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# ADOPTED BUDGET

## 2024/25

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The school budget is a statement of the estimated revenues and proposed expenditures developed for operating the various funds and school programs during the fiscal year.

It is unlikely that budget forecasts will exactly meet the actual revenue and expenditure demands of the district operations. Factors, such as changes in enrollment, changes in curriculum, staff changes, unforeseen repairs, and others, demand flexibility.

The Idaho Financial Accounting Reporting Management System (IFARMS) is the result of work conducted by the Idaho Department of Education in cooperation with school personnel of the state. IFARMS is designed to provide a statewide uniformity in budgeting, accounting, and reporting as well as provide a detailed accountability of education programs. It also provides a means of compliance with state and national standards and with principles of governmental accounting.

### Coding Structure

Below is the method the State requires us to use for reporting purposes as outlined in the IFARMS Manual.

<u>Fund</u>	<u>Function</u>	<u>Object</u>	<u>Location</u>	<u>Project</u>
XXX	XXX	XXX	XXX	XXX

**Fund:** The fund defines financial resource.

100 – General

General Funds: State and Local Funds used for everyday Maintenance and Operations of the district.

State Funds: Discretionary Funds, Salary and Benefits, Transportation, Lottery and state appropriation enhancements (i.e. Literacy, College & Career, State LEP)

Local Funds: Supplemental Levy, Tort, PR2TA and Interest on Investments

200 thru 900 – Special Funds (All other Funds)

Special Funds: Federal Funds, State Designated Funds, Bonds and Grants

Title 1 Funds: Title 1, Migrant, Neglected and Delinquent

Title II Improving Teacher Quality

Title VI-B School Age and Pre-school

Grants: Gear Up II, 21<sup>st</sup> Century Ready,

State and federal covid funds such as ESSER I, II, and III

Following are the funds used by the district for fiscal year 2023/24:

### Definition of Funds

100	General Fund	Chief operating fund of the school district.
220	Federal Forest Reserve	Revenues received from the federal government for the sale of timber on federal forest lands located within the district boundaries
230-237	Local grants	Revenues received from local organizations
		This fund was established in 2021/22 in response to a new accounting requirement. The district accounts for the funds that are recorded and housed at the school building level. The entries summarize the activity of the schools and is recorded on the district's audited financial statements
238	School Activity Funds	
239	Local grant	Revenue received from a local organization
241	Driver Education	Used to account for revenues and expenditures for the district sponsored Driver's Education programs
244	State Fund	Revenues received for specific purposes mandated by the state. This series is currently for an English Language Acquisition state grant received in 2019/20. We anticipate final expenditures in 2023/24
245	Technology	Revenues received from the State of Idaho used to purchase equipment related to classroom technology, technology infrastructure and to train teachers in the use of technology
246	Safe and Drug Free Elementary and Secondary School	Revenues received from the State of Idaho used to provide counseling and training related to the prevention of substance abuse and to improve safety and security throughout the district
250	Emergency Relief	ESSER III. Education Stabilization Funds.
251	Title 1 – Disadvantaged	250: ESSER III ending in September 2024
253	Title 1-C Migrant	Revenues are used to hire staff and purchase supplies to support reading and math programs for at risk students
257	Title VI-B IDEA Special Education	Revenues are used to purchase materials and provide staff to assist with students classified as Migratory Children
258	Title VI-B IDEA Preschool	Revenues used for staff, materials, equipment and professional services to supplement the special education program in the district
259	IDEA Stimulus ARPA Funding	Revenues are used staff, materials, equipment and professional service to supplement the preschool special education program
260	Medicaid Fund	Revenue received by the District to provide services to students who qualify under IDEA. These funds expire 2023/24
261	Title IV-A Student Support	Revenue collected as a result of eligible Medicaid services and billings for school-based health, and rehabilitative services provided to children with disabilities
265	IDEA Mini Grant	Student Support and Academic Enrichment. Revenues used to develop and support the community school initiatives for the district
270	Title III-A	Grants provided specifically for Special Education
271	Title II-A	Language Instruction for Limited English Proficient. Revenue used to improve student achievement associated with ELL students
271-289	Special Federal Projects	Improving Teacher Quality. Revenues are used for in-service, teacher recruitment and classroom management processes
284	Gear Up 21 <sup>st</sup> Century Community Learning	Federal Special Project Funds
285	Centers 21 <sup>st</sup> Century Community Learning	Program is designed to increase the number of low-income students prepared to enter and succeed in postsecondary education
286	Centers	21cccl provides funding to implement and support an afterschool program
290	School Nutrition Program	21cccl provides funding staffing, supplies and materials for a Preschool program
424	Bus Depreciation	Revenues used for personnel, activities, and supplies for providing breakfast and lunch for students and staff
425	Plant Facilities	Bus Depreciation
435	School Facilities Maintenance (HB 292)	This fund includes lottery funding received from the State that is utilized for facility maintenance throughout the district
		This fund provides tax/levy relief by providing funds for bonds and temporary levies, as well as new construction and building renovation. Current code appropriates funds through 2025

<b>Fund</b>	<b>Function</b>	<b>Object</b>	<b>Location</b>	<b>Project</b>
XXX	XXX	XXX	XXX	XXX

The 2<sup>nd</sup> set of numbers in the fund code is the Function/Program designation. The functions are classified into five broad areas: Instruction, Support Services, Non-instructional Services, Facility Acquisition, and Other services.

Programs are a sub-classification of each major Function, i.e. 512 – Elementary, 515 - Secondary.

500 – Instruction

600 – Support Services

700 – Non-Instructional Services

800 – Facility Acquisition and Construction

900 – Other Services

<b>Fund</b>	<b>Function</b>	<b>Object</b>	<b>Location</b>	<b>Project</b>
XXX	XXX	XXX	XXX	XXX

The 3<sup>rd</sup> set of numbers is the Object. The object further describes the expenditure. There are eight major categories but the state allows sub-divisions to obtain more specific detail. For example, Certified Salaries – 110, Non-Certified Salaries – 115.

100 – Salaries

200 – Employee Benefits

300 – Purchased Services

400 – Supplies and Materials

500 – Capital Objects

600 – Debt Retirement

700 – Insurance and Judgements

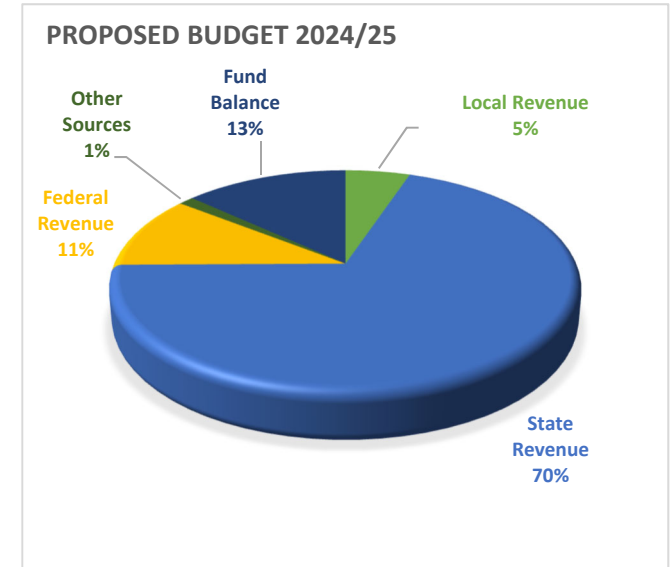
800 – Transfer of Funds, Contingencies and Other Items

## Total Budget for all Governmental Funds

The following shows the District's total budgeted revenues for all funds for 2024/25

Revenues	Proposed Budget 2024/25			Revised Budget 2023/24	
	General Fund 2024/25	All Other Funds 2024/25	Total 2024/25	Revised 2023/24	Percent of Change
Local Revenue	\$1,209,115	\$286,100	\$1,495,215	\$1,799,036	-17%
State Revenue	\$19,761,472	\$275,800	\$20,037,272	\$21,136,870	-5%
Federal Revenue		\$3,069,569	\$3,069,569	\$6,745,968	-54%
Other Sources	\$16,296	\$340,315	\$356,611	\$469,810	-24%
Fund Balance	\$2,454,775	\$1,358,779	\$3,813,554	\$5,028,211	-24%
<b>Totals</b>	<b>\$23,441,658</b>	<b>\$5,330,563</b>	<b>\$28,772,221</b>	<b>\$35,179,895</b>	<b>-18%</b>

Expenditures	Proposed Budget 2024/25			Revised Budget 2023/24	
	General Fund 2024/25	All Other Funds	Total 2024/25	Revised 2023/24	Percent of Change
Salaries	\$ 12,774,860	\$ 1,961,787	\$ 14,736,647	\$ 15,191,952	-3%
Benefits	\$ 5,132,161	\$ 914,782	\$ 6,046,943	\$ 5,709,872	6%
Purchased Services	\$ 2,688,961	\$ 579,681	\$ 3,268,642	\$ 6,917,976	-53%
Supplies & Materials	\$ 1,240,302	\$ 1,341,657	\$ 2,581,959	\$ 4,091,867	-37%
Capital Outlay	\$ 145,642	\$ 516,360	\$ 662,002	\$ 1,532,021	-57%
Insurance/Judgments	\$ 337,820		\$ 337,820	\$ 266,000	27%
Transfers	\$ 340,315	\$ 16,296	\$ 356,611	\$ 469,810	-24%
Contingency Reserve	\$ 781,597		\$ 781,597	\$ 1,000,397	-22%
<b>Totals</b>	<b>\$ 23,441,658</b>	<b>\$ 5,330,563</b>	<b>\$ 28,772,221</b>	<b>\$ 35,179,895</b>	<b>-18%</b>



**SUMMARY STATEMENT 2024 - 2025 SCHOOL BUDGET**  
**ALL FUNDS**  
Independent School District of Emmett #221

REVENUES	GENERAL M & O FUND				ALL OTHER FUNDS			
	Prior Year Actual 2021-2022	Prior Year Actual 2022-2023	Prior Year Actual/Budget 2023-2024	Proposed Budget 2024-2025	Prior Year Actual 2021-2022	Prior Year Actual 2022-2023	Prior Year Actual/Budget 2023-2024	Proposed Budget 2024-2025
Beginning Balances	\$ 2,490,293	\$ 3,083,161	\$ 3,483,875	\$ 2,454,775	\$ 1,207,063	\$ 1,648,138	\$ 1,544,336	\$ 1,358,779
Local Tax Revenue	1,111,412	1,063,649	119,197	583,270				
Other Local	380,827	496,611	821,417	625,845	1,111,721	1,110,442	858,422	286,100
County Revenue								
State Revenue	16,141,827	17,223,866	20,638,016	19,761,472	255,167	271,240	498,854	275,800
Federal Revenue	52,777				6,425,717	5,137,719	6,745,968	3,069,569
Other Sources	486,355	59,396	236,823	16,296	208,644	280,723	232,987	340,315
<b>Totals</b>	<b>\$ 20,663,491</b>	<b>\$ 21,926,683</b>	<b>\$ 25,299,328</b>	<b>\$ 23,441,658</b>	<b>\$ 9,208,312</b>	<b>\$ 8,448,262</b>	<b>\$ 9,880,567</b>	<b>\$ 5,330,563</b>
EXPENDITURES	Prior Year Actual 2021-2022	Prior Year Actual 2022-2023	Prior Year Actual/Budget 2023-2024	Proposed Budget 2024-2025	Prior Year Actual 2021-2022	Prior Year Actual 2022-2023	Prior Year Actual/Budget 2023-2024	Proposed Budget 2024-2025
Salaries	\$ 10,782,348	\$ 11,089,416	\$ 12,465,239	\$ 12,774,860	\$ 2,710,189	\$ 2,725,728	\$ 2,726,713	\$ 1,961,787
Benefits	3,721,934	4,027,011	4,583,688	5,132,161	1,292,090	1,042,751	1,126,184	914,782
Purchased Services	1,555,133	1,664,835	4,934,496	2,688,961	891,479	1,052,161	1,983,480	579,681
Supplies & Materials	903,220	1,004,983	1,453,262	1,240,302	1,819,740	1,478,521	2,638,605	1,341,657
Capital Outlay	200,756	137,472	370,842	145,642	360,328	545,377	1,161,179	516,360
Debt Retirement								
Insurance & Judgments	208,295	238,369	266,000	337,820				
Transfers (net)	208,644	280,722	225,404	340,315	486,355	59,396	244,406	16,296
Contingency Reserve			1,000,397	781,597				
Unappropriated Balances	3,083,161	3,483,875	-	-	1,648,131	1,544,328	-	-
<b>Totals</b>	<b>\$ 20,663,491</b>	<b>\$ 21,926,683</b>	<b>\$ 25,299,328</b>	<b>\$ 23,441,658</b>	<b>\$ 9,208,312</b>	<b>\$ 8,448,262</b>	<b>\$ 9,880,567</b>	<b>\$ 5,330,563</b>

# General Fund

## General Fund Revenue

For 2024/25, the state increased the base salaries for classified and administrative staff, and again appropriated the \$6359 for instructional and pupil personnel staff. Content and Curriculum funds has historically been based on a set amount and support units but new language has changed the funding to a first-come first-served application and request process.

The health-related piece of the discretionary funding calculation dropped from \$21,854 to \$20,150 per support unit.

For 2023/24, the District received funds from HB-292 School Facilities Property Tax Relief for \$887,110 which was applied to the approved 2023 \$1M supplemental levy. For 2024/25, the state has advised to estimate between \$225 and \$750 per best 28 weeks ADA. As we cannot levy for more than the approved budget, we have estimated the Facilities Fund at \$225.00 per ADA or \$472,500. The district will levy the remaining amount up to \$527,500 for the Supplemental Levy. In August, we will know the amount.

The State passed legislation creating a School Modernization Facilities Fund, which will provide funding for facilities. The allocation is calculated on the 2023/24 best 28 weeks ADA. We will know more by August. The same state code discontinued existing facilities revenue lines such as lottery and the facilities maintenance match.

Revenues		General Fund Revised 2023/24	Proposed 2024/25	
<b>Local Revenue</b>				<b>\$1,209,115.00</b>
	SUPPLEMENTAL LEVY	112,890.00	527,500.00	
	TORT LEVY	6,307.00	55,770.00	
	LEVY PENALTIES/INTEREST	5,000.00	5,000.00	
	EARN ON INVEST	403,000.00	300,000.00	
	OTHER LOCAL	172,130.00	70,845.00	
	OTHER LOCAL PR2TA	241,287.00	250,000.00	
<b>State Revenue</b>				<b>\$19,761,472.00</b>
	BASE SUPPORT	5,773,650.00	5,193,635.00	
	SAL APPORT.	9,515,054.00	9,784,820.00	
	TRANSPORTATION	710,255.00	757,389.00	
	TRANS BLOCK GRA	310,000.00	310,000.00	
	BUS DEPREC.	90,404.00	175,315.00	
	EX CHILD/SED	93,817.00	33,060.00	
	TUITION EQ SUPP	128,238.00	118,405.00	
	BENE APPORT.	1,909,393.00	2,040,537.00	
	OTHER STATE	935,587.00	815,118.00	
	HB 292 STATE FUNDS	887,110.00	472,500.00	
	LOTTERY/FACILITY	223,815.00	0.00	
	AG REPLACE/IN LIEU	60,693.00	60,693.00	
<b>Other Sources</b>				<b>\$16,296.00</b>
	TRANS IN	236,823.00	16,296.00	
<b>Fund Balance</b>	<b>Fund Balance</b>	\$3,483,875.00	\$2,454,775.00	<b>\$2,454,775.00</b>
<b>Totals</b>		<b>\$25,299,328.00</b>	<b>\$23,441,658.00</b>	<b>\$23,441,658.00</b>

### General Fund Revenue – Local Fund Sources:

- Taxes
  - Supplemental: Revenues from a supplemental levy of \$1 million annually for two years; 2024/25 is the second year. The district will levy the difference between the approved \$1 million and the HB 292 funding from the state. Also includes delinquent taxes and penalties and interest assessed by the county for delinquent taxes.
  - Tort Levy: Revenue from a tax levy to provide for the comprehensive liability insurance plan.
- Earnings on Investments: Interest earned on the Local Government Investment Pool (LGIP) account.
- Rentals: Fees charged for use of the District facilities in accordance with District rental policy.
- Other Local/Miscellaneous: Income from local sources. This includes game management reimbursements, sub reimbursements, building rental fees, refunds and donations.

### General Fund Revenue – Other Sources:

- Transfers in: Funds transferred from Federal programs to provide for the cost of processing the various transactions of the program. The indirect cost rate is established by the State Department of Education based on financial reports submitted by the District.

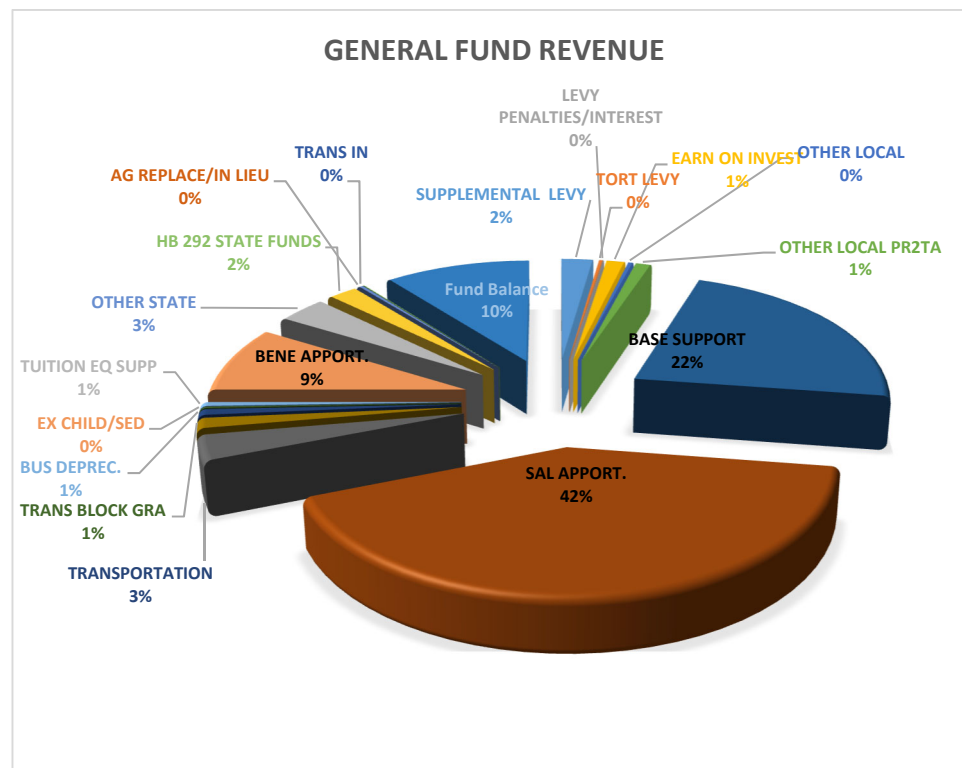
## General Fund Revenue – State Sources

- Base Support Program – The amount of entitlement is based on attendance, converted to support units, and instructional and pupil personnel staff placement on the career ladder and allocation for administrative and classified salary apportionment. The Base Support Program also includes discretionary funding for the general maintenance and operations of the District. Idaho Code dictates the fund distribution formula.

