional Assistants	0	2,661	-2,661	8,465	0	8,465	0	8,465	8,400
Total Salaries	0	2,661	-2,661	8,465	0	8,465	0	8,465	8,400
4.242.5.5120.210 PERSI	0	276	-276	880	0	880	0	880	934
4.242.5.5120.220 Social Security Tax	0	186	-186	647	0	647	0	647	617
4.242.5.5120.270 Worker's Compensation Insurance	0	14	-14	44	0	44	0	44	46
4.242.5.5120.280 Retirement Sick Leave Benefits	0	34	-34	107	0	107	0	107	106
Total Fringe Benefits	0	509	-509	1,678	0	1,678	0	1,678	1,703
4.242.5.5120.306 Training or Incentive Grants	1,000	1,000	0	0	0	0	0	0	0
4.242.5.5120.396 Inservice Training	500	500	0	500	500	0	0	0	0
Total Purchased Services	1,500	1,500	0	500	500	0	0	0	0
4.242.5.5120.410 General Supplies	0	0	0	0	0	0	0	544	0
Total Supplies and Materials	0	0	0	0	0	0	0	544	0
Total Elementary Program	1,500	4,670	-3,170	10,643	500	10,143	0	10,687	10,103

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2013-2014 ANNUAL BUDGET

SPECIAL GRANTS FUND
SECONDARY PROGRAM

<u>Account Elements and Object Description</u>	<u>2010-2011 Budget</u>			<u>2011-2012 Budget</u>			<u>2012-2013 Budget</u>		<u>2013-2014 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>
4.242.5.5150.410 General Supplies	21,852	20,703	1,149	2,150	1,150	1,000	0	1,000	1,000
Total Supplies and Materials	21,852	20,703	1,149	2,150	1,150	1,000	0	1,000	1,000
Total Secondary Program	21,852	20,703	1,149	2,150	1,150	1,000	0	1,000	1,000

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2013-2014 ANNUAL BUDGET

SPECIAL GRANTS FUND
ALTERNATE SCHOOL PROGRAM

<u>Account Elements and Object Description</u>	<u>2010-2011 Budget</u>			<u>2011-2012 Budget</u>			<u>2012-2013 Budget</u>		<u>2013-2014 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>
4.242.5.5170.410 General Supplies	0	0	0	4,424	4,424	0	0	581	655
Total Supplies and Materials	0	0	0	4,424	4,424	0	0	581	655
Total Alternate School Program	<u>0</u>	<u>0</u>	<u>0</u>	<u>4,424</u>	<u>4,424</u>	<u>0</u>	<u>0</u>	<u>581</u>	<u>655</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2013-2014 ANNUAL BUDGET

SPECIAL GRANTS FUND
PRESCHOOL HANDICAPPED PROGRAM

<u>Account Elements and Object Description</u>	<u>2010-2011 Budget</u>			<u>2011-2012 Budget</u>			<u>2012-2013 Budget</u>		<u>2013-2014 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>
4.242.5.5220.410 General Supplies	1,837	1,528	309	2,179	1,688	491	0	1,807	1,000
Total Supplies and Materials	<u>1,837</u>	<u>1,528</u>	<u>309</u>	<u>2,179</u>	<u>1,688</u>	<u>491</u>	<u>0</u>	<u>1,807</u>	1,000
Total Preschool Handicapped Program	<u>1,837</u>	<u>1,528</u>	<u>309</u>	<u>2,179</u>	<u>1,688</u>	<u>491</u>	<u>0</u>	<u>1,807</u>	1,000

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2013-2014 ANNUAL BUDGET

SPECIAL GRANTS FUND
ATTENDANCE, GUIDANCE AND HEALTH PROGRAM

<u>Account Elements and Object Description</u>	<u>2010-2011 Budget</u>			<u>2011-2012 Budget</u>			<u>2012-2013 Budget</u>		<u>2013-2014 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>
4.242.5.6110.318 Testing Program	5,757	0	5,757	5,757	0	5,757	7,000	5,757	0
Total Purchased Services	5,757	0	5,757	5,757	0	5,757	7,000	5,757	0
Total Attendance, Guidance And Health Program	<u>5,757</u>	<u>0</u>	<u>5,757</u>	<u>5,757</u>	<u>0</u>	<u>5,757</u>	<u>7,000</u>	<u>5,757</u>	0

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2013-2014 ANNUAL BUDGET

SPECIAL GRANTS FUND
INSTRUCTIONAL IMPROVEMENT PROGRAM

Account Elements and Object Description	2010-2011 Budget			2011-2012 Budget			2012-2013 Budget		2013-2014 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
4.242.5.6210.116 Teachers	0	0	0	5,505	0	5,505	0	3,030	0
4.242.5.6210.186 Substitute Teachers	0	0	0	2,000	0	2,000	0	3,160	0
Total Salaries	0	0	0	7,505	0	7,505	0	6,190	0
4.242.5.6210.210 PERSI	0	0	0	573	0	573	0	313	0
4.242.5.6210.220 Social Security Tax	0	0	0	422	0	422	0	232	0
4.242.5.6210.270 Worker's Compensation Insurance	0	0	0	30	0	30	0	17	0
4.242.5.6210.280 Retirement Sick Leave Benefits	0	0	0	70	0	70	0	38	0
Total Fringe Benefits	0	0	0	1,095	0	1,095	0	600	0
4.242.5.6210.306 Training or Incentive Grants	429	429	0	0	0	0	0	0	0
4.242.5.6210.392 Student Activity Support	14,928	779	14,149	20,861	1,071	19,790	20,000	19,790	19,095
4.242.5.6210.396 Inservice Training	0	0	0	0	0	0	0	5,000	5,000
Total Purchased Services	15,357	1,208	14,149	20,861	1,071	19,790	20,000	24,790	24,095
4.242.5.6210.410 General Supplies	0	0	0	1,400	0	1,400	0	23,210	0
Total Supplies and Materials	0	0	0	1,400	0	1,400	0	23,210	0
Total Instructional Improvement Program	15,357	1,208	14,149	30,861	1,071	29,790	20,000	54,790	24,095

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2013-2014 ANNUAL BUDGET

SPECIAL GRANTS FUND
CENTRAL ADMINISTRATION PROGRAM

<u>Account Elements and Object Description</u>	<u>2010-2011 Budget</u>			<u>2011-2012 Budget</u>			<u>2012-2013 Budget</u>		<u>2013-2014 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>
4.242.5.6320.393 Indirect Costs	705	721	-16	742	771	-29	0	610	610
Total Purchased Services	705	721	-16	742	771	-29	0	610	610
Total Central Administration Program	705	721	-16	742	771	-29	0	610	610
Total Current Expenditures	74,453	56,606	17,847	81,806	33,741	48,065	27,000	97,816	60,047

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2013-2014 ANNUAL BUDGET

SPECIAL GRANTS FUND
FUND TRANSFER PROGRAM

<u>Account Elements and Object Description</u>	<u>2010-2011 Budget</u>			<u>2011-2012 Budget</u>			<u>2012-2013 Budget</u>		<u>2013-2014 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>
4.242.5.9200.810 Transfers to Other Funds	0	0	0	0	0	0	0	0	0
Total Transfers or Reserves	0	0	0	0	0	0	0	0	0
Total Fund Transfer Program	0	0	0	0	0	0	0	0	0
TOTAL SPECIAL GRANTS FUND	<u>74,453</u>	<u>56,606</u>	<u>17,847</u>	<u>81,806</u>	<u>33,741</u>	<u>48,065</u>	<u>27,000</u>	<u>97,816</u>	<u>60,047</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2013-2014 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. 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
2013-2014 ANNUAL BUDGET

STATE PROFESSIONAL-TECHNICAL EDUCATION FUND
REVENUES

<u>Account Elements and Description</u>	<u>2010-2011 Budget</u>			<u>2011-2012 Budget</u>			<u>2012-2013 Budget</u>		<u>2013-2014 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>
4.243.4.4324.400 Professional Technical Revenue	567,266	356,184	-211,082	606,213	368,564	-237,649	571,474	579,069	329,550
TOTAL STATE FUNDING	<u>567,266</u>	<u>356,184</u>	<u>-211,082</u>	<u>606,213</u>	<u>368,564</u>	<u>-237,649</u>	<u>571,474</u>	<u>579,069</u>	<u>329,550</u>
TOTAL CURRENT REVENUES	<u>567,266</u>	<u>356,184</u>	<u>-211,082</u>	<u>606,213</u>	<u>368,564</u>	<u>-237,649</u>	<u>571,474</u>	<u>579,069</u>	<u>329,550</u>
TOTAL STATE PROFESSIONAL-TECHNICAL EDUCATION FUND	<u><u>567,266</u></u>	<u><u>356,184</u></u>	<u><u>-211,082</u></u>	<u><u>606,213</u></u>	<u><u>368,564</u></u>	<u><u>-237,649</u></u>	<u><u>571,474</u></u>	<u><u>579,069</u></u>	<u><u>329,550</u></u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2013-2014 ANNUAL BUDGET

STATE PROFESSIONAL-TECHNICAL EDUCATION FUND
VOCATIONAL-TECHNICAL PROGRAM

Account Elements and Object Description	2010-2011 Budget			2011-2012 Budget			2012-2013 Budget		2013-2014 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
4.243.5.5190.116 Teachers	0	0	0	0	6,992	-6,992	0	0	0
4.243.5.5190.133 Stipends and Extra Days - Regular	24,506	24,732	-226	22,106	22,805	-699	32,255	62,259	22,199
4.243.5.5190.186 Substitute Teachers	8,000	663	7,337	8,000	775	7,225	5,000	5,000	0
Total Salaries	32,506	25,395	7,111	30,106	30,572	-466	37,255	67,259	22,199
4.243.5.5190.210 PERSI	2,546	2,470	76	2,433	2,458	-25	3,290	3,290	2,469
4.243.5.5190.220 Social Security Tax	2,463	1,870	593	2,392	2,270	122	2,739	2,739	1,632
4.243.5.5190.270 Worker's Compensation Insurance	152	2,923	-2,771	163	100	63	206	206	122
4.243.5.5190.280 Retirement Sick Leave Benefits	309	299	10	295	298	-3	406	406	280
Total Fringe Benefits	5,470	7,563	-2,093	5,283	5,125	158	6,641	6,641	4,503
4.243.5.5190.319 Consultants	28,714	12,705	16,009	34,220	20,421	13,799	40,033	39,333	23,026
4.243.5.5190.381 In-District Travel Allowance	1,400	399	1,002	1,700	626	1,074	3,300	2,800	3,600
4.243.5.5190.382 Out-District Travel Allowance	45,621	32,810	12,811	44,931	34,107	10,824	42,435	47,422	52,729
4.243.5.5190.391 Professional Dues and Fees	1,000	0	1,000	1,000	0	1,000	2,000	2,000	2,000
Total Purchased Services	76,735	45,914	30,821	81,851	55,154	26,697	87,768	91,555	81,355
4.243.5.5190.410 General Supplies	241,469	115,136	126,333	280,045	119,947	160,098	203,869	189,793	99,611
Total Supplies and Materials	241,469	115,136	126,333	280,045	119,947	160,098	203,869	189,793	99,611
4.243.5.5190.550 Equipment	86,372	55,370	31,002	74,718	43,886	30,832	98,414	86,294	34,784
Total Capital Objects	86,372	55,370	31,002	74,718	43,886	30,832	98,414	86,294	34,784
4.243.5.5190.712 Liability Insurance	5,000	0	5,000	6,000	4,702	1,298	6,000	6,000	6,000
Total Insurance and Judgment	5,000	0	5,000	6,000	4,702	1,298	6,000	6,000	6,000
Total Vocational-Technical Program	447,552	249,377	198,175	478,003	259,387	218,616	439,947	447,542	248,452

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2013-2014 ANNUAL BUDGET

STATE PROFESSIONAL-TECHNICAL EDUCATION FUND
INSTRUCTIONAL IMPROVEMENT PROGRAM

Account Elements and Object Description	2010-2011 Budget			2011-2012 Budget			2012-2013 Budget		2013-2014 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
4.243.5.6210.113 Supervisors and Coordinators	75,201	67,461	7,740	75,201	72,096	3,105	75,156	75,156	67,201
4.243.5.6210.151 Clerical Personnel	25,166	16,032	9,134	25,166	11,991	13,175	27,329	27,329	0
4.243.5.6210.199 Personal Leave Reimbursement	0	390	-390	0	553	-553	0	0	0
Total Salaries	<u>100,367</u>	<u>83,883</u>	<u>16,484</u>	<u>100,367</u>	<u>84,640</u>	<u>15,727</u>	<u>102,485</u>	<u>102,485</u>	67,201
4.243.5.6210.210 PERSI	10,238	8,288	1,950	10,428	8,848	1,580	10,454	10,454	7,473
4.243.5.6210.220 Social Security Tax	7,377	5,736	1,641	7,678	6,310	1,368	7,533	7,533	4,939
4.243.5.6210.230 Life Insurance	0	196	-196	155	256	-101	267	267	0
4.243.5.6210.240 Medical Insurance	0	6,768	-6,768	7,236	7,160	76	8,078	8,078	0
4.243.5.6210.260 Dental Insurance	0	431	-431	458	453	5	485	485	0
4.243.5.6210.270 Worker's Compensation Insurance	467	380	87	522	334	188	565	565	370
4.243.5.6210.280 Retirement Sick Leave Benefits	1,265	1,002	263	1,265	1,070	195	1,291	1,291	847
4.243.5.6210.290 Vision Insurance	0	123	-123	101	105	-4	101	101	0
Total Fringe Benefits	<u>19,347</u>	<u>22,924</u>	<u>-3,577</u>	<u>27,843</u>	<u>24,536</u>	<u>3,307</u>	<u>28,774</u>	<u>28,774</u>	13,629
4.243.5.6210.381 In-District Travel Allowance	0	0	0	0	0	0	268	268	268
Total Purchased Services	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>268</u>	<u>268</u>	268
Total Instructional Improvement Program	<u>119,714</u>	<u>106,807</u>	<u>12,907</u>	<u>128,210</u>	<u>109,177</u>	<u>19,033</u>	<u>131,527</u>	<u>131,527</u>	81,098
Total Current Expenditures	<u>567,266</u>	<u>356,184</u>	<u>211,082</u>	<u>606,213</u>	<u>368,564</u>	<u>237,649</u>	<u>571,474</u>	<u>579,069</u>	329,550
TOTAL STATE PROFESSIONAL-TECHNICAL EDUCATION FUND	<u><u>567,266</u></u>	<u><u>356,184</u></u>	<u><u>211,082</u></u>	<u><u>606,213</u></u>	<u><u>368,564</u></u>	<u><u>237,649</u></u>	<u><u>571,474</u></u>	<u><u>579,069</u></u>	<u><u>329,550</u></u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2013-2014 ANNUAL BUDGET

PROGRAM INFORMATION

FUND 245

STATE TECHNOLOGY FUND

DESCRIPTION

The District receives technology funding from the State of Idaho each year. This is used to maintain current network and internet services, individual computer systems and hire technology staff.

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2013-2014 ANNUAL BUDGET

STATE TECHNOLOGY FUND
REVENUES

<u>Account Elements and Description</u>	<u>2010-2011 Budget</u>			<u>2011-2012 Budget</u>			<u>2012-2013 Budget</u>		<u>2013-2014 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>
4.245.4.4319.900 Other State Support	33,556	0	-33,556	0	0	0	455,000	455,000	336,850
TOTAL STATE FUNDING	33,556	0	-33,556	0	0	0	455,000	455,000	336,850
4.245.4.4600.000 Interfund Transfers	0	0	0	0	0	0	0	31,099	0
TOTAL OTHER FUNDING SOURCES	0	0	0	0	0	0	0	31,099	0
TOTAL CURRENT REVENUES	33,556	0	-33,556	0	0	0	455,000	486,099	336,850
4.245.4.7000.000 Estimated Beginning Balance	0	33,556	33,556	0	0	0	0	0	0
TOTAL STATE TECHNOLOGY FUND	33,556	33,556	0	0	0	0	455,000	486,099	336,850

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2013-2014 ANNUAL BUDGET

STATE TECHNOLOGY FUND
ELEMENTARY PROGRAM

<u>Account Elements and Object Description</u>	<u>2010-2011 Budget</u>			<u>2011-2012 Budget</u>			<u>2012-2013 Budget</u>		<u>2013-2014 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>
4.245.5.5120.410 General Supplies	0	19	-19	0	0	0	0	0	0
Total Supplies and Materials	0	19	-19	0	0	0	0	0	0
4.245.5.5120.550 Equipment	0	334	-334	0	0	0	0	0	0
Total Capital Objects	0	334	-334	0	0	0	0	0	0
Total Elementary Program	0	354	-354	0	0	0	0	0	0

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2013-2014 ANNUAL BUDGET

STATE TECHNOLOGY FUND
SECONDARY PROGRAM

<u>Account Elements and Object Description</u>	<u>2010-2011 Budget</u>			<u>2011-2012 Budget</u>			<u>2012-2013 Budget</u>		<u>2013-2014 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>
4.245.5.5150.550 Equipment	0	-30	30	0	0	0	0	0	0
Total Capital Objects	0	-30	30	0	0	0	0	0	0
Total Secondary Program	0	-30	30	0	0	0	0	0	0

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2013-2014 ANNUAL BUDGET

STATE TECHNOLOGY FUND
INSTRUCTION RELATED TECHNOLOGY PROGRAM

Account Elements and Object Description	2010-2011 Budget			2011-2012 Budget			2012-2013 Budget		2013-2014 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
4.245.5.6230.154 Maintenance Personnel	0	-324	324	0	0	0	55,454	55,454	0
Total Salaries	0	-324	324	0	0	0	55,454	55,454	0
4.245.5.6230.210 PERSI	0	0	0	0	0	0	5,656	5,656	0
4.245.5.6230.220 Social Security Tax	0	0	0	0	0	0	4,076	4,076	0
4.245.5.6230.230 Life Insurance	0	0	0	0	0	0	224	224	0
4.245.5.6230.240 Medical Insurance	0	0	0	0	0	0	11,640	11,640	0
4.245.5.6230.250 Employee Assistance Plan	0	0	0	0	0	0	52	52	0
4.245.5.6230.260 Dental Insurance	0	0	0	0	0	0	699	699	0
4.245.5.6230.270 Worker's Compensation Insurance	0	0	0	0	0	0	2,724	2,724	0
4.245.5.6230.280 Retirement Sick Leave Benefits	0	0	0	0	0	0	699	699	0
4.245.5.6230.290 Vision Insurance	0	0	0	0	0	0	146	146	0
Total Fringe Benefits	0	0	0	0	0	0	25,916	25,916	0
4.245.5.6230.325 Repair and Maintenance (Contracted)	33,556	33,556	0	0	0	0	0	0	0
Total Purchased Services	33,556	33,556	0	0	0	0	0	0	0
4.245.5.6230.552 Technology Equipment	0	0	0	0	0	0	373,630	404,729	336,850
Total Capital Objects	0	0	0	0	0	0	373,630	404,729	336,850
Total Instruction-Related Technology Program	33,556	33,232	324	0	0	0	455,000	486,099	336,850
Total Current Expenditures	33,556	33,556	0	0	0	0	455,000	486,099	336,850
TOTAL STATE TECHNOLOGY FUND	33,556	33,556	0	0	0	0	455,000	486,099	336,850

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2013-2014 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 this 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
2013-2014 ANNUAL BUDGET

SUBSTANCE ABUSE PREVENTION FUND
REVENUES

<u>Account Elements and Description</u>	<u>2010-2011 Budget</u>			<u>2011-2012 Budget</u>			<u>2012-2013 Budget</u>		<u>2013-2014 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>
4.246.4.4329.900 Substance Abuse Prevention	37,376	12,520	-24,856	24,856	18,779	-6,077	7,500	6,077	0
TOTAL STATE FUNDING	<u>37,376</u>	<u>12,520</u>	<u>-24,856</u>	<u>24,856</u>	<u>18,779</u>	<u>-6,077</u>	<u>7,500</u>	<u>6,077</u>	<u>0</u>
TOTAL CURRENT REVENUES	<u>37,376</u>	<u>12,520</u>	<u>-24,856</u>	<u>24,856</u>	<u>18,779</u>	<u>-6,077</u>	<u>7,500</u>	<u>6,077</u>	<u>0</u>
TOTAL SUBSTANCE ABUSE PREVENTION FUND	<u><u>37,376</u></u>	<u><u>12,520</u></u>	<u><u>-24,856</u></u>	<u><u>24,856</u></u>	<u><u>18,779</u></u>	<u><u>-6,077</u></u>	<u><u>7,500</u></u>	<u><u>6,077</u></u>	<u><u>0</u></u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2013-2014 ANNUAL BUDGET