The Salary Based Apportionment allocation is calculated using mid-term support units figured by ADA (Average Daily Attendance). This calculation determines the staff allowance. The staff allowance is then multiplied by base salary amounts set in Idaho code.

Our 2024/25 estimated mid-term ADA is 2358.3, calculated to 122 support units; with a 3 percent protection adjustment, our base support for staff is figured on 118.5 mid-term support units. Our discretionary is estimated at best 28 weeks support units of 119.06 after the protection adjustment. 2023/24 base support was funded on 118.43.

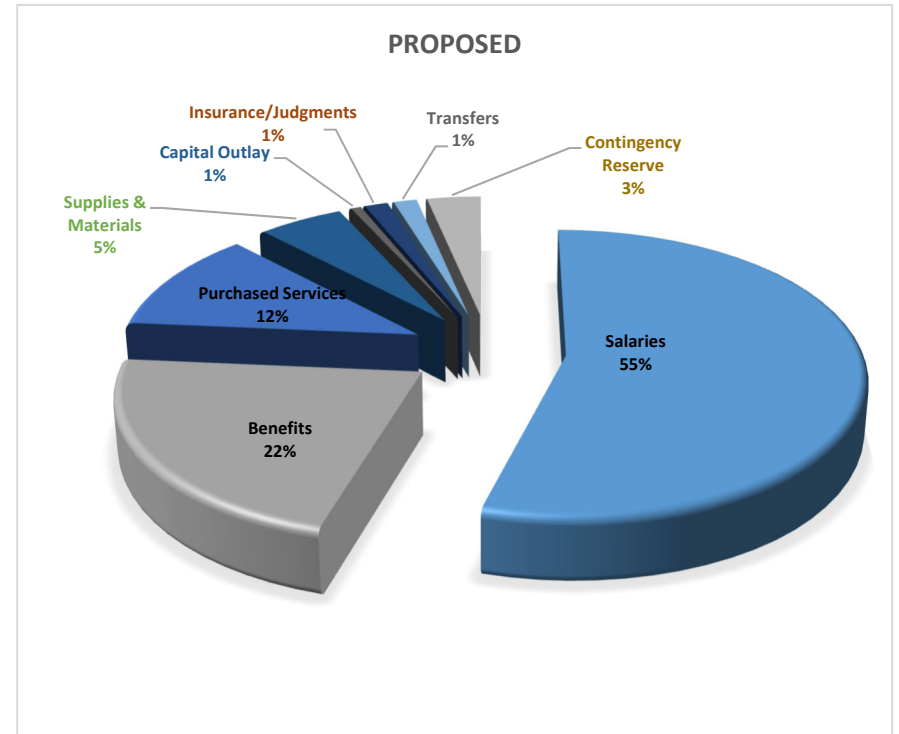
- Benefit Program – The amount of entitlement, based on the funding formula in Idaho Code, for the payment of Social Security taxes and Public Employee Retirement (PERSI) contributions for eligible employees. The amount is directly related to the Salary Based Apportionment allocation.
- Exceptional Child/Serious Emotional Disturbed (SED) – Allocations based on special education student counts in the qualifying categories.
- Lottery/Facility Funds – These funds were repealed with the passage of House Bill 521.
- HB 292 Facility Funds – Funds provided due to the passage of HB 292 in 2023. The funds are for the purpose of maintaining, constructing or renovating school facilities. Moneys must be used in order of priority as defined in Idaho Code with first priority being payment of school bonds, then supplemental levies, and finally contraction of renovation needs.
- Other – Includes revenue for professional development, literacy remediation, College & Career, literacy proficiency and other special legislative or state initiatives.
- Transportation Program – Payment is based on expenses from the prior year and reimbursable by percentage according to guidelines in Idaho Code.





## General Fund Expenditures:

Expenditures	Proposed General Fund 2024/25	Revised 2023/24 Budget	Percent of Change
Salaries	\$12,774,860	\$12,465,239	2%
Benefits	\$5,132,161	\$4,583,688	12%
Purchased Services	\$2,688,961	\$4,934,496	-46%
Supplies & Materials	\$1,240,302	\$1,453,262	-15%
Capital Outlay	\$145,642	\$370,842	-61%
Insurance/Judgments	\$337,820	\$266,000	27%
Transfers	\$340,315	\$225,404	51%
Contingency Reserve	\$781,597	\$1,000,397	-22%
Totals	\$23,441,658	\$25,299,328	-0.073%



Legislation increased the base funding for allocated general fund administrative and classified staff for 2024/25, as well as re-appropriating \$6359 for instructional certified and pupil personnel staff.

Most staff did not see a decrease with the move to a four-day school week.

This is year two of the voter approved supplemental levies for \$600,000 to provide funds for roof and maintenance repair projects and \$400,000 to fund staff. The salaries are comprised of certified Math and English teachers, two counselors, .5 instructional coach and two special education paras. The 2024/25 budget distinguishes these expenses with project code 770 (100.XXX.XXX.XXX.770).

LEVY Fund Code	Function/Program	Proposed Budget 2024/25
100.XXX.1XX.XXX.770	Salaries	323,380.00
100.XXX.2XX.XXX.770	Benefits	134,323.00
100.664.320.XXX.770	Purchased Services	600,000.00

Projects for levy funds in 2024/25 include the Shadow Butte Roof, security lighting, parking lot asphalt sealing, visitor bleacher and ADA compliant bleacher walkway.

## General Fund Expenditures:

### General Fund Expenditures by Program

#### Elementary Program (512)

The instruction and learning experiences concerned with knowledge, skills, attitudes and behaviors appropriate for students enrolled in kindergarten through sixth grades. This includes elementary music, physical education, instructional coaches, intervention staff and elementary support staff. The salaries consist of approximately 65 certified and 12 classified.

Function	Function/Program	Object	Revised Budget 2023/24	Proposed Budget 2024/25
100.512.	ELEM.	SALARIES	3,837,641.00	3,966,668.00
100.512.	ELEM.	BENEFIT-ALL	1,385,993.00	1,558,419.00
100.512.	ELEM.	PURCHASE SER.	195,023.00	20,300.00
100.512.	ELEM.	SUPP & MAT	133,337.83	40,608.00
<b>Totals</b>			5,551,994.83	5,585,995.00

#### Secondary Program (515)

The instruction and learning experiences concerned with knowledge, skills, attitudes and behavior needed by students enrolled in grade levels seven through twelve. This includes secondary staff and support services for the middle and high schools. The salaries consist of approximately 46 certified instructional staff and 2 classified; 2 of the 46 certified as well as 1 classified are in the levy line (project 770).

Function	Function/Program	Object	Revised Budget 2023/24	Proposed Budget 2024/25
100.515.	SEC.	SALARIES	2,742,546.00	2,866,756.00
100.515.	SEC.	BENEFIT-ALL	972,933.00	1,050,308.00
100.515.	SEC.	PURCHASE SER.	222,275.00	60,800.00
100.515.	SEC.	SUPP & MAT	95,353.21	37,451.00
<b>Totals</b>			4,033,107.21	4,015,315.00

#### Alternative Program (517)

The instruction and learning experiences appropriate for students who meet the definition of "At-Risk Youth" for the primary purpose of having each student obtain a high school diploma. This program includes approximately 10 instructional and classified between Black Canyon and Patriot Center.

Function	Function/Program	Object	Revised Budget 2023/24	Proposed Budget 2024/25
100.517.	ALT.	SALARIES	507,876.00	553,906.00
100.517.	ALT.	BENEFIT-ALL	173,120.00	212,450.00
100.517.	ALT.	PURCHASE SER.	37,500.00	39,500.00
100.517.	ALT.	SUPP & MAT	9,761.86	9,659.00
<b>Totals</b>			728,257.86	815,515.00

**Exceptional Program (521)**

The instructional activities and services of teachers and assistants who work to meet the needs of exceptional children. These expenses also meet the Maintenance of Effort requirement for our Special Education Federal and Medicaid funds. The salaries consist of approximately 16 instructional and classified staff. Purchased Services include contracts that provide a portion of the required special education services such as occupational therapy.

Function	Function/Program	Object	Revised Budget 2023/24	Proposed Budget 2024/25
100.521.	EXCEP. CHILD	SALARIES	622,558.00	605,112.00
100.521.	EXCEP. CHILD	BENEFIT-ALL	303,170.00	245,916.00
100.521.	EXCEP. CHILD	PURCHASE SER.	143,000.00	185,260.00
<b>Totals</b>			1,068,728.00	1,036,288.00

**Exceptional Preschool Program (522)**

The instructional activities and services of teachers and assistants who work to meet the needs of exceptional preschool children. These expenses also meet the Maintenance of Effort requirement for our Special Education Federal and Medicaid funds. The salary consists of 1 certified teacher.

Function	Function/Program	Object	Revised Budget 2023/24	Proposed Budget 2023/24
100.522.	PRE SCHOOL	SALARIES	60,000.00	57,957.00
100.522.	PRE SCHOOL	BENEFIT-ALL	20,679.00	22,492.00
<b>Totals</b>			80,679.00	80,449.00

**Gifted and Talented Program (524)**

Instructional activities and learning experiences for students identified as being gifted and talented. This program is no longer funded by the state.

Function	Function/Program	Object	Revised Budget 2023/24	Proposed Budget 2024/25
100.524.	GIFT / TALENT	PURCHASE SER.	6,000.00	4,000.00
100.524.	GIFT / TALENT	SUPP & MAT	4,500.00	4,500.00
<b>Totals</b>			10,500.00	8,500.00

**Interscholastic Program (531)**

The extra-curricular programs and activities which supplement the instructional curriculum program. These programs involve student participation in competitive interscholastic events which are scheduled or sponsored by the school. Included in this program are salaries and benefits for coaches, game officials, athletic trainer services and athletic equipment such as helmets.

Function	Function/Program	Object	Revised Budget 2023/24	Proposed Budget 2024/25
100.531.	INTERSCHOLASTIC	SALARIES	269,400.00	270,143.00
100.531.	INTERSCHOLASTIC	BENEFIT-ALL	53,948.00	52,843.00
100.531.	INTERSCHOLASTIC	PURCHASE SER.	35,960.00	51,320.00
100.531.	INTERSCHOLASTIC	SUPP & MAT	18,000.00	0.00
100.531.	INTERSCHOLASTIC	CAPITOL PROJ	6,000.00	17,000.00
<b>Totals</b>			383,308.00	391,306.00

**School Activity Program (532)**

School sponsored activities which accompany the instructional curriculum program, such as graduation expenses, school accreditation fees and stipends for certified extra duty expenses (i.e. music stipends, head teacher stipend). Purchased services include accreditation fees for the high school and alternative school. Supplies include graduation expenses such as diplomas and venue. Also within supplies, are budgeted lines to provide funds for schools in place of fundraising activities.

Function	Function/Program	Object	Revised Budget 2023/24	Proposed Budget 2024/25
100.532.	SCHOOL ACT.	SALARIES	59,600.00	58,133.00
100.532.	SCHOOL ACT.	BENEFIT-ALL	11,162.00	10,998.00
100.532.	SCHOOL ACT.	PURCHASE SER.	5,896.00	9,496.00
100.532.	SCHOOL ACT.	SUPP & MAT	7,500.00	167,500.00
<b>Totals</b>			84,158.00	246,127.00

**Summer School Program (541)**

Programs of instruction offered during the summer not considered part of or eligible for the state educational support program. At this time, no funds were set aside for summer school.

Function	Function/Program	Object	Revised Budget 2023/24	Proposed Budget 2024/25
100.541.	SUMMER SCHOOL	SALARIES	7,867.00	0.00
100.541.	SUMMER SCHOOL	BENEFIT-ALL	1,105.00	0.00
<b>Totals</b>			8,972.00	0.00

**Night/Adult School Program (542)**

Programs of instruction offered not considered part of the regular school program or entitled to state educational support. The fund contains our Work Based Learning Experience Program for assisting our Sped students in a work environment. 2023/24 was the first year.

Function	Function/Program	Object	Revised Budget 2023/24	Proposed Budget 2024/25
100.542.	NIGHT/ADULT	SALARIES	220	0
100.542.	NIGHT/ADULT	BENEFIT-ALL	17	0
<b>Totals</b>			237	0

**Guidance and Counseling (611)**

Activities involving counseling with students and parents, evaluating the abilities of students, assisting students as they make their own educational career plans and choices, assisting students in personal and social development, providing referral assistance. This program includes our College and Career funded expenses as well 2 psychs. This includes 11.1 certified and 3 classified; 2 counselors are in levy (project 770).

Function	Function/Program	Object	Revised Budget 2023/24	Proposed Budget 2024/25
100.611.	GUIDE/HEALTH	SALARIES	709,561.00	717,870.00
100.611.	GUIDE/HEALTH	BENEFIT-ALL	259,069.00	289,775.00
100.611.	GUIDE/HEALTH	PURCHASE SER.	14,272.00	8,900.00
100.611.	GUIDE/HEALTH	SUPP & MAT	52,427.00	30,945.00
<b>Totals</b>			1,035,329.00	1,047,490.00

**Instructional Improvement Program (621)**

Activities and services for assisting the instructional staff in developing, training and evaluating learning experiences for students. Included in this category is the partial salary (.5) and benefits for an instructional coach, expenditures for staff development and credit reimbursements.

Function	Function/Program	Object	Revised Budget 2023/24	Proposed Budget 2024/25
100.621.	INST. IMPROVE	SALARIES	38,305.00	33,138.00
100.621.	INST. IMPROVE	BENEFIT-ALL	29,268.00	27,124.00
100.621.	INST. IMPROVE	PURCHASE SER.	40,838.00	35,900.00
100.621.	INST. IMPROVE	SUPP & MAT	21,900.00	14,200.00
<b>Totals</b>			130,311.00	110,362.00

**Educational Media Program (622)**

Personnel, activities and services concerned with the teaching and use of the resources available in the school library. The salaries consist of 5 classified librarians.

Function	Function/Program	Object	Revised Budget 2023/24	Proposed Budget 2024/25
100.622.	MEDIA	SALARIES	109,097.00	111,007.00
100.622.	MEDIA	BENEFIT-ALL	61,919.00	73,087.00
100.622.	MEDIA	SUPP & MAT	5,026.00	4,932.00
<b>Totals</b>			176,042.00	189,026.00

**Books and Periodicals (624)**

Expenditures for books, textbooks and periodicals.

Function	Function/Program	Object	Revised Budget 2023/24	Proposed Budget 2024/25
100.624.	TEXTBOOKS	SUPP & MAT	477,087.00	200,000.00
<b>Totals</b>			477,087.00	200,000.00

**Board of Education Program (631)**

Programs or activities of the elected Board of Trustees designed to assist staff members in performing duties as directed by law or established by State Board of Education or District board policy. Purchased services includes legal services and the district audit as well as a "Communications" fund. The district will use this to pay for information distribution to the public.

Function	Function/Program	Object	Revised Budget 2023/24	Proposed Budget 2024/25
100.631.	BOARD OF ED	PURCHASE SER.	50,750.00	48,300.00
100.631.	BOARD OF ED	SUPP & MAT	5,000.00	3,200.00
<b>Totals</b>			55,750.00	51,500.00

**District Administration Program (632)**

The program to provide general administration and executive leadership for the implementation of school policy and the supervision and management of the District. The superintendent, assistant superintendent, and special education director are included in this program.

Function	Function/Program	Object	Revised Budget 2023/24	Proposed Budget 2024/25
100.632.	DIST. ADMIN	SALARIES	358,576.00	380,767.00
100.632.	DIST. ADMIN	BENEFIT-ALL	92,754.00	110,633.00
100.632.	DIST. ADMIN	PURCHASE SER.	13,000.00	13,000.00
100.632.	DIST. ADMIN	SUPP & MAT	1,500.00	1,500.00
<b>Totals</b>			465,830.00	505,900.00

**School Administrative Program (641)**

The personnel, activities and services for directing and managing the operation of the schools in the District. This program includes 8 school administrators and 12 school office support staff. Purchased services includes administrator professional development and dues.

Function	Function/Program	Object	Revised Budget 2023/24	Proposed Budget 2024/25
100.641.	SCHOOL ADMIN	SALARIES	1,051,780.00	1,094,637.00
100.641.	SCHOOL ADMIN	BENEFIT-ALL	334,213.00	426,164.00
100.641.	SCHOOL ADMIN	PURCHASE SER.	7,000.00	7,000.00
<b>Totals</b>			1,392,993.00	1,527,801.00

**Business Administration Program (651)**

Expenses related to the fiscal operation of the District. This program includes budgeting, purchasing, human resources, payroll, public information officer, data and testing coordinator, administrative assistant and other activities associated with the management of District resources. The salaries consist of 8 staff.

Function	Function/Program	Object	Revised Budget 2023/24	Proposed Budget 2024/25
100.651.	BUSINESS OP	SALARIES	433,000.00	421,799.00
100.651.	BUSINESS OP	BENEFIT-ALL	153,643.00	163,734.00
100.651.	BUSINESS OP	PURCHASE SER.	128,966.00	19,305.00
100.651.	BUSINESS OP	SUPP & MAT	5,000.00	5,000.00
<b>Totals</b>			720,609.00	609,838.00

**Health Related Business Program (655)**

This program includes expenses for benefits managing services and wellness program activities.

Function	Function/Program	Object	Revised Budget 2023/24	Proposed Budget 2024/25
100.655.	INSURANCE FUND	PURCHASE SER.	51,000.00	53,000.00
100.655.	INSURANCE FUND	SUPP & MAT	4,500.00	3,000.00
<b>Totals</b>			55,500.00	56,000.00

**Technology Administration Services Program (656)**

Activities concerned with supporting the District’s information technology systems, including supporting networks, maintaining administrative information systems. The state will no longer fund a portion of technology staff so all employees have been moved to the general fund. Capital projects are equipment purchases such as view boards.

Function	Function/Program	Object	Revised Budget 2023/24	Proposed Budget 2024/25
100.656.	TECHNOLOGY	SALARIES	212,650.00	215,342.00
100.656.	TECHNOLOGY	BENEFIT-ALL	65,223.00	81,439.00
100.656.	TECHNOLOGY	PURCHASE SER.	228,100.00	13,100.00
100.656.	TECHNOLOGY	SUPP & MAT	120,000.00	265,695.00
100.656.	TECHNOLOGY	CAPITOL PROJ	15,000.00	15,000.00
<b>Totals</b>			640,973.00	590,576.00

**Buildings Care (661)**

Expenses related to the daily custodial needs and utility services for all buildings in the District. This program also includes building insurance and other building care costs. The salary consists of 3.30 fte (66% of 5 custodians). Purchased services contains our building utility expenses, capitol project is copier monthly costs and custodial equipment.