SUBSTANCE ABUSE PREVENTION FUND
SECONDARY PROGRAM

<u>Account Elements and Object Description</u>	<u>2010-2011 Budget</u>			<u>2011-2012 Budget</u>			<u>2012-2013 Budget</u>		<u>2013-2014 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>
4.246.5.5150.131 Saturday School Teachers	3,888	4,176	-288	0	0	0	0	0	0
Total Salaries	3,888	4,176	-288	0	0	0	0	0	0
4.246.5.5150.210 PERSI	404	434	-30	0	0	0	0	0	0
4.246.5.5150.220 Social Security Tax	298	307	-9	0	0	0	0	0	0
4.246.5.5150.230 Life Insurance	0	7	-7	0	0	0	0	0	0
4.246.5.5150.240 Medical Insurance	0	405	-405	0	0	0	0	0	0
4.246.5.5150.260 Dental Insurance	0	26	-26	0	0	0	0	0	0
4.246.5.5150.270 Worker's Compensation Insurance	19	20	-1	0	0	0	0	0	0
4.246.5.5150.280 Retirement Sick Leave Benefits	49	53	-4	0	0	0	0	0	0
4.246.5.5150.290 Vision Insurance	0	7	-7	0	0	0	0	0	0
Total Fringe Benefits	770	1,258	-488	0	0	0	0	0	0
4.246.5.5150.396 Inservice Training	0	0	0	19,856	16,613	3,243	0	0	0
Total Purchased Services	0	0	0	19,856	16,613	3,243	0	0	0
4.246.5.5150.410 General Supplies	0	0	0	5,000	2,166	2,834	7,500	6,077	0
Total Supplies and Materials	0	0	0	5,000	2,166	2,834	7,500	6,077	0
Total Secondary Program	4,658	5,434	-776	24,856	18,779	6,077	7,500	6,077	0

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2013-2014 ANNUAL BUDGET

SUBSTANCE ABUSE PREVENTION FUND
ALTERNATE SCHOOL PROGRAM

<u>Account Elements and Object Description</u>	<u>2010-2011 Budget</u>			<u>2011-2012 Budget</u>			<u>2012-2013 Budget</u>		<u>2013-2014 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>
4.246.5.5170.210 PERSI	0	0	0	0	0	0	0	0	0
4.246.5.5170.220 Social Security Tax	0	-9	9	0	0	0	0	0	0
4.246.5.5170.230 Life Insurance	0	3	-3	0	0	0	0	0	0
4.246.5.5170.240 Medical Insurance	0	203	-203	0	0	0	0	0	0
4.246.5.5170.260 Dental Insurance	0	13	-13	0	0	0	0	0	0
4.246.5.5170.280 Retirement Sick Leave Benefits	0	0	0	0	0	0	0	0	0
4.246.5.5170.290 Vision Insurance	0	4	-4	0	0	0	0	0	0
Total Fringe Benefits	0	214	-214	0	0	0	0	0	0
Total Alternate School Program	0	214	-214	0	0	0	0	0	0

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2013-2014 ANNUAL BUDGET

SUBSTANCE ABUSE PREVENTION FUND
INSTRUCTIONAL IMPROVEMENT PROGRAM

<u>Account Elements and Object Description</u>	<u>2010-2011 Budget</u>			<u>2011-2012 Budget</u>			<u>2012-2013 Budget</u>		<u>2013-2014 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>
4.246.5.6210.396 Inservice Training	32,718	6,872	25,846	0	0	0	0	0	0
Total Purchased Services	32,718	6,872	25,846	0	0	0	0	0	0
Total Instructional Improvement Program	32,718	6,872	25,846	0	0	0	0	0	0
Total Current Expenditures	37,376	12,520	24,856	24,856	18,779	6,077	7,500	6,077	0
TOTAL SUBSTANCE ABUSE PREVENTION FUND	37,376	12,520	24,856	24,856	18,779	6,077	7,500	6,077	0

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2013-2014 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 economically disadvantaged children in eligible schools. The district provides Title I-A programs in 12 elementary schools as well as New Horizons Center. These schools provide a school-wide Title I program so that funding is used to provide supplemental instruction to improve achievement for all students in reading and language arts.

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 emphasizes problem solving, mathematical concept development and computational fluency. Instruction in these schools is supported by four instructional coaches who specialize in language arts, mathematics, technology integration and positive behavior support.

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
2013-2014 ANNUAL BUDGET

TITLE I-A ARRA FUND
REVENUES

<u>Account Elements and Description</u>	<u>2010-2011 Budget</u>			<u>2011-2012 Budget</u>			<u>2012-2013 Budget</u>		<u>2013-2014 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>
4.250.4.4451.100 ESEA Title I Revenue (ARRA)	1,155,570	1,107,407	-48,163	48,164	48,163	-1	0	0	0
TOTAL FEDERAL FUNDING	<u>1,155,570</u>	<u>1,107,407</u>	<u>-48,163</u>	<u>48,164</u>	<u>48,163</u>	<u>-1</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL CURRENT REVENUES	<u>1,155,570</u>	<u>1,107,407</u>	<u>-48,163</u>	<u>48,164</u>	<u>48,163</u>	<u>-1</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL TITLE I-A ARRA FUND	<u><u>1,155,570</u></u>	<u><u>1,107,407</u></u>	<u><u>-48,163</u></u>	<u><u>48,164</u></u>	<u><u>48,163</u></u>	<u><u>-1</u></u>	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>0</u></u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2013-2014 ANNUAL BUDGET

TITLE I-A ARRA FUND
ELEMENTARY PROGRAM

Account Elements and Object Description	2010-2011 Budget			2011-2012 Budget			2012-2013 Budget		2013-2014 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
4.250.5.5120.116 Teachers	30,400	30,400	0	0	0	0	0	0	0
4.250.5.5120.152 Instructional Assistants	274,196	257,143	17,053	0	0	0	0	0	0
4.250.5.5120.199 Personal Leave Reimbursement	665	1,005	-340	0	0	0	0	0	0
Total Salaries	305,261	288,548	16,713	0	0	0	0	0	0
4.250.5.5120.210 PERSI	19,286	19,268	18	0	0	0	0	0	0
4.250.5.5120.220 Social Security Tax	28,403	21,837	6,566	0	-43	43	0	0	0
4.250.5.5120.230 Life Insurance	1,149	1,125	24	0	106	-106	0	0	0
4.250.5.5120.240 Medical Insurance	69,622	67,752	1,870	0	5,790	-5,790	0	0	0
4.250.5.5120.260 Dental Insurance	4,340	4,261	79	0	369	-369	0	0	0
4.250.5.5120.270 Worker's Compensation Insurance	1,881	1,403	478	0	0	0	0	0	0
4.250.5.5120.280 Retirement Sick Leave Benefits	2,508	2,336	172	0	0	0	0	0	0
4.250.5.5120.290 Vision Insurance	1,243	1,218	25	0	98	-98	0	0	0
Total Fringe Benefits	128,432	119,200	9,232	0	6,320	-6,320	0	0	0
4.250.5.5120.381 In-District Travel Allowance	50	26	24	0	0	0	0	0	0
Total Purchased Services	50	26	24	0	0	0	0	0	0
4.250.5.5120.410 General Supplies	66,574	76,859	-10,285	27,689	15,726	11,963	0	0	0
4.250.5.5120.415 One-Time Supplies	2,500	837	1,663	0	0	0	0	0	0
Total Supplies and Materials	69,074	77,696	-8,622	27,689	15,726	11,963	0	0	0
4.250.5.5120.550 Equipment	326,611	326,011	600	475	471	4	0	0	0
Total Capital Objects	326,611	326,011	600	475	471	4	0	0	0
Total Elementary Program	829,428	811,481	17,947	28,164	22,518	5,646	0	0	0

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2013-2014 ANNUAL BUDGET

TITLE I-A ARRA FUND
INSTRUCTIONAL IMPROVEMENT PROGRAM

Account Elements and Object Description	<u>2010-2011 Budget</u>			<u>2011-2012 Budget</u>			<u>2012-2013 Budget</u>		<u>2013-2014 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>
4.250.5.6210.116 Teachers	137,685	137,685	0	0	0	0	0	0	0
4.250.5.6210.197 Inservice Training	47,950	47,950	0	0	0	0	0	0	0
4.250.5.6210.199 Personal Leave Reimbursement	0	163	-163	0	0	0	0	0	0
Total Salaries	<u>185,635</u>	<u>185,798</u>	<u>-163</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
4.250.5.6210.210 PERSI	14,305	14,460	-155	0	0	0	0	0	0
4.250.5.6210.220 Social Security Tax	10,533	9,645	888	0	-101	101	0	0	0
4.250.5.6210.230 Life Insurance	246	210	36	0	-3	3	0	0	0
4.250.5.6210.240 Medical Insurance	14,919	12,668	2,251	0	-164	164	0	0	0
4.250.5.6210.260 Dental Insurance	930	810	120	0	-10	10	0	0	0
4.250.5.6210.270 Worker's Compensation Insurance	730	676	54	0	3	-3	0	0	0
4.250.5.6210.280 Retirement Sick Leave Benefits	1,859	1,753	106	0	0	0	0	0	0
4.250.5.6210.290 Vision Insurance	266	232	35	0	-3	3	0	0	0
Total Fringe Benefits	<u>43,788</u>	<u>40,453</u>	<u>3,335</u>	<u>0</u>	<u>-278</u>	<u>278</u>	<u>0</u>	<u>0</u>	<u>0</u>
4.250.5.6210.396 Inservice Training	69,282	48,594	20,688	20,000	25,923	-5,923	0	0	0
Total Purchased Services	<u>69,282</u>	<u>48,594</u>	<u>20,688</u>	<u>20,000</u>	<u>25,923</u>	<u>-5,923</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Instructional Improvement Program	<u>298,705</u>	<u>274,845</u>	<u>23,860</u>	<u>20,000</u>	<u>25,646</u>	<u>-5,646</u>	<u>0</u>	<u>0</u>	<u>0</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2013-2014 ANNUAL BUDGET

TITLE I-A ARRA FUND
CENTRAL ADMINISTRATION PROGRAM

<u>Account Elements and Object Description</u>	<u>2010-2011 Budget</u>			<u>2011-2012 Budget</u>			<u>2012-2013 Budget</u>		<u>2013-2014 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>
4.250.5.6320.393 Indirect Costs	26,437	19,425	7,012	0	0	0	0	0	0
Total Purchased Services	26,437	19,425	7,012	0	0	0	0	0	0
Total Central Administration Program	26,437	19,425	7,012	0	0	0	0	0	0

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2013-2014 ANNUAL BUDGET

TITLE I-A ARRA FUND
PUPIL TO SCHOOL TRANSPORTATION PROGRAM

<u>Account Elements and Object Description</u>	<u>2010-2011 Budget</u>			<u>2011-2012 Budget</u>			<u>2012-2013 Budget</u>		<u>2013-2014 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>
4.250.5.6810.345 Transportation Services (Contracted)	1,000	1,657	-657	0	0	0	0	0	0
Total Purchased Services	1,000	1,657	-657	0	0	0	0	0	0
Total Pupil To School Transportation Program	1,000	1,657	-657	0	0	0	0	0	0
Total Current Expenditures	1,155,570	1,107,407	48,163	48,164	48,163	1	0	0	0
TOTAL TITLE I-A ARRA FUND	1,155,570	1,107,407	48,163	48,164	48,163	1	0	0	0

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2013-2014 ANNUAL BUDGET

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

Account Elements and Description	2010-2011 Budget			2011-2012 Budget			2012-2013 Budget		2013-2014 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
4.251.4.4451.100 ESEA Title I Revenue	3,017,262	2,556,351	-460,911	3,144,123	2,783,012	-361,111	3,004,393	3,085,745	2,452,386
TOTAL FEDERAL FUNDING	<u>3,017,262</u>	<u>2,556,351</u>	<u>-460,911</u>	<u>3,144,123</u>	<u>2,783,012</u>	<u>-361,111</u>	<u>3,004,393</u>	<u>3,085,745</u>	<u>2,452,386</u>
TOTAL CURRENT REVENUES	<u>3,017,262</u>	<u>2,556,351</u>	<u>-460,911</u>	<u>3,144,123</u>	<u>2,783,012</u>	<u>-361,111</u>	<u>3,004,393</u>	<u>3,085,745</u>	<u>2,452,386</u>
4.251.4.7000.000 Estimated Beginning Balance	0	0	0	0	0	0	0	0	255,704
TOTAL TITLE I-A, ESEA - IMPROVING BASIC PROGRAMS FUND	<u>3,017,262</u>	<u>2,556,351</u>	<u>-460,911</u>	<u>3,144,123</u>	<u>2,783,012</u>	<u>-361,111</u>	<u>3,004,393</u>	<u>3,085,745</u>	<u>2,708,090</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2013-2014 ANNUAL BUDGET

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

Account Elements and Object Description	2010-2011 Budget			2011-2012 Budget			2012-2013 Budget		2013-2014 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
4.251.5.5120.116 Teachers	849,372	890,707	-41,335	1,007,065	1,033,529	-26,464	1,043,981	1,043,981	928,543
4.251.5.5120.152 Instructional Assistants	319,451	314,998	4,453	313,046	297,438	15,608	308,268	308,268	300,709
4.251.5.5120.186 Substitute Teachers	56	56	0	0	0	0	0	0	0
4.251.5.5120.199 Personal Leave Reimbursement	4,424	4,307	117	4,424	5,035	-611	4,424	4,424	9,400
Total Salaries	1,173,303	1,210,067	-36,764	1,324,535	1,336,002	-11,467	1,356,673	1,356,673	1,238,652
4.251.5.5120.210 PERSI	112,147	113,947	-1,800	135,103	125,810	9,293	138,380	138,380	103,254
4.251.5.5120.220 Social Security Tax	90,567	89,174	1,393	97,353	97,864	-511	99,716	99,716	0
4.251.5.5120.230 Life Insurance	3,858	3,822	36	4,063	5,460	-1,397	5,263	5,263	0
4.251.5.5120.240 Medical Insurance	228,532	220,984	7,548	257,143	237,604	19,539	276,982	276,982	0
4.251.5.5120.260 Dental Insurance	14,608	14,318	290	15,843	15,981	-138	16,410	16,410	0
4.251.5.5120.270 Worker's Compensation Insurance	5,565	5,872	-307	6,914	4,389	2,525	7,475	7,475	0
4.251.5.5120.280 Retirement Sick Leave Benefits	13,600	13,819	-219	16,689	15,257	1,432	17,094	17,094	0
4.251.5.5120.290 Vision Insurance	4,174	4,135	39	4,399	3,602	797	3,426	3,426	0
Total Fringe Benefits	473,051	466,071	6,980	537,507	505,967	31,540	564,746	564,746	103,254
4.251.5.5120.310 Professional and Technical Services	193,109	182,825	10,284	52,040	69,270	-17,230	321,744	266,744	55,065
4.251.5.5120.381 In-District Travel Allowance	1,500	951	549	1,500	1,627	-127	1,500	1,500	1,500
4.251.5.5120.396 Inservice Training	0	0	0	510	400	110	0	0	0
Total Purchased Services	194,609	183,777	10,832	54,050	71,297	-17,247	323,244	268,244	56,565
4.251.5.5120.410 General Supplies	199,919	37,956	161,963	135,629	39,814	95,815	79,376	92,258	305,186
4.251.5.5120.415 One-Time Supplies	7,149	0	7,149	6,058	1,784	4,274	6,000	6,000	6,200
Total Supplies and Materials	207,068	37,956	169,112	141,687	41,599	100,088	85,376	98,258	311,386
4.251.5.5120.550 Equipment	219,614	11,474	208,140	213,365	186,297	27,068	5,000	93,470	184,696
Total Capital Objects	219,614	11,474	208,140	213,365	186,297	27,068	5,000	93,470	184,696
Total Elementary Program	2,267,645	1,909,345	358,300	2,271,144	2,141,161	129,983	2,335,039	2,381,391	1,894,553

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2013-2014 ANNUAL BUDGET

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

Account Elements and Object Description	2010-2011 Budget			2011-2012 Budget			2012-2013 Budget		2013-2014 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
4.251.5.5150.116 Teachers	49,588	47,910	1,679	49,875	45,923	3,952	46,412	46,412	47,603
4.251.5.5150.186 Substitute Teachers	803	713	91	803	75	728	0	0	0
4.251.5.5150.199 Personal Leave Reimbursement	260	260	0	0	520	-520	260	260	488
Total Salaries	50,651	48,882	1,769	50,678	46,518	4,160	46,672	46,672	48,091
4.251.5.5150.210 PERSI	5,179	5,005	174	5,087	4,826	261	4,761	4,761	5,293
4.251.5.5150.220 Social Security Tax	3,807	2,925	882	3,725	3,427	298	3,430	3,430	0
4.251.5.5150.230 Life Insurance	123	123	0	127	168	-41	168	168	0
4.251.5.5150.240 Medical Insurance	7,294	7,294	0	8,022	9,476	-1,454	8,847	8,847	0
4.251.5.5150.260 Dental Insurance	466	466	0	494	494	0	524	524	0
4.251.5.5150.270 Worker's Compensation Insurance	234	234	0	264	149	115	257	257	0
4.251.5.5150.280 Retirement Sick Leave Benefits	628	607	21	628	585	43	588	588	0
4.251.5.5150.290 Vision Insurance	133	133	0	137	109	28	109	109	0
Total Fringe Benefits	17,864	16,788	1,076	18,484	19,234	-750	18,684	18,684	5,293
4.251.5.5150.310 Professional and Technical Services	15,016	15,016	0	15,568	15,568	0	15,568	15,568	12,000
Total Purchased Services	15,016	15,016	0	15,568	15,568	0	15,568	15,568	12,000
Total Secondary Program	83,531	80,686	2,845	84,730	81,321	3,409	80,924	80,924	65,384

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2013-2014 ANNUAL BUDGET

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

<u>Account Elements and Object Description</u>	<u>2010-2011 Budget</u>			<u>2011-2012 Budget</u>			<u>2012-2013 Budget</u>		<u>2013-2014 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>
4.251.5.5170.152 Instructional Assistants	5,815	2,921	2,894	5,827	545	5,282	5,827	5,827	0
Total Salaries	5,815	2,921	2,894	5,827	545	5,282	5,827	5,827	0
4.251.5.5170.210 PERSI	0	0	0	594	0	594	594	594	0
4.251.5.5170.220 Social Security Tax	445	223	222	428	42	386	428	428	0
4.251.5.5170.270 Worker's Compensation Insurance	27	15	12	30	0	30	32	32	0
4.251.5.5170.280 Retirement Sick Leave Benefits	0	0	0	73	0	73	73	73	0
Total Fringe Benefits	472	238	234	1,125	42	1,083	1,127	1,127	0
Total Alternate School Program	6,287	3,159	3,128	6,952	587	6,365	6,954	6,954	0

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2013-2014 ANNUAL BUDGET

TITLE I-A, ESEA - IMPROVING BASIC PROGRAMS FUND
ANCILLARY SERVICE PROGRAM

<u>Account Elements and Object Description</u>	<u>2010-2011 Budget</u>			<u>2011-2012 Budget</u>			<u>2012-2013 Budget</u>		<u>2013-2014 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>
4.251.5.6160.152 Instructional Assistants	0	0	0	500	0	500	656	656	0
Total Salaries	0	0	0	500	0	500	656	656	0
4.251.5.6160.210 PERSI	0	0	0	52	42	10	67	67	0
4.251.5.6160.220 Social Security Tax	0	0	0	39	3	36	48	48	0
4.251.5.6160.270 Worker's Compensation Insurance	0	0	0	3	0	3	4	4	0
4.251.5.6160.280 Retirement Sick Leave Benefits	0	0	0	6	0	6	8	8	0
Total Fringe Benefits	0	0	0	100	46	54	127	127	0
Total Ancillary Service Program	0	0	0	600	46	554	783	783	0

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2013-2014 ANNUAL BUDGET

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

Account Elements and Object Description	2010-2011 Budget			2011-2012 Budget			2012-2013 Budget		2013-2014 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
4.251.5.6210.113 Supervisors and Coordinators	60,768	60,767	1	60,767	60,767	0	60,767	60,767	71,491
4.251.5.6210.116 Teachers	145,567	145,566	1	229,441	192,335	37,106	192,340	192,340	210,822
4.251.5.6210.151 Clerical Personnel	27,091	27,298	-207	27,091	27,319	-228	27,863	27,863	27,684
4.251.5.6210.186 Substitute Teachers	30,000	32,345	-2,345	30,000	21,675	8,325	20,000	20,000	20,000
4.251.5.6210.197 Inservice Training	16,327	18,873	-2,546	15,000	8,952	6,048	10,000	10,000	10,000
4.251.5.6210.199 Personal Leave Reimbursement	879	619	260	0	210	-210	700	700	1,982
Total Salaries	280,632	285,468	-4,836	362,299	311,259	51,040	311,670	311,670	341,979
4.251.5.6210.210 PERSI	25,402	26,223	-821	33,894	29,949	3,945	29,750	29,750	7,950
4.251.5.6210.220 Social Security Tax	18,738	18,239	499	24,423	20,499	3,924	21,437	21,437	0
4.251.5.6210.230 Life Insurance	467	427	40	610	689	-79	698	698	0
4.251.5.6210.240 Medical Insurance	23,044	20,678	2,366	34,067	31,686	2,381	31,672	31,672	0
4.251.5.6210.260 Dental Insurance	1,396	1,373	23	2,099	1,766	333	1,876	1,876	0
4.251.5.6210.270 Worker's Compensation Insurance	1,095	1,225	-130	1,734	986	748	1,608	1,608	0
4.251.5.6210.280 Retirement Sick Leave Benefits	3,081	3,177	-96	4,187	3,628	559	3,675	3,675	0
4.251.5.6210.290 Vision Insurance	444	382	62	584	395	189	392	392	0
Total Fringe Benefits	73,667	71,725	1,942	101,598	89,597	12,001	91,108	91,108	7,950
4.251.5.6210.381 In-District Travel Allowance	500	0	500	500	0	500	500	500	200
4.251.5.6210.382 Out-District Travel Allowance	1,500	0	1,500	1,500	0	1,500	1,500	1,500	1,500
4.251.5.6210.396 Inservice Training	162,289	94,170	68,119	183,874	44,962	138,912	45,000	80,000	300,000
Total Purchased Services	164,289	94,170	70,119	185,874	44,962	140,912	47,000	82,000	301,700
4.251.5.6210.410 General Supplies	5,000	0	5,000	2,000	68	1,932	2,000	2,000	2,000
Total Supplies and Materials	5,000	0	5,000	2,000	68	1,932	2,000	2,000	2,000
Total Instructional Improvement Program	523,588	451,363	72,225	651,771	445,886	205,885	451,778	486,778	653,629