Function	Function/Program	Object	Revised Budget 2023/24	Proposed Budget 2024/25
100.661.	BUILD CARE	SALARIES	138,528.00	140,234.00
100.661.	BUILD CARE	BENEFIT-ALL	60,011.00	60,243.00
100.661.	BUILD CARE	PURCHASE SER.	526,875.00	524,875.00
100.661.	BUILD CARE	SUPP & MAT	20,000.00	20,000.00
100.661.	BUILD CARE	CAPITOL PROJ	113,000.00	78,000.00
100.661.	BUILD CARE	INSURANCE ALL	266,000.00	337,820.00
<b>Totals</b>			1,124,414.00	1,161,172.00

**Maintenance Building Non-Student Occupied (663)**

The program concerned with the physical maintenance of buildings and equipment in the District that are not student occupied. This program includes repairs and improvements necessary to provide safe facilities and equipment; also includes the funds for the bleachers and sod/turf project. Salaries consist of our Maintenance director and assistants at 10%.

Function	Function/Program	Object	Revised Budget 2023/24	Proposed Budget 2024/25
100.663.	MAINT- NON STUDENT	SALARIES	26,254.00	23,461.00
100.663.	MAINT- NON STUDENT	BENEFIT-ALL	9,867.00	10,250.00
100.663.	MAINT- NON STUDENT	PURCHASE SER.	1,397,164.00	1,175,913.00
100.663.	MAINT- NON STUDENT	SUPP & MAT	68,713.00	46,013.00
100.663.	MAINT- NON STUDENT	CAPITOL PROJ	159,000.00	5,000.00
<b>Totals</b>			1,660,998.00	1,260,637.00

**Maintenance of Buildings and Equipment Student Occupied (664)**

Expenses related to the physical maintenance and safety of buildings and equipment in the district. This program includes repairs and improvements necessary to provide safe facilities and equipment. These expenses qualify for the maintenance requirement. Based on student occupied square footage, we are required to spend \$611,654 annually. Some projects were modular repairs, restroom remodels, and roof repairs. Salaries include the maintenance director and assistants at 90% and 5 custodians at 34%.

Function	Function/Program	Object	Revised Budget 2023/24	Proposed Budget 2024/25
100.664.	MAINT- STUDENT OCC	SALARIES	206,545.00	200,422.00
100.664.	MAINT- STUDENT OCC	BENEFIT-ALL	84,097.00	84,492.00
100.664.	MAINT- STUDENT OCC	PURCHASE SER.	1,706,072.00	273,687.00
100.664.	MAINT- STUDENT OCC	SUPP & MAT	65,500.00	49,000.00
100.664.	MAINT- STUDENT OCC	CAPITOL PROJ	20,042.00	17,342.00
<b>Totals</b>			2,082,256.00	624,943.00

**General Maintenance of Grounds (665)**

The program concerned with the ground maintenance of all sites in the District. Part-time/timesheet staff make up the salary.

Function	Function/Program	Object	Revised Budget 2023/24	Proposed Budget 2024/25
100.665.	MAINT - GROUND	SALARIES	16,000.00	16,000.00
100.665.	MAINT - GROUND	BENEFIT-ALL	1,524.00	3,130.00
100.665.	MAINT - GROUND	PURCHASE SER.	15,000.00	3,000.00
100.665.	MAINT - GROUND	SUPP & MAT	15,000.00	9,000.00
100.665.	MAINT - GROUND	CAPITOL PROJ	40,000.00	7,500.00
<b>Totals</b>			87,524.00	38,630.00

**Safe Schools Environment Program (667)**

Expenses related to the safety and security of schools and school property. This program funds a portion of the School Resource Officer.

Function	Function/Program	Object	Revised Budget 2023/24	Proposed Budget 2024/25
100.667.	SAFE SCHOOL ENV	PURCHASE SER.	7,000.00	10,000.00
100.667.	SAFE SCHOOL ENV	SUPP & MAT	33,743.00	16,742.00
<b>Totals</b>			40,743.00	26,742.00

**Pupil to School Transportation Program (681) –**

Pupil transportation to and from school, between schools and instructional field trips. The state support program provides for partial reimbursement of transportation expenses depending on the type of expenditure. This revenue is paid by the State the following year. The salaries consist of approximately 28 drivers, 2 mechanics, 1 secretary/dispatcher, 1 director and 7 bus aides.

Function	Function/Program	Object	Revised Budget 2023/24	Proposed Budget 2024/25
100.681.	TRANS.	SALARIES	1,057,235.00	1,041,508.00
100.681.	TRANS.	BENEFIT-ALL	473,073.00	614,684.00
100.681.	TRANS.	PURCHASE SER.	102,805.00	132,305.00
100.681.	TRANS.	SUPP & MAT	276,713.00	301,657.00
100.681.	TRANS.	CAPITOL PROJ	5,800.00	5,800.00
<b>Totals</b>			1,915,626.00	2,095,954.00



**District Transportation (683)**

District vehicle expense not included in the state's reimbursable transportation program; includes the maintenance pickup repairs.

Function	Function/Program	Object	Revised Budget 2023/24	Proposed Budget 2024/25
100.683.	GEN. TRANS	SUPP & MAT	24,700.00	9,700.00
<b>Totals</b>			24,700.00	9,700.00

**Food Services Program (710)**

The program for the personnel and activities for providing meals to students. Idaho code requires payments for Social Security taxes for employees providing these services under the National Food Services Program (NFSP) to be paid by the General Fund. These payments meet or exceed the amount required under the local matching fund provision in the National Food Services Law.

Function	Function/Program	Object	Revised Budget 2023/24	Proposed Budget 2024/25
100.710.	FOOD SER.	BENEFIT-ALL	36,900.00	33,980.00
<b>Totals</b>			36,900.00	33,980.00

**Transfers (920)**

The transactions which withdraw money from one fund and place it in another fund. This is not a transfer between bank accounts but rather funding accounts. This program includes the transfer of funds from the state's bus depreciation to fund 424 Plant Facilities – Bus Depreciation and the transfer of the required general funded Medicaid Match to fund 260 Medicaid.

Function	Function/Program	Object	Revised Budget 2023/24	Proposed Budget 2024/25
100.920.	TRANS TO	TRANSFERS	225,404.00	340,315.00
<b>Totals</b>			225,404.00	340,315.00

**Contingency (950)**

Funds set aside as per Idaho Code. These funds cannot be used without Board approval. In May, the Board approved using a portion of the contingency to help fund the high school turf project.

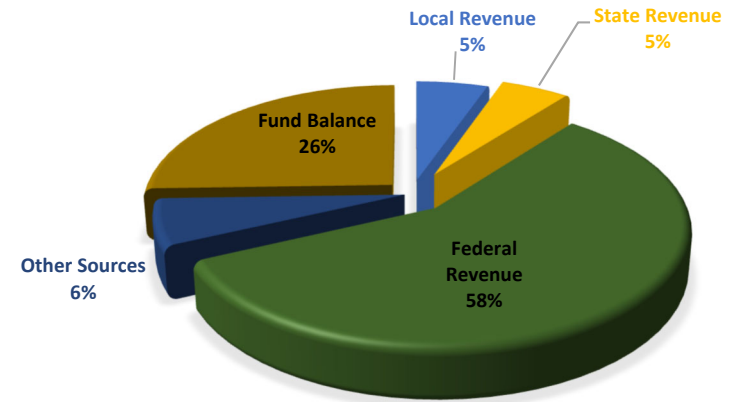
Function	Function/Program	Object	Revised Budget 2023/24	Proposed Budget 2024/25
100.950.	CONTINGENCY	TRANSFERS	1,000,397.00	781,597.00
<b>Totals</b>			1,000,397.00	781,597.00

# Special Funds

## Special Funds Revenue

Revenues	Proposed Budget 2024/25			Revised Budget 2023/24		Percent of Change
	General Fund 2024/25	All Other Funds 2024/25	Total 2024/25	Revised 2023/24		
Local Revenue	\$1,209,115	\$286,100	\$1,495,215	\$1,799,036		-17%
State Revenue	\$19,761,472	\$275,800	\$20,037,272	\$21,136,870		-5%
Federal Revenue		\$3,069,569	\$3,069,569	\$6,745,968		-54%
Other Sources	\$16,296	\$340,315	\$356,611	\$469,810		-24%
Fund Balance	\$2,454,775	\$1,358,779	\$3,813,554	\$5,028,211		-24%
<b>Totals</b>	<b>\$23,441,658</b>	<b>\$5,330,563</b>	<b>\$28,772,221</b>	<b>\$35,179,895</b>		<b>-18%</b>

REVENUE - SPECIAL FUNDS 2024/25

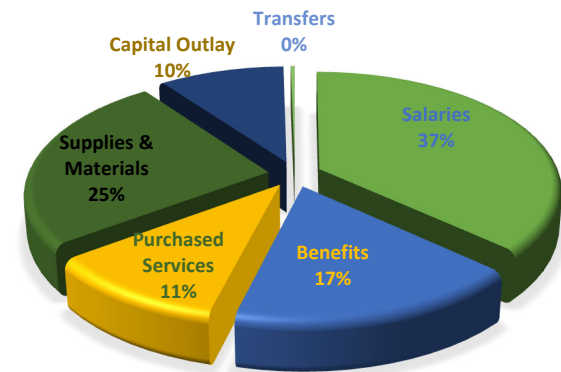


Special revenue funds are used to account for specific local, state, or federal revenues that are restricted by law or regulated as to the type of expenditures allowed. The specific budget categories for these funds are determined in accordance with grant provisions or specific laws or regulations in conjunction with the state or federal agency providing the funds. Grants from state and federal agencies may be subject to compliance reviews by the state or federal agency. In addition, these grants are subject to review by the auditors in accordance with the Uniform Single Audit Act.

## Special Funds Expenditures

Expenditures	Proposed Budget 2024/25			Revised Budget 2023/24		Percent of Change
	General Fund 2024/25	All Other Funds	Total 2024/25	Revised 2023/24		
Salaries	\$ 12,774,860	\$ 1,961,787	\$ 14,736,647	\$ 15,191,952		-3%
Benefits	\$ 5,132,161	\$ 914,782	\$ 6,046,943	\$ 5,709,872		6%
Purchased Services	\$ 2,688,961	\$ 579,681	\$ 3,268,642	\$ 6,917,976		-53%
Supplies & Materials	\$ 1,240,302	\$ 1,341,657	\$ 2,581,959	\$ 4,091,867		-37%
Capital Outlay	\$ 145,642	\$ 516,360	\$ 662,002	\$ 1,532,021		-57%
Insurance/Judgments	\$ 337,820		\$ 337,820	\$ 266,000		27%
Transfers	\$ 340,315	\$ 16,296	\$ 356,611	\$ 469,810		-24%
Contingency Reserve	\$ 781,597		\$ 781,597	\$ 1,000,397		-22%
<b>Totals</b>	<b>\$ 23,441,658</b>	<b>\$ 5,330,563</b>	<b>\$ 28,772,221</b>	<b>\$ 35,179,895</b>		<b>-18%</b>

EXPENDITURES - SPECIAL FUNDS 2024/25



**Federal Forest Funds (220)**

A separate Federal Forest Fund is required to account for revenues by the Secure Rural Schools. The federal government appropriates dollars to states where federal forestlands are located within their school boundaries. On average, we receive approximately \$25,000 per year. These funds are expended for facility acquisition and repairs. In May, the SDE advised districts to not budget revenue for 2024/25 as the state did not receive the information on the re-authorization.

Fund	Object	Revised Budget 2023/24	Proposed Budget 2024/25
220	FUND BALANCE	212,365.00	241,166.00
220	REVENUE	28,800.00	0.00
	REVENUE/FUND BALANCE TOTAL	241,165.00	241,166.00
220	PURCHASED SERVICES	241,165.00	241,165.00
	EXPENDITURE TOTAL	241,165.00	241,166.00

**Local Grants and Donations (230) –**

This series contains various local donations and grants received by the district such as teacher grants. Currently, the budget is only for expending funds leftover from prior year grants and donations.

Fund	Object	Revised Budget 2023/24	Proposed Budget 2024/25
230	FUND BALANCE	25,754.00	3,067.00
230	REVENUE	15,766.00	0
	REVENUE/FUND BALANCE TOTAL	41,520.00	3,067.00
230	SALARIES	150.00	0
230	BENEFITS	11.48	0
230	PURCHASED SERVICES	1,843.45	0
230	SUPPLIES AND MATERIALS	39,514.75	3,067.00
	EXPENDITURE TOTAL	41,519.68	3,067.00

**School Health Nurse (231)**

Local grant for nursing supplies. We are no longer receiving this grant but continue to expend the balance.

Fund	Object	Revised Budget 2023/24	Proposed Budget 2024/25
231	FUND BALANCE	1,985.00	1,985.00
	REVENUE/FUND BALANCE TOTAL	1,985.00	1,985.00
231	SUPPLIES AND MATERIALS	1,985.00	1,985.00
	EXPENDITURE TOTAL	1,985.00	1,985.00

**Idaho Assoc of Education for Young Children (233)**

Local grant for early learning collaboration. We anticipate the current grant to be completed 2023/24.

Fund	Object	Revised Budget 2023/24	Proposed Budget 2024/25
233	FUND BALANCE	24,152.73	0.00
233	REVENUE		0
	REVENUE/FUND BALANCE TOTAL	24,151.73	0.00
233	SALARIES	4,575.00	0.00
233	BENEFITS	806.35	0
233	PURCHASED SERVICES	14,879.47	0
233	SUPPLIES AND MATERIALS	3,890.91	0.00
	EXPENDITURE TOTAL	24,151.73	0.00

**Lifetime Sports (236)**

Grant for Black Canyon athletic expenses; provided by Gem County probation funds.

Fund	Object	Revised Budget 2023/24	Proposed Budget 2024/25
236	FUND BALANCE	8,343.00	7,289.00
236	REVENUE	0	0
	REVENUE/FUND BALANCE TOTAL	8,343.00	7,289.00
236	SUPPLIES AND MATERIALS	8,343.00	7,289.00
	EXPENDITURE TOTAL	8,343.00	7,289.00

**Associated Student Body Funds (238)**

GASB requires all school districts to report student body funds in their yearend financial statements.

Fund	Object	Revised Budget 2023/24	Proposed Budget 2024/25
238	FUND BALANCE	570,382.00	628,994.00
236	REVENUE	475,549.00	0.00
	FUND BALANCE/REVENUE TOTAL	1,045,931.00	628,994.00
238	SUPPLIES AND MATERIALS	1,045,931.00	628,994.00
	EXPENDITURE TOTAL	1,045,931.00	628,994.00

**Emmett Public School Foundation Grants (239)**

Grants received from the Emmett Public School Foundation. The budget only includes funds remaining from prior grants.

Fund	Object	Revised Budget 2023/24	Proposed Budget 2024/25
239	FUND BALANCE	3,816.00	3,816.00
239	REVENUE	49,607.00	0
	FUND BALANCE/REVENUE TOTAL	53,423.00	3,816.00
239	SUPPLIES AND MATERIALS	53,423.00	3,816.00
	EXPENDITURE TOTAL	53,423.00	3,816.00

**Driver Education Fund (241)**

The District provides Driver Education throughout the year. The program is funded by user fees and State Department of Education reimbursement.

Fund	Object	Revised Budget 2023/24	Proposed Budget 2024/25
241	FUND BALANCE	8,261.00	0.00
241	REVENUE - State Reimb	8,500.00	4,500.00
241	REVENUE - Student Fees	11,000.00	9,000.00
	FUND BALANCE/REVENUE TOTAL	27,761.00	13,500.00
241	SALARIES	11,000.00	8,000.00
241	BENEFITS	2,237.00	1,690.00
241	PURCHASED SERVICES	2,000.00	0.00
241	SUPPLIES AND MATERIALS	5,461.00	3,810.00
241	CAPITOL OBJECTS	7,063.00	0.00
	EXPENDITURE TOTAL	27,761.00	13,500.00

**English Language Acquisition (244)**

We are no longer receiving this grant but continue to expend the balance.

Fund	Object	Revised Budget 2023/24	Proposed Budget 2024/25
244	FUND BALANCE	3,066.00	0.00
	REVENUE/FUND BALANCE TOTAL	3,066.00	0.00
244	SALARIES	1,375.00	0.00
244	BENEFITS	281.00	0.00
244	SUPPLIES AND MATERIALS	1,410.00	0.00
	EXPENDITURE TOTAL	3,066.00	0.00

**State Technology Fund (245)**

Idaho appropriates money for classroom technology, infrastructure and information management software. The state no longer provides salary allocation for technology.

Fund	Object	Revised Budget 2023/24	Proposed Budget 2024/25
245	FUND BALANCE	15,634.00	6,000.00
245	REVENUE	257,605.00	231,300.00
	FUND BALANCE/REVENUE TOTAL	273,239.00	237,300.00
245	SUPPLIES AND MATERIALS	22,653.00	217,300.00
245	CAPITOL OBJECTS	250,586.00	20,000.00
	EXPENDITURE TOTAL	273,239.00	237,300.00

**State Tobacco Tax/Safe and Drug Free Fund (246)**

The Idaho Legislature assesses a tax on tobacco products and allocates a portion of the funds to provide education for the prevention of tobacco use and safety and security needs. The District utilizes a portion of these funds to provide a SRO Officer.

Fund	Object	Revised Budget 2023/24	Proposed Budget 2024/25
246	FUND BALANCE	9,108.00	323.00
246	REVENUE	31,749.00	31,000.00
	FUND BALANCE/REVENUE TOTAL	40,857.00	31,323.00
246	PURCHASED SERVICES	27,919.00	31,323.00
246	CAPITOL OBJECTS	12,938.00	0.00
	EXPENDITURE TOTAL	40,857.00	31,323.00

**Miscellaneous State Funded Grants (247)**

Grants from revenues from state agencies made available for special projects. This particular grant is United Way – Idaho coalition for Community Schools and provided a portion of the funds for a 2<sup>nd</sup> Community School Liaison. The grant ends with 2023/24.

Fund	Object	Revised Budget 2023/24	Proposed Budget 2024/25
247	FUND BALANCE	30,000.00	0.00
247	REVENUE		0.00
	REVENUE/FUND BALANCE TOTAL	30,000.00	0.00
247	SALARIES	25,000.00	0.00
247	BENEFITS	5,000.00	0.00
	EXPENDITURE TOTAL	30,000.00	0.00

**Idaho Securing Our Future (249)**

Idaho provided a safety and security grant for 2023/24; the grant does not continue into 2024/25. The district utilized these funds to provide additional security measures such as kiosk entry at doors, and additional cameras.

Fund	Object	Revised Budget 2023/24	Proposed Budget 2024/25
249	FUND BALANCE		0
249	REVENUE	160,000.00	0.00
	FUND BALANCE/REVENUE TOTAL	160,000.00	0.00
249	PURCHASED SERVICES	66,136.00	0.00
249	SUPPLIES AND MATERIALS	16,740.00	0
249	CAPITOL OBJECTS	77,124.00	0.00
	EXPENDITURE TOTAL	160,000.00	0.00

Spending must be consistent with the federal government's goal of preventing, preparing for, and responding to the coronavirus; expenditures necessary and reasonable. 20% of ESSER III must be allocated to Learning Loss activities. The funds also include federal allocated homeless funds. Funds expire September 30, 2024.

In 2024/25, any carryover will be spent prior to the end of September.

Fund	Object	Revised Budget 2023/24	Proposed Budget 2024/25
250	FUND BALANCE		0
250	REVENUE - ESSER III	1,889,261.00	0.00
250	REVENUE - ESSER III LEARNING LOSS (20%)	484,155.00	0.00
250	REVENUE - ESSER HOMELESS I	389.00	0
250	REVENUE - ESSER HOMELESS 2	17,720.00	0.00
	FUND BALANCE/REVENUE TOTAL	2,391,525.00	0.00
250	SALARIES	219,844.00	0.00
250	BENEFITS	44,966.00	0.00
250	PURCHASED SERVICES	1,012,909.00	0.00
250	SUPPLIES AND MATERIALS	449,038.66	0.00
250	CAPITOL OBJECTS	460,908.00	0
250	TRANS. OUT	203,859.00	0.00
	EXPENDITURE TOTAL	2,391,524.66	0.00

**Title 1A (251)**

Provides financial assistance to the District to meet the academic needs of disadvantaged children in targeted schools. The federal government determines allocation to schools based on poverty data determined by the percentage reported as USDA free and reduced. At the time, information was not available to budget the title funds accurately.

Fund	Object	Revised Budget 2023/24	Proposed Budget 2024/25
251	REVENUE – School Improvement	197,311.00	-
251	REVENUE	712,327.00	613,503.00
	FUND BALANCE/REVENUE TOTAL	909,638.00	613,503.00
251	SALARIES	522,385.00	386,992.00
251	BENEFITS	259,716.00	202,896.00
251	PURCHASED SERVICES	55,020.00	0
251	SUPPLIES AND MATERIALS	56,923.00	10,615.00
251	TRANS. OUT	15,594.00	13,000.00
	EXPENDITURE TOTAL	909,638.00	613,503.00

**Title 1C Migrant (253)**

The grant focus is supporting educational programs for migratory children to reduce the impact of academic disruptions. This program funds a portion of the Migrant/LEP Liaison.

Fund	Object	Revised Budget 2023/24	Proposed Budget 2024/25
253	REVENUE	81,577.00	52,949.00
	FUND BALANCE/REVENUE TOTAL	81,577.00	52,949.00
253	SALARIES	46,934.00	39,050.00
253	BENEFITS	12,522.00	11,334.00
253	PURCHASED SERVICES	5,646.00	771.00
253	SUPPLIES AND MATERIALS	14,019.00	600.00
253	TRANS. OUT	2,456.00	1,194.00
	EXPENDITURE TOTAL	81,577.00	52,949.00

**Title VI-B IDEA School Age (257)**

Supplement state and local funds for the education of students with disabilities. To receive these funds the district is required to maintain or increase the state and local funding used for the education of students with disabilities. The state and local funding used to meet this threshold is the Maintenance of Effort (MOE) and expenses are in the Exceptional Child funds (100.521.XXX.XXX.XXX).

Fund	Object	Revised Budget 2023/24	Proposed Budget 2024/25
257	REVENUE	896,588.00	658,706.00
	FUND BALANCE/REVENUE TOTAL	896,588.00	658,706.00
257	SALARIES	601,524.00	450,858.00
257	BENEFITS	277,426.00	195,788.00
257	PURCHASED SERVICES	6,851.11	9,060.00
257	SUPPLIES AND MATERIALS	3,535.97	3,000.00
257	TRANS. OUT	7,251.00	0.00
	EXPENDITURE TOTAL	896,588.00	658,706.00

**Title VI-B IDEA Preschool (258)**

For the education of three to five-year-old students with disabilities and to supplement state local funds. The preschool program pays for approximately 65% of a preschool para.

Fund	Object	Revised Budget 2023/24	Proposed Budget 2024/25
258	REVENUE	22,476.00	22,489.00
	FUND BALANCE/REVENUE TOTAL	22,476.00	22,489.00
258	SALARIES	14,220.00	14,469.00
258	BENEFITS	8,256.00	8,020.00
	EXPENDITURE TOTAL	22,476.00	22,489.00



**IDEA ARRA Stimulus Funds (259)**

As a result of the pandemic, districts received federal funds specific to the education of students with disabilities. These funds expired in 2023/24.

Fund	Object	Revised Budget 2023/24	Proposed Budget 2024/25
259	REVENUE	11,925.25	0.00
	FUND BALANCE/REVENUE TOTAL	11,925.25	0.00
259	SUPPLIES	11,925.25	0.00
	EXPENDITURE TOTAL	11,925.25	0.00

**Medicaid Fund (260)**

This fund was established to account for monies associated with Medicaid services. Medicaid pays approximately 68% of each approved billing and requires a district match of approximately 32% which must be paid from the general fund. The match requirement is calculated annually on the average per capita income for each state.

Fund	Object	Revised Budget 2023/24	Proposed Budget 2024/25
260	REVENUE - Medicaid Reimb	798,962.00	165,000.00
260	REVENUE - Trans in medicaid match (general funds)	135,000.00	573,286.00
	FUND BALANCE/REVENUE TOTAL	933,962.00	738,286.00
260	SALARIES	403,111.00	298,502.00
260	BENEFITS	156,851.00	167,784.00
260	PURCHASED SERVICES	374,000.00	272,000.00
	EXPENDITURE TOTAL	933,962.00	738,286.00

**Title IV-A Student Support and Academic Enrichment (261)**

A federal program that helps to improve students' academic achievement. A portion of the funds provide for a part-time community school liaison. At the time of publication, information was not provided to accurately budget title funds.

Fund	Object	Revised Budget 2023/24	Proposed Budget 2024/25
261	REVENUE	72,514.00	64,720.00
	FUND BALANCE/REVENUE TOTAL	72,514.00	64,720.00
261	SALARIES	42,923.00	45,887.00
261	BENEFITS	15,283.00	14,274.00
261	PURCHASED SERVICES	4,394.00	0.00
261	SUPPLIES AND MATERIALS	7,114.00	3,059.00
261	TRANS. OUT	2,800.00	1,500.00
	EXPENDITURE TOTAL	72,514.00	64,720.00

**Title VI-B Mini Grant (265)**

Special Education Restraint and Seclusion Grant for training in classroom behavior management. The grant ended in 2023/24.

Fund	Object	Revised Budget 2023/24	Proposed Budget 2024/25
265	REVENUE	8,000.00	0.00
	FUND BALANCE/REVENUE TOTAL	8,000.00	0.00
265	PURCHASED SERVICES	8,000.00	0.00
	EXPENDITURE TOTAL	8,000.00	0.00

**Title III Language Instruction (270)**

The grant focus is on helping Limited English Proficient (LEP) students reach standards. Approximately 11% of the Migrant/LEP liaison’s salary is paid from Title III.

Fund	Object	Proposed Budget 2023/24	Proposed Budget 2023/24
270	REVENUE	18,035.00	10,001.00
	FUND BALANCE/REVENUE TOTAL	18,035.00	10,001.00
270	SALARIES	10,852.00	7,600.00
270	BENEFITS	3,233.00	2,401.00
270	PURCHASED SERVICES	1,066.00	0.00
270	SUPPLIES AND MATERIALS	2,884.00	0.00
	EXPENDITURE TOTAL	18,035.00	10,001.00

**Title II-A Improving Teacher Quality (271)**

Provides financial assistance for professional development opportunities and improving instruction. Title IIA pays for 50% of an instructional coach and a part-time Instructional and School Improvement Coordinator

Fund	Object	Revised Budget 2023/24	Proposed Budget 2024/25
271	REVENUE	188,478.00	104,137.00
	FUND BALANCE/REVENUE TOTAL	188,478.00	104,137.00
271	SALARIES	87,919.00	73,000.00
271	BENEFITS	22,005.00	30,535.00
271	PURCHASED SERVICES	50,638.00	0.00
271	SUPPLIES AND MATERIALS	15,470.00	0.00
271	TRANS. OUT	12,446.00	602.00
	EXPENDITURE TOTAL	188,478.00	104,137.00

**Miscellaneous Grant (274)**

Idaho Association for Education provides grant funds for Early Learning which is used to fund the new Preschool Program.

Fund	Object	Revised Budget 2023/24	Proposed Budget 2024/25
274	REVENUE	100,000.00	0.00
	FUND BALANCE/REVENUE TOTAL	100,000.00	0.00
274	SALARIES	44,580.00	0.00
274	BENEFITS	10,163.00	0.00
274	PURCHASED SERVICES	24,008.00	0.00
274	SUPPLIES AND MATERIALS	21,249.00	0.00
	EXPENDITURE TOTAL	100,000.00	0.00

**Miscellaneous Grants (275)**

The grants ended in 2023/24

Fund	Object	Revised Budget 2023/24	Proposed Budget 2024/25
275	REVENUE	167,823.00	0.00
	FUND BALANCE/REVENUE TOTAL	167,823.00	0.00
275	SALARIES	54,467.00	0.00
275	BENEFITS	12,994.69	0.00
275	PURCHASED SERVICES	11,000.00	0.00
275	SUPPLIES AND MATERIALS	26,707.31	0.00
275	CAPITAL OUTLAY	62,654.00	0.00
	EXPENDITURE TOTAL	167,823.00	0.00

**Title IX (277)**

Federal fund grant for education for Homeless Children &amp; Youth. The grant was approved for addressing the chronic absenteeism within our district.

Fund	Object	Revised Budget 2023/24	Proposed Budget 2024/25
277	REVENUE	10,000.00	0.00
	FUND BALANCE/REVENUE TOTAL	10,000.00	0.00
277	SALARIES	8,390.00	0.00
277	BENEFITS	1,610.00	0.00
	EXPENDITURE TOTAL	10,000.00	0.00

**Idaho Community Program for Youth Grant (283)**

This grant was carry over from 22/23 and was completed in 2023/24

Fund	Object	Revised Budget 2023/24	Proposed Budget 2024/25
283	REVENUE	17,963.79	0.00
	FUND BALANCE/REVENUE TOTAL	17,963.79	0.00
283	SALARIES	13,986.00	0.00
283	BENEFITS	2,413.13	0.00
284	SUPPLIES AND MATERIALS	1,564.66	0
	EXPENDITURE TOTAL	17,963.79	0.00

**Gear Up (284)**

The Gear Up program is designed to increase the number of low-income students who are prepared to enter and succeed in postsecondary education. The grant provides for a Gear Up coordinator and activities designed to prepare students for further education.

Fund	Object	Revised Budget 2023/24	Proposed Budget 2024/25
284	REVENUE	77,418.00	77,418.00
	FUND BALANCE/REVENUE TOTAL	77,418.00	77,418.00
284	SALARIES	22,015.00	32,000.00
284	BENEFITS	13,968.00	16,512.00
284	PURCHASED SERVICES	14,144.00	9,000.00
284	SUPPLIES AND MATERIALS	23,524.00	15,000.00
284	CAPITOL OBJECTS	3,767.00	4,906.00
284	TRANS. OUT		
	EXPENDITURE TOTAL	77,418.00	77,418.00

**21st Century Community Learning Grant Afterschool Program (285)**

The grant focus is on providing opportunities for academic enrichment. The grant was awarded for an Afterschool program at the Middle School. The fund pays for the program coordinator and afterschool staff and activities.

Fund	Object	Revised Budget 2023/24	Proposed Budget 2024/25
285	REVENUE	127,361.32	91,362.00
	FUND BALANCE/REVENUE TOTAL	127,361.32	91,362.00
285	SALARIES	60,550.00	59,939.00
285	BENEFITS	21,492.00	22,217.00
285	PURCHASED SERVICES	37,608.80	5,361.00
285	SUPPLIES AND MATERIALS	7,710.52	3,845.00
	EXPENDITURE TOTAL	127,361.32	91,362.00

**21st Century Community Learning Grant Preschool Program (286)**

The grant focus is on providing opportunities for academic enrichment. The grant was awarded for a Preschool Program. The program funds 1 teacher and 2 paras.

Fund	Object	Proposed Budget 2023/24	Proposed Budget 2024/25
286	REVENUE	145,000.00	145,000.00
	FUND BALANCE/REVENUE TOTAL	145,000.00	145,000.00
286	SALARIES	97,413.00	97,388.00
286	BENEFITS	38,233.00	43,435.00
286	PURCHASED SERVICES	2,070.00	1,000.00
286	SUPPLIES AND MATERIALS	7,284.00	3,177.00
286	CAPITOL OBJECTS	0	0
	EXPENDITURE TOTAL	145,000.00	145,000.00

**Food Services Fund (290)**

The food services program is administered by the State Department of Education in accordance with federal regulations. The program provides lunches and breakfasts for students in the District. Reimbursement for meals served is based on federal regulations. The program is self-supporting except for the cost of Social Security taxes paid from the General Fund. Idaho Code requires the District to pay this amount to comply with federal regulations specifying a certain contribution of local funds. Approximately 15 positions are funded by this program.

Fund	Object	Revised Budget 2023/24	Proposed Budget 2024/25
290	FUND BALANCE	570,736.00	200,000.00
290	REVENUE - State Revenue	679,467.00	655,998.00
290	REVENUE - Student/Adult meals; local revenue	232,500.00	236,100.00
	FUND BALANCE/REVENUE TOTAL	1,482,703.00	1,092,098.00
290	SALARIES	433,500.00	448,102.00
290	BENEFITS	216,717.00	197,896.00
290	PURCHASED SERVICES	22,182.00	10,000.00
290	SUPPLIES AND MATERIALS	790,304.00	436,100.00
290	CAPITOL OBJECTS	20,000.00	0.00
	EXPENDITURE TOTAL	1,482,703.00	1,092,098.00

**Bus Depreciation (424)**

Funds received from the state based on the prior year's bus depreciation values. These funds provide buses.

Fund	Object	Revised Budget 2023/24	Proposed Budget 2024/25
424	FUND BALANCE	0	155,404.00
424	REVENUE - TRANS IN BUS DEPR	90,404.00	175,315.00
424	REVENUE - BUS RENT	65,000.00	50,000.00
	FUND BALANCE/REVENUE TOTAL	155,404.00	380,719.00
424	CAPITOL OBJECTS	155,404.00	380,719.00
	EXPENDITURE TOTAL	155,404.00	380,719.00

**Plant Facility Fund (425)**

Monies received from the State Lottery Commission. These funds are expended on capitol expenses.

Fund	Object	Revised Budget 2023/24	Proposed Budget 2024/25
425	FUND BALANCE	90,735.00	110,735.00
425	REVENUE	20,000.00	0.00
	FUND BALANCE/REVENUE TOTAL	110,735.00	110,735.00
425	CAPITOL OBJECTS	110,735.00	110,735.00
	EXPENDITURE TOTAL	110,735.00	110,735.00

## Independent School District of Emmett #221

### Proposed Budget

Fiscal Year: 2024-2025

Account Number	Description	GL Budget
100.320.100.000.000	FUND BALANCE - GENERAL FUND	(\$2,454,775.00)
	Function: 320 - 320	(\$2,454,775.00)
100.411.200.000.000	SUPP. LEVY 0	(\$527,500.00)
100.411.400.000.000	TORT LEVY	(\$55,770.00)
	Function: 411 Revenue - Local Support - 411	(\$583,270.00)
100.413.000.000.000	PENALTY INT.	(\$5,000.00)
	Function: 413000 PENALTY & INTEREST - 413	(\$5,000.00)
100.415.000.000.000	EARNINGS ON INVESTMENTS	(\$300,000.00)
	Function: 415 Earnings/Interest on Investments - 415	(\$300,000.00)
100.419.900.000.000	OTHER LOCAL REVENUE	(\$70,845.00)
100.419.900.801.000	OTHER LOCAL PR2TA PROF TECH	(\$250,000.00)
	Function: 419 Other Local Revenue - 419	(\$320,845.00)
100.431.100.000.000	EDUCATIONAL SUPPORT	(\$5,193,635.00)
100.431.110.000.000	STATE SALARY APPORTIONMENT	(\$9,784,820.00)
100.431.200.000.000	TRANSPORTATION	(\$757,389.00)
100.431.225.000.000	TRANS BLOCK GRA	(\$310,000.00)
100.431.250.000.000	BUS DEPREC.	(\$175,315.00)
100.431.400.000.000	EXCEPTIONAL CHILD / SED SUPPOR	(\$33,060.00)
100.431.600.000.000	TUITION EQ SUPP	(\$118,405.00)
100.431.800.000.000	STATE BENEFIT SUPPORT	(\$2,040,537.00)
100.431.900.000.000	OTHER STATE SUPPORT	(\$815,118.00)
100.431.900.000.407	HB292 2023 Funding	(\$472,500.00)
	Function: 431 State Support - 431	(\$19,700,779.00)
100.438.000.000.000	IN LIEU OF TAX- PROP TAX REPLA	(\$60,693.00)
	Function: 438 State Revenue in Lieu of Taxes - 438	(\$60,693.00)
100.460.000.000.000	TRANSFERS IN	(\$16,296.00)
	Function: 460000 TRANSFERS IN - 460	(\$16,296.00)
100.512.110.000.000	ELEM. SALARIES-CERT	\$5,000.00
100.512.110.000.348	ELEM. SALARIES-CERT ELL STATE	\$16,015.00
100.512.110.101.000	ELEM. SALARIES-CERT	\$622,623.00
100.512.110.101.402	ELEM. SALARIES-CERT LITERACY P	\$103,300.00
100.512.110.105.000	ELEM. SALARIES-CERT	\$1,073,514.00
100.512.110.105.402	ELEM. SALARIES-CERT LITERACY P	\$106,958.00
100.512.110.106.000	ELEM. SALARIES-CERT	\$1,123,077.00
100.512.110.106.402	ELEM. SALARIES-CERT LITERACY P	\$50,960.00
100.512.110.106.770	ELEM. SALARIES-CERT	\$47,896.00
100.512.110.601.000	ELEM. SALARIES-CERT	\$210,058.00
100.512.110.603.000	ELEM. SALARIES-CERT	\$67,317.00
100.512.110.604.000	ELEM. SALARIES-CERT	\$119,262.00
100.512.110.604.402	ELEM. SALARIES-CERT LITERACY P	\$52,161.00
100.512.115.000.000	ELEM. SALARIES-NON CERT	\$2,000.00
100.512.115.101.000	ELEM. SALARIES-NON CERT	\$60,483.00
100.512.115.101.402	ELEM. SALARIES-NON CERT LITERA	\$21,403.00
100.512.115.105.000	ELEM. SALARIES-NON CERT	\$40,891.00
100.512.115.106.000	ELEM. SALARIES-NON CERT	\$62,332.00
100.512.115.106.770	ELEM. SALARIES-NON CERT	\$20,102.00
100.512.115.604.000	ELEM. SALARIES-NON CERT	\$40,776.00
100.512.117.000.000	MERIT SERVICE PAY - ELEM	\$10,000.00
100.512.118.000.000	ELEM. Longevity pmt	\$27,500.00
100.512.160.000.000	ELEM. SUBS - ALL	\$5,400.00
100.512.160.101.000	ELEM. SUBS - ALL	\$10,000.00
100.512.160.105.000	ELEM. SUBS - ALL	\$27,260.00
100.512.160.106.000	ELEM. SUBS - ALL	\$25,380.00
100.512.160.603.000	ELEM. SUBS - ALL	\$2,000.00
100.512.160.604.000	ELEM. SUBS - ALL	\$3,000.00
100.512.170.000.000	ELEM. PERS. LEAVE	\$10,000.00
100.512.210.000.000	ELEM. PERSI	\$6,594.00
100.512.210.000.348	ELEM. PERSI ELL STATE	\$2,159.00
100.512.210.101.000	ELEM. PERSI	\$91,164.00
100.512.210.101.402	ELEM. PERSI LITERACY PROFIC	\$16,485.00
100.512.210.105.000	ELEM. PERSI	\$149,601.00
100.512.210.105.402	ELEM. PERSI LITERACY PROFIC	\$14,418.00
100.512.210.106.000	ELEM. PERSI	\$158,846.00
100.512.210.106.402	ELEM. PERSI LITERACY PROFIC	\$6,869.00
100.512.210.106.770	ELEM. PERSI	\$8,860.00
100.512.210.601.000	ELEM. PERSI	\$28,316.00
100.512.210.603.000	ELEM. PERSI	\$9,074.00
100.512.210.604.000	ELEM. PERSI	\$20,954.00
100.512.210.604.402	ELEM. PERSI LITERACY PROFIC	\$7,031.00