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2013-2014 ANNUAL BUDGET

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

<u>Account Elements and Object Description</u>	<u>2010-2011 Budget</u>			<u>2011-2012 Budget</u>			<u>2012-2013 Budget</u>		<u>2013-2014 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>
4.251.5.6320.393 Indirect Costs	72,469	56,897	15,572	72,469	68,258	4,211	72,469	72,469	70,000
Total Purchased Services	72,469	56,897	15,572	72,469	68,258	4,211	72,469	72,469	70,000
Total Central Administration Program	72,469	56,897	15,572	72,469	68,258	4,211	72,469	72,469	70,000

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2013-2014 ANNUAL BUDGET

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

Account Elements and Object Description	2010-2011 Budget			2011-2012 Budget			2012-2013 Budget		2013-2014 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
4.251.5.7200.116 Teachers	25,000	17,256	7,744	15,000	11,473	3,527	25,000	25,000	0
Total Salaries	25,000	17,256	7,744	15,000	11,473	3,527	25,000	25,000	0
4.251.5.7200.210 PERSI	2,500	1,747	753	2,550	1,192	1,358	2,550	2,550	0
4.251.5.7200.220 Social Security Tax	1,600	1,252	348	1,838	839	999	1,838	1,838	0
4.251.5.7200.270 Worker's Compensation Insurance	100	82	18	130	36	94	138	138	0
4.251.5.7200.280 Retirement Sick Leave Benefits	300	212	88	315	145	170	315	315	0
Total Fringe Benefits	4,500	3,293	1,207	4,833	2,212	2,621	4,841	4,841	0
4.251.5.7200.383 Parent Activities Travel	34,242	34,353	-111	36,624	32,068	4,556	26,605	26,605	24,524
Total Purchased Services	34,242	34,353	-111	36,624	32,068	4,556	26,605	26,605	24,524
Total Parent Activities Program	63,742	54,902	8,840	56,457	45,753	10,704	56,446	56,446	24,524
Total Current Expenditures	3,017,262	2,556,351	460,911	3,144,123	2,783,012	361,111	3,004,393	3,085,745	2,708,090
TOTAL TITLE I-A, ESEA - IMPROVING BASIC PROGRAMS FUND	3,017,262	2,556,351	460,911	3,144,123	2,783,012	361,111	3,004,393	3,085,745	2,708,090

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2013-2014 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
2013-2014 ANNUAL BUDGET

TITLE VI-B SCHOOL-AGE ARRA FUND
REVENUES

<u>Account Elements and Description</u>	<u>2010-2011 Budget</u>			<u>2011-2012 Budget</u>			<u>2012-2013 Budget</u>		<u>2013-2014 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>
4.256.4.4430.000 Title VI-B - Restricted (ARRA)	1,214,844	1,317,201	102,357	60,513	60,513	0	0	0	0
TOTAL FEDERAL FUNDING	<u>1,214,844</u>	<u>1,317,201</u>	<u>102,357</u>	<u>60,513</u>	<u>60,513</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL CURRENT REVENUES	<u>1,214,844</u>	<u>1,317,201</u>	<u>102,357</u>	<u>60,513</u>	<u>60,513</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL TITLE VI-B SCHOOL-AGE ARRA FUND	<u><u>1,214,844</u></u>	<u><u>1,317,201</u></u>	<u><u>102,357</u></u>	<u><u>60,513</u></u>	<u><u>60,513</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
2013-2014 ANNUAL BUDGET

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

Account Elements and Object Description	2010-2011 Budget			2011-2012 Budget			2012-2013 Budget		2013-2014 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
4.256.5.5210.116 Teachers	40,000	16,721	23,279	1,664	1,664	0	0	0	0
4.256.5.5210.152 Instructional Assistants	94,075	58,588	35,487	1,379	1,379	0	0	0	0
4.256.5.5210.182 Substitute Instructional Assistants	2,027	14,271	-12,244	0	0	0	0	0	0
4.256.5.5210.199 Personal Leave Reimbursement	80	80	0	0	0	0	0	0	0
Total Salaries	136,182	89,660	46,522	3,043	3,043	0	0	0	0
4.256.5.5210.210 PERSI	13,684	7,408	6,276	278	278	0	0	0	0
4.256.5.5210.220 Social Security Tax	9,861	5,653	4,208	230	231	-1	0	0	0
4.256.5.5210.230 Life Insurance	246	205	41	0	0	0	0	0	0
4.256.5.5210.240 Medical Insurance	15,630	16,303	-673	0	0	0	0	0	0
4.256.5.5210.260 Dental Insurance	932	777	155	0	0	0	0	0	0
4.256.5.5210.270 Worker's Compensation Insurance	625	364	261	16	16	0	0	0	0
4.256.5.5210.280 Retirement Sick Leave Benefits	1,690	899	791	34	34	0	0	0	0
4.256.5.5210.290 Vision Insurance	266	222	44	0	0	0	0	0	0
Total Fringe Benefits	42,934	31,831	11,103	558	558	0	0	0	0
4.256.5.5210.310 Professional and Technical Services	35,000	167,115	-132,115	358	358	0	0	0	0
Total Purchased Services	35,000	167,115	-132,115	358	358	0	0	0	0
4.256.5.5210.410 General Supplies	500,000	478,533	21,467	47,066	47,311	-245	0	0	0
Total Supplies and Materials	500,000	478,533	21,467	47,066	47,311	-245	0	0	0
4.256.5.5210.550 Equipment	377,472	355,608	21,864	9,488	9,488	0	0	0	0
Total Capital Objects	377,472	355,608	21,864	9,488	9,488	0	0	0	0
Total Special Education Program	1,091,588	1,122,746	-31,158	60,513	60,759	-246	0	0	0

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2013-2014 ANNUAL BUDGET

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

<u>Account Elements and Object Description</u>	<u>2010-2011 Budget</u>			<u>2011-2012 Budget</u>			<u>2012-2013 Budget</u>		<u>2013-2014 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>
4.256.5.6160.115 Ancillary Professional	10,000	1,863	8,137	0	0	0	0	0	0
Total Salaries	10,000	1,863	8,137	0	0	0	0	0	0
4.256.5.6160.210 PERSI	1,020	194	826	0	0	0	0	0	0
4.256.5.6160.220 Social Security Tax	735	143	592	0	0	0	0	0	0
4.256.5.6160.270 Worker's Compensation Insurance	47	9	38	0	0	0	0	0	0
4.256.5.6160.280 Retirement Sick Leave Benefits	126	23	103	0	0	0	0	0	0
Total Fringe Benefits	1,928	368	1,560	0	0	0	0	0	0
4.256.5.6160.310 Professional and Technical Services	20,000	96,118	-76,118	0	0	0	0	0	0
4.256.5.6160.381 In-District Travel Allowance	20,000	20,333	-333	0	-246	246	0	0	0
Total Purchased Services	40,000	116,451	-76,451	0	-246	246	0	0	0
Total Ancillary Service Program	51,928	118,682	-66,754	0	-246	246	0	0	0

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2013-2014 ANNUAL BUDGET

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

<u>Account Elements and Object Description</u>	<u>2010-2011 Budget</u>			<u>2011-2012 Budget</u>			<u>2012-2013 Budget</u>		<u>2013-2014 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>
4.256.5.6210.396 Inservice Training	50,000	50,401	-401	0	0	0	0	0	0
Total Purchased Services	50,000	50,401	-401	0	0	0	0	0	0
Total Instructional Improvement Program	50,000	50,401	-401	0	0	0	0	0	0

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2013-2014 ANNUAL BUDGET

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

<u>Account Elements and Object Description</u>	<u>2010-2011 Budget</u>			<u>2011-2012 Budget</u>			<u>2012-2013 Budget</u>		<u>2013-2014 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>
4.256.5.6320.393 Indirect Costs	21,328	25,372	-4,044	0	0	0	0	0	0
Total Purchased Services	21,328	25,372	-4,044	0	0	0	0	0	0
Total Central Administration Program	21,328	25,372	-4,044	0	0	0	0	0	0
Total Current Expenditures	1,214,844	1,317,201	-102,357	60,513	60,513	0	0	0	0
TOTAL TITLE VI-B SCHOOL-AGE ARRA FUND	<u>1,214,844</u>	<u>1,317,201</u>	<u>-102,357</u>	<u>60,513</u>	<u>60,513</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2013-2014 ANNUAL BUDGET

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

Account Elements and Description	2010-2011 Budget			2011-2012 Budget			2012-2013 Budget		2013-2014 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
4.257.4.4430.000 Title VI-B - Restricted	3,190,195	2,130,731	-1,059,464	3,601,791	2,527,792	-1,073,999	1,978,120	2,528,954	2,399,024
TOTAL FEDERAL FUNDING	<u>3,190,195</u>	<u>2,130,731</u>	<u>-1,059,464</u>	<u>3,601,791</u>	<u>2,527,792</u>	<u>-1,073,999</u>	<u>1,978,120</u>	<u>2,528,954</u>	<u>2,399,024</u>
TOTAL CURRENT REVENUES	<u>3,190,195</u>	<u>2,130,731</u>	<u>-1,059,464</u>	<u>3,601,791</u>	<u>2,527,792</u>	<u>-1,073,999</u>	<u>1,978,120</u>	<u>2,528,954</u>	<u>2,399,024</u>
4.257.4.7000.000 Estimated Beginning Balance	0	0	0	0	0	0	0	713,638	1,200,000
TOTAL TITLE VI-B, IDEA - SCHOOL-AGE FUND	<u>3,190,195</u>	<u>2,130,731</u>	<u>-1,059,464</u>	<u>3,601,791</u>	<u>2,527,792</u>	<u>-1,073,999</u>	<u>1,978,120</u>	<u>3,242,592</u>	<u>3,599,024</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2013-2014 ANNUAL BUDGET

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

Account Elements and Object Description	2010-2011 Budget			2011-2012 Budget			2012-2013 Budget		2013-2014 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
4.257.5.5120.116 Teachers	30,400	30,450	-50	0	0	0	0	0	0
4.257.5.5120.152 Instructional Assistants	40,373	38,508	1,865	0	963	-963	0	0	0
4.257.5.5120.199 Personal Leave Reimbursement	325	195	130	0	0	0	0	0	0
Total Salaries	71,098	69,153	1,945	0	963	-963	0	0	0
4.257.5.5120.210 PERSI	7,252	3,753	3,499	0	0	0	0	0	0
4.257.5.5120.220 Social Security Tax	5,225	5,327	-102	0	-8	8	0	0	0
4.257.5.5120.230 Life Insurance	82	114	-32	0	2	-2	0	0	0
4.257.5.5120.240 Medical Insurance	5,210	7,715	-2,505	0	-887	887	0	0	0
4.257.5.5120.260 Dental Insurance	311	432	-121	0	5	-5	0	0	0
4.257.5.5120.270 Worker's Compensation Insurance	332	338	-6	0	0	0	0	0	0
4.257.5.5120.280 Retirement Sick Leave Benefits	896	455	441	0	0	0	0	0	0
4.257.5.5120.290 Vision Insurance	89	123	-34	0	1	-1	0	0	0
Total Fringe Benefits	19,397	18,257	1,140	0	-887	887	0	0	0
4.257.5.5120.410 General Supplies	0	158,392	-158,392	0	0	0	0	0	0
Total Supplies and Materials	0	158,392	-158,392	0	0	0	0	0	0
Total Elementary Program	90,495	245,802	-155,307	0	76	-76	0	0	0

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2013-2014 ANNUAL BUDGET

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

Account Elements and Object Description	2010-2011 Budget			2011-2012 Budget			2012-2013 Budget		2013-2014 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
4.257.5.5210.116 Teachers	142,431	62,431	80,000	181,966	72,505	109,461	69,596	79,596	81,969
4.257.5.5210.152 Instructional Assistants	1,208,610	1,009,813	198,797	1,598,259	1,058,853	539,406	1,089,466	1,199,212	1,108,268
4.257.5.5210.182 Substitute Instructional Assistants	83,407	70,811	12,596	68,508	80,324	-11,816	0	85,000	77,558
4.257.5.5210.199 Personal Leave Reimbursement	8,540	3,360	5,180	9,775	3,290	6,485	0	10,180	11,000
Total Salaries	1,442,988	1,146,415	296,573	1,858,508	1,214,972	643,536	1,159,062	1,373,988	1,278,795
4.257.5.5210.210 PERSI	138,677	110,145	28,532	138,665	113,068	25,597	118,225	131,477	133,577
4.257.5.5210.220 Social Security Tax	99,930	80,708	19,222	142,178	83,939	58,239	85,191	94,740	88,291
4.257.5.5210.230 Life Insurance	8,103	6,553	1,550	10,453	8,816	1,637	10,061	10,682	10,470
4.257.5.5210.240 Medical Insurance	514,373	390,622	123,751	486,401	412,090	74,311	514,808	562,103	538,473
4.257.5.5210.250 Employee Assistance Plan	0	0	0	0	0	0	0	0	2,350
4.257.5.5210.260 Dental Insurance	30,684	24,909	5,775	30,733	26,373	4,360	31,059	33,303	32,635
4.257.5.5210.270 Worker's Compensation Insurance	6,336	5,328	1,008	10,257	3,760	6,497	6,050	7,103	6,620
4.257.5.5210.280 Retirement Sick Leave Benefits	17,131	13,400	3,731	24,759	13,711	11,048	14,604	16,241	15,136
4.257.5.5210.290 Vision Insurance	8,767	7,117	1,650	6,804	5,897	907	6,549	6,953	6,618
Total Fringe Benefits	824,001	638,782	185,219	850,250	667,653	182,597	786,547	862,602	834,170
4.257.5.5210.310 Professional and Technical Services	0	0	0	16,872	7,000	9,872	0	200,000	350,000
4.257.5.5210.317 Health Services (Contracted)	0	0	0	175,000	175,000	0	0	0	0
Total Purchased Services	0	0	0	191,872	182,000	9,872	0	200,000	350,000
4.257.5.5210.410 General Supplies	239,136	656	238,480	146,000	78,821	67,179	0	200,000	400,000
Total Supplies and Materials	239,136	656	238,480	146,000	78,821	67,179	0	200,000	400,000
4.257.5.5210.550 Equipment	125,548	0	125,548	32,650	23,299	9,351	0	84,741	223,483
Total Capital Objects	125,548	0	125,548	32,650	23,299	9,351	0	84,741	223,483
Total Special Education Program	2,631,673	1,785,853	845,820	3,079,280	2,166,745	912,535	1,945,609	2,721,331	3,086,448

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2013-2014 ANNUAL BUDGET

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

Account Elements and Object Description	2010-2011 Budget			2011-2012 Budget			2012-2013 Budget		2013-2014 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
4.257.5.6160.115 Ancillary Professional	80,790	25,428	55,362	80,189	31,226	48,963	23,831	95,689	34,408
4.257.5.6160.199 Personal Leave Reimbursement	455	163	293	4,136	65	4,071	0	0	0
Total Salaries	81,245	25,590	55,655	84,325	31,291	53,034	23,831	95,689	34,408
4.257.5.6160.210 PERSI	8,287	2,659	5,628	4,960	3,065	1,895	2,431	9,760	3,826
4.257.5.6160.220 Social Security Tax	5,971	1,839	4,132	6,198	2,248	3,950	1,752	7,033	2,529
4.257.5.6160.230 Life Insurance	181	10	171	129	70	59	73	297	110
4.257.5.6160.240 Medical Insurance	11,462	608	10,854	5,997	4,325	1,672	3,728	15,630	5,643
4.257.5.6160.250 Employee Assistance Plan	0	0	0	0	0	0	0	0	25
4.257.5.6160.260 Dental Insurance	684	39	645	379	206	173	225	926	342
4.257.5.6160.270 Worker's Compensation Insurance	378	124	254	441	117	324	124	527	190
4.257.5.6160.280 Retirement Sick Leave Benefits	1,024	322	702	1,062	372	690	300	1,206	434
4.257.5.6160.290 Vision Insurance	195	11	184	84	46	38	47	193	69
Total Fringe Benefits	28,182	5,613	22,569	19,250	10,448	8,802	8,680	35,572	13,168
4.257.5.6160.310 Professional and Technical Services	282,400	40,763	241,637	270,410	223,507	46,903	0	225,000	300,000
4.257.5.6160.381 In-District Travel Allowance	35,000	0	35,000	35,000	18,241	16,759	0	40,000	40,000
Total Purchased Services	317,400	40,763	276,637	305,410	241,748	63,662	0	265,000	340,000
Total Ancillary Service Program	426,827	71,967	354,860	408,985	283,486	125,499	32,511	396,261	387,576

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2013-2014 ANNUAL BUDGET

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

<u>Account Elements and Object Description</u>	<u>2010-2011 Budget</u>			<u>2011-2012 Budget</u>			<u>2012-2013 Budget</u>		<u>2013-2014 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>
4.257.5.6210.396 Inservice Training	35,000	213	34,787	52,712	24,981	27,731	0	65,000	65,000
Total Purchased Services	35,000	213	34,787	52,712	24,981	27,731	0	65,000	65,000
Total Instructional Improvement Program	<u>35,000</u>	<u>213</u>	<u>34,787</u>	<u>52,712</u>	<u>24,981</u>	<u>27,731</u>	<u>0</u>	<u>65,000</u>	<u>65,000</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2013-2014 ANNUAL BUDGET

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

<u>Account Elements and Object Description</u>	<u>2010-2011 Budget</u>			<u>2011-2012 Budget</u>			<u>2012-2013 Budget</u>		<u>2013-2014 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>
4.257.5.6320.393 Indirect Costs	6,200	26,896	-20,696	60,814	52,504	8,310	0	60,000	60,000
Total Purchased Services	<u>6,200</u>	<u>26,896</u>	<u>-20,696</u>	<u>60,814</u>	<u>52,504</u>	<u>8,310</u>	<u>0</u>	<u>60,000</u>	<u>60,000</u>
Total Central Administration Program	<u>6,200</u>	<u>26,896</u>	<u>-20,696</u>	<u>60,814</u>	<u>52,504</u>	<u>8,310</u>	<u>0</u>	<u>60,000</u>	<u>60,000</u>
Total Current Expenditures	<u>3,190,195</u>	<u>2,130,731</u>	<u>1,059,464</u>	<u>3,601,791</u>	<u>2,527,792</u>	<u>1,073,999</u>	<u>1,978,120</u>	<u>3,242,592</u>	<u>3,599,024</u>
TOTAL TITLE VI-B, IDEA - SCHOOL-AGE FUND	<u><u>3,190,195</u></u>	<u><u>2,130,731</u></u>	<u><u>1,059,464</u></u>	<u><u>3,601,791</u></u>	<u><u>2,527,792</u></u>	<u><u>1,073,999</u></u>	<u><u>1,978,120</u></u>	<u><u>3,242,592</u></u>	<u><u>3,599,024</u></u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2013-2014 ANNUAL BUDGET

TITLE VI-B, IDEA - PRESCHOOL FUND
REVENUES

<u>Account Elements and Description</u>	<u>2010-2011 Budget</u>			<u>2011-2012 Budget</u>			<u>2012-2013 Budget</u>		<u>2013-2014 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>
4.258.4.4430.000 Title VI-B Preschool	189,564	126,525	-63,039	174,558	149,469	-25,089	135,048	173,834	148,035
TOTAL FEDERAL FUNDING	<u>189,564</u>	<u>126,525</u>	<u>-63,039</u>	<u>174,558</u>	<u>149,469</u>	<u>-25,089</u>	<u>135,048</u>	<u>173,834</u>	<u>148,035</u>
TOTAL CURRENT REVENUES	<u>189,564</u>	<u>126,525</u>	<u>-63,039</u>	<u>174,558</u>	<u>149,469</u>	<u>-25,089</u>	<u>135,048</u>	<u>173,834</u>	<u>148,035</u>
TOTAL TITLE VI-B, IDEA - PRESCHOOL FUND	<u><u>189,564</u></u>	<u><u>126,525</u></u>	<u><u>-63,039</u></u>	<u><u>174,558</u></u>	<u><u>149,469</u></u>	<u><u>-25,089</u></u>	<u><u>135,048</u></u>	<u><u>173,834</u></u>	<u><u>148,035</u></u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2013-2014 ANNUAL BUDGET