Account Number	Description	GL Budget
100.512.220.000.000	ELEM. FICA / MDCR	\$4,552.00
100.512.220.000.348	ELEM. FICA/MDCR ELL STATE	\$1,217.00
100.512.220.101.000	ELEM. FICA / MDCR	\$52,676.00
100.512.220.101.402	ELEM. FICA/MDCR LITERACY PROFI	\$9,463.00
100.512.220.105.000	ELEM. FICA / MDCR	\$86,766.00
100.512.220.105.402	ELEM. FICA/MDCR LITERACY PROFI	\$8,129.00
100.512.220.106.000	ELEM. FICA / MDCR	\$92,020.00
100.512.220.106.402	ELEM. FICA/MDCR LITERACY PROFI	\$3,873.00
100.512.220.106.770	ELEM. FICA / MDCR	\$5,168.00
100.512.220.601.000	ELEM. FICA / MDCR	\$15,964.00
100.512.220.603.000	ELEM. FICA / MDCR	\$5,116.00
100.512.220.604.000	ELEM. FICA / MDCR	\$12,391.00
100.512.220.604.402	ELEM. FICA/MDCR LITERACY PROFI	\$3,964.00
100.512.240.000.348	ELEM. HEALTH ELL STATE	\$2,158.00
100.512.240.101.000	ELEM. HEALTH	\$148,973.00
100.512.240.101.402	ELEM. HEALTH LITERACY PROFIC	\$30,822.00
100.512.240.105.000	ELEM. HEALTH	\$184,932.00
100.512.240.105.402	ELEM. HEALTH LITERACY PROFIC	\$20,548.00
100.512.240.106.000	ELEM. HEALTH	\$220,891.00
100.512.240.106.402	ELEM. HEALTH LITERACY PROFIC	\$10,274.00
100.512.240.106.770	ELEM. HEALTH	\$15,411.00
100.512.240.601.000	ELEM. HEALTH	\$41,096.00
100.512.240.603.000	ELEM. HEALTH	\$10,274.00
100.512.240.604.000	ELEM. HEALTH	\$41,096.00
100.512.240.604.402	ELEM. HEALTH LITERACY PROFIC	\$10,274.00
100.512.310.000.402	ELEM. PURCHASED SER. LITERACY	\$16,000.00
100.512.380.000.000	ELEM. TRAVEL	\$500.00
100.512.380.101.000	ELEM. TRAVEL	\$1,000.00
100.512.380.105.000	ELEM. TRAVEL	\$700.00
100.512.380.106.000	ELEM. TRAVEL	\$700.00
100.512.380.603.000	ELEM. TRAVEL	\$500.00
100.512.380.604.000	ELEM. TRAVEL	\$900.00
100.512.410.000.346	ELEM. SUPP. & MATERIAL TEST SU	\$1,719.00
100.512.410.000.352	ELEM. SUPP. & MATERIAL SPEC. E	\$1,000.00
100.512.410.000.402	ELEM. SUPP. & MATERIAL LITERAC	\$5,000.00
100.512.410.000.602	ELEM. SUPP. & MATERIAL PALATOM	\$1,099.00
100.512.410.101.000	ELEM. SUPP. & MATERIAL	\$5,160.00
100.512.410.105.000	ELEM. SUPP. & MATERIAL	\$10,056.00
100.512.410.106.000	ELEM. SUPP. & MATERIAL	\$9,984.00
100.512.410.603.000	ELEM. SUPP. & MATERIAL	\$400.00
100.512.410.604.000	ELEM. SUPP. & MATERIAL	\$1,152.00
100.512.411.101.000	ELEM. POSTAGE	\$527.00
100.512.411.105.000	ELEM. POSTAGE	\$1,027.00
100.512.411.106.000	ELEM. POSTAGE	\$1,019.00
100.512.411.603.000	ELEM. POSTAGE	\$50.00
100.512.411.604.000	ELEM. POSTAGE	\$118.00
100.512.416.101.000	ELEM. P.E.	\$157.00
100.512.416.105.000	ELEM. P.E.	\$306.00
100.512.416.106.000	ELEM. P.E.	\$304.00
100.512.416.603.000	ELEM. P.E.	\$50.00
100.512.416.604.000	ELEM. P.E.	\$75.00
100.512.417.101.000	ELEM. MUSIC	\$226.00
100.512.417.105.000	ELEM. MUSIC	\$540.00
100.512.417.106.000	ELEM. MUSIC	\$537.00
100.512.417.603.000	ELEM. MUSIC	\$30.00
100.512.417.604.000	ELEM. MUSIC	\$72.00
	Function: 512000 ELEMENTARY PROGRAM - 512	\$5,585,995.00
100.515.110.000.000	SEC. SALARIES-CERT	\$4,000.00
100.515.110.401.000	SEC. SALARIES-CERT	\$1,492,552.00
100.515.110.401.400	SEC. SALARIES-CERT REMEDIATION	\$36,033.00
100.515.110.401.770	SEC. SALARIES-CERT	\$119,718.00
100.515.110.601.000	SEC. SALARIES-CERT	\$1,085,769.00
100.515.115.000.000	SEC. SALARIES-NON CERT	\$5,000.00
100.515.115.401.000	SEC. SALARIES-NON CERT	\$20,102.00
100.515.115.401.770	SEC. SALARIES-NON CERT	\$21,332.00
100.515.117.000.000	MERIT SERVICE PAY - SEC	\$7,000.00
100.515.118.000.000	SEC. Longevity pmt	\$29,250.00
100.515.160.401.000	SEC. SUBS - ALL	\$18,000.00
100.515.160.601.000	SEC. SUBS - ALL	\$20,000.00
100.515.170.000.000	SEC. PERS. LEAVE	\$8,000.00
100.515.210.000.000	SEC. PERSI	\$6,432.00
100.515.210.401.000	SEC. PERSI	\$203,602.00
100.515.210.401.400	SEC. PERSI REMEDIATION	\$4,858.00
100.515.210.401.770	SEC. PERSI	\$18,690.00

Account Number	Description	GL Budget
100.515.210.601.000	SEC. PERSI	\$146,362.00
100.515.220.000.000	SEC. FICA / MDCR	\$4,047.00
100.515.220.401.000	SEC. FICA / MDCR	\$116,330.00
100.515.220.401.400	SEC. FICA/MDCR REMEDIATION	\$2,739.00
100.515.220.401.770	SEC. FICA / MDCR	\$10,721.00
100.515.220.601.000	SEC. FICA / MDCR	\$84,039.00
100.515.240.000.000	SEC. HEALTH	\$3,000.00
100.515.240.401.000	SEC. HEALTH	\$236,097.00
100.515.240.401.400	SEC. HEALTH REMEDIATION	\$5,342.00
100.515.240.401.770	SEC. HEALTH	\$30,822.00
100.515.240.601.000	SEC. HEALTH	\$177,227.00
100.515.310.401.308	IDLA	\$50,000.00
100.515.310.601.308	IDLA	\$10,000.00
100.515.380.000.000	SEC. TRAVEL	\$300.00
100.515.380.401.000	SEC. TRAVEL	\$400.00
100.515.380.601.000	SEC. TRAVEL	\$100.00
100.515.410.000.346	SEC. SUPP. & MATERIAL TEST SUP	\$2,376.00
100.515.410.000.352	SEC. SUPP. & MATERIAL SPEC. ED	\$1,000.00
100.515.410.401.000	SEC. SUPP. & MATERIAL	\$14,240.00
100.515.410.601.000	SEC. SUPP. & MATERIAL	\$12,614.00
100.515.411.401.000	SEC. POSTAGE	\$2,848.00
100.515.411.601.000	SEC. POSTAGE	\$2,336.00
100.515.416.401.000	SEC. P.E.	\$278.00
100.515.416.601.000	SEC. P.E.	\$228.00
100.515.417.401.000	SEC. MUSIC	\$776.00
100.515.417.601.000	SEC. MUSIC	\$755.00
	Function: 515000 SECONDARY PROGRAM - 515	\$4,015,315.00
100.517.110.491.000	ALT. SALARIES-CERT	\$346,378.00
100.517.110.492.000	ALT. SALARIES-CERT	\$109,426.00
100.517.110.497.000	ALT. SALARIES-CERT	\$37,000.00
100.517.110.498.000	ALT. SALARIES-CERT	\$9,500.00
100.517.115.491.000	ALT. SALARIES-NON CERT	\$20,102.00
100.517.115.492.000	ALT. SALARIES-NON CERT	\$10,000.00
100.517.115.497.000	ALT. SALARIES-NON CERT	\$7,000.00
100.517.115.498.000	ALT. SALARIES-NON CERT	\$5,000.00
100.517.160.491.000	ALT. SUBS - ALL	\$6,500.00
100.517.160.492.000	ALT. SUBS - ALL	\$3,000.00
100.517.210.491.000	ALT. PERSI	\$49,097.00
100.517.210.492.000	ALT. PERSI	\$15,947.00
100.517.210.497.000	ALT. PERSI	\$5,826.00
100.517.210.498.000	ALT. PERSI	\$1,879.00
100.517.220.491.000	ALT. FICA	\$28,347.00
100.517.220.492.000	ALT. FICA	\$9,305.00
100.517.220.497.000	ALT. FICA	\$3,344.00
100.517.220.498.000	ALT. FICA	\$1,102.00
100.517.240.491.000	ALT. HEALTH	\$77,055.00
100.517.240.492.000	ALT. HEALTH	\$20,548.00
100.517.310.491.308	IDLA	\$7,000.00
100.517.330.491.000	ALT. UTILITIES	\$32,000.00
100.517.380.491.000	ALT. TRAVEL	\$500.00
100.517.410.491.000	ALT. SUPP. & MATERIAL	\$1,760.00
100.517.410.491.420	ALT. SUPP. & MATERIAL STUDENT	\$4,890.00
100.517.410.492.000	ALT. SUPP. & MATERIAL	\$600.00
100.517.410.497.000	ALT. SUPP. & MATERIAL	\$500.00
100.517.410.498.000	ALT. SUPP. & MATERIAL	\$500.00
100.517.411.491.000	ALT. POSTAGE	\$340.00
100.517.411.492.000	ALT. POSTAGE	\$450.00
100.517.416.491.000	ALT. P.E.	\$453.00
100.517.417.491.000	ALT. MUSIC	\$166.00
	Function: 517000 ALTERNATIVE SCH PROGRAM - 517	\$815,515.00
100.521.110.000.000	EXCEP. CHILD SALARIES-CERT	\$148,617.00
100.521.110.105.000	EXCEP. CHILD SALARIES-CERT	\$104,584.00
100.521.110.401.000	EXCEP. CHILD SALARIES-CERT	\$127,103.00
100.521.115.101.000	EXCEP. CHILD SALARIES-NON CERT	\$43,361.00
100.521.115.105.000	EXCEP. CHILD SALARIES-NON CERT	\$108,550.00
100.521.115.106.000	EXCEP. CHILD SALARIES-NON CERT	\$40,095.00
100.521.115.601.000	EXCEP. CHILD SALARIES-NON CERT	\$20,102.00
100.521.160.101.000	EXCEP. CHILD SUBS - ALL	\$1,000.00
100.521.160.105.000	EXCEP. CHILD SUBS - ALL	\$2,000.00
100.521.160.106.000	EXCEP. CHILD SUBS - ALL	\$3,000.00
100.521.160.401.000	EXCEP. CHILD SUBS - ALL	\$4,000.00
100.521.160.491.000	EXCEP. CHILD SUBS - ALL	\$1,000.00
100.521.160.492.000	EXCEP. CHILD SUBS - ALL	\$500.00
100.521.160.601.000	EXCEP. CHILD SUBS - ALL	\$1,200.00



Account Number	Description	GL Budget
100.521.210.000.000	EXCEP. CHILD PERSI	\$20,034.00
100.521.210.101.000	EXCEP. CHILD PERSI	\$5,186.00
100.521.210.105.000	EXCEP. CHILD PERSI	\$27,081.00
100.521.210.106.000	EXCEP. CHILD PERSI	\$4,796.00
100.521.210.401.000	EXCEP. CHILD PERSI	\$17,134.00
100.521.210.601.000	EXCEP. CHILD PERSI	\$2,405.00
100.521.220.000.000	EXCEP. CHILD FICA	\$11,295.00
100.521.220.101.000	EXCEP. CHILD FICA	\$3,372.00
100.521.220.105.000	EXCEP. CHILD FICA	\$16,351.00
100.521.220.106.000	EXCEP. CHILD FICA	\$3,276.00
100.521.220.401.000	EXCEP. CHILD FICA	\$9,964.00
100.521.220.491.000	EXCEP. CHILD FICA	\$76.00
100.521.220.492.000	EXCEP. CHILD FICA	\$38.00
100.521.220.601.000	EXCEP. CHILD FICA	\$1,620.00
100.521.240.000.000	EXCEP. CHILD HEALTH	\$20,548.00
100.521.240.101.000	EXCEP. CHILD HEALTH	\$20,548.00
100.521.240.105.000	EXCEP. CHILD HEALTH	\$41,096.00
100.521.240.106.000	EXCEP. CHILD HEALTH	\$20,548.00
100.521.240.401.000	EXCEP. CHILD HEALTH	\$10,274.00
100.521.240.601.000	EXCEP. CHILD HEALTH	\$10,274.00
100.521.315.000.000	EXCEP. CHILD PUR SER OTH PRO	\$185,260.00
	Function: 521000 EXCEPTIONAL CHILD PROGRAM - 521	\$1,036,288.00
100.522.110.101.000	PRE SCHOOL SALARIES-CERT	\$57,957.00
100.522.210.101.000	PRE SCHOOL PERSI	\$7,813.00
100.522.220.101.000	PRE SCHOOL FICA	\$4,405.00
100.522.240.101.000	PRE SCHOOL HEALTH	\$10,274.00
	Function: 522000 PRE SCHOOL EXCEP CHILD PROGRAM - 522	\$80,449.00
100.524.313.000.000	GIFT / TALENT PROF DEV	\$3,000.00
100.524.380.000.000	GIFT / TALENT TRAVEL	\$1,000.00
100.524.410.000.000	GIFT / TALENT SUPP. & MATERIAL	\$3,000.00
100.524.470.000.000	GIFT / TALENT ED SOFTWARE	\$1,500.00
	Function: 524000 GIFTED AND TALENTED PRO - 524	\$8,500.00
100.531.105.000.000	INTERSCHOLASTIC STIPENDS	\$1,000.00
100.531.105.401.000	INTERSCHOLASTIC STIPENDS	\$174,672.00
100.531.105.401.747	INTERSCHOLASTIC STIPENDS	\$32,000.00
100.531.105.601.000	INTERSCHOLASTIC STIPENDS	\$54,471.00
100.531.105.601.747	INTERSCHOLASTIC STIPENDS	\$8,000.00
100.531.210.000.000	INTERSCHOLASTIC PERSI	\$120.00
100.531.210.401.000	INTERSCHOLASTIC PERSI	\$20,891.00
100.531.210.401.747	INTERSCHOLASTIC PERSI	\$3,828.00
100.531.210.601.000	INTERSCHOLASTIC PERSI	\$6,515.00
100.531.210.601.747	INTERSCHOLASTIC PERSI	\$957.00
100.531.220.000.000	INTERSCHOLASTIC FICA / MDCR	\$76.00
100.531.220.401.000	INTERSCHOLASTIC FICA / MDCR	\$13,276.00
100.531.220.401.747	INTERSCHOLASTIC FICA / MDCR	\$2,432.00
100.531.220.601.000	INTERSCHOLASTIC FICA / MDCR	\$4,140.00
100.531.220.601.747	INTERSCHOLASTIC FICA / MDCR	\$608.00
100.531.310.000.652	INTERSCHOLASTIC PURCHASED SER.	\$31,200.00
100.531.380.401.000	INTERSCHOLASTIC TRAVEL	\$12,000.00
100.531.380.601.000	INTERSCHOLASTIC TRAVEL	\$1,000.00
100.531.390.401.000	INTERSCHOLASTIC FEE / DUES	\$2,600.00
100.531.390.401.479	INTERSCHOLASTIC FEE/DUES ACTIV	\$3,700.00
100.531.390.601.000	INTERSCHOLASTIC FEE / DUES	\$820.00
100.531.550.401.000	INTERSCHOLASTIC EQUIP	\$10,000.00
100.531.550.601.000	INTERSCHOLASTIC EQUIP	\$7,000.00
	Function: 531000 INTERSCHOLASTIC PROGRAM - 531	\$391,306.00
100.532.105.000.000	SCHOOL ACT. STIPENDS	\$1,935.00
100.532.105.105.000	SCHOOL ACT. STIPENDS	\$3,870.00
100.532.105.106.000	SCHOOL ACT. STIPENDS	\$1,613.00
100.532.105.401.000	SCHOOL ACT. STIPENDS	\$35,557.00
100.532.105.601.000	SCHOOL ACT. STIPENDS	\$10,320.00
100.532.105.603.000	SCHOOL ACT. STIPENDS	\$2,419.00
100.532.105.604.000	SCHOOL ACT. STIPENDS	\$2,419.00
100.532.210.105.000	SCHOOL ACT. PERSI	\$463.00
100.532.210.106.000	SCHOOL ACT. PERSI	\$193.00
100.532.210.401.000	SCHOOL ACT. PERSI	\$4,253.00
100.532.210.601.000	SCHOOL ACT. PERSI	\$1,235.00
100.532.210.603.000	SCHOOL ACT. PERSI	\$290.00
100.532.210.604.000	SCHOOL ACT. PERSI	\$290.00
100.532.220.105.000	SCHOOL ACT. FICA	\$295.00
100.532.220.106.000	SCHOOL ACT. FICA	\$123.00
100.532.220.401.000	SCHOOL ACT. FICA	\$2,703.00
100.532.220.601.000	SCHOOL ACT. FICA	\$785.00
100.532.220.603.000	SCHOOL ACT. FICA	\$184.00

Account Number	Description	GL Budget
100.532.220.604.000	SCHOOL ACT. FICA	\$184.00
100.532.310.401.319	ACCREDITATIO - EHS	\$5,000.00
100.532.310.491.319	ACCREDITATION - BCHS	\$1,400.00
100.532.380.401.000	SCHOOL ACT. TRAVEL	\$3,096.00
100.532.410.000.352	SCHOOL ACT. SUPP. & MATERIAL S	\$1,000.00
100.532.410.101.000	SCHOOL ACT. SUPP. & MATERIAL	\$6,000.00
100.532.410.105.000	SCHOOL ACT. SUPP. & MATERIAL	\$17,000.00
100.532.410.106.000	SCHOOL ACT. SUPP. & MATERIAL	\$9,000.00
100.532.410.401.000	SCHOOL ACT. SUPP. & MATERIAL	\$102,000.00
100.532.410.401.318	SCHOOL ACT. SUPP. & MATERIAL G	\$6,000.00
100.532.410.491.000	SCHOOL ACT. SUPP. & MATERIAL	\$3,000.00
100.532.410.491.318	SCHOOL ACT. SUPP. & MATERIAL G	\$1,500.00
100.532.410.601.000	SCHOOL ACT. SUPP. & MATERIAL	\$20,500.00
100.532.410.604.000	SCHOOL ACT. SUPP. & MATERIAL	\$1,500.00
	Function: 532000 SCHOOL ACTIVITIES - 532	\$246,127.00
100.611.110.000.000	GUIDE / HEALTH SALARIES-CERT	\$119,276.00
100.611.110.101.000	GUIDE / HEALTH SALARIES-CERT	\$25,190.00
100.611.110.105.000	GUIDE / HEALTH SALARIES-CERT	\$49,637.00
100.611.110.105.770	GUIDE / HEALTH SALARIES-CERT	\$62,901.00
100.611.110.106.000	GUIDE / HEALTH SALARIES-CERT	\$48,862.00
100.611.110.106.770	GUIDE / HEALTH SALARIES-CERT	\$51,431.00
100.611.110.401.000	GUIDE / HEALTH SALARIES-CERT	\$104,966.00
100.611.110.401.350	GUIDE/HEALTH SALARIES-CERT C &	\$7,000.00
100.611.110.491.000	GUIDE / HEALTH SALARIES-CERT	\$25,200.00
100.611.110.601.000	GUIDE / HEALTH SALARIES-CERT	\$147,200.00
100.611.115.000.000	GUIDE / HEALTH SALARIES-NON CE	\$2,700.00
100.611.115.401.000	GUIDE / HEALTH SALARIES-NON CE	\$25,919.00
100.611.115.401.350	GUIDE/HEALTH SALARIES-NON CERT	\$21,488.00
100.611.115.601.000	GUIDE / HEALTH SALARIES-NON CE	\$25,000.00
100.611.160.000.000	GUIDE / HEALTH SUBS - ALL	\$1,100.00
100.611.210.000.000	GUIDE / HEALTH PERSI	\$16,402.00
100.611.210.101.000	GUIDE / HEALTH PERSI	\$3,396.00
100.611.210.105.000	GUIDE / HEALTH PERSI	\$6,692.00
100.611.210.105.770	GUIDE / HEALTH PERSI	\$8,480.00
100.611.210.106.000	GUIDE / HEALTH PERSI	\$6,587.00
100.611.210.106.770	GUIDE / HEALTH PERSI	\$6,933.00
100.611.210.401.000	GUIDE / HEALTH PERSI	\$17,250.00
100.611.210.401.350	GUIDE/HEALTH PERSI C & C ADVIS	\$3,514.00
100.611.210.491.000	GUIDE / HEALTH PERSI	\$3,397.00
100.611.210.601.000	GUIDE / HEALTH PERSI	\$22,833.00
100.611.220.000.000	GUIDE / HEALTH FICA / MDCR	\$9,355.00
100.611.220.101.000	GUIDE / HEALTH FICA / MDCR	\$1,915.00
100.611.220.105.000	GUIDE / HEALTH FICA / MDCR	\$3,773.00
100.611.220.105.770	GUIDE / HEALTH FICA / MDCR	\$4,781.00
100.611.220.106.000	GUIDE / HEALTH FICA / MDCR	\$3,714.00
100.611.220.106.770	GUIDE / HEALTH FICA / MDCR	\$3,909.00
100.611.220.401.000	GUIDE / HEALTH FICA / MDCR	\$9,948.00
100.611.220.401.350	GUIDE/HEALTH FICA/MDCR C & C A	\$2,166.00
100.611.220.491.000	GUIDE / HEALTH FICA / MDCR	\$1,916.00
100.611.220.601.000	GUIDE / HEALTH FICA / MDCR	\$13,088.00
100.611.240.000.000	GUIDE / HEALTH HEALTH	\$16,438.00
100.611.240.101.000	GUIDE / HEALTH HEALTH	\$5,137.00
100.611.240.105.000	GUIDE / HEALTH HEALTH	\$10,274.00
100.611.240.105.770	GUIDE / HEALTH HEALTH	\$10,274.00
100.611.240.106.000	GUIDE / HEALTH HEALTH	\$10,274.00
100.611.240.106.770	GUIDE / HEALTH HEALTH	\$10,274.00
100.611.240.401.000	GUIDE / HEALTH HEALTH	\$30,822.00
100.611.240.401.350	GUIDE/HEALTH HEALTH C & C ADVI	\$10,274.00
100.611.240.491.000	GUIDE / HEALTH HEALTH	\$5,137.00
100.611.240.601.000	GUIDE / HEALTH HEALTH	\$30,822.00
100.611.310.000.000	GUIDE / HEALTH PURCHASED SER.	\$300.00
100.611.310.401.350	GUIDE/HEALTH PURCHASED SER. C	\$5,500.00
100.611.313.000.418	GUIDE/HEALTH PROF DEV HEALTH	\$300.00
100.611.313.401.350	GUIDE/HEALTH PROF DEV C & C AD	\$1,200.00
100.611.380.000.418	GUIDE/HEALTH TRAVEL HEALTH	\$800.00
100.611.380.401.350	GUIDE/HEALTH TRAVEL C & C ADVI	\$800.00
100.611.410.000.340	Counselor One Time Donation	\$444.00
100.611.410.000.417	GUIDE/HEALTH SUPP. & MATERIAL	\$313.00
100.611.410.000.418	GUIDE/HEALTH SUPP. & MATERIAL	\$2,800.00
100.611.410.000.475	GUIDE/HEALTH SUPP. & MATERIAL	\$4,068.00
100.611.410.000.476	GUIDE/HEALTH SUPP. & MATERIAL	\$10,306.00
100.611.410.101.418	GUIDE/HEALTH SUPP. & MATERIAL	\$452.00
100.611.410.105.418	GUIDE/HEALTH SUPP. & MATERIAL	\$880.00
100.611.410.106.418	GUIDE/HEALTH SUPP. & MATERIAL	\$874.00

Account Number	Description	GL Budget
100.611.410.401.350	GUIDE/HEALTH SUPP. & MATERIAL	\$9,921.00
100.611.410.401.418	GUIDE/HEALTH SUPP. & MATERIAL	\$392.00
100.611.410.491.418	GUIDE/HEALTH SUPP. & MATERIAL	\$48.00
100.611.410.601.418	GUIDE/HEALTH SUPP. & MATERIAL	\$321.00
100.611.410.603.418	GUIDE/HEALTH SUPP. & MATERIAL	\$25.00
100.611.410.604.418	GUIDE/HEALTH SUPP. & MATERIAL	\$101.00
	Function: 611000 GUIDANCE/ HEALTH - 611	\$1,047,490.00
100.621.110.601.000	INST. IMPROVE SALARIES-CERT	\$33,138.00
100.621.210.601.000	INST. IMPROVE PERSI	\$4,468.00
100.621.220.601.000	INST. IMPROVE FICA / MDCR	\$2,519.00
100.621.240.601.000	INST. IMPROVE HEALTH	\$5,137.00
100.621.290.000.000	INST. IMPROVE CREDIT. REIMBURS	\$15,000.00
100.621.310.000.000	INST. IMPROVE PURCHASED SER.	\$5,000.00
100.621.313.000.000	INST. IMPROVE PROF DEV	\$10,000.00
100.621.313.000.404	INST. IMPROVE PROF DEV Dyslexi	\$20,300.00
100.621.380.000.000	INST. IMPROVE TRAVEL	\$500.00
100.621.380.000.029	INST. IMPROVE TRAVEL	\$100.00
100.621.410.000.000	INST. IMPROVE SUPP. & MATERIAL	\$2,000.00
100.621.410.000.310	INST. IMPROVE SUPP. & MATERIAL	\$10,000.00
100.621.410.000.344	INST. IMPROVE SUPP. & MATERIAL	\$1,500.00
100.621.410.000.346	INST. IMPROVE SUPP. & MATERIAL	\$700.00
	Function: 621000 INSTRUCTIONAL IMPROVEME - 621	\$110,362.00
100.622.115.105.000	MEDIA SALARIES-NON CERT	\$23,887.00
100.622.115.106.000	MEDIA SALARIES-NON CERT	\$20,387.00
100.622.115.401.000	MEDIA SALARIES-NON CERT	\$45,098.00
100.622.115.601.000	MEDIA SALARIES-NON CERT	\$21,635.00
100.622.210.105.000	MEDIA PERSI	\$2,857.00
100.622.210.106.000	MEDIA PERSI	\$2,439.00
100.622.210.401.000	MEDIA PERSI	\$5,394.00
100.622.210.601.000	MEDIA PERSI	\$2,588.00
100.622.220.105.000	MEDIA FICA / MDCR	\$1,816.00
100.622.220.106.000	MEDIA FICA / MDCR	\$1,550.00
100.622.220.401.000	MEDIA FICA / MDCR	\$3,428.00
100.622.220.601.000	MEDIA FICA / MDCR	\$1,645.00
100.622.240.105.000	MEDIA HEALTH	\$10,274.00
100.622.240.106.000	MEDIA HEALTH	\$10,274.00
100.622.240.401.000	MEDIA HEALTH	\$20,548.00
100.622.240.601.000	MEDIA HEALTH	\$10,274.00
100.622.410.101.000	MEDIA SUPP. & MATERIAL	\$215.00
100.622.410.105.000	MEDIA SUPP. & MATERIAL	\$419.00
100.622.410.106.000	MEDIA SUPP. & MATERIAL	\$416.00
100.622.410.401.000	MEDIA SUPP. & MATERIAL	\$712.00
100.622.410.601.000	MEDIA SUPP. & MATERIAL	\$584.00
100.622.410.603.000	MEDIA SUPP. & MATERIAL	\$24.00
100.622.410.604.000	MEDIA SUPP. & MATERIAL	\$96.00
100.622.430.101.000	MEDIA MEDIA BOOK	\$215.00
100.622.430.105.000	MEDIA MEDIA BOOK	\$419.00
100.622.430.106.000	MEDIA MEDIA BOOK	\$416.00
100.622.430.401.000	MEDIA MEDIA BOOK	\$712.00
100.622.430.601.000	MEDIA MEDIA BOOK	\$584.00
100.622.430.603.000	MEDIA MEDIA BOOK	\$24.00
100.622.430.604.000	MEDIA MEDIA BOOK	\$96.00
	Function: 622000 EDUCATIONAL MEDIA PROGRAM - 622	\$189,026.00
100.624.440.000.000	BOOKS, PERIODIC TEXTBOOKS	\$37,850.00
100.624.440.101.000	BOOKS, PERIODIC TEXTBOOKS	\$20,500.00
100.624.440.105.000	BOOKS, PERIODIC TEXTBOOKS	\$27,400.00
100.624.440.106.000	BOOKS, PERIODIC TEXTBOOKS	\$27,400.00
100.624.440.401.000	BOOKS, PERIODIC TEXTBOOKS	\$34,800.00
100.624.440.491.000	BOOKS, PERIODIC TEXTBOOKS	\$8,000.00
100.624.440.492.000	BOOKS, PERIODIC TEXTBOOKS	\$2,250.00
100.624.440.601.000	BOOKS, PERIODIC TEXTBOOKS	\$33,800.00
100.624.440.603.000	BOOKS, PERIODIC TEXTBOOKS	\$3,000.00
100.624.440.604.000	BOOKS, PERIODIC TEXTBOOKS	\$5,000.00
	Function: BOOKS, PERIODICALS - 624	\$200,000.00
100.631.310.000.000	BOARD OF ED PURCHASED SER.	\$2,000.00
100.631.310.000.480	BOARD OF ED PURCHASED SER. LEG	\$18,000.00
100.631.310.000.482	BOARD OF ED PURCHASED SER. AUD	\$10,800.00
100.631.313.000.000	BOARD OF ED PROF DEV	\$5,000.00
100.631.355.000.000	ADV. LEGAL AD	\$1,000.00
100.631.365.000.000	BOARD OF ED PRINTING/BINDING	\$3,500.00
100.631.380.000.000	BOARD OF ED TRAVEL	\$500.00
100.631.390.000.000	BOARD OF ED FEE / DUES	\$7,500.00
100.631.410.000.000	PERIODICALS/SUBSCRIPTIONS	\$3,200.00
	Function: 631000 BOARD OF EDUCATION - 631	\$51,500.00

Account Number	Description	GL Budget
100.632.110.000.000	DIST. ADMIN SALARIES-CERT	\$380,767.00
100.632.210.000.000	DIST. ADMIN PERSI	\$51,328.00
100.632.220.000.000	DIST. ADMIN FICA / MDCR	\$28,483.00
100.632.240.000.000	DIST. ADMIN HEALTH	\$30,822.00
100.632.313.000.000	DIST. ADMIN PROF DEV	\$9,000.00
100.632.380.000.000	DIST. ADMIN TRAVEL	\$2,000.00
100.632.390.000.000	DIST. ADMIN FEE	\$2,000.00
100.632.410.000.000	DIST. ADMIN SUPP. & MATERIAL	\$1,500.00
	Function: 632000 DISTRICT ADMINISTRATION - 632	\$505,900.00
100.641.110.101.000	SCHOOL ADMIN SALARIES-CERT	\$87,422.00
100.641.110.105.000	SCHOOL ADMIN SALARIES-CERT	\$106,777.00
100.641.110.106.000	SCHOOL ADMIN SALARIES-CERT	\$86,339.00
100.641.110.401.000	SCHOOL ADMIN SALARIES-CERT	\$199,602.00
100.641.110.491.000	SCHOOL ADMIN SALARIES-CERT	\$99,430.00
100.641.110.601.000	SCHOOL ADMIN SALARIES-CERT	\$189,902.00
100.641.115.101.000	SCHOOL ADMIN SALARIES-NON CERT	\$29,265.00
100.641.115.105.000	SCHOOL ADMIN SALARIES-NON CERT	\$55,130.00
100.641.115.106.000	SCHOOL ADMIN SALARIES-NON CERT	\$52,913.00
100.641.115.401.000	SCHOOL ADMIN SALARIES-NON CERT	\$82,582.00
100.641.115.491.000	SCHOOL ADMIN SALARIES-NON CERT	\$28,690.00
100.641.115.601.000	SCHOOL ADMIN SALARIES-NON CERT	\$54,647.00
100.641.115.603.000	SCHOOL ADMIN SALARIES-NON CERT	\$21,938.00
100.641.210.101.000	SCHOOL ADMIN PERSI	\$15,286.00
100.641.210.105.000	SCHOOL ADMIN PERSI	\$20,988.00
100.641.210.106.000	SCHOOL ADMIN PERSI	\$17,968.00
100.641.210.401.000	SCHOOL ADMIN PERSI	\$36,784.00
100.641.210.491.000	SCHOOL ADMIN PERSI	\$16,836.00
100.641.210.601.000	SCHOOL ADMIN PERSI	\$32,135.00
100.641.210.603.000	SCHOOL ADMIN PERSI	\$2,624.00
100.641.220.101.000	SCHOOL ADMIN FICA / MDCR	\$8,870.00
100.641.220.105.000	SCHOOL ADMIN FICA / MDCR	\$12,306.00
100.641.220.106.000	SCHOOL ADMIN FICA / MDCR	\$10,584.00
100.641.220.401.000	SCHOOL ADMIN FICA / MDCR	\$21,447.00
100.641.220.491.000	SCHOOL ADMIN FICA / MDCR	\$9,738.00
100.641.220.601.000	SCHOOL ADMIN FICA / MDCR	\$18,587.00
100.641.220.603.000	SCHOOL ADMIN FICA / MDCR	\$1,668.00
100.641.240.101.000	SCHOOL ADMIN HEALTH	\$20,548.00
100.641.240.105.000	SCHOOL ADMIN HEALTH	\$30,822.00
100.641.240.106.000	SCHOOL ADMIN HEALTH	\$30,822.00
100.641.240.401.000	SCHOOL ADMIN HEALTH	\$46,233.00
100.641.240.491.000	SCHOOL ADMIN HEALTH	\$20,548.00
100.641.240.601.000	SCHOOL ADMIN HEALTH	\$41,096.00
100.641.240.603.000	SCHOOL ADMIN HEALTH	\$10,274.00
100.641.313.000.000	SCHOOL ADMIN PROF DEV	\$5,500.00
100.641.390.000.000	SCHOOL ADMIN FEES / DUES	\$1,500.00
	Function: 641000 SCHOOL ADMINISTRATION - 641	\$1,527,801.00
100.651.115.000.000	BUSINESS OP SALARIES-NON CERT	\$421,799.00
100.651.210.000.000	BUSINESS OP PERSI	\$50,424.00
100.651.220.000.000	BUSINESS OP FICA / MDCR	\$31,118.00
100.651.240.000.000	BUSINESS OP HEALTH	\$82,192.00
100.651.310.000.000	BUSINESS OP PURCHASED SER.	\$1,200.00
100.651.310.000.343	BUSINESS OP PURCHASED SER. REC	\$1,700.00
100.651.313.000.000	BUSINESS OP PROF DEV	\$2,000.00
100.651.380.000.000	BUSINESS OP TRAVEL	\$2,500.00
100.651.390.000.000	BUSINESS OP FEE / DUES	\$6,000.00
100.651.390.000.721	BUSINESS OP FEE / DUES	\$2,405.00
100.651.390.000.722	BUSINESS OP FEE / DUES	\$3,500.00
100.651.410.000.000	BUSINESS OP SUPP. & MATERIAL	\$5,000.00
	Function: 651000 BUSINESS OPERATIONS - 651	\$609,838.00
100.655.301.000.745	INSURANCE FUND PLAN ADMIN FEE	\$53,000.00
100.655.408.000.000	INSURANCE FUND HEALTHY INCENT	\$1,500.00
100.655.410.000.000	INSURANCE FUND SUPP. & MATERIA	\$1,500.00
	Function: INSURANCE FUND - 655	\$56,000.00
100.656.105.000.300	TECHNOLOGY STIPENDS	\$7,150.00
100.656.115.000.301	TECHNOLOGY SALARIES-NON CERT	\$208,192.00
100.656.210.000.300	TECHNOLOGY PERSI	\$856.00
100.656.210.000.301	TECHNOLOGY PERSI	\$23,339.00
100.656.220.000.300	TECHNOLOGY FICA / MDCR	\$534.00
100.656.220.000.301	TECHNOLOGY FICA / MDCR	\$15,614.00
100.656.240.000.301	TECHNOLOGY HEALTH	\$41,096.00
100.656.310.000.301	TECHNOLOGY PURCHASED SER.	\$7,500.00
100.656.313.000.301	TECHNOLOGY PROF DEV	\$5,000.00
100.656.380.000.301	TECHNOLOGY TRAVEL	\$600.00
100.656.410.000.301	TECHNOLOGY SUPP. & MATERIAL	\$25,000.00