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

Account Elements and Object Description	2010-2011 Budget			2011-2012 Budget			2012-2013 Budget		2013-2014 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
4.258.5.5220.152 Instructional Assistants	41,836	40,474	1,362	46,600	47,290	-690	41,836	42,673	40,029
4.258.5.5220.199 Personal Leave Reimbursement	360	240	120	400	280	120	0	440	400
Total Salaries	42,196	40,714	1,482	47,000	47,570	-570	41,836	43,113	40,429
4.258.5.5220.210 PERSI	4,304	4,230	74	4,794	4,877	-83	4,267	4,398	4,495
4.258.5.5220.220 Social Security Tax	3,101	2,961	140	3,454	3,411	43	3,075	3,168	2,971
4.258.5.5220.230 Life Insurance	246	236	10	336	336	0	336	336	346
4.258.5.5220.240 Medical Insurance	15,630	13,979	1,651	15,646	15,646	0	17,205	17,694	17,820
4.258.5.5220.250 Employee Assistance Plan	0	0	0	0	0	0	0	0	78
4.258.5.5220.260 Dental Insurance	932	894	38	989	989	0	1,038	1,048	1,080
4.258.5.5220.270 Worker's Compensation Insurance	197	200	-3	245	153	92	218	237	223
4.258.5.5220.280 Retirement Sick Leave Benefits	532	513	19	592	591	1	527	544	509
4.258.5.5220.290 Vision Insurance	266	255	11	219	219	0	219	219	219
Total Fringe Benefits	25,208	23,268	1,940	26,275	26,221	54	26,885	27,644	27,741
4.258.5.5220.310 Professional and Technical Services	0	0	0	16,386	1,088	15,298	0	10,000	7,000
4.258.5.5220.313 Publishing and Advertising	500	0	500	0	0	0	0	500	0
Total Purchased Services	500	0	500	16,386	1,088	15,298	0	10,500	7,000
4.258.5.5220.410 General Supplies	15,728	295	15,433	12,342	3,656	8,686	0	9,498	2,500
Total Supplies and Materials	15,728	295	15,433	12,342	3,656	8,686	0	9,498	2,500
4.258.5.5220.550 Equipment	13,000	0	13,000	2,450	1,370	1,080	0	3,000	1,000
Total Capital Objects	13,000	0	13,000	2,450	1,370	1,080	0	3,000	1,000
Total Preschool Handicapped Program	96,632	64,277	32,355	104,453	79,904	24,549	68,721	93,755	78,670

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2013-2014 ANNUAL BUDGET

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

Account Elements and Object Description	2010-2011 Budget			2011-2012 Budget			2012-2013 Budget		2013-2014 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
4.258.5.6160.115 Ancillary Professional	50,331	46,137	4,194	51,040	50,331	709	50,331	50,331	50,331
4.258.5.6160.199 Personal Leave Reimbursement	260	0	260	210	0	210	0	228	50
Total Salaries	50,591	46,137	4,454	51,250	50,331	919	50,331	50,559	50,381
4.258.5.6160.210 PERSI	5,161	4,794	367	5,227	5,230	-3	5,134	5,157	5,603
4.258.5.6160.220 Social Security Tax	3,718	3,420	298	3,766	3,584	182	3,699	3,716	3,703
4.258.5.6160.230 Life Insurance	82	75	7	112	112	0	112	112	116
4.258.5.6160.240 Medical Insurance	5,210	4,457	753	5,215	5,215	0	5,735	5,898	5,940
4.258.5.6160.250 Employee Assistance Plan	0	0	0	0	0	0	0	0	26
4.258.5.6160.260 Dental Insurance	311	285	26	330	330	0	346	349	360
4.258.5.6160.270 Worker's Compensation Insurance	236	225	11	267	163	104	263	278	278
4.258.5.6160.280 Retirement Sick Leave Benefits	637	581	56	646	634	12	634	637	635
4.258.5.6160.290 Vision Insurance	89	81	8	73	73	0	73	73	73
Total Fringe Benefits	15,444	13,919	1,525	15,636	15,340	296	15,996	16,220	16,734
4.258.5.6160.310 Professional and Technical Services	19,000	0	19,000	0	0	0	0	7,000	500
Total Purchased Services	19,000	0	19,000	0	0	0	0	7,000	500
Total Ancillary Service Program	85,035	60,056	24,979	66,886	65,671	1,215	66,327	73,779	67,615

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2013-2014 ANNUAL BUDGET

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

<u>Account Elements and Object Description</u>	<u>2010-2011 Budget</u>			<u>2011-2012 Budget</u>			<u>2012-2013 Budget</u>		<u>2013-2014 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>
4.258.5.6210.382 Out-District Travel Allowance	3,000	0	3,000	0	0	0	0	2,000	500
4.258.5.6210.396 Inservice Training	2,000	0	2,000	0	0	0	0	1,000	750
Total Purchased Services	<u>5,000</u>	<u>0</u>	<u>5,000</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>3,000</u>	1,250
Total Instructional Improvement Program	<u>5,000</u>	<u>0</u>	<u>5,000</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>3,000</u>	1,250

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2013-2014 ANNUAL BUDGET

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

<u>Account Elements and Object Description</u>	<u>2010-2011 Budget</u>			<u>2011-2012 Budget</u>			<u>2012-2013 Budget</u>		<u>2013-2014 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>
4.258.5.6320.393 Indirect Costs	2,897	2,192	705	3,219	3,894	-675	0	3,300	500
Total Purchased Services	2,897	2,192	705	3,219	3,894	-675	0	3,300	500
Total Central Administration Program	2,897	2,192	705	3,219	3,894	-675	0	3,300	500
Total Current Expenditures	189,564	126,525	63,039	174,558	149,469	25,089	135,048	173,834	148,035
TOTAL TITLE VI-B, IDEA - PRESCHOOL FUND	<u>189,564</u>	<u>126,525</u>	<u>63,039</u>	<u>174,558</u>	<u>149,469</u>	<u>25,089</u>	<u>135,048</u>	<u>173,834</u>	<u>148,035</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2013-2014 ANNUAL BUDGET

TITLE VI-B PRESCHOOL ARRA FUND
REVENUES

<u>Account Elements and Description</u>	<u>2010-2011 Budget</u>			<u>2011-2012 Budget</u>			<u>2012-2013 Budget</u>		<u>2013-2014 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>
4.259.4.4430.000 Title VI-B Preschool (ARRA)	60,407	56,438	-3,969	5,451	5,450	-1	0	0	0
TOTAL FEDERAL FUNDING	<u>60,407</u>	<u>56,438</u>	<u>-3,969</u>	<u>5,451</u>	<u>5,450</u>	<u>-1</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL CURRENT REVENUES	<u>60,407</u>	<u>56,438</u>	<u>-3,969</u>	<u>5,451</u>	<u>5,450</u>	<u>-1</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL TITLE VI-B PRESCHOOL ARRA FUND	<u>60,407</u>	<u>56,438</u>	<u>-3,969</u>	<u>5,451</u>	<u>5,450</u>	<u>-1</u>	<u>0</u>	<u>0</u>	<u>0</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2013-2014 ANNUAL BUDGET

TITLE VI-B PRESCHOOL ARRA FUND
PRESCHOOL HANDICAPPED PROGRAM

Account Elements and Object Description	2010-2011 Budget			2011-2012 Budget			2012-2013 Budget		2013-2014 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
4.259.5.5220.116 Teachers	10,302	4,210	6,092	4,549	4,456	93	0	0	0
4.259.5.5220.199 Personal Leave Reimbursement	0	3	-3	0	0	0	0	0	0
Total Salaries	10,302	4,213	6,089	4,549	4,456	93	0	0	0
4.259.5.5220.210 PERSI	1,051	438	613	473	529	-56	0	0	0
4.259.5.5220.220 Social Security Tax	757	317	440	348	375	-27	0	0	0
4.259.5.5220.230 Life Insurance	6	0	6	0	0	0	0	0	0
4.259.5.5220.240 Medical Insurance	391	0	391	0	0	0	0	0	0
4.259.5.5220.260 Dental Insurance	23	0	23	0	0	0	0	0	0
4.259.5.5220.270 Worker's Compensation Insurance	48	20	28	24	27	-3	0	0	0
4.259.5.5220.280 Retirement Sick Leave Benefits	130	53	77	57	64	-7	0	0	0
4.259.5.5220.290 Vision Insurance	7	0	7	0	0	0	0	0	0
Total Fringe Benefits	2,413	828	1,585	902	994	-92	0	0	0
4.259.5.5220.410 General Supplies	15,428	19,375	-3,947	0	0	0	0	0	0
Total Supplies and Materials	15,428	19,375	-3,947	0	0	0	0	0	0
4.259.5.5220.550 Equipment	16,140	23,987	-7,847	0	0	0	0	0	0
Total Capital Objects	16,140	23,987	-7,847	0	0	0	0	0	0
Total Preschool Handicapped Program	44,283	48,403	-4,120	5,451	5,450	1	0	0	0

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2013-2014 ANNUAL BUDGET

TITLE VI-B PRESCHOOL ARRA FUND
ANCILLARY SERVICE PROGRAM

<u>Account Elements and Object Description</u>	<u>2010-2011 Budget</u>			<u>2011-2012 Budget</u>			<u>2012-2013 Budget</u>		<u>2013-2014 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>
4.259.5.6160.310 Professional and Technical Services	4,000	3,264	736	0	0	0	0	0	0
Total Purchased Services	4,000	3,264	736	0	0	0	0	0	0
Total Ancillary Service Program	<u>4,000</u>	<u>3,264</u>	<u>736</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2013-2014 ANNUAL BUDGET

TITLE VI-B PRESCHOOL ARRA FUND
INSTRUCTIONAL IMPROVEMENT PROGRAM

<u>Account Elements and Object Description</u>	<u>2010-2011 Budget</u>			<u>2011-2012 Budget</u>			<u>2012-2013 Budget</u>		<u>2013-2014 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>
4.259.5.6210.396 Inservice Training	11,000	3,922	7,078	0	0	0	0	0	0
Total Purchased Services	11,000	3,922	7,078	0	0	0	0	0	0
Total Instructional Improvement Program	11,000	3,922	7,078	0	0	0	0	0	0

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2013-2014 ANNUAL BUDGET

TITLE VI-B PRESCHOOL ARRA FUND
CENTRAL ADMINISTRATION PROGRAM

<u>Account Elements and Object Description</u>	<u>2010-2011 Budget</u>			<u>2011-2012 Budget</u>			<u>2012-2013 Budget</u>		<u>2013-2014 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>
4.259.5.6320.393 Indirect Costs	1,124	849	275	0	0	0	0	0	0
Total Purchased Services	1,124	849	275	0	0	0	0	0	0
Total Central Administration Program	1,124	849	275	0	0	0	0	0	0
Total Current Expenditures	60,407	56,438	3,969	5,451	5,450	1	0	0	0
TOTAL TITLE VI-B PRESCHOOL ARRA FUND	<u>60,407</u>	<u>56,438</u>	<u>3,969</u>	<u>5,451</u>	<u>5,450</u>	<u>1</u>	<u>0</u>	<u>0</u>	<u>0</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2013-2014 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
2013-2014 ANNUAL BUDGET

PERKINS IV - PROFESSIONAL TECHNICAL FUND
REVENUES

<u>Account Elements and Description</u>	<u>2010-2011 Budget</u>			<u>2011-2012 Budget</u>			<u>2012-2013 Budget</u>		<u>2013-2014 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>
4.263.4.4453.300 Carl Perkins Grant	187,369	180,580	-6,789	154,533	154,390	-143	157,732	157,732	145,000
TOTAL FEDERAL FUNDING	187,369	180,580	-6,789	154,533	154,390	-143	157,732	157,732	145,000
4.263.4.4600.000 Interfund Transfers	5,500	5,500	0	5,500	5,500	0	5,500	5,500	5,500
TOTAL OTHER FUNDING SOURCES	5,500	5,500	0	5,500	5,500	0	5,500	5,500	5,500
TOTAL CURRENT REVENUES	192,869	186,080	-6,789	160,033	159,890	-143	163,232	163,232	150,500
TOTAL PERKINS IV - PROFESSIONAL TECHNICAL FUND	192,869	186,080	-6,789	160,033	159,890	-143	163,232	163,232	150,500

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2013-2014 ANNUAL BUDGET

PERKINS IV - PROFESSIONAL TECHNICAL FUND
VOCATIONAL-TECHNICAL PROGRAM

Account Elements and Object Description	<u>2010-2011 Budget</u>			<u>2011-2012 Budget</u>			<u>2012-2013 Budget</u>		<u>2013-2014 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>
4.263.5.5190.152 Instructional Assistants	72,296	68,390	3,906	72,600	72,276	324	74,659	74,659	0
4.263.5.5190.199 Personal Leave Reimbursement	560	160	400	560	300	260	0	0	0
Total Salaries	72,856	68,550	4,306	73,160	72,576	584	74,659	74,659	0
4.263.5.5190.210 PERSI	7,736	7,549	187	7,736	7,541	195	7,615	7,615	0
4.263.5.5190.220 Social Security Tax	5,574	5,508	66	5,574	5,501	73	5,487	5,487	0
4.263.5.5190.230 Life Insurance	287	285	2	287	388	-101	392	392	0
4.263.5.5190.240 Medical Insurance	17,017	16,866	151	17,017	18,078	-1,061	20,370	20,370	0
4.263.5.5190.260 Dental Insurance	1,088	1,078	10	1,088	1,142	-54	1,223	1,223	0
4.263.5.5190.270 Worker's Compensation Insurance	354	355	-1	354	221	133	411	411	0
4.263.5.5190.280 Retirement Sick Leave Benefits	956	915	41	956	914	42	941	941	0
4.263.5.5190.290 Vision Insurance	311	308	3	311	253	58	255	255	0
Total Fringe Benefits	33,323	32,864	459	33,323	34,039	-716	36,694	36,694	0
4.263.5.5190.310 Professional and Technical Services	14,888	17,145	-2,257	11,000	11,000	0	11,232	11,232	12,500
4.263.5.5190.381 In-District Travel Allowance	600	600	0	600	579	21	1,000	1,000	0
4.263.5.5190.382 Out-District Travel Allowance	5,000	3,987	1,013	4,100	2,837	1,263	2,000	2,000	0
4.263.5.5190.392 Student Activity Support	12,179	12,341	-162	0	0	0	0	0	0
Total Purchased Services	32,667	34,073	-1,406	15,700	14,416	1,284	14,232	14,232	12,500
4.263.5.5190.410 General Supplies	26,951	24,725	2,226	12,460	12,458	2	11,986	11,986	43,000
Total Supplies and Materials	26,951	24,725	2,226	12,460	12,458	2	11,986	11,986	43,000
4.263.5.5190.550 Equipment	0	0	0	0	0	0	0	0	95,000
Total Capital Objects	0	0	0	0	0	0	0	0	95,000
Total Vocational-Technical Program	165,797	160,212	5,585	134,643	133,489	1,154	137,571	137,571	150,500

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2013-2014 ANNUAL BUDGET

PERKINS IV - PROFESSIONAL TECHNICAL FUND
INSTRUCTIONAL IMPROVEMENT PROGRAM

<u>Account Elements and Object Description</u>	<u>2010-2011 Budget</u>			<u>2011-2012 Budget</u>			<u>2012-2013 Budget</u>		<u>2013-2014 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>
4.263.5.6210.135 Other Special Programs	12,586	11,924	662	12,586	11,991	595	12,775	12,775	0
Total Salaries	12,586	11,924	662	12,586	11,991	595	12,775	12,775	0
4.263.5.6210.210 PERSI	1,284	1,239	45	1,284	1,246	38	1,303	1,303	0
4.263.5.6210.220 Social Security Tax	925	876	49	925	876	49	939	939	0
4.263.5.6210.230 Life Insurance	32	32	0	32	42	-10	38	38	0
4.263.5.6210.240 Medical Insurance	1,886	1,889	-3	1,886	2,004	-118	1,967	1,967	0
4.263.5.6210.260 Dental Insurance	121	120	1	121	127	-6	118	118	0
4.263.5.6210.270 Worker's Compensation Insurance	59	57	2	61	46	15	70	70	0
4.263.5.6210.280 Retirement Sick Leave Benefits	159	150	9	159	151	8	161	161	0
4.263.5.6210.290 Vision Insurance	34	34	0	34	29	5	25	25	0
Total Fringe Benefits	4,500	4,398	102	4,502	4,520	-18	4,621	4,621	0
Total Instructional Improvement Program	17,086	16,322	764	17,088	16,512	576	17,396	17,396	0

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2013-2014 ANNUAL BUDGET

PERKINS IV - PROFESSIONAL TECHNICAL FUND
SCHOOL ADMINISTRATION PROGRAM

<u>Account Elements and Object Description</u>	<u>2010-2011 Budget</u>			<u>2011-2012 Budget</u>			<u>2012-2013 Budget</u>		<u>2013-2014 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>
4.263.5.6410.410 General Supplies	68	68	0	302	302	0	0	0	0
Total Supplies and Materials	68	68	0	302	302	0	0	0	0
Total School Administration Program	68	68	0	302	302	0	0	0	0

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2013-2014 ANNUAL BUDGET

PERKINS IV - PROFESSIONAL TECHNICAL FUND
OTHER SUPPORT SERVICES PROGRAM

Account Elements and Object Description	2010-2011 Budget			2011-2012 Budget			2012-2013 Budget		2013-2014 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
4.263.5.6910.152 Instructional Assistants	7,308	6,923	385	5,601	6,963	-1,362	5,726	5,726	0
Total Salaries	7,308	6,923	385	5,601	6,963	-1,362	5,726	5,726	0
4.263.5.6910.210 PERSI	745	719	26	582	723	-141	584	584	0
4.263.5.6910.220 Social Security Tax	537	509	28	428	509	-81	421	421	0
4.263.5.6910.230 Life Insurance	18	18	0	25	24	1	25	25	0
4.263.5.6910.240 Medical Insurance	1,094	1,097	-3	1,174	1,163	11	1,310	1,310	0
4.263.5.6910.260 Dental Insurance	70	70	0	74	74	0	79	79	0
4.263.5.6910.270 Worker's Compensation Insurance	34	33	1	29	27	2	32	32	0
4.263.5.6910.280 Retirement Sick Leave Benefits	92	87	5	71	88	-17	72	72	0
4.263.5.6910.290 Vision Insurance	20	20	0	16	17	-1	16	16	0
Total Fringe Benefits	2,610	2,554	56	2,399	2,625	-226	2,539	2,539	0
Total Other Support Services Program	9,918	9,478	440	8,000	9,587	-1,587	8,265	8,265	0
Total Current Expenditures	192,869	186,080	6,789	160,033	159,890	143	163,232	163,232	150,500
TOTAL PERKINS IV - PROFESSIONAL TECHNICAL FUND	192,869	186,080	6,789	160,033	159,890	143	163,232	163,232	150,500

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2013-2014 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.

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2013-2014 ANNUAL BUDGET

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

Account Elements and Description	2010-2011 Budget			2011-2012 Budget			2012-2013 Budget		2013-2014 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
4.271.4.4459.900 Title II-A Revenue	1,275,775	825,991	-449,784	1,039,490	773,840	-265,650	1,005,000	818,965	529,327
TOTAL FEDERAL FUNDING	<u>1,275,775</u>	<u>825,991</u>	<u>-449,784</u>	<u>1,039,490</u>	<u>773,840</u>	<u>-265,650</u>	<u>1,005,000</u>	<u>818,965</u>	<u>529,327</u>
TOTAL CURRENT REVENUES	<u>1,275,775</u>	<u>825,991</u>	<u>-449,784</u>	<u>1,039,490</u>	<u>773,840</u>	<u>-265,650</u>	<u>1,005,000</u>	<u>818,965</u>	<u>529,327</u>
4.271.4.7000.000 Estimated Beginning Balance	0	0	0	0	0	0	0	0	50,000
TOTAL TITLE II-A, ESEA - IMPROVING TEACHER QUALITY FUND	<u><u>1,275,775</u></u>	<u><u>825,991</u></u>	<u><u>-449,784</u></u>	<u><u>1,039,490</u></u>	<u><u>773,840</u></u>	<u><u>-265,650</u></u>	<u><u>1,005,000</u></u>	<u><u>818,965</u></u>	<u><u>579,327</u></u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2013-2014 ANNUAL BUDGET

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

Account Elements and Object Description	2010-2011 Budget			2011-2012 Budget			2012-2013 Budget		2013-2014 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
4.271.5.5120.116 Teachers	343,452	399,681	-56,229	455,884	316,020	139,864	479,356	386,191	267,745
4.271.5.5120.151 Clerical Personnel	31,181	32,883	-1,702	31,181	29,504	1,677	29,447	29,839	29,398
4.271.5.5120.199 Personal Leave Reimbursement	0	364	-364	1,565	516	1,049	1,565	1,565	1,565
Total Salaries	374,633	432,929	-58,296	488,630	346,040	142,590	510,368	417,595	298,708
4.271.5.5120.210 PERSI	38,212	44,304	-6,092	49,840	35,648	14,192	48,894	43,615	33,216
4.271.5.5120.220 Social Security Tax	27,536	31,759	-4,223	35,914	25,150	10,764	0	31,428	21,955
4.271.5.5120.230 Life Insurance	82	208	-126	314	288	26	0	347	345
4.271.5.5120.240 Medical Insurance	5,210	9,493	-4,283	14,602	11,419	3,183	0	18,042	17,701
4.271.5.5120.250 Employee Assistance Plan	0	0	0	0	0	0	0	80	77
4.271.5.5120.260 Dental Insurance	311	606	-295	923	690	233	0	1,083	1,073
4.271.5.5120.270 Worker's Compensation Insurance	1,745	2,066	-321	2,551	1,044	1,507	0	2,356	1,646
4.271.5.5120.280 Retirement Sick Leave Benefits	4,720	5,373	-653	6,157	4,323	1,834	0	5,388	3,764
4.271.5.5120.290 Vision Insurance	89	173	-84	204	155	49	0	226	218
Total Fringe Benefits	77,905	93,983	-16,078	110,505	78,718	31,787	48,894	102,565	79,995
4.271.5.5120.396 Inservice Training	806,118	278,167	527,951	425,788	328,738	97,050	428,619	285,525	187,344
Total Purchased Services	806,118	278,167	527,951	425,788	328,738	97,050	428,619	285,525	187,344
Total Elementary Program	1,258,656	805,078	453,578	1,024,923	753,495	271,428	987,881	805,685	566,047

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2013-2014 ANNUAL BUDGET

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

Account Elements and Object Description	2010-2011 Budget			2011-2012 Budget			2012-2013 Budget		2013-2014 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
4.271.5.6320.393 Indirect Costs	17,119	20,913	-3,794	14,567	20,344	-5,777	17,119	13,280	13,280
Total Purchased Services	17,119	20,913	-3,794	14,567	20,344	-5,777	17,119	13,280	13,280
Total Central Administration Program	17,119	20,913	-3,794	14,567	20,344	-5,777	17,119	13,280	13,280
Total Current Expenditures	<u>1,275,775</u>	<u>825,991</u>	<u>449,784</u>	<u>1,039,490</u>	<u>773,840</u>	<u>265,650</u>	<u>1,005,000</u>	<u>818,965</u>	<u>579,327</u>
TOTAL TITLE II-A, ESEA - IMPROVING TEACHER QUALITY FUND	<u>1,275,775</u>	<u>825,991</u>	<u>449,784</u>	<u>1,039,490</u>	<u>773,840</u>	<u>265,650</u>	<u>1,005,000</u>	<u>818,965</u>	<u>579,327</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2013-2014 ANNUAL BUDGET

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. Currently, the only program being funded is the 21st After School Program.