Account Number	Description	GL Budget
100.656.460.000.303	Administrative software - Host	\$162,660.00
100.656.470.000.303	Educational Software - Host fe	\$78,035.00
100.656.550.000.301	TECHNOLOGY EQUIP	\$15,000.00
	Function: 656000 TECHNOLOGY SUPPORT - 656	\$590,576.00
100.661.115.000.000	BUILD CARE SALARIES-NON CERT	\$950.00
100.661.115.101.000	BUILD CARE SALARIES-NON CERT	\$10,958.00
100.661.115.105.000	BUILD CARE SALARIES-NON CERT	\$21,915.00
100.661.115.106.000	BUILD CARE SALARIES-NON CERT	\$22,354.00
100.661.115.401.000	BUILD CARE SALARIES-NON CERT	\$25,003.00
100.661.115.491.000	BUILD CARE SALARIES-NON CERT	\$10,958.00
100.661.115.601.000	BUILD CARE SALARIES-NON CERT	\$22,646.00
100.661.115.603.000	BUILD CARE SALARIES-NON CERT	\$9,000.00
100.661.115.604.000	BUILD CARE SALARIES-NON CERT	\$7,250.00
100.661.160.000.000	BUILD CARE SUBS - ALL	\$9,200.00
100.661.210.000.000	BUILD CARE PERSI	\$114.00
100.661.210.101.000	BUILD CARE PERSI	\$1,311.00
100.661.210.105.000	BUILD CARE PERSI	\$2,622.00
100.661.210.106.000	BUILD CARE PERSI	\$2,674.00
100.661.210.401.000	BUILD CARE PERSI	\$2,991.00
100.661.210.491.000	BUILD CARE PERSI	\$1,311.00
100.661.210.601.000	BUILD CARE PERSI	\$2,709.00
100.661.210.603.000	BUILD CARE PERSI	\$1,077.00
100.661.210.604.000	BUILD CARE PERSI	\$868.00
100.661.220.000.000	BUILD CARE FICA / MDCR	\$773.00
100.661.220.101.000	BUILD CARE FICA / MDCR	\$833.00
100.661.220.105.000	BUILD CARE FICA / MDCR	\$1,666.00
100.661.220.106.000	BUILD CARE FICA / MDCR	\$1,699.00
100.661.220.401.000	BUILD CARE FICA / MDCR	\$1,901.00
100.661.220.491.000	BUILD CARE FICA / MDCR	\$833.00
100.661.220.601.000	BUILD CARE FICA / MDCR	\$1,722.00
100.661.220.603.000	BUILD CARE FICA / MDCR	\$684.00
100.661.220.604.000	BUILD CARE FICA / MDCR	\$551.00
100.661.240.101.000	BUILD CARE HEALTH	\$3,390.00
100.661.240.105.000	BUILD CARE HEALTH	\$6,781.00
100.661.240.106.000	BUILD CARE HEALTH	\$6,781.00
100.661.240.401.000	BUILD CARE HEALTH	\$6,781.00
100.661.240.491.000	BUILD CARE HEALTH	\$3,390.00
100.661.240.601.000	BUILD CARE HEALTH	\$6,781.00
100.661.320.000.361	Custodial Contract	\$10,000.00
100.661.330.000.000	BUILD CARE UTILITIES	\$4,950.00
100.661.331.000.000	BUILD CARE WATER & SEWER	\$460.00
100.661.331.100.000	BUILD CARE WATER & SEWER	\$7,140.00
100.661.331.101.000	WATER & SEWER - B.V.	\$4,800.00
100.661.331.105.000	WATER & SEWER-CARBERRY	\$15,500.00
100.661.331.401.000	WATER & SEWER - H.S.	\$18,050.00
100.661.331.601.000	WATER & GARBAGE - J.H.	\$18,050.00
100.661.332.101.000	ELECTRICITY - B.V.	\$19,900.00
100.661.332.105.000	ELEC-CARBERRY	\$54,900.00
100.661.332.106.000	ELEC- SHADOW BUTTE	\$53,000.00
100.661.332.401.000	ELECTRICITY - H.S.	\$78,000.00
100.661.332.601.000	ELECTRICITY - J.H.	\$38,100.00
100.661.332.603.000	ELECTRICITY - OLA	\$7,300.00
100.661.332.604.000	ELECTRICITY - SWEET	\$25,000.00
100.661.333.101.000	BUILD CARE GAS	\$6,800.00
100.661.333.105.000	BUILD CARE GAS	\$7,925.00
100.661.333.106.000	BUILD CARE GAS	\$8,100.00
100.661.333.401.000	BUILD CARE GAS	\$19,000.00
100.661.333.601.000	BUILD CARE GAS	\$39,200.00
100.661.334.000.000	BUILD CARE SANITATION	\$18,500.00
100.661.350.000.000	TELEPHONE	\$70,000.00
100.661.380.000.000	TRAVEL	\$200.00
100.661.410.000.000	JANITORIAL SUPPLIES	\$20,000.00
100.661.550.000.000	BUILD CARE EQUIP	\$3,000.00
100.661.551.000.000	BUILD CARE COPIER	\$75,000.00
100.661.710.000.000	BUILD CARE INSURANCE	\$227,820.00
100.661.720.000.000	BUILD CARE WORK COMP	\$110,000.00
	Function: 661000 BUILDING CARE - 661	\$1,161,172.00
100.663.115.000.000	MAINT- NON STUDENT SALARIES-NO	\$16,478.00
100.663.115.000.311	MAINT- NON STUDENT SALARIES-NO	\$6,983.00
100.663.210.000.000	MAINT- NON STUDENT PERSI	\$1,971.00
100.663.210.000.311	MAINT- NON STUDENT PERSI DELIV	\$836.00
100.663.220.000.000	MAINT- NON STUDENT FICA / MDCR	\$1,261.00
100.663.220.000.311	MAINT- NON STUDENT FICA/MDCR D	\$531.00
100.663.240.000.000	MAINT- NON STUDENT HEALTH	\$3,082.00

Account Number	Description	GL Budget
100.663.240.000.311	MAINT- NON STUDENT HEALTH DELI	\$2,569.00
100.663.310.000.362	MAINT- NON STUDENT PURCHASED S	\$12,000.00
100.663.320.000.000	MAINT- NON STUDENT PUR SER-PRO	\$5,000.00
100.663.320.000.600	MAINT- NON STUDENT PUR SER-PRO	\$5,000.00
100.663.320.000.770	MAINT- NON STUDENT PUR SER-PRO	\$175,000.00
100.663.320.001.000	MAINT- NON STUDENT PUR SER-PRO	\$5,000.00
100.663.320.101.000	CONT SERV - B.V. NON STUDENT O	\$5,000.00
100.663.320.105.000	CONT SERV - CARBERRY NON STUDE	\$6,500.00
100.663.320.106.000	CONT SERV - S.B. NON STUDENT O	\$6,500.00
100.663.320.401.000	CONT SERV - H.S. NON STUDENT O	\$736,500.00
100.663.320.401.770	MAINT - CONTR SERVICE LEVY	\$207,913.00
100.663.320.601.000	CONT SERV - J.H. NON STUDENT O	\$6,500.00
100.663.320.603.000	CONT SERV - OLA NON STUDENT OC	\$2,500.00
100.663.320.604.000	CONT SERV - SWEET NON STUDENT	\$2,500.00
100.663.402.000.000	MAINT- NON STUDENT WATER FILTE	\$800.00
100.663.410.000.000	MAINT- NON STUDENT SUPP. & MAT	\$6,000.00
100.663.410.000.478	MAINT- NON STUDENT SUPP. & MAT	\$8,713.00
100.663.410.000.600	MAINT- NON STUDENT SUPP. & MAT	\$2,000.00
100.663.410.101.000	MAINT SUPP - B.V. NON STUDENT	\$7,000.00
100.663.410.105.000	MAINT SUPP - CARBERRY NON STUD	\$7,000.00
100.663.410.106.000	MAINT SUPP - S.B. NON STUDENT	\$3,500.00
100.663.410.401.000	MAINT SUPP - H.S. NON STUDENT	\$3,500.00
100.663.410.601.000	MAINT SUPP - J.H. NON STUDENT	\$3,500.00
100.663.410.603.000	MAINT SUPP - OLA NON STUDENT O	\$1,500.00
100.663.410.604.000	MAINT SUPP - SWEET NON STUDENT	\$2,500.00
100.663.550.000.000	MAINT- NON STUDENT EQUIP	\$3,000.00
100.663.550.000.600	MAINT- NON STUDENT EQUIP	\$2,000.00
	Function: 663000 MAINT- NON STUDENT OCC. - 663	\$1,260,637.00
100.664.115.000.000	MAINT- STUDENT OCC SALARIES-NO	\$148,300.00
100.664.115.101.000	MAINT- STUDENT OCC SALARIES-NO	\$5,645.00
100.664.115.105.000	MAINT- STUDENT OCC SALARIES-NO	\$11,290.00
100.664.115.106.000	MAINT- STUDENT OCC SALARIES-NO	\$11,516.00
100.664.115.401.000	MAINT- STUDENT OCC SALARIES-NO	\$11,860.00
100.664.115.491.000	MAINT- STUDENT OCC SALARIES-NO	\$5,645.00
100.664.115.601.000	MAINT- STUDENT OCC SALARIES-NO	\$1,166.00
100.664.115.604.000	MAINT- STUDENT OCC SALARIES-NO	\$5,000.00
100.664.210.000.000	MAINT- STUDENT OCC PERSI	\$17,737.00
100.664.210.101.000	MAINT- STUDENT OCC PERSI	\$676.00
100.664.210.105.000	MAINT- STUDENT OCC PERSI	\$1,351.00
100.664.210.106.000	MAINT- STUDENT OCC PERSI	\$1,378.00
100.664.210.401.000	MAINT- STUDENT OCC PERSI	\$1,419.00
100.664.210.491.000	MAINT- STUDENT OCC PERSI	\$676.00
100.664.210.601.000	MAINT- STUDENT OCC PERSI	\$140.00
100.664.210.604.000	MAINT- STUDENT OCC PERSI	\$598.00
100.664.220.000.000	MAINT- STUDENT OCC FICA / MDCR	\$11,345.00
100.664.220.101.000	MAINT- STUDENT OCC FICA / MDCR	\$430.00
100.664.220.105.000	MAINT- STUDENT OCC FICA / MDCR	\$859.00
100.664.220.106.000	MAINT- STUDENT OCC FICA / MDCR	\$876.00
100.664.220.401.000	MAINT- STUDENT OCC FICA / MDCR	\$902.00
100.664.220.491.000	MAINT- STUDENT OCC FICA / MDCR	\$430.00
100.664.220.601.000	MAINT- STUDENT OCC FICA / MDCR	\$89.00
100.664.220.604.000	MAINT- STUDENT OCC FICA / MDCR	\$380.00
100.664.240.000.000	MAINT- STUDENT OCC HEALTH	\$27,740.00
100.664.240.101.000	MAINT- STUDENT OCC HEALTH	\$1,747.00
100.664.240.105.000	MAINT- STUDENT OCC HEALTH	\$3,493.00
100.664.240.106.000	MAINT- STUDENT OCC HEALTH	\$3,493.00
100.664.240.401.000	MAINT- STUDENT OCC HEALTH	\$3,493.00
100.664.240.491.000	MAINT- STUDENT OCC HEALTH	\$1,747.00
100.664.240.601.000	MAINT- STUDENT OCC HEALTH	\$3,493.00
100.664.320.000.000	MAINT- STUDENT OCC PUR SER-PRO	\$12,000.00
100.664.320.101.000	MAINT- STUDENT OCC PUR SER-PRO	\$5,000.00
100.664.320.105.000	MAINT- STUDENT OCC PUR SER-PRO	\$5,000.00
100.664.320.106.000	MAINT- STUDENT OCC PUR SER-PRO	\$5,000.00
100.664.320.106.770	MAINT- STUDENT OCC PUR SER-PRO	\$122,087.00
100.664.320.401.000	MAINT- STUDENT OCC PUR SER-PRO	\$10,000.00
100.664.320.401.770	MAINT- STUDENT OCC PUR SER-PRO	\$50,000.00
100.664.320.601.000	MAINT- STUDENT OCC PUR SER-PRO	\$10,000.00
100.664.320.601.770	MAINT- STUDENT OCC PUR SER-PRO	\$45,000.00
100.664.320.603.000	MAINT- STUDENT OCC PUR SER-PRO	\$2,000.00
100.664.320.604.000	MAINT- STUDENT OCC PUR SER-PRO	\$3,000.00
100.664.332.000.000	MAINT- STUDENT OCC ELEC.	\$4,600.00
100.664.410.000.000	MAINT- STUDENT OCC SUPP. & MAT	\$20,000.00
100.664.410.101.000	MAINT- STUDENT OCC SUPP. & MAT	\$3,500.00
100.664.410.105.000	MAINT- STUDENT OCC SUPP. & MAT	\$3,500.00

Account Number	Description	GL Budget
100.664.410.106.000	MAINT- STUDENT OCC SUPP. & MAT	\$3,500.00
100.664.410.401.000	MAINT- STUDENT OCC SUPP. & MAT	\$3,500.00
100.664.410.601.000	MAINT- STUDENT OCC SUPP. & MAT	\$3,500.00
100.664.410.603.000	MAINT- STUDENT OCC SUPP. & MAT	\$1,000.00
100.664.410.604.000	MAINT- STUDENT OCC SUPP. & MAT	\$2,500.00
100.664.421.000.000	MAINT- STUDENT OCC OIL / LUBE	\$7,000.00
100.664.422.000.000	MAINT- STUDENT OCC PTS / BATT	\$1,000.00
100.664.550.000.000	MAINT- STUDENT OCC EQUIP	\$5,000.00
100.664.553.000.000	MAINT- STUDENT OCC SIEMANS	\$12,342.00
	Function: 664000 MAINT- STUDENT OCC. - 664	\$624,943.00
100.665.115.000.000	MAINT - GROUND SALARIES-NON CE	\$16,000.00
100.665.210.000.000	MAINT - GROUND PERSI	\$1,914.00
100.665.220.000.000	MAINT - GROUND FICA / MDCR	\$1,216.00
100.665.320.000.000	CONT SERV - GROUNDS	\$3,000.00
100.665.410.000.000	MAINT - GROUND SUPP. & MATERIA	\$6,000.00
100.665.421.000.000	MAINT - GROUND OIL / LUBE	\$3,000.00
100.665.550.000.000	MAINT - GROUND EQUIP	\$7,500.00
	Function: 665000 MAINT - GROUNDS - 665	\$38,630.00
100.667.320.000.000	SAFE SCHOOL ENV PUR SER-PROP /	\$10,000.00
100.667.410.000.000	SAFE SCHOOL ENV SUPP. & MATERI	\$15,000.00
100.667.410.101.000	SAFE SCHOOL SUPPLIES	\$215.00
100.667.410.105.000	SAFE SCHOOL SUPPLIES	\$419.00
100.667.410.106.000	SAFE SCHOOL SUPPLIES	\$416.00
100.667.410.401.000	SAFE SCHOOL SUPPLIES	\$356.00
100.667.410.491.000	SAFE SCHOOL SUPPLIES	\$44.00
100.667.410.601.000	SAFE SCHOOL SUPPLIES	\$292.00
	Function: SAFE SCHOOL ENVIRONMENT - 667	\$26,742.00
100.681.115.000.640	TRANS. SALARIES-NON CERT DRIVE	\$689,000.00
100.681.115.000.641	TRANS. SALARIES-NON CERT MECHA	\$116,858.00
100.681.115.000.642	TRANS. SALARIES-NON CERT SUPER	\$71,646.00
100.681.115.000.643	TRANS. SALARIES-NON CERT DISPA	\$42,320.00
100.681.115.000.646	TRANS. SALARIES-NON CERT BUSAI	\$121,684.00
100.681.210.000.640	TRANS. PERSI DRIVER/SUB 50%	\$82,405.00
100.681.210.000.641	TRANS. PERSI MECHANICS 85%	\$13,977.00
100.681.210.000.642	TRANS. PERSI SUPERVISOR 50%	\$8,569.00
100.681.210.000.643	TRANS. PERSI DISPATCH 50%	\$5,062.00
100.681.210.000.646	TRANS. PERSI BUSAIDE/SUB 50%	\$14,554.00
100.681.220.000.640	TRANS. FICA/MDCR DRIVER/SUB 50	\$52,364.00
100.681.220.000.641	TRANS. FICA/MDCR MECHANICS 85%	\$8,882.00
100.681.220.000.642	TRANS. FICA/MDCR SUPERVISOR 50	\$5,446.00
100.681.220.000.643	TRANS. FICA/MDCR DISPATCH 50%	\$3,217.00
100.681.220.000.646	TRANS. FICA/MDCR BUSAIDE/SUB 5	\$9,248.00
100.681.240.000.640	TRANS. HEALTH DRIVER/SUB 50%	\$287,672.00
100.681.240.000.641	TRANS. HEALTH MECHANICS 85%	\$20,548.00
100.681.240.000.642	TRANS. HEALTH SUPERVISOR 50%	\$10,274.00
100.681.240.000.643	TRANS. HEALTH DISPATCH 50%	\$10,274.00
100.681.240.000.646	TRANS. HEALTH BUSAIDE/SUB 50%	\$82,192.00
100.681.320.000.645	TRANS. PUR SER-PROP/EQUIP TRAN	\$9,000.00
100.681.320.000.650	TRANS. PUR SER-PROP/EQUIP TRAN	\$2,000.00
100.681.320.000.685	TRANS. PUR SER-PROP/EQUIP TRAN	\$7,000.00
100.681.325.000.650	TRANS. Phys/Drug Scr TRANS-50%	\$7,000.00
100.681.325.000.685	TRANS. Phys/Drug Scr TRANS-85%	\$400.00
100.681.329.000.650	TRANS. UTL BUS PLUG IN TRANS-5	\$500.00
100.681.330.000.645	TRANS. UTILITIES TRANS-NON REI	\$1,105.00
100.681.330.000.650	TRANS. UTILITIES TRANS-50% REI	\$18,200.00
100.681.340.000.650	TRANS. IN LIEU OF TRAN TRANS-5	\$12,000.00
100.681.360.000.647	TRANS. DATA PROCESS COMPUTER P	\$50,000.00
100.681.380.000.645	TRANS. TRAVEL TRANS-NON REIMB	\$13,000.00
100.681.381.000.650	TRANS. TRAIN/TRAVEL TRANS-50%	\$5,000.00
100.681.381.000.685	TRANS. TRAIN/TRAVEL TRANS-85%	\$2,500.00
100.681.391.000.000	TRANS. ASSESSMENT FEES	\$4,600.00
100.681.410.000.645	TRANS. SUPP. & MATERIAL TRANS-	\$1,157.00
100.681.414.000.645	TRANS. OFFICE SUPP. TRANS-NON	\$2,000.00
100.681.414.000.650	TRANS. OFFICE SUPP. TRANS-50%	\$1,000.00
100.681.420.000.645	TRANS. FUEL TRANS-NON REIMB	\$1,500.00
100.681.420.000.650	TRANS. FUEL TRANS-50% REIMB	\$195,000.00
100.681.422.000.645	TRANS. PTS/BATT/TIRE TRANS-NON	\$12,000.00
100.681.422.000.650	TRANS. PTS/BATT/TIRE TRANS-50%	\$4,000.00
100.681.422.000.685	TRANS. PTS/BATT/TIRE TRANS-85%	\$85,000.00
100.681.550.000.645	TRANS. EQUIP TRANS-NON REIMB	\$3,000.00
100.681.555.000.645	TRANS. EQ. HAND TOOLS TRANS-NO	\$1,500.00
100.681.556.000.685	TRANS. EQ. MECH TOOL TRANS-85%	\$1,300.00
	Function: 681000 PUPIL TRANSPORTATION - 681	\$2,095,954.00
100.683.420.000.645	GEN. TRANS FUEL TRANS-NON REIM	\$1,200.00