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2013-2014 ANNUAL BUDGET

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

<u>Account Elements and Description</u>	<u>2010-2011 Budget</u>			<u>2011-2012 Budget</u>			<u>2012-2013 Budget</u>		<u>2013-2014 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>
4.273.4.4459.900 We Care Drug Revenue	345,743	345,743	0	328,532	327,452	-1,080	462,654	462,654	430,929
TOTAL FEDERAL FUNDING	<u>345,743</u>	<u>345,743</u>	<u>0</u>	<u>328,532</u>	<u>327,452</u>	<u>-1,080</u>	<u>462,654</u>	<u>462,654</u>	<u>430,929</u>
TOTAL CURRENT REVENUES	<u>345,743</u>	<u>345,743</u>	<u>0</u>	<u>328,532</u>	<u>327,452</u>	<u>-1,080</u>	<u>462,654</u>	<u>462,654</u>	<u>430,929</u>
TOTAL TITLE IV-A, ESEA - SAFE & DRUG-FREE SCHOOLS FUND	<u><u>345,743</u></u>	<u><u>345,743</u></u>	<u><u>0</u></u>	<u><u>328,532</u></u>	<u><u>327,452</u></u>	<u><u>-1,080</u></u>	<u><u>462,654</u></u>	<u><u>462,654</u></u>	<u><u>430,929</u></u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2013-2014 ANNUAL BUDGET

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

Account Elements and Object Description	2010-2011 Budget			2011-2012 Budget			2012-2013 Budget		2013-2014 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
4.273.5.6210.113 Supervisors and Coordinators	5,909	5,909	0	0	0	0	0	0	0
4.273.5.6210.136 Other Special Programs	192,337	176,341	15,996	210,730	192,782	17,948	279,872	277,633	272,308
4.273.5.6210.199 Personal Leave Reimbursement	0	120	-120	0	80	-80	0	0	0
Total Salaries	198,246	182,369	15,877	210,730	192,862	17,868	279,872	277,633	272,308
4.273.5.6210.210 PERSI	4,610	3,276	1,334	2,324	2,697	-373	4,394	4,790	4,800
4.273.5.6210.220 Social Security Tax	18,022	13,827	4,195	15,391	14,726	665	20,570	20,406	20,015
4.273.5.6210.230 Life Insurance	116	99	17	112	113	-1	224	222	231
4.273.5.6210.240 Medical Insurance	6,279	5,479	801	5,214	5,230	-16	11,797	11,678	11,868
4.273.5.6210.250 Employee Assistance Plan	0	0	0	0	0	0	0	0	51
4.273.5.6210.260 Dental Insurance	411	350	61	330	330	0	700	693	720
4.273.5.6210.270 Worker's Compensation Insurance	980	878	103	1,185	649	536	1,542	1,529	1,501
4.273.5.6210.280 Retirement Sick Leave Benefits	389	397	-8	280	327	-47	532	527	543
4.273.5.6210.290 Vision Insurance	117	100	17	72	72	0	146	145	147
Total Fringe Benefits	30,924	24,405	6,519	24,908	24,145	763	39,905	39,990	39,876
4.273.5.6210.310 Professional and Technical Services	21,553	18,516	3,037	13,540	17,119	-3,579	21,412	28,526	17,366
4.273.5.6210.381 In-District Travel Allowance	18,490	15,255	3,235	19,750	15,200	4,550	24,000	28,500	23,000
4.273.5.6210.382 Out-District Travel Allowance	9,974	9,814	160	13,000	8,756	4,244	16,700	16,200	15,400
4.273.5.6210.396 Inservice Training	9,000	9,313	-313	0	0	0	0	0	0
Total Purchased Services	59,017	52,899	6,118	46,290	41,075	5,215	62,112	73,226	55,766
4.273.5.6210.410 General Supplies	33,563	32,533	1,030	14,967	14,438	529	38,487	33,987	28,519
Total Supplies and Materials	33,563	32,533	1,030	14,967	14,438	529	38,487	33,987	28,519
4.273.5.6210.550 Equipment	15,989	47,302	-31,313	23,633	47,574	-23,941	31,378	26,918	23,560
Total Capital Objects	15,989	47,302	-31,313	23,633	47,574	-23,941	31,378	26,918	23,560
Total Instructional Improvement Program	337,739	339,508	-1,769	320,528	320,094	434	451,754	451,754	420,029

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2013-2014 ANNUAL BUDGET

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

<u>Account Elements and Object Description</u>	<u>2010-2011 Budget</u>			<u>2011-2012 Budget</u>			<u>2012-2013 Budget</u>		<u>2013-2014 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>
4.273.5.6320.393 Indirect Costs	8,004	6,235	1,769	8,004	7,358	646	10,900	10,900	10,900
Total Purchased Services	8,004	6,235	1,769	8,004	7,358	646	10,900	10,900	10,900
Total Central Administration Program	8,004	6,235	1,769	8,004	7,358	646	10,900	10,900	10,900
Total Current Expenditures	345,743	345,743	0	328,532	327,452	1,080	462,654	462,654	430,929
TOTAL TITLE IV-A, ESEA - SAFE & DRUG-FREE SCHOOLS FUND	<u>345,743</u>	<u>345,743</u>	<u>0</u>	<u>328,532</u>	<u>327,452</u>	<u>1,080</u>	<u>462,654</u>	<u>462,654</u>	<u>430,929</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2013-2014 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
2013-2014 ANNUAL BUDGET

HEAD START FUND
REVENUES

<u>Account Elements and Description</u>	<u>2010-2011 Budget</u>			<u>2011-2012 Budget</u>			<u>2012-2013 Budget</u>		<u>2013-2014 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>
4.274.4.4430.000 Head Start Revenue	<u>1,225,344</u>	<u>1,227,252</u>	<u>1,908</u>	<u>1,226,844</u>	<u>1,225,676</u>	<u>-1,168</u>	<u>1,234,166</u>	<u>1,234,166</u>	<u>1,234,166</u>
TOTAL FEDERAL FUNDING	<u>1,225,344</u>	<u>1,227,252</u>	<u>1,908</u>	<u>1,226,844</u>	<u>1,225,676</u>	<u>-1,168</u>	<u>1,234,166</u>	<u>1,234,166</u>	<u>1,234,166</u>
4.274.4.4600.000 Interfund Transfers	<u>0</u>	<u>85</u>	<u>85</u>	<u>0</u>	<u>201</u>	<u>201</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL OTHER FUNDING SOURCES	<u>0</u>	<u>85</u>	<u>85</u>	<u>0</u>	<u>201</u>	<u>201</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL CURRENT REVENUES	<u>1,225,344</u>	<u>1,227,337</u>	<u>1,993</u>	<u>1,226,844</u>	<u>1,225,876</u>	<u>-968</u>	<u>1,234,166</u>	<u>1,234,166</u>	<u>1,234,166</u>
TOTAL HEAD START FUND	<u>1,225,344</u>	<u>1,227,337</u>	<u>1,993</u>	<u>1,226,844</u>	<u>1,225,876</u>	<u>-968</u>	<u>1,234,166</u>	<u>1,234,166</u>	<u>1,234,166</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2013-2014 ANNUAL BUDGET

HEAD START FUND
KINDERGARTEN PROGRAM

Account Elements and Object Description	2010-2011 Budget			2011-2012 Budget			2012-2013 Budget		2013-2014 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
4.274.5.5110.116 Teachers	358,000	352,443	5,557	385,436	385,434	2	393,959	393,959	351,124
4.274.5.5110.152 Instructional Assistants	302,500	299,601	2,899	288,476	290,739	-2,263	300,298	300,298	292,033
4.274.5.5110.186 Substitute Teachers	12,000	13,727	-1,727	9,440	9,696	-256	12,000	12,000	12,000
4.274.5.5110.199 Personal Leave Reimbursement	4,300	3,973	328	4,155	4,458	-303	4,300	4,300	4,300
Total Salaries	676,800	669,744	7,056	687,507	690,327	-2,820	710,557	710,557	659,457
4.274.5.5110.210 PERSI	69,229	66,980	2,249	70,018	69,631	387	71,253	71,253	71,997
4.274.5.5110.220 Social Security Tax	51,775	47,212	4,563	49,173	48,554	619	52,226	52,226	48,470
4.274.5.5110.230 Life Insurance	1,221	1,283	-62	1,829	1,731	98	1,737	1,737	1,848
4.274.5.5110.240 Medical Insurance	70,924	64,888	6,036	70,801	70,737	64	91,419	91,419	95,040
4.274.5.5110.250 Employee Assistance Plan	0	0	0	0	0	0	0	0	415
4.274.5.5110.260 Dental Insurance	4,844	4,377	467	4,942	4,648	294	5,416	5,416	5,760
4.274.5.5110.270 Worker's Compensation Insurance	3,181	3,234	-53	3,634	2,347	1,287	3,916	3,916	3,634
4.274.5.5110.280 Retirement Sick Leave Benefits	8,397	8,123	274	8,493	8,444	49	8,802	8,802	8,158
4.274.5.5110.290 Vision Insurance	1,384	1,299	85	1,096	1,031	65	1,131	1,131	1,168
Total Fringe Benefits	210,955	197,396	13,559	209,986	207,123	2,863	235,900	235,900	236,490
4.274.5.5110.325 Repair and Maintenance (Contracted)	0	0	0	10,500	10,500	0	0	0	0
4.274.5.5110.381 In-District Travel Allowance	3,600	3,546	54	3,606	3,590	16	3,700	3,700	3,700
4.274.5.5110.382 Out-District Travel Allowance	3,864	5,373	-1,509	3,749	3,749	0	3,753	3,753	3,943
Total Purchased Services	7,464	8,919	-1,455	17,855	17,839	16	7,453	7,453	7,643
4.274.5.5110.410 General Supplies	30,121	57,011	-26,890	42,966	42,578	388	22,513	22,513	39,368
4.274.5.5110.416 Printing	3,700	2,503	1,197	3,600	3,886	-286	3,650	3,650	3,300
4.274.5.5110.450 Food - School Lunch	1,080	1,077	3	411	410	1	1,215	1,215	1,215
Total Supplies and Materials	34,901	60,591	-25,690	46,977	46,874	103	27,378	27,378	43,883
4.274.5.5110.550 Equipment	22,000	23,310	-1,310	0	0	0	0	0	0
4.274.5.5110.554 Equipment Replacement	30,789	30,349	440	0	0	0	0	0	0
Total Capital Objects	52,789	53,659	-870	0	0	0	0	0	0
4.274.5.5110.718 Pupil Insurance	0	0	0	613	612	1	2,000	2,000	1,200
4.274.5.5110.720 Other Insurance	550	324	226	1,500	1,500	0	1,500	1,500	1,500
Total Insurance and Judgment	550	324	226	2,113	2,112	1	3,500	3,500	2,700
Total Kindergarten Program	983,459	990,632	-7,173	964,438	964,275	163	984,788	984,788	950,173

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2013-2014 ANNUAL BUDGET

HEAD START FUND
ATTENDANCE, GUIDANCE AND HEALTH PROGRAM

Account Elements and Object Description	2010-2011 Budget			2011-2012 Budget			2012-2013 Budget		2013-2014 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
4.274.5.6110.301 Contracted Dental Services	1,000	0	1,000	322	321	1	1,000	1,000	1,000
4.274.5.6110.317 Health Services (Contracted)	2,895	2,895	0	2,027	2,025	2	2,950	2,950	2,200
Total Purchased Services	<u>3,895</u>	<u>2,895</u>	<u>1,000</u>	<u>2,349</u>	<u>2,346</u>	<u>3</u>	<u>3,950</u>	<u>3,950</u>	3,200
Total Attendance, Guidance And Health Program	<u>3,895</u>	<u>2,895</u>	<u>1,000</u>	<u>2,349</u>	<u>2,346</u>	<u>3</u>	<u>3,950</u>	<u>3,950</u>	3,200

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2013-2014 ANNUAL BUDGET

HEAD START FUND
INSTRUCTIONAL IMPROVEMENT PROGRAM

Account Elements and Object Description	2010-2011 Budget			2011-2012 Budget			2012-2013 Budget		2013-2014 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
4.274.5.6210.113 Supervisors and Coordinators	52,517	52,517	0	52,517	52,517	0	52,895	52,895	52,517
4.274.5.6210.151 Clerical Personnel	22,422	22,815	-393	22,422	22,659	-237	22,870	22,870	54,788
4.274.5.6210.199 Personal Leave Reimbursement	850	850	0	850	850	0	850	850	970
Total Salaries	75,789	76,182	-393	75,789	76,026	-237	76,615	76,615	108,275
4.274.5.6210.210 PERSI	7,873	7,955	-82	7,731	7,939	-208	7,815	7,815	12,040
4.274.5.6210.220 Social Security Tax	5,797	5,752	45	5,570	5,745	-175	5,631	5,631	7,958
4.274.5.6210.230 Life Insurance	246	246	0	253	331	-78	336	336	462
4.274.5.6210.240 Medical Insurance	9,724	9,733	-9	10,696	10,401	295	11,796	11,796	17,820
4.274.5.6210.250 Employee Assistance Plan	0	0	0	0	0	0	0	0	78
4.274.5.6210.260 Dental Insurance	622	622	0	660	657	3	698	698	1,080
4.274.5.6210.270 Worker's Compensation Insurance	356	368	-12	395	268	127	422	422	596
4.274.5.6210.280 Retirement Sick Leave Benefits	955	960	-5	956	958	-2	965	965	1,364
4.274.5.6210.290 Vision Insurance	178	178	0	184	147	37	146	146	219
Total Fringe Benefits	25,751	25,812	-61	26,445	26,447	-2	27,809	27,809	41,617
4.274.5.6210.319 Consultants	8,600	7,367	1,233	5,500	5,490	10	5,500	5,500	5,500
4.274.5.6210.382 Out-District Travel Allowance	2,465	2,465	0	2,000	2,000	0	3,747	3,747	3,478
4.274.5.6210.390 Volunteer Reimbursement	1,700	1,410	290	1,306	1,306	0	2,000	2,000	2,000
4.274.5.6210.391 Professional Dues and Fees	4,398	4,061	337	2,949	2,948	1	2,044	2,044	1,900
4.274.5.6210.396 Inservice Training	2,520	2,724	-204	3,385	3,385	0	3,760	3,760	3,675
Total Purchased Services	19,683	18,028	1,655	15,140	15,129	11	17,051	17,051	16,553
4.274.5.6210.410 General Supplies	1,500	1,500	0	509	509	0	1,690	1,690	1,200
Total Supplies and Materials	1,500	1,500	0	509	509	0	1,690	1,690	1,200
Total Instructional Improvement Program	122,723	121,522	1,201	117,883	118,111	-228	123,165	123,165	167,645

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2013-2014 ANNUAL BUDGET

HEAD START FUND
CENTRAL ADMINISTRATION PROGRAM

<u>Account Elements and Object Description</u>	<u>2010-2011 Budget</u>			<u>2011-2012 Budget</u>			<u>2012-2013 Budget</u>		<u>2013-2014 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>
4.274.5.6320.393 Indirect Costs	31,058	29,692	1,366	32,215	31,952	263	33,322	33,322	28,926
Total Purchased Services	31,058	29,692	1,366	32,215	31,952	263	33,322	33,322	28,926
Total Central Administration Program	31,058	29,692	1,366	32,215	31,952	263	33,322	33,322	28,926

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2013-2014 ANNUAL BUDGET

HEAD START FUND
BUILDING OPERATION SERVICES PROGRAM

<u>Account Elements and Object Description</u>	<u>2010-2011 Budget</u>			<u>2011-2012 Budget</u>			<u>2012-2013 Budget</u>		<u>2013-2014 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>
4.274.5.6610.351 Telephone - Voice	640	623	17	640	628	12	640	640	640
Total Purchased Services	640	623	17	640	628	12	640	640	640
Total Building Operation Services Program	<u>640</u>	<u>623</u>	<u>17</u>	<u>640</u>	<u>628</u>	<u>12</u>	<u>640</u>	<u>640</u>	<u>640</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2013-2014 ANNUAL BUDGET

HEAD START FUND
PUPIL TO SCHOOL TRANSPORTATION PROGRAM

<u>Account Elements and Object Description</u>	<u>2010-2011 Budget</u>			<u>2011-2012 Budget</u>			<u>2012-2013 Budget</u>		<u>2013-2014 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>
4.274.5.6810.345 Transportation Services (Contracted)	62,000	62,474	-474	91,330	91,330	0	70,693	70,693	62,457
Total Purchased Services	62,000	62,474	-474	91,330	91,330	0	70,693	70,693	62,457
Total Pupil To School Transportation Program	62,000	62,474	-474	91,330	91,330	0	70,693	70,693	62,457

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2013-2014 ANNUAL BUDGET

HEAD START FUND
GENERAL TRANSPORTATION PROGRAM

<u>Account Elements and Object Description</u>	<u>2010-2011 Budget</u>			<u>2011-2012 Budget</u>			<u>2012-2013 Budget</u>		<u>2013-2014 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>
4.274.5.6830.327 Maintenance of Leased Vehicles	1,800	1,052	748	60	60	0	1,200	1,200	1,000
Total Purchased Services	1,800	1,052	748	60	60	0	1,200	1,200	1,000
Total General Transportation Program	1,800	1,052	748	60	60	0	1,200	1,200	1,000

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2013-2014 ANNUAL BUDGET

HEAD START FUND
PARENT ACTIVITIES PROGRAM

Account Elements and Object Description	2010-2011 Budget			2011-2012 Budget			2012-2013 Budget		2013-2014 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
4.274.5.7200.383 Parent Activities Travel	2,026	2,026	0	2,861	2,861	0	1,000	1,000	3,680
4.274.5.7200.390 Volunteer Reimbursement	550	550	0	248	247	1	450	450	450
4.274.5.7200.396 Inservice Training	565	325	240	602	402	200	200	200	200
4.274.5.7200.399 Purchased Duty Lunches	10,300	9,613	687	9,086	9,085	1	10,750	10,750	10,750
Total Purchased Services	13,441	12,514	927	12,797	12,596	201	12,400	12,400	15,080
4.274.5.7200.410 General Supplies	6,328	4,024	2,304	5,132	4,579	553	4,008	4,008	5,045
Total Supplies and Materials	6,328	4,024	2,304	5,132	4,579	553	4,008	4,008	5,045
Total Parent Activities Program	19,769	16,538	3,231	17,929	17,174	755	16,408	16,408	20,125
Total Current Expenditures	1,225,344	1,225,428	-84	1,226,844	1,225,876	968	1,234,166	1,234,166	1,234,166

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2013-2014 ANNUAL BUDGET

HEAD START FUND
FUND TRANSFER PROGRAM

<u>Account Elements and Object Description</u>	<u>2010-2011 Budget</u>			<u>2011-2012 Budget</u>			<u>2012-2013 Budget</u>		<u>2013-2014 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>
4.274.5.9200.810 Transfers to Other Funds	0	1,909	-1,909	0	0	0	0	0	0
Total Transfers or Reserves	0	1,909	-1,909	0	0	0	0	0	0
Total Fund Transfer Program	0	1,909	-1,909	0	0	0	0	0	0
TOTAL HEAD START FUND	<u>1,225,344</u>	<u>1,227,337</u>	<u>-1,993</u>	<u>1,226,844</u>	<u>1,225,876</u>	<u>968</u>	<u>1,234,166</u>	<u>1,234,166</u>	<u>1,234,166</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2013-2014 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
2013-2014 ANNUAL BUDGET

HEAD START TRAINING AND TECHNICAL ASSISTANCE FUND
REVENUES

<u>Account Elements and Description</u>	<u>2010-2011 Budget</u>			<u>2011-2012 Budget</u>			<u>2012-2013 Budget</u>		<u>2013-2014 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>
4.276.4.4430.000 Head Start Training Grant	21,178	19,269	-1,909	21,050	21,051	1	21,178	21,178	21,178
TOTAL FEDERAL FUNDING	<u>21,178</u>	<u>19,269</u>	<u>-1,909</u>	<u>21,050</u>	<u>21,051</u>	<u>1</u>	<u>21,178</u>	<u>21,178</u>	<u>21,178</u>
4.276.4.4600.000 Interfund Transfers	0	1,909	1,909	0	0	0	0	0	0
TOTAL OTHER FUNDING SOURCES	<u>0</u>	<u>1,909</u>	<u>1,909</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL CURRENT REVENUES	<u>21,178</u>	<u>21,178</u>	<u>0</u>	<u>21,050</u>	<u>21,051</u>	<u>1</u>	<u>21,178</u>	<u>21,178</u>	<u>21,178</u>
TOTAL HEAD START TRAINING AND TECHNICAL ASSISTANCE FUND	<u><u>21,178</u></u>	<u><u>21,178</u></u>	<u><u>0</u></u>	<u><u>21,050</u></u>	<u><u>21,051</u></u>	<u><u>1</u></u>	<u><u>21,178</u></u>	<u><u>21,178</u></u>	<u><u>21,178</u></u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2013-2014 ANNUAL BUDGET

HEAD START TRAINING AND TECHNICAL ASSISTANCE FUND
KINDERGARTEN PROGRAM

Account Elements and Object Description	2010-2011 Budget			2011-2012 Budget			2012-2013 Budget		2013-2014 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
4.276.5.5110.382 Out-District Travel Allowance	12,649	12,663	-14	10,047	10,047	0	10,196	10,196	11,983
4.276.5.5110.396 Inservice Training	7,978	7,978	0	10,431	10,450	-19	10,425	10,425	8,699
Total Purchased Services	<u>20,627</u>	<u>20,641</u>	<u>-14</u>	<u>20,478</u>	<u>20,497</u>	<u>-19</u>	<u>20,621</u>	<u>20,621</u>	20,682
Total Kindergarten Program	<u>20,627</u>	<u>20,641</u>	<u>-14</u>	<u>20,478</u>	<u>20,497</u>	<u>-19</u>	<u>20,621</u>	<u>20,621</u>	20,682

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2013-2014 ANNUAL BUDGET

HEAD START TRAINING AND TECHNICAL ASSISTANCE FUND
CENTRAL ADMINISTRATION PROGRAM

Account Elements and Object Description	2010-2011 Budget			2011-2012 Budget			2012-2013 Budget		2013-2014 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
4.276.5.6320.393 Indirect Costs	551	537	14	572	553	19	557	557	496
Total Purchased Services	551	537	14	572	553	19	557	557	496
Total Central Administration Program	551	537	14	572	553	19	557	557	496
Total Current Expenditures	21,178	21,178	0	21,050	21,051	-1	21,178	21,178	21,178
TOTAL HEAD START TRAINING AND TECHNICAL ASSISTANCE FUND	21,178	21,178	0	21,050	21,051	-1	21,178	21,178	21,178

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2013-2014 ANNUAL BUDGET

PROGRAM INFORMATION

FUND 277

HEAD START INCENTIVE FUND

DESCRIPTION

This grant 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.

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2013-2014 ANNUAL BUDGET

HEAD START INCENTIVE FUND
REVENUES

<u>Account Elements and Description</u>	<u>2010-2011 Budget</u>			<u>2011-2012 Budget</u>			<u>2012-2013 Budget</u>		<u>2013-2014 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>
4.277.4.4430.000 Title VI-B Preschool Revenue	5,104	5,104	0	0	0	0	0	0	0
TOTAL FEDERAL FUNDING	<u>5,104</u>	<u>5,104</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>5,104</u>	<u>5,104</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL HEAD START INCENTIVE FUND	<u><u>5,104</u></u>	<u><u>5,104</u></u>	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>0</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
2013-2014 ANNUAL BUDGET

HEAD START INCENTIVE FUND
KINDERGARTEN PROGRAM

<u>Account Elements and Object Description</u>	<u>2010-2011 Budget</u>			<u>2011-2012 Budget</u>			<u>2012-2013 Budget</u>		<u>2013-2014 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>
4.277.5.5110.116 Teachers	589	589	0	0	0	0	0	0	0
Total Salaries	589	589	0	0	0	0	0	0	0
4.277.5.5110.210 PERSI	61	61	0	0	0	0	0	0	0
4.277.5.5110.220 Social Security Tax	45	43	2	0	0	0	0	0	0
4.277.5.5110.270 Worker's Compensation Insurance	3	3	0	0	0	0	0	0	0
4.277.5.5110.280 Retirement Sick Leave Benefits	8	7	1	0	0	0	0	0	0
Total Fringe Benefits	117	115	2	0	0	0	0	0	0
Total Kindergarten Program	706	704	2	0	0	0	0	0	0

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2013-2014 ANNUAL BUDGET

HEAD START INCENTIVE FUND
INSTRUCTIONAL IMPROVEMENT PROGRAM

<u>Account Elements and Object Description</u>	<u>2010-2011 Budget</u>			<u>2011-2012 Budget</u>			<u>2012-2013 Budget</u>		<u>2013-2014 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>
4.277.5.6210.396 Inservice Training	4,171	4,174	-3	0	0	0	0	0	0
Total Purchased Services	4,171	4,174	-3	0	0	0	0	0	0
Total Instructional Improvement Program	4,171	4,174	-3	0	0	0	0	0	0

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2013-2014 ANNUAL BUDGET

HEAD START INCENTIVE FUND
CENTRAL ADMINISTRATION PROGRAM

<u>Account Elements and Object Description</u>	<u>2010-2011 Budget</u>			<u>2011-2012 Budget</u>			<u>2012-2013 Budget</u>		<u>2013-2014 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>
4.277.5.6320.393 Indirect Costs	227	227	0	0	0	0	0	0	0
Total Purchased Services	227	227	0	0	0	0	0	0	0
Total Central Administration Program	227	227	0	0	0	0	0	0	0
Total Current Expenditures	5,104	5,104	0	0	0	0	0	0	0
TOTAL HEAD START INCENTIVE FUND	5,104	5,104	0	0	0	0	0	0	0

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2013-2014 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
2013-2014 ANNUAL BUDGET

HEAD START TEMPORARY ASSISTANCE TO NEEDY FAMILIES FUND
REVENUES

Account Elements and Description	2010-2011 Budget			2011-2012 Budget			2012-2013 Budget		2013-2014 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
4.278.4.4430.000 Head Start CDA Revenue	93,504	93,504	0	93,504	93,504	0	93,504	93,504	93,504
TOTAL FEDERAL FUNDING	<u>93,504</u>	<u>93,504</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>
4.278.4.4600.000 Interfund Transfers	0	0	0	0	224	224	0	0	0
TOTAL OTHER FUNDING SOURCES	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>224</u>	<u>224</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL CURRENT REVENUES	<u>93,504</u>	<u>93,504</u>	<u>0</u>	<u>93,504</u>	<u>93,728</u>	<u>224</u>	<u>93,504</u>	<u>93,504</u>	<u>93,504</u>
TOTAL HEAD START TEMPORARY ASSISTANCE TO NEEDY FAMILIES FUND	<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>93,728</u></u>	<u><u>224</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
2013-2014 ANNUAL BUDGET

HEAD START TEMPORARY ASSISTANCE TO NEEDY FAMILIES FUND
KINDERGARTEN PROGRAM

Account Elements and Object Description	2010-2011 Budget			2011-2012 Budget			2012-2013 Budget		2013-2014 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
4.278.5.5110.116 Teachers	27,955	25,078	2,877	27,300	27,021	279	25,392	26,838	26,847
4.278.5.5110.152 Instructional Assistants	19,074	19,012	62	18,246	20,170	-1,924	17,646	20,030	21,773
4.278.5.5110.186 Substitute Teachers	600	836	-236	700	802	-102	1,000	1,000	1,000
4.278.5.5110.199 Personal Leave Reimbursement	205	365	-160	365	395	-30	445	445	360
Total Salaries	47,834	45,291	2,543	46,611	48,388	-1,777	44,483	48,313	49,980
4.278.5.5110.210 PERSI	4,909	4,619	290	4,770	4,944	-174	4,435	4,915	5,859
4.278.5.5110.220 Social Security Tax	3,661	3,444	217	3,566	3,675	-109	3,270	3,696	3,946
4.278.5.5110.230 Life Insurance	41	41	0	112	112	0	112	112	116
4.278.5.5110.240 Medical Insurance	2,431	2,440	-9	5,216	5,294	-78	5,898	5,820	5,940
4.278.5.5110.250 Employee Assistance Plan	0	0	0	0	0	0	0	38	26
4.278.5.5110.260 Dental Insurance	158	156	3	330	335	-5	350	350	360
4.278.5.5110.270 Worker's Compensation Insurance	226	222	4	226	151	75	245	266	296
4.278.5.5110.280 Retirement Sick Leave Benefits	595	560	35	445	600	-155	548	596	665
4.278.5.5110.290 Vision Insurance	44	44	0	74	76	-2	72	72	72
Total Fringe Benefits	12,065	11,525	540	14,739	15,187	-448	14,930	15,865	17,280
4.278.5.5110.381 In-District Travel Allowance	250	177	73	220	200	20	220	210	190
4.278.5.5110.382 Out-District Travel Allowance	700	1,314	-614	300	300	0	700	300	250
Total Purchased Services	950	1,491	-541	520	500	20	920	510	440
4.278.5.5110.410 General Supplies	6,019	7,744	-1,725	2,412	3,093	-681	7,003	2,716	2,000
4.278.5.5110.416 Printing	200	248	-48	200	305	-105	275	300	300
4.278.5.5110.450 Food - School Lunch	125	125	0	125	48	77	150	135	135
Total Supplies and Materials	6,344	8,117	-1,773	2,737	3,447	-710	7,428	3,151	2,435
4.278.5.5110.718 Pupil Insurance	102	0	102	255	38	217	225	91	95
Total Insurance and Judgment	102	0	102	255	38	217	225	91	95
Total Kindergarten Program	67,295	66,423	872	64,862	67,560	-2,698	67,986	67,930	70,230

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2013-2014 ANNUAL BUDGET

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

<u>Account Elements and Object Description</u>	<u>2010-2011 Budget</u>			<u>2011-2012 Budget</u>			<u>2012-2013 Budget</u>		<u>2013-2014 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>
4.278.5.6110.317 Health Services (Contracted)	250	250	0	200	200	0	200	200	175
Total Purchased Services	250	250	0	200	200	0	200	200	175
Total Attendance, Guidance And Health Program	<u>250</u>	<u>250</u>	<u>0</u>	<u>200</u>	<u>200</u>	<u>0</u>	<u>200</u>	<u>200</u>	<u>175</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2013-2014 ANNUAL BUDGET

HEAD START TEMPORARY ASSISTANCE TO NEEDY FAMILIES FUND
INSTRUCTIONAL IMPROVEMENT PROGRAM

Account Elements and Object Description	2010-2011 Budget			2011-2012 Budget			2012-2013 Budget		2013-2014 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
4.278.5.6210.113 Supervisors and Coordinators	2,085	1,950	135	1,955	1,955	0	1,955	1,955	1,222
4.278.5.6210.151 Clerical Personnel	1,733	1,733	0	1,842	1,841	1	1,550	1,550	2,520
Total Salaries	3,818	3,683	135	3,797	3,796	1	3,505	3,505	3,742
4.278.5.6210.210 PERSI	397	384	13	394	395	-1	357	364	416
4.278.5.6210.220 Social Security Tax	293	281	12	291	288	3	258	269	275
4.278.5.6210.270 Worker's Compensation Insurance	18	19	-1	19	11	8	20	20	21
4.278.5.6210.280 Retirement Sick Leave Benefits	48	46	2	48	48	0	45	45	47
Total Fringe Benefits	756	730	26	752	743	9	680	698	759
4.278.5.6210.319 Consultants	800	213	587	800	800	0	600	600	500
4.278.5.6210.390 Volunteer Reimbursement	155	140	15	155	155	0	155	155	150
4.278.5.6210.391 Professional Dues and Fees	2,450	2,221	229	3,050	4,621	-1,571	3,150	3,400	3,000
4.278.5.6210.396 Inservice Training	500	500	0	200	200	0	350	350	275
Total Purchased Services	3,905	3,074	831	4,205	5,776	-1,571	4,255	4,505	3,925
4.278.5.6210.410 General Supplies	100	100	0	25	25	0	75	50	50
Total Supplies and Materials	100	100	0	25	25	0	75	50	50
Total Instructional Improvement Program	8,579	7,587	992	8,779	10,340	-1,561	8,515	8,758	8,476

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2013-2014 ANNUAL BUDGET

HEAD START TEMPORARY ASSISTANCE TO NEEDY FAMILIES FUND
CENTRAL ADMINISTRATION PROGRAM

<u>Account Elements and Object Description</u>	<u>2010-2011 Budget</u>			<u>2011-2012 Budget</u>			<u>2012-2013 Budget</u>		<u>2013-2014 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>
4.278.5.6320.393 Indirect Costs	2,370	2,370	1	2,458	2,464	-6	2,458	2,281	2,192
Total Purchased Services	2,370	2,370	1	2,458	2,464	-6	2,458	2,281	2,192
Total Central Administration Program	2,370	2,370	1	2,458	2,464	-6	2,458	2,281	2,192

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2013-2014 ANNUAL BUDGET

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

<u>Account Elements and Object Description</u>	<u>2010-2011 Budget</u>			<u>2011-2012 Budget</u>			<u>2012-2013 Budget</u>		<u>2013-2014 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>
4.278.5.6610.351 Telephone - Voice	80	62	18	70	62	8	70	70	70
Total Purchased Services	80	62	18	70	62	8	70	70	70
Total Building Operation Services Program	80	62	18	70	62	8	70	70	70

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2013-2014 ANNUAL BUDGET

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

<u>Account Elements and Object Description</u>	<u>2010-2011 Budget</u>			<u>2011-2012 Budget</u>			<u>2012-2013 Budget</u>		<u>2013-2014 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>
4.278.5.6810.345 Transportation Services (Contracted)	12,000	14,501	-2,501	15,000	10,958	4,042	12,000	12,500	10,661
Total Purchased Services	12,000	14,501	-2,501	15,000	10,958	4,042	12,000	12,500	10,661
Total Pupil To School Transportation Program	12,000	14,501	-2,501	15,000	10,958	4,042	12,000	12,500	10,661

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2013-2014 ANNUAL BUDGET

HEAD START TEMPORARY ASSISTANCE TO NEEDY FAMILIES FUND
PARENT ACTIVITIES PROGRAM

Account Elements and Object Description	2010-2011 Budget			2011-2012 Budget			2012-2013 Budget		2013-2014 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
4.278.5.7200.383 Parent Activities Travel	700	700	0	100	100	0	300	100	100
4.278.5.7200.390 Volunteer Reimbursement	75	27	48	25	23	2	75	50	50
4.278.5.7200.396 Inservice Training	680	0	680	255	255	0	100	100	50
4.278.5.7200.399 Purchased Duty Lunches	875	1,177	-302	1,200	1,210	-10	1,200	1,215	1,200
Total Purchased Services	<u>2,330</u>	<u>1,904</u>	<u>426</u>	<u>1,580</u>	<u>1,588</u>	<u>-8</u>	<u>1,675</u>	<u>1,465</u>	<u>1,400</u>
4.278.5.7200.410 General Supplies	600	407	193	555	555	0	600	300	300
Total Supplies and Materials	<u>600</u>	<u>407</u>	<u>193</u>	<u>555</u>	<u>555</u>	<u>0</u>	<u>600</u>	<u>300</u>	<u>300</u>
Total Parent Activities Program	<u>2,930</u>	<u>2,311</u>	<u>619</u>	<u>2,135</u>	<u>2,143</u>	<u>-8</u>	<u>2,275</u>	<u>1,765</u>	<u>1,700</u>
Total Current Expenditures	<u>93,504</u>	<u>93,504</u>	<u>0</u>	<u>93,504</u>	<u>93,728</u>	<u>-224</u>	<u>93,504</u>	<u>93,504</u>	<u>93,504</u>
TOTAL HEAD START TEMPORARY ASSISTANCE TO NEEDY FAMILIES FUND	<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>93,728</u></u>	<u><u>-224</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
2013-2014 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
2013-2014 ANNUAL BUDGET

TITLE II-D, ESEA - TECHNOLOGY FUND
REVENUES

<u>Account Elements and Description</u>	<u>2010-2011 Budget</u>			<u>2011-2012 Budget</u>			<u>2012-2013 Budget</u>		<u>2013-2014 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>
4.282.4.4459.900 Enhancing Education with Technology	10,135	10,135	0	0	0	0	0	0	0
TOTAL FEDERAL FUNDING	<u>10,135</u>	<u>10,135</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>10,135</u>	<u>10,135</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL TITLE II-D, ESEA - TECHNOLOGY FUND	<u><u>10,135</u></u>	<u><u>10,135</u></u>	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>0</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
2013-2014 ANNUAL BUDGET

TITLE II-D, ESEA - TECHNOLOGY FUND
ELEMENTARY PROGRAM

<u>Account Elements and Object Description</u>	<u>2010-2011 Budget</u>			<u>2011-2012 Budget</u>			<u>2012-2013 Budget</u>		<u>2013-2014 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>
4.282.5.5120.134 Curriculum Development Stipends	2,900	5,750	-2,850	0	0	0	0	0	0
Total Salaries	2,900	5,750	-2,850	0	0	0	0	0	0
4.282.5.5120.210 PERSI	301	596	-295	0	0	0	0	0	0
4.282.5.5120.220 Social Security Tax	213	421	-208	0	0	0	0	0	0
4.282.5.5120.270 Worker's Compensation Insurance	13	27	-14	0	0	0	0	0	0
4.282.5.5120.280 Retirement Sick Leave Benefits	37	72	-35	0	0	0	0	0	0
Total Fringe Benefits	564	1,117	-553	0	0	0	0	0	0
Total Elementary Program	3,464	6,867	-3,403	0	0	0	0	0	0

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2013-2014 ANNUAL BUDGET

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

Account Elements and Object Description	2010-2011 Budget			2011-2012 Budget			2012-2013 Budget		2013-2014 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
4.282.5.6230.134 Curriculum Development Stipends	4,535	1,851	2,684	0	0	0	0	0	0
Total Salaries	4,535	1,851	2,684	0	0	0	0	0	0
4.282.5.6230.210 PERSI	471	155	316	0	0	0	0	0	0
4.282.5.6230.220 Social Security Tax	356	105	251	0	0	0	0	0	0
4.282.5.6230.270 Worker's Compensation Insurance	22	8	14	0	0	0	0	0	0
4.282.5.6230.280 Retirement Sick Leave Benefits	57	19	38	0	0	0	0	0	0
Total Fringe Benefits	906	287	619	0	0	0	0	0	0
4.282.5.6230.550 Equipment	1,230	1,130	100	0	0	0	0	0	0
Total Capital Objects	1,230	1,130	100	0	0	0	0	0	0
Total Instruction-Related Technology Program	6,671	3,268	3,403	0	0	0	0	0	0
Total Current Expenditures	10,135	10,135	0	0	0	0	0	0	0
TOTAL TITLE II-D, ESEA - TECHNOLOGY FUND	<u>10,135</u>	<u>10,135</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2013-2014 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, á la 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 Food Program and the After-School Snack Program. The secondary schools have full service kitchens on location. The elementary schools and Lincoln Early Childhood Center all receive daily deliveries from Central Kitchen, but prepare all meals on site. The Montessori Program is located at Tyhee Elementary and GATE Way is located near Highland High School, with those schools taking care of meal preparation for those programs. The K-1 Program at Idaho State University campus is serviced from Central Kitchen.

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2013-2014 ANNUAL BUDGET

CHILD NUTRITION FUND
REVENUES

Account Elements and Description	2010-2011 Budget			2011-2012 Budget			2012-2013 Budget		2013-2014 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
4.290.4.4150.000 Food Service Investments	10,500	3,285	-7,215	5,000	2,898	-2,102	3,500	3,500	3,000
4.290.4.4161.100 Food Service Sales to Students	1,009,800	859,884	-149,916	1,010,000	829,214	-180,786	1,010,000	1,010,000	1,010,000
4.290.4.4161.110 Food Service Breakfast Sales	124,200	107,305	-16,895	120,000	84,625	-35,375	120,000	120,000	120,000
4.290.4.4162.200 Adult Lunch Sales	60,725	22,726	-37,999	42,250	15,067	-27,183	39,000	39,000	25,000
4.290.4.4162.205 Ala Carte Lunch Sales	346,500	326,194	-20,306	320,500	325,712	5,212	320,000	320,000	320,541
4.290.4.4162.210 Adult Breakfast Sales	2,800	190	-2,610	1,450	54	-1,396	900	900	500
4.290.4.4162.215 Ala Carte Breakfast Sales	162,500	0	-162,500	0	0	0	0	0	0
4.290.4.4162.220 Kindergarten Snack Fees	4,000	180	-3,820	500	153	-347	300	300	0
4.290.4.4162.225 After School Snack Fees	800	0	-800	0	0	0	0	0	0
4.290.4.4169.940 Catering Sales	20,000	16,432	-3,568	12,500	13,438	938	13,500	13,500	13,500
TOTAL LOCAL FUNDING	1,741,825	1,336,197	-405,628	1,512,200	1,271,160	-241,040	1,507,200	1,507,200	1,492,541
4.290.4.4455.500 Child Nutrition Federal Reimbursement	1,775,000	2,071,470	296,470	1,879,000	2,247,627	368,627	2,050,000	2,050,000	2,460,000
4.290.4.4455.510 School Breakfast Federal Reimbursement	590,000	616,538	26,538	574,200	598,286	24,086	574,000	574,000	600,000
4.290.4.4455.520 Kindergarten Milk Reimbursement	1,000	315	-685	550	389	-161	450	450	0
4.290.4.4455.530 USDA Commodity Value	185,000	219,442	34,442	255,000	229,465	-25,535	255,000	255,000	255,000
4.290.4.4455.550 Summer Feeding Reimbursement	475,000	417,396	-57,604	469,300	359,438	-109,862	475,550	475,550	425,000
4.290.4.4455.560 After School Snack Revenues	20,000	14,874	-5,126	14,700	14,527	-173	14,250	14,250	15,000
TOTAL FEDERAL FUNDING	3,046,000	3,340,035	294,035	3,192,750	3,449,732	256,982	3,369,250	3,369,250	3,755,000
4.290.4.4600.000 Interfund Transfers	100,000	103,582	3,582	102,400	99,432	-2,968	101,000	101,000	100,000
TOTAL OTHER FUNDING SOURCES	100,000	103,582	3,582	102,400	99,432	-2,968	101,000	101,000	100,000
TOTAL CURRENT REVENUES	4,887,825	4,779,813	-108,012	4,807,350	4,820,325	12,975	4,977,450	4,977,450	5,347,541
4.290.4.7000.000 Estimated Beginning Balance	550,000	1,030,062	480,062	500,000	1,424,080	924,080	434,374	434,374	700,000
TOTAL CHILD NUTRITION FUND	5,437,825	5,809,875	372,050	5,307,350	6,244,405	937,055	5,411,824	5,411,824	6,047,541

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2013-2014 ANNUAL BUDGET

CHILD NUTRITION FUND
CHILD NUTRITION PROGRAM

Account Elements and Object Description	2010-2011 Budget			2011-2012 Budget			2012-2013 Budget		2013-2014 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
4.290.5.7100.159 Food Preparation	1,230,788	1,275,643	-44,855	1,208,623	1,261,881	-53,258	1,209,427	1,209,427	1,324,756
4.290.5.7100.188 Substitute Food Service	74,750	79,336	-4,586	85,000	74,566	10,434	85,000	85,000	90,000
4.290.5.7100.199 Personal Leave Reimbursement	12,700	7,085	5,615	14,000	8,815	5,185	14,000	14,000	13,700
Total Salaries	1,318,238	1,362,064	-43,826	1,307,623	1,345,262	-37,639	1,308,427	1,308,427	1,428,456
4.290.5.7100.210 PERSI	126,835	135,361	-8,526	124,708	133,680	-8,972	124,790	124,790	148,836
4.290.5.7100.220 Social Security Tax	96,890	101,251	-4,361	96,111	99,746	-3,635	96,170	96,170	104,992
4.290.5.7100.230 Life Insurance	6,915	3,403	3,512	2,925	4,327	-1,402	4,203	4,203	11,333
4.290.5.7100.240 Medical Insurance	438,942	158,914	280,028	185,148	171,132	14,016	215,062	215,062	582,862
4.290.5.7100.250 Employee Assistance Plan	0	0	0	0	0	0	0	0	2,543
4.290.5.7100.260 Dental Insurance	26,185	9,814	16,371	11,407	10,667	740	12,975	12,975	35,325
4.290.5.7100.270 Worker's Compensation Insurance	51,740	54,055	-2,315	56,006	41,778	14,228	56,041	56,041	70,166
4.290.5.7100.280 Retirement Sick Leave Benefits	15,668	16,327	-659	15,405	16,226	-821	15,415	15,415	16,865
4.290.5.7100.290 Vision Insurance	7,481	2,748	4,733	3,168	2,618	550	2,736	2,736	7,163
Total Fringe Benefits	770,656	481,871	288,785	494,878	480,175	14,703	527,392	527,392	980,085
4.290.5.7100.308 Credit Card Transaction Fees	0	-1,169	1,169	1,000	-1,810	2,810	1,000	1,000	2,000
4.290.5.7100.309 Bank Service Charges	3,000	3,881	-881	3,000	3,232	-232	3,000	3,000	3,000
4.290.5.7100.310 Professional and Technical Services	45,100	45,698	-598	47,000	16,068	30,932	42,000	47,000	45,000
4.290.5.7100.381 In-District Travel Allowance	5,500	6,411	-911	7,000	6,847	153	7,000	7,000	8,000
4.290.5.7100.396 Inservice Training	3,500	551	2,949	3,500	242	3,258	3,500	3,500	4,000
Total Purchased Services	57,100	55,372	1,728	61,500	24,580	36,920	56,500	61,500	62,000
4.290.5.7100.410 General Supplies	151,000	98,966	52,034	129,000	118,922	10,078	120,000	115,000	125,000
4.290.5.7100.411 Supplies - Tray Cost	147,000	122,548	24,452	127,000	131,386	-4,386	130,000	130,000	130,000
4.290.5.7100.421 Motor Fuel	10,000	7,850	2,150	10,000	8,244	1,756	12,000	12,000	13,000
4.290.5.7100.425 Laundry	25,000	20,477	4,523	25,000	20,182	4,818	24,000	24,000	24,000
4.290.5.7100.428 Repairs Parts and Supplies	50,000	17,805	32,195	35,000	33,941	1,059	35,000	35,000	35,000
4.290.5.7100.450 Food - School Lunch	2,182,606	2,103,470	79,136	2,185,109	2,240,843	-55,734	2,250,500	2,250,500	2,400,000
4.290.5.7100.451 Catering Costs	8,000	1,874	6,126	4,000	2,589	1,411	2,850	2,850	2,500
Total Supplies and Materials	2,573,606	2,372,990	200,616	2,515,109	2,556,107	-40,998	2,574,350	2,569,350	2,729,500

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2013-2014 ANNUAL BUDGET

CHILD NUTRITION FUND
CHILD NUTRITION PROGRAM

Account Elements and Object Description	2010-2011 Budget			2011-2012 Budget			2012-2013 Budget		2013-2014 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
4.290.5.7100.540 Remodeling	11,000	0	11,000	5,000	0	5,000	2,000	2,000	2,500
4.290.5.7100.550 Equipment	125,000	95,727	29,273	498,240	212,269	285,971	518,155	518,155	420,000
4.290.5.7100.580 Depreciation	0	17,771	-17,771	0	24,177	-24,177	0	0	0
Total Capital Objects	<u>136,000</u>	<u>113,498</u>	<u>22,502</u>	<u>503,240</u>	<u>236,446</u>	<u>266,794</u>	<u>520,155</u>	<u>520,155</u>	<u>422,500</u>
Total Child Nutrition Program	<u>4,855,600</u>	<u>4,385,795</u>	<u>469,805</u>	<u>4,882,350</u>	<u>4,642,569</u>	<u>239,781</u>	<u>4,986,824</u>	<u>4,986,824</u>	<u>5,622,541</u>
Total Current Expenditures	<u>4,855,600</u>	<u>4,385,795</u>	<u>469,805</u>	<u>4,882,350</u>	<u>4,642,569</u>	<u>239,781</u>	<u>4,986,824</u>	<u>4,986,824</u>	<u>5,622,541</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2013-2014 ANNUAL BUDGET

CHILD NUTRITION FUND
CONTINGENCY RESERVE PROGRAM

Account Elements and Object Description	2010-2011 Budget			2011-2012 Budget			2012-2013 Budget		2013-2014 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
4.290.5.9500.850 Contingency Reserve	582,225	N/A	N/A	425,000	N/A	N/A	425,000	425,000	425,000
4.290.3.3200.000 Actual Year-End Fund Balance	N/A	1,424,079	N/A	N/A	1,601,834	N/A	N/A	N/A	N/A
Total Transfers or Reserves	<u>582,225</u>	<u>1,424,079</u>	<u>841,854</u>	<u>425,000</u>	<u>1,601,834</u>	<u>1,176,834</u>	<u>425,000</u>	<u>425,000</u>	<u>425,000</u>
Total Contingency Reserve Program	<u>582,225</u>	<u>1,424,079</u>	<u>841,854</u>	<u>425,000</u>	<u>1,601,834</u>	<u>1,176,834</u>	<u>425,000</u>	<u>425,000</u>	<u>425,000</u>
TOTAL CHILD NUTRITION FUND	<u><u>5,437,825</u></u>	<u><u>5,809,875</u></u>	<u><u>-372,050</u></u>	<u><u>5,307,350</u></u>	<u><u>6,244,405</u></u>	<u><u>-937,055</u></u>	<u><u>5,411,824</u></u>	<u><u>5,411,824</u></u>	<u><u>6,047,541</u></u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2013-2014 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
2013-2014 ANNUAL BUDGET

BOND INTEREST AND REDEMPTION FUND
REVENUES

Account Elements and Description	2010-2011 Budget			2011-2012 Budget			2012-2013 Budget		2013-2014 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
4.310.4.4125.500 School Bond Levy	2,245,517	2,400,974	155,457	2,274,866	2,332,201	57,335	2,330,637	2,330,637	2,552,250
4.310.4.4150.000 Investment Earnings	3,000	3,282	282	2,500	2,280	-220	2,500	2,500	3,000
TOTAL LOCAL FUNDING	<u>2,248,517</u>	<u>2,404,257</u>	<u>155,740</u>	<u>2,277,366</u>	<u>2,334,481</u>	<u>57,115</u>	<u>2,333,137</u>	<u>2,333,137</u>	<u>2,555,250</u>
TOTAL CURRENT REVENUES	<u>2,248,517</u>	<u>2,404,257</u>	<u>155,740</u>	<u>2,277,366</u>	<u>2,334,481</u>	<u>57,115</u>	<u>2,333,137</u>	<u>2,333,137</u>	<u>2,555,250</u>
4.310.4.7000.000 Estimated Beginning Balance	2,174,851	2,236,277	61,426	2,258,314	2,413,704	155,390	2,458,370	2,458,370	2,383,460
TOTAL BOND INTEREST AND REDEMPTION FUND	<u>4,423,368</u>	<u>4,640,534</u>	<u>217,166</u>	<u>4,535,680</u>	<u>4,748,185</u>	<u>212,505</u>	<u>4,791,507</u>	<u>4,791,507</u>	<u>4,938,710</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2013-2014 ANNUAL BUDGET

BOND INTEREST AND REDEMPTION FUND
DEBT SERVICE PROGRAM

<u>Account Elements and Object Description</u>	<u>2010-2011 Budget</u>			<u>2011-2012 Budget</u>			<u>2012-2013 Budget</u>		<u>2013-2014 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>
4.310.5.9110.610 Bond Principal	1,640,000	1,640,000	0	1,710,000	1,710,000	0	2,038,750	2,038,750	1,880,000
Total Debt Retirement	<u>1,640,000</u>	<u>1,640,000</u>	<u>0</u>	<u>1,710,000</u>	<u>1,710,000</u>	<u>0</u>	<u>2,038,750</u>	<u>2,038,750</u>	<u>1,880,000</u>
Total Debt Service Program	<u>1,640,000</u>	<u>1,640,000</u>	<u>0</u>	<u>1,710,000</u>	<u>1,710,000</u>	<u>0</u>	<u>2,038,750</u>	<u>2,038,750</u>	<u>1,880,000</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2013-2014 ANNUAL BUDGET

BOND INTEREST AND REDEMPTION FUND
DEBT SERVICE INTEREST PROGRAM

<u>Account Elements and Object Description</u>	<u>2010-2011 Budget</u>			<u>2011-2012 Budget</u>			<u>2012-2013 Budget</u>		<u>2013-2014 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>
4.310.5.9120.620 Bond Interest	585,830	586,830	-1,000	521,700	522,700	-1,000	443,275	443,275	353,900
Total Debt Retirement	585,830	586,830	-1,000	521,700	522,700	-1,000	443,275	443,275	353,900
4.310.5.9120.850 Contingency Reserve	2,197,538	0	2,197,538	2,303,980	0	2,303,980	2,309,482	2,309,482	2,704,810
Total Transfers or Reserves	2,197,538	0	-2,197,538	2,303,980	0	-2,303,980	2,309,482	2,309,482	2,704,810
Total Debt Service Interest Program	2,783,368	586,830	2,196,538	2,825,680	522,700	2,302,980	2,752,757	2,752,757	3,058,710

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2013-2014 ANNUAL BUDGET

BOND INTEREST AND REDEMPTION FUND
CONTINGENCY RESERVE PROGRAM

Account Elements and Object Description	2010-2011 Budget			2011-2012 Budget			2012-2013 Budget		2013-2014 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
4.310.3.3200.000 Actual Year-End Fund Balance	N/A	2,413,704	N/A	N/A	2,515,485	N/A	N/A	N/A	N/A
Total Transfers or Reserves	0	2,413,704	2,413,704	0	2,515,485	2,515,485	0	0	0
Total Contingency Reserve Program	0	2,413,704	2,413,704	0	2,515,485	2,515,485	0	0	0
TOTAL BOND INTEREST AND REDEMPTION FUND	<u>4,423,368</u>	<u>4,640,534</u>	<u>-217,166</u>	<u>4,535,680</u>	<u>4,748,185</u>	<u>-212,505</u>	<u>4,791,507</u>	<u>4,791,507</u>	<u>4,938,710</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2013-2014 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 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
2013-2014 ANNUAL BUDGET

PLANT FACILITIES FUND
REVENUES

Account Elements and Description	2010-2011 Budget			2011-2012 Budget			2012-2013 Budget		2013-2014 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
4.420.4.4121.100 School Plant Facility Levy	3,878,321	4,148,802	270,481	3,934,530	3,823,464	-111,066	4,131,257	4,131,257	4,337,820
4.420.4.4150.000 Investment Earnings	0	40	40	0	31	31	0	0	0
4.420.4.4199.900 Other Local Revenue	0	1,422	1,422	0	0	0	0	0	0
TOTAL LOCAL FUNDING	3,878,321	4,150,264	271,943	3,934,530	3,823,495	-111,035	4,131,257	4,131,257	4,337,820
4.420.4.4311.110 State Lottery Revenues	0	0	0	0	0	0	0	0	230,000
4.420.4.4312.200 Bus Depreciation	279,309	282,622	3,313	250,000	281,861	31,861	275,000	275,000	215,000
TOTAL STATE FUNDING	279,309	282,622	3,313	250,000	281,861	31,861	275,000	275,000	445,000
4.420.4.4420.000 Grants and Program Reimbursements	150,467	150,463	-4	160,000	164,169	4,169	165,000	165,000	0
4.420.4.4532.200 Sale of Fixed Assets	3,500	2,681	-819	2,000	1,489	-511	2,000	2,000	2,000
TOTAL FEDERAL FUNDING	153,967	153,144	-823	162,000	165,658	3,658	167,000	167,000	2,000
TOTAL CURRENT REVENUES	4,311,597	4,586,030	274,433	4,346,530	4,271,014	-75,516	4,573,257	4,573,257	4,784,820
4.420.4.7000.000 Estimated Beginning Balance	1,150,000	936,942	-213,058	1,800,000	1,944,284	144,284	1,265,000	1,265,000	1,230,000
TOTAL PLANT FACILITIES FUND	5,461,597	5,522,972	61,375	6,146,530	6,215,298	68,768	5,838,257	5,838,257	6,014,820

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2013-2014 ANNUAL BUDGET

PLANT FACILITIES FUND
ELEMENTARY PROGRAM

Account Elements and Object Description	2010-2011 Budget			2011-2012 Budget			2012-2013 Budget		2013-2014 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
4.420.5.5120.550 Equipment	64,772	60,085	4,687	68,333	79,917	-11,584	62,888	62,888	57,911
4.420.5.5120.552 Technology Equipment	339,433	339,433	0	140,525	140,525	0	0	0	0
4.420.5.5120.554 Equipment Replacement	5,000	-35	5,035	5,000	195	4,805	5,000	5,000	5,000
Total Capital Objects	<u>409,205</u>	<u>399,483</u>	<u>9,722</u>	<u>213,858</u>	<u>220,637</u>	<u>-6,779</u>	<u>67,888</u>	<u>67,888</u>	<u>62,911</u>
Total Elementary Program	<u>409,205</u>	<u>399,483</u>	<u>9,722</u>	<u>213,858</u>	<u>220,637</u>	<u>-6,779</u>	<u>67,888</u>	<u>67,888</u>	<u>62,911</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2013-2014 ANNUAL BUDGET

PLANT FACILITIES FUND
SECONDARY PROGRAM

<u>Account Elements and Object Description</u>	<u>2010-2011 Budget</u>			<u>2011-2012 Budget</u>			<u>2012-2013 Budget</u>		<u>2013-2014 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>
4.420.5.5150.550 Equipment	125,222	116,153	9,069	123,432	116,992	6,440	122,191	120,429	127,892
4.420.5.5150.552 Technology Equipment	0	0	0	0	0	0	100,130	100,130	248,395
4.420.5.5150.554 Equipment Replacement	5,000	-904	5,904	5,000	441	4,559	5,000	5,000	5,000
Total Capital Objects	<u>130,222</u>	<u>115,249</u>	<u>14,973</u>	<u>128,432</u>	<u>117,433</u>	<u>10,999</u>	<u>227,321</u>	<u>225,559</u>	381,287
Total Secondary Program	<u>130,222</u>	<u>115,249</u>	<u>14,973</u>	<u>128,432</u>	<u>117,433</u>	<u>10,999</u>	<u>227,321</u>	<u>225,559</u>	381,287

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2013-2014 ANNUAL BUDGET

PLANT FACILITIES FUND
ALTERNATE SCHOOL PROGRAM

<u>Account Elements and Object Description</u>	<u>2010-2011 Budget</u>			<u>2011-2012 Budget</u>			<u>2012-2013 Budget</u>		<u>2013-2014 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>
4.420.5.5170.550 Equipment	0	0	0	0	0	0	0	1,762	1,400
Total Capital Objects	0	0	0	0	0	0	0	1,762	1,400
Total Alternate School Program	0	0	0	0	0	0	0	1,762	1,400

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2013-2014 ANNUAL BUDGET

PLANT FACILITIES FUND
SPECIAL EDUCATION PROGRAM

<u>Account Elements and Object Description</u>	<u>2010-2011 Budget</u>			<u>2011-2012 Budget</u>			<u>2012-2013 Budget</u>		<u>2013-2014 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>
4.420.5.5210.550 Equipment	9,280	9,280	0	9,036	5,726	3,310	2,996	2,996	1,000
Total Capital Objects	9,280	9,280	0	9,036	5,726	3,310	2,996	2,996	1,000
Total Special Education Program	<u>9,280</u>	<u>9,280</u>	<u>0</u>	<u>9,036</u>	<u>5,726</u>	<u>3,310</u>	<u>2,996</u>	<u>2,996</u>	<u>1,000</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2013-2014 ANNUAL BUDGET

PLANT FACILITIES FUND
SCHOOL ACTIVITY PROGRAM

<u>Account Elements and Object Description</u>	<u>2010-2011 Budget</u>			<u>2011-2012 Budget</u>			<u>2012-2013 Budget</u>		<u>2013-2014 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>
4.420.5.5320.550 Equipment	24,861	12,830	12,031	20,763	14,003	6,761	20,717	20,717	22,717
Total Capital Objects	24,861	12,830	12,031	20,763	14,003	6,761	20,717	20,717	22,717
Total School Activity Program	24,861	12,830	12,031	20,763	14,003	6,761	20,717	20,717	22,717

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2013-2014 ANNUAL BUDGET

PLANT FACILITIES FUND
INSTRUCTIONAL IMPROVEMENT PROGRAM

<u>Account Elements and Object Description</u>	<u>2010-2011 Budget</u>			<u>2011-2012 Budget</u>			<u>2012-2013 Budget</u>		<u>2013-2014 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>
4.420.5.6210.550 Equipment	1,000	1,508	-508	1,000	941	59	2,000	2,000	1,000
Total Capital Objects	1,000	1,508	-508	1,000	941	59	2,000	2,000	1,000
Total Instructional Improvement Program	1,000	1,508	-508	1,000	941	59	2,000	2,000	1,000

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2013-2014 ANNUAL BUDGET

PLANT FACILITIES FUND
EDUCATIONAL MEDIA SERVICES PROGRAM

<u>Account Elements and Object Description</u>	<u>2010-2011 Budget</u>			<u>2011-2012 Budget</u>			<u>2012-2013 Budget</u>		<u>2013-2014 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>
4.420.5.6220.550 Equipment	0	0	0	219	0	219	0	0	0
Total Capital Objects	0	0	0	219	0	219	0	0	0
Total Educational Media Services Program	0	0	0	219	0	219	0	0	0

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2013-2014 ANNUAL BUDGET

PLANT FACILITIES FUND
INSTRUCTION RELATED TECHNOLOGY PROGRAM

Account Elements and Object Description	2010-2011 Budget			2011-2012 Budget			2012-2013 Budget		2013-2014 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
4.420.5.6230.550 Equipment	99,450	99,115	335	101,450	101,136	314	90,000	90,000	90,000
4.420.5.6230.554 Equipment Replacement	34,125	34,086	39	58,025	58,025	0	115,100	115,100	364,770
Total Capital Objects	<u>133,575</u>	<u>133,201</u>	<u>374</u>	<u>159,475</u>	<u>159,161</u>	<u>314</u>	<u>205,100</u>	<u>205,100</u>	454,770
Total Instruction-Related Technology Program	<u>133,575</u>	<u>133,201</u>	<u>374</u>	<u>159,475</u>	<u>159,161</u>	<u>314</u>	<u>205,100</u>	<u>205,100</u>	454,770

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2013-2014 ANNUAL BUDGET

PLANT FACILITIES FUND
BOARD OF EDUCATION PROGRAM

<u>Account Elements and Object Description</u>	<u>2010-2011 Budget</u>			<u>2011-2012 Budget</u>			<u>2012-2013 Budget</u>		<u>2013-2014 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>
4.420.5.6310.550 Equipment	1,000	892	108	1,000	950	50	1,100	1,100	500
Total Capital Objects	1,000	892	108	1,000	950	50	1,100	1,100	500
Total Board Of Education Program	1,000	892	108	1,000	950	50	1,100	1,100	500

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2013-2014 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>2012-2013 Budget</u>		<u>2013-2014 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>
4.420.5.6320.550 Equipment	4,274	1,295	2,979	0	0	0	0	0	402
Total Capital Objects	4,274	1,295	2,979	0	0	0	0	0	402
Total Central Administration Program	<u>4,274</u>	<u>1,295</u>	<u>2,979</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	402

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2013-2014 ANNUAL BUDGET

PLANT FACILITIES FUND
BUSINESS ADMINISTRATION PROGRAM

<u>Account Elements and Object Description</u>	<u>2010-2011 Budget</u>			<u>2011-2012 Budget</u>			<u>2012-2013 Budget</u>		<u>2013-2014 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>
4.420.5.6510.550 Equipment	1,999	1,555	444	1,000	852	148	1,000	1,000	1,000
Total Capital Objects	1,999	1,555	444	1,000	852	148	1,000	1,000	1,000
Total Business Administration Program	1,999	1,555	444	1,000	852	148	1,000	1,000	1,000

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2013-2014 ANNUAL BUDGET

PLANT FACILITIES FUND
CENTRAL SERVICE PROGRAM

<u>Account Elements and Object Description</u>	<u>2010-2011 Budget</u>			<u>2011-2012 Budget</u>			<u>2012-2013 Budget</u>		<u>2013-2014 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>
4.420.5.6550.550 Equipment	0	0	0	0	0	0	974	974	0
Total Capital Objects	0	0	0	0	0	0	974	974	0
Total Central Service Program	0	0	0	0	0	0	974	974	0

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2013-2014 ANNUAL BUDGET

PLANT FACILITIES FUND
ADMINISTRATIVE TECHNOLOGY SERVICE PROGRAM

<u>Account Elements and Object Description</u>	<u>2010-2011 Budget</u>			<u>2011-2012 Budget</u>			<u>2012-2013 Budget</u>		<u>2013-2014 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>
4.420.5.6560.550 Equipment	2,500	280	2,220	2,500	0	2,500	2,500	2,500	2,500
Total Capital Objects	2,500	280	2,220	2,500	0	2,500	2,500	2,500	2,500
Total Administrative Technology Service Program	<u>2,500</u>	<u>280</u>	<u>2,220</u>	<u>2,500</u>	<u>0</u>	<u>2,500</u>	<u>2,500</u>	<u>2,500</u>	<u>2,500</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2013-2014 ANNUAL BUDGET

PLANT FACILITIES FUND
BUILDING OPERATION SERVICES PROGRAM

Account Elements and Object Description	2010-2011 Budget			2011-2012 Budget			2012-2013 Budget		2013-2014 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
4.420.5.6610.550 Equipment	24,350	23,642	708	25,000	18,116	6,884	33,300	33,300	29,000
4.420.5.6610.551 Vehicle Purchases	26,900	26,960	-60	6,100	5,863	237	31,800	31,800	130,800
4.420.5.6610.552 Technology Equipment	9,800	1,560	8,240	14,400	14,395	5	15,000	15,000	47,500
Total Capital Objects	<u>61,050</u>	<u>52,162</u>	<u>8,888</u>	<u>45,500</u>	<u>38,373</u>	<u>7,127</u>	<u>80,100</u>	<u>80,100</u>	<u>207,300</u>
Total Building Operation Services Program	<u>61,050</u>	<u>52,162</u>	<u>8,888</u>	<u>45,500</u>	<u>38,373</u>	<u>7,127</u>	<u>80,100</u>	<u>80,100</u>	<u>207,300</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2013-2014 ANNUAL BUDGET

PLANT FACILITIES FUND
GENERAL MAINTENANCE SERVICES PROGRAM

Account Elements and Object Description	2010-2011 Budget			2011-2012 Budget			2012-2013 Budget		2013-2014 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
4.420.5.6640.325 Repair and Maintenance (Contracted)	1,557,800	1,218,600	339,200	815,200	814,445	755	2,626,097	2,626,097	929,300
4.420.5.6640.361 Computer Service Expenses	26,992	26,992	0	0	0	0	0	0	0
Total Purchased Services	<u>1,584,792</u>	<u>1,245,592</u>	<u>339,200</u>	<u>815,200</u>	<u>814,445</u>	<u>755</u>	<u>2,626,097</u>	<u>2,626,097</u>	929,300
4.420.5.6640.520 Site Improvement Expenses	360,850	186,596	174,254	16,452	26,803	-10,351	85,143	85,143	351,278
4.420.5.6640.540 Remodeling	1,279,477	808,743	470,734	206,321	173,365	32,956	880,162	880,162	1,300,785
4.420.5.6640.550 Equipment	29,604	24,433	5,171	23,566	19,241	4,325	23,330	23,330	23,330
Total Capital Objects	<u>1,669,931</u>	<u>1,019,772</u>	<u>650,159</u>	<u>246,339</u>	<u>219,409</u>	<u>26,930</u>	<u>988,635</u>	<u>988,635</u>	1,675,393
Total General Maintenance Services Program	<u>3,254,723</u>	<u>2,265,364</u>	<u>989,359</u>	<u>1,061,539</u>	<u>1,033,854</u>	<u>27,685</u>	<u>3,614,732</u>	<u>3,614,732</u>	2,604,693

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2013-2014 ANNUAL BUDGET

PLANT FACILITIES FUND
GROUND MAINTENANCE SERVICES PROGRAM

<u>Account Elements and Object Description</u>	<u>2010-2011 Budget</u>			<u>2011-2012 Budget</u>			<u>2012-2013 Budget</u>		<u>2013-2014 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>
4.420.5.6650.550 Equipment	13,310	13,429	-119	15,860	11,710	4,150	15,640	15,640	15,640
Total Capital Objects	13,310	13,429	-119	15,860	11,710	4,150	15,640	15,640	15,640
Total Ground Maintenance Services Program	<u>13,310</u>	<u>13,429</u>	<u>-119</u>	<u>15,860</u>	<u>11,710</u>	<u>4,150</u>	<u>15,640</u>	<u>15,640</u>	<u>15,640</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2013-2014 ANNUAL BUDGET

PLANT FACILITIES FUND
PUPIL TO SCHOOL TRANSPORTATION PROGRAM

<u>Account Elements and Object Description</u>	<u>2010-2011 Budget</u>			<u>2011-2012 Budget</u>			<u>2012-2013 Budget</u>		<u>2013-2014 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>
4.420.5.6810.560 Buses	374,000	369,594	4,406	172,474	172,724	-250	172,724	172,724	352,356
Total Capital Objects	374,000	369,594	4,406	172,474	172,724	-250	172,724	172,724	352,356
Total Pupil To School Transportation Program	<u>374,000</u>	<u>369,594</u>	<u>4,406</u>	<u>172,474</u>	<u>172,724</u>	<u>-250</u>	<u>172,724</u>	<u>172,724</u>	<u>352,356</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2013-2014 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>2012-2013 Budget</u>		<u>2013-2014 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>
4.420.5.6840.550 Equipment	9,010	394	8,616	5,650	1,137	4,513	2,276	2,276	5,878
Total Capital Objects	9,010	394	8,616	5,650	1,137	4,513	2,276	2,276	5,878
Total Non-reimbursable Transportation Program	<u>9,010</u>	<u>394</u>	<u>8,616</u>	<u>5,650</u>	<u>1,137</u>	<u>4,513</u>	<u>2,276</u>	<u>2,276</u>	<u>5,878</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2013-2014 ANNUAL BUDGET

PLANT FACILITIES FUND
CAPITAL ASSET ACQUISITION PROGRAM

Account Elements and Object Description	2010-2011 Budget			2011-2012 Budget			2012-2013 Budget		2013-2014 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
4.420.5.8100.510 Site Purchases	0	6,953	-6,953	0	0	0	0	0	0
4.420.5.8100.530 New Buildings and Additions	35,000	195,218	-160,218	3,000,000	3,568,251	-568,251	0	0	0
Total Capital Objects	35,000	202,171	-167,171	3,000,000	3,568,251	-568,251	0	0	0
Total Capital Asset Acquisition Program	35,000	202,171	-167,171	3,000,000	3,568,251	-568,251	0	0	0
Total Current Expenditures	4,465,009	3,578,688	886,321	4,838,306	5,345,752	-507,446	4,417,068	4,417,068	4,115,354

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2013-2014 ANNUAL BUDGET

PLANT FACILITIES FUND
CONTINGENCY RESERVE PROGRAM

Account Elements and Object Description	2010-2011 Budget			2011-2012 Budget			2012-2013 Budget		2013-2014 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
4.420.5.9500.851 Future Building Reserve	996,588	N/A	N/A	1,308,224	N/A	N/A	1,421,189	1,421,189	1,899,466
4.420.3.3200.000 Actual Year-End Fund Balance	N/A	1,944,284	N/A	N/A	869,546	N/A	N/A	N/A	N/A
Total Transfers or Reserves	<u>996,588</u>	<u>1,944,284</u>	<u>947,696</u>	<u>1,308,224</u>	<u>869,546</u>	<u>-438,678</u>	<u>1,421,189</u>	<u>1,421,189</u>	<u>1,899,466</u>
Total Contingency Reserve Program	<u>996,588</u>	<u>1,944,284</u>	<u>947,696</u>	<u>1,308,224</u>	<u>869,546</u>	<u>-438,678</u>	<u>1,421,189</u>	<u>1,421,189</u>	<u>1,899,466</u>
TOTAL PLANT FACILITIES FUND	<u><u>5,461,597</u></u>	<u><u>5,522,972</u></u>	<u><u>-61,375</u></u>	<u><u>6,146,530</u></u>	<u><u>6,215,298</u></u>	<u><u>-68,768</u></u>	<u><u>5,838,257</u></u>	<u><u>5,838,257</u></u>	<u><u>6,014,820</u></u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2013-2014 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
2013-2014 ANNUAL BUDGET

PRINT SHOP FUND
REVENUES

Account Elements and Description	2010-2011 Budget			2011-2012 Budget			2012-2013 Budget		2013-2014 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
4.610.4.4199.900 Fees / Printing Charges	112,656	85,656	-27,000	92,656	104,904	12,248	92,656	92,656	92,500
4.610.4.4199.910 Copier Click Charges	5,000	14,271	9,271	10,000	14,189	4,189	10,317	10,317	10,196
4.610.4.4199.990 Overhead Revenue	11,000	16,246	5,246	11,000	16,509	5,509	11,000	11,000	11,000
TOTAL LOCAL FUNDING	<u>128,656</u>	<u>116,173</u>	<u>-12,483</u>	<u>113,656</u>	<u>135,603</u>	<u>21,947</u>	<u>113,973</u>	<u>113,973</u>	<u>113,696</u>
TOTAL CURRENT REVENUES	<u>128,656</u>	<u>116,173</u>	<u>-12,483</u>	<u>113,656</u>	<u>135,603</u>	<u>21,947</u>	<u>113,973</u>	<u>113,973</u>	<u>113,696</u>
4.610.4.7000.000 Estimated Beginning Balance	0	26,493	26,493	0	26,611	26,611	0	0	0
TOTAL PRINT SHOP FUND	<u>128,656</u>	<u>142,666</u>	<u>14,010</u>	<u>113,656</u>	<u>162,214</u>	<u>48,558</u>	<u>113,973</u>	<u>113,973</u>	<u>113,696</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2013-2014 ANNUAL BUDGET

PRINT SHOP FUND
CENTRAL SERVICE PROGRAM

Account Elements and Object Description	2010-2011 Budget			2011-2012 Budget			2012-2013 Budget		2013-2014 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
4.610.5.6550.161 Printer	22,275	21,403	872	21,384	21,642	-258	21,562	21,562	21,349
4.610.5.6550.199 Personal Leave Reimbursement	0	63	-63	0	69	-69	0	0	0
Total Salaries	22,275	21,465	810	21,384	21,711	-327	21,562	21,562	21,349
4.610.5.6550.210 PERSI	2,272	2,228	44	2,181	2,248	-67	2,199	2,199	2,374
4.610.5.6550.220 Social Security Tax	1,637	1,611	26	1,572	1,624	-52	1,585	1,585	1,569
4.610.5.6550.230 Life Insurance	51	51	0	53	68	-15	70	70	72
4.610.5.6550.240 Medical Insurance	3,256	3,078	178	3,495	0	3,495	3,584	3,584	3,712
4.610.5.6550.250 Employee Assistance Plan	0	0	0	0	0	0	0	0	16
4.610.5.6550.260 Dental Insurance	194	194	0	214	204	10	216	216	225
4.610.5.6550.270 Worker's Compensation Insurance	874	852	22	916	698	218	924	924	1,049
4.610.5.6550.280 Retirement Sick Leave Benefits	281	270	11	269	273	-4	272	272	269
4.610.5.6550.290 Vision Insurance	56	55	1	57	47	10	46	46	46
Total Fringe Benefits	8,621	8,340	281	8,757	5,160	3,597	8,896	8,896	9,332
4.610.5.6550.310 Professional and Technical Services	61,260	59,703	1,557	55,115	54,804	311	55,115	55,115	55,115
4.610.5.6550.313 Publishing and Advertising	5,000	1,224	3,776	3,000	1,906	1,095	3,000	3,000	2,500
4.610.5.6550.325 Repair and Maintenance (Contracted)	1,500	385	1,115	400	381	19	400	400	400
Total Purchased Services	67,760	61,312	6,448	58,515	57,091	1,424	58,515	58,515	58,015
4.610.5.6550.410 General Supplies	30,000	24,939	5,061	25,000	21,852	3,148	25,000	25,000	25,000
Total Supplies and Materials	30,000	24,939	5,061	25,000	21,852	3,148	25,000	25,000	25,000
Total Central Service Program	128,656	116,055	12,601	113,656	105,814	7,842	113,973	113,973	113,696
Total Current Expenditures	128,656	116,055	12,601	113,656	105,814	7,842	113,973	113,973	113,696

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2013-2014 ANNUAL BUDGET

PRINT SHOP FUND
CONTINGENCY RESERVE PROGRAM

<u>Account Elements and Object Description</u>	<u>2010-2011 Budget</u>			<u>2011-2012 Budget</u>			<u>2012-2013 Budget</u>		<u>2013-2014 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>
4.610.3.3200.000 Actual Year-End Fund Balance	N/A	26,611	N/A	N/A	56,400	N/A	N/A	N/A	N/A
Total Transfers or Reserves	<u>0</u>	<u>26,611</u>	<u>26,611</u>	<u>0</u>	<u>56,400</u>	<u>56,400</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Contingency Reserve Program	<u>0</u>	<u>26,611</u>	<u>26,611</u>	<u>0</u>	<u>56,400</u>	<u>56,400</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL PRINT SHOP FUND	<u><u>128,656</u></u>	<u><u>142,666</u></u>	<u><u>-14,010</u></u>	<u><u>113,656</u></u>	<u><u>162,214</u></u>	<u><u>-48,558</u></u>	<u><u>113,973</u></u>	<u><u>113,973</u></u>	<u><u>113,696</u></u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2013-2014 ANNUAL BUDGET

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.

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2013-2014 ANNUAL BUDGET

VEBA TRUST FUND
REVENUES

<u>Account Elements and Description</u>	<u>2010-2011 Budget</u>			<u>2011-2012 Budget</u>			<u>2012-2013 Budget</u>		<u>2013-2014 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>
4.710.4.4150.000 Earnings on Investment	20,000	2,431	-17,569	3,000	1,572	-1,428	1,500	1,500	1,500
TOTAL LOCAL FUNDING	<u>20,000</u>	<u>2,431</u>	<u>-17,569</u>	<u>3,000</u>	<u>1,572</u>	<u>-1,428</u>	<u>1,500</u>	<u>1,500</u>	<u>1,500</u>
TOTAL CURRENT REVENUES	<u>20,000</u>	<u>2,431</u>	<u>-17,569</u>	<u>3,000</u>	<u>1,572</u>	<u>-1,428</u>	<u>1,500</u>	<u>1,500</u>	<u>1,500</u>
4.710.4.7000.000 Estimated Beginning Balance	826,035	825,756	-279	827,689	827,537	-152	653,437	653,437	478,730
TOTAL VEBA TRUST FUND	<u>846,035</u>	<u>828,187</u>	<u>-17,848</u>	<u>830,689</u>	<u>829,109</u>	<u>-1,580</u>	<u>654,937</u>	<u>654,937</u>	<u>480,230</u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2013-2014 ANNUAL BUDGET

VEBA TRUST FUND
CENTRAL ADMINISTRATION PROGRAM

<u>Account Elements and Object Description</u>	<u>2010-2011 Budget</u>			<u>2011-2012 Budget</u>			<u>2012-2013 Budget</u>		<u>2013-2014 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>
4.710.5.6320.391 Professional Dues and Fees	750	650	100	750	650	100	650	650	650
Total Purchased Services	750	650	100	750	650	100	650	650	650
Total Central Administration Program	750	650	100	750	650	100	650	650	650

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2013-2014 ANNUAL BUDGET

VEBA TRUST FUND
OTHER SUPPORT SERVICES PROGRAM

<u>Account Elements and Object Description</u>	<u>2010-2011 Budget</u>			<u>2011-2012 Budget</u>			<u>2012-2013 Budget</u>		<u>2013-2014 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>
4.710.5.6910.296 Other Employee Benefits	0	0	0	175,000	175,000	0	175,000	175,000	0
Total Fringe Benefits	0	0	0	175,000	175,000	0	175,000	175,000	0
Total Other Support Services Program	0	0	0	175,000	175,000	0	175,000	175,000	0
Total Current Expenditures	750	650	100	175,750	175,650	100	175,650	175,650	650

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2013-2014 ANNUAL BUDGET

VEBA TRUST FUND
CONTINGENCY RESERVE PROGRAM

Account Elements and Object Description	2010-2011 Budget			2011-2012 Budget			2012-2013 Budget		2013-2014 Budget
	Adjusted	Actual	Variance	Adjusted	Actual	Variance	Adopted	Adjusted	Adopted
4.710.5.9500.852 Unappropriated Fund Balance	845,285	N/A	N/A	654,939	N/A	N/A	479,287	479,287	479,580
4.710.3.3200.000 Actual Year-End Fund Balance	N/A	827,537	N/A	N/A	653,459	N/A	N/A	N/A	N/A
Total Transfers or Reserves	<u>845,285</u>	<u>827,537</u>	<u>-17,748</u>	<u>654,939</u>	<u>653,459</u>	<u>-1,480</u>	<u>479,287</u>	<u>479,287</u>	<u>479,580</u>
Total Contingency Reserve Program	<u>845,285</u>	<u>827,537</u>	<u>-17,748</u>	<u>654,939</u>	<u>653,459</u>	<u>-1,480</u>	<u>479,287</u>	<u>479,287</u>	<u>479,580</u>
TOTAL VEBA TRUST FUND	<u><u>846,035</u></u>	<u><u>828,187</u></u>	<u><u>17,848</u></u>	<u><u>830,689</u></u>	<u><u>829,109</u></u>	<u><u>1,580</u></u>	<u><u>654,937</u></u>	<u><u>654,937</u></u>	<u><u>480,230</u></u>

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2013-2014 ANNUAL BUDGET

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2013-2014 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.

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2013-2014 ANNUAL BUDGET

- 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.

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2013-2014 ANNUAL BUDGET

- 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).

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2013-2014 ANNUAL BUDGET

- 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.

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2013-2014 ANNUAL BUDGET

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.

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2013-2014 ANNUAL BUDGET

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.

POCATELLO / CHUBBUCK SCHOOL DISTRICT NO. 25
2013-2014 ANNUAL BUDGET

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:

CODE

- 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.