Account Number	Description	GL Budget
100.683.421.000.645	GEN. TRANS OIL / LUBE TRANS-NO	\$3,500.00
100.683.422.000.645	GEN. TRANS PTS/BATT/TIRE TRANS	\$5,000.00
	Function: 683000 GENERAL TRANSPORTATION - 683	\$9,700.00
100.710.220.000.000	FOOD SER. FICA / MDCR	\$33,980.00
	Function: 710000 FOOD SERVICES PROGRAM - 710	\$33,980.00
100.920.810.000.430	TRANS TO TRANS OUT DEPREC TRNS	\$175,315.00
100.920.810.000.431	TRANS TO TRANS OUT MEDICAD TRN	\$165,000.00
	Function: 920000 TRANSFER TO OTHER FUNDS - 920	\$340,315.00
100.950.850.000.000	CONTINGENCY RESERVE	\$781,597.00
	Function: 950000 CONTINGENCY RESERVE - 950	\$781,597.00
	Fund: GENERAL FUND - 100	\$0.00



Account Number	Description	GL Budget
220.320.100.000.000	FUND BALANCE--FOREST FUND	(\$241,166.00)
	Function: 320 - 320	(\$241,166.00)
220.512.320.001.000	ELEM. PUR SER-PROP/EQUIP	\$241,166.00
	Function: 512000 ELEMENTARY PROGRAM - 512	\$241,166.00
	Fund: FEDERAL FOREST RESERVE - 220	\$0.00
230.320.100.000.000	FUND BALANCE - GOVERNORS GRANT	(\$3,067.00)
	Function: 320 - 320	(\$3,067.00)
230.512.410.000.337	ELEM. SUPP. & MATERIAL Fuel Up	\$2,750.00
	Function: 512000 ELEMENTARY PROGRAM - 512	\$2,750.00
230.515.410.000.322	SEC. SUPP. & MATERIAL INNV PK	\$157.00
230.515.410.000.325	SEC. SUPP. & MATERIAL READY SE	\$160.00
	Function: 515000 SECONDARY PROGRAM - 515	\$317.00
	Fund: DISTRICT WIDE GRANTS / DONATIO - 230	\$0.00

Account Number	Description	GL Budget
231.320.100.000.000	FUND BAL. GEN 0	(\$1,985.00)
	Function: 320 - 320	(\$1,985.00)
231.512.410.106.000	ELEM. SUPP. & MATERIAL	\$1,985.00
	Function: 512000 ELEMENTARY PROGRAM - 512	\$1,985.00
	Fund: SCHOOL HEALTH TEAM GRANT - 231	\$0.00

Account Number	Description	GL Budget
236.320.100.000.000	FUND BALANCE - LIFETIME SPORTS Function: 320 - 320	(\$7,289.00) (\$7,289.00)
236.517.410.491.000	ALT. SUPP. & MATERIAL Function: 517000 ALTERNATIVE SCH PROGRAM - 517 Fund: LIFETIME SPORTS - 236	\$7,289.00 \$7,289.00 \$0.00

Account Number	Description	GL Budget
238.320.100.000.000	FUND BAL. GEN 0	(\$628,994.00)
	Function: 320 - 320	(\$628,994.00)
238.740.418.101.000	Student Activit OTHER	\$216.00
238.740.418.105.000	Student Activit OTHER	\$30,728.00
238.740.418.106.000	Student Activit OTHER	\$57,219.00
238.740.418.401.000	Student Activit OTHER	\$444,826.00
238.740.418.491.000	Student Activit OTHER	\$2,537.00
238.740.418.601.000	Student Activit OTHER	\$80,604.00
238.740.418.603.000	Student Activit OTHER	\$114.00
238.740.418.604.000	Student Activit OTHER	\$12,750.00
	Function: Student Activity Funds - 740	\$628,994.00
	Fund: SCHOOL ACTIVITY FUNDS - 238	\$0.00

Account Number	Description	GL Budget
239.320.100.000.000	FUND BAL. GEN 0	(\$3,816.00)
	Function: 320 - 320	(\$3,816.00)
239.517.410.491.000	ALT. SUPP. & MATERIAL	\$3,816.00
	Function: 517000 ALTERNATIVE SCH PROGRAM - 517	\$3,816.00
	Fund: EMMETT PUBLIC SCHOOL FOUNDATIO - 239	\$0.00

Account Number	Description	GL Budget
241.432.100.000.000	DRIVER ED PROGRAM	(\$4,500.00)
241.432.110.000.000	STUDENT FEES - DR. ED.	(\$9,000.00)
	Function: 432 State Support - Restricted - 432	(\$13,500.00)
241.515.102.401.000	SEC. PT, TIME SH, OTH	\$8,000.00
241.515.210.401.000	SEC. PERSI	\$1,078.00
241.515.220.401.000	0	\$612.00
241.515.410.401.000	SEC. SUPP. & MATERIAL	\$2,300.00
241.515.421.401.000	SEC. OIL	\$455.00
241.515.422.401.000	SEC. PTS	\$1,055.00
	Function: 515000 SECONDARY PROGRAM - 515	\$13,500.00
	Fund: DRIVER EDUCATION - STATE - 241	\$0.00

Account Number	Description	GL Budget
245.320.100.000.000	FUND BALANCE -STATE TECH	(\$6,000.00)
	Function: 320 - 320	(\$6,000.00)
245.431.900.000.000	STATE TECH GRANT	(\$231,300.00)
	Function: 431 State Support - 431	(\$231,300.00)
245.656.410.000.000	TECHNOLOGY SUPP. & MATERIAL	\$181,300.00
245.656.460.000.000	Technology - Software	\$36,000.00
245.656.550.000.000	TECHNOLOGY EQUIP	\$20,000.00
	Function: 656000 TECHNOLOGY SUPPORT - 656	\$237,300.00
	Fund: TECHNOLOGY - STATE - 245	\$0.00

Account Number	Description	GL Budget
246.320.100.000.000	FUND BALANCE-SUBSTANCE ABUSE-S	(\$323.00)
	Function: 320 - 320	(\$323.00)
246.431.900.000.000	SUBSTANCE ABUSE - STATE TOBACC	(\$31,000.00)
	Function: 431 State Support - 431	(\$31,000.00)
246.611.310.000.000	GUIDE HEALTH	\$31,323.00
	Function: 611000 GUIDANCE/ HEALTH - 611	\$31,323.00
	Fund: SUBSTANCE ABUSE - STATE - 246	\$0.00



Account Number	Description	GL Budget
251.445.100.000.000	INDIRECT RES FED 0	(\$613,503.00)
	Function: 445 Federal Rev Indirect Restricted - 445	(\$613,503.00)
251.512.110.101.000	ELEM. SALARIES-CERT	\$34,000.00
251.512.110.106.000	ELEM. SALARIES-CERT	\$55,068.00
251.512.115.101.000	ELEM. SALARIES-NON CERT	\$30,833.00
251.512.115.105.000	ELEM. SALARIES-NON CERT	\$73,750.00
251.512.115.106.000	ELEM. SALARIES-NON CERT	\$21,216.00
251.512.115.603.000	ELEM. SALARIES-NON CERT	\$20,150.00
251.512.160.101.000	ELEM. SUBS - ALL	\$380.00
251.512.160.105.000	ELEM. SUBS - ALL	\$1,000.00
251.512.160.106.000	ELEM. SUBS - ALL	\$750.00
251.512.210.101.000	ELEM. PERSI	\$8,271.00
251.512.210.105.000	ELEM. PERSI	\$8,821.00
251.512.210.106.000	ELEM. PERSI	\$9,823.00
251.512.210.603.000	ELEM. PERSI	\$2,410.00
251.512.220.101.000	ELEM. FICA	\$4,998.00
251.512.220.105.000	ELEM. FICA	\$5,718.00
251.512.220.106.000	ELEM. FICA	\$5,790.00
251.512.220.603.000	ELEM. FICA	\$1,530.00
251.512.240.101.000	ELEM. HEALTH	\$20,000.00
251.512.240.105.000	ELEM. HEALTH	\$30,822.00
251.512.240.106.000	ELEM. HEALTH	\$20,000.00
251.512.410.000.356	ELEM. SUPP. & MATERIAL	\$2,500.00
251.512.410.000.476	ELEM. SUPP. & MATERIAL	\$2,000.00
	Function: 512000 ELEMENTARY PROGRAM - 512	\$359,830.00
251.515.102.601.036	SEC. PT, TIME SH, OTH	\$0.00
251.515.115.601.000	SEC. SALARIES-NON CERT	\$75,000.00
251.515.160.601.000	SEC. SUBS - ALL	\$1,000.00
251.515.210.601.000	SEC. PERSI	\$9,500.00
251.515.220.601.000	SEC. FICA	\$5,900.00
251.515.240.601.000	SEC. HEALTH	\$30,000.00
251.515.410.000.356	SEC. SUPP. & MATERIAL	\$2,000.00
251.515.410.000.476	SEC. SUPP. & MATERIAL	\$1,615.00
	Function: 515000 SECONDARY PROGRAM - 515	\$125,015.00
251.517.115.491.000	ALT. SALARIES-NON CERT	\$39,345.00
251.517.160.491.000	ALT. SUBS - ALL	\$500.00
251.517.210.491.000	ALT. PERSI	\$4,705.00
251.517.220.491.000	ALT. FICA	\$2,975.00
251.517.240.491.000	ALT. HEALTH	\$20,000.00
251.517.410.000.356	ALT. SUPP. & MATERIAL	\$1,000.00
251.517.410.000.476	ALT. SUPP. & MATERIAL	\$1,500.00
	Function: 517000 ALTERNATIVE SCH PROGRAM - 517	\$70,025.00
251.621.110.000.000	INST. IMPROVE SALARIES-CERT	\$34,000.00
251.621.210.000.000	INST. IMPROVE PERSI	\$4,583.00
251.621.220.000.000	INST. IMPROVE FICA	\$2,550.00
251.621.240.000.000	INST. IMPROVE HEALTH	\$4,500.00
	Function: 621000 INSTRUCTIONAL IMPROVEME - 621	\$45,633.00
251.720.102.000.000	COMM SERVICES PT, TIME SH, OTH	\$0.00
	Function: COMMUNITY SERVICES PROGRAM - 720	\$0.00
251.920.810.000.000	TRANS TO TRANS OUT	\$13,000.00
	Function: 920000 TRANSFER TO OTHER FUNDS - 920	\$13,000.00
	Fund: TITLE 1A - IMPROVE BASIC PROG - 251	\$0.00

Account Number	Description	GL Budget
253.445.100.000.000	INDIRECT RES FED 0	(\$52,949.00)
	Function: 445 Federal Rev Indirect Restricted - 445	(\$52,949.00)
253.512.102.000.000	ELEM. PT, TIME SH, OTH	\$33,800.00
253.512.210.000.000	ELEM. PERSI	\$4,556.00
253.512.220.000.000	ELEM. FICA	\$2,586.00
253.512.240.000.000	ELEM. HEALTH	\$3,082.00
253.512.410.000.000	ELEM. SUPP. & MATERIAL	\$300.00
	Function: 512000 ELEMENTARY PROGRAM - 512	\$44,324.00
253.541.102.000.313	SUMMER SCHOOL PT, TIME SH, OTH	\$5,250.00
253.541.210.000.313	SUMMER SCHOOL PERSI SUMMER SCH	\$708.00
253.541.220.000.313	SUMMER SCHOOL FICA/MDCR SUMMER	\$402.00
253.541.310.000.313	SUMMER SCHOOL PURCHASED SER. S	\$771.00
253.541.410.000.313	SUMMER SCHOOL SUPP. & MATERIAL	\$300.00
	Function: 541000 SUMMER SCHOOL PROGRAM - 541	\$7,431.00
253.920.810.000.000	TRANS TO TRANS OUT	\$1,194.00
	Function: 920000 TRANSFER TO OTHER FUNDS - 920	\$1,194.00
	Fund: TITLE 1C - MIGRATORY CHILDREN - 253	\$0.00

Account Number	Description	GL Budget
257.445.600.000.000	FEDERAL GRANT	(\$658,706.00)
	Function: 445 Federal Rev Indirect Restricted - 445	(\$658,706.00)
257.521.102.000.312	EXCEP. CHILD PT,TIME SH, OTH E	\$7,000.00
257.521.110.101.000	EXCEP. CHILD SALARIES-CERT	\$57,401.00
257.521.110.105.000	EXCEP. CHILD SALARIES-CERT	\$46,200.00
257.521.110.401.000	EXCEP. CHILD SALARIES-CERT	\$46,200.00
257.521.110.491.000	EXCEP. CHILD SALARIES-CERT	\$96,013.00
257.521.110.601.000	EXCEP. CHILD SALARIES-CERT	\$94,251.00
257.521.115.101.000	EXCEP. CHILD SALARIES-NON CERT	\$32,000.00
257.521.115.105.000	EXCEP. CHILD SALARIES-NON CERT	\$0.00
257.521.115.106.000	EXCEP. CHILD SALARIES-NON CERT	\$0.00
257.521.115.401.000	EXCEP. CHILD SALARIES-NON CERT	\$24,697.00
257.521.115.491.000	EXCEP. CHILD SALARIES-NON CERT	\$0.00
257.521.115.601.000	EXCEP. CHILD SALARIES-NON CERT	\$42,896.00
257.521.160.101.000	EXCEP. CHILD SUBS - ALL	\$700.00
257.521.160.105.000	EXCEP. CHILD SUBS - ALL	\$700.00
257.521.160.106.000	EXCEP. CHILD SUBS - ALL	\$700.00
257.521.160.401.000	EXCEP. CHILD SUBS - ALL	\$700.00
257.521.160.491.000	EXCEP. CHILD SUBS - ALL	\$700.00
257.521.160.601.000	EXCEP. CHILD SUBS - ALL	\$700.00
257.521.210.000.000	EXCEP. CHILD PERSI	\$269.00
257.521.210.000.312	EXCEP. CHILD PERSI EXT. SCH. Y	\$1,300.00
257.521.210.101.000	EXCEP. CHILD PERSI	\$12,329.00
257.521.210.105.000	EXCEP. CHILD PERSI	\$11,712.00
257.521.210.106.000	EXCEP. CHILD PERSI	\$6,519.00
257.521.210.401.000	EXCEP. CHILD PERSI	\$10,989.00
257.521.210.491.000	EXCEP. CHILD PERSI	\$15,430.00
257.521.210.601.000	EXCEP. CHILD PERSI	\$17,835.00
257.521.220.000.000	EXCEP. CHILD FICA	\$165.00
257.521.220.000.312	EXCEP. CHILD FICA/MDCR EXT. SC	\$750.00
257.521.220.101.000	EXCEP. CHILD FICA	\$7,357.00
257.521.220.105.000	EXCEP. CHILD FICA	\$7,080.00
257.521.220.106.000	EXCEP. CHILD FICA	\$3,760.00
257.521.220.401.000	EXCEP. CHILD FICA	\$6,475.00
257.521.220.491.000	EXCEP. CHILD FICA	\$8,870.00
257.521.220.601.000	EXCEP. CHILD FICA	\$10,472.00
257.521.240.101.000	EXCEP. CHILD HEALTH	\$23,528.00
257.521.240.105.000	EXCEP. CHILD HEALTH	\$10,237.00
257.521.240.106.000	EXCEP. CHILD HEALTH	\$10,000.00
257.521.240.401.000	EXCEP. CHILD HEALTH	\$10,237.00
257.521.240.491.000	EXCEP. CHILD HEALTH	\$10,237.00
257.521.240.601.000	EXCEP. CHILD HEALTH	\$10,237.00
257.521.312.000.000	EXCEP. CHILD CONTRACT INSTRU	\$2,960.00
257.521.313.000.000	EXCEP. CHILD PROF DEV	\$3,000.00
257.521.313.000.001	EXCEP. CHILD PROF DEV	\$1,500.00
257.521.380.106.000	EXCEP. CHILD TRAVEL	\$400.00
257.521.380.601.000	EXCEP. CHILD TRAVEL	\$400.00
257.521.380.603.000	EXCEP. CHILD TRAVEL	\$400.00
257.521.380.604.000	EXCEP. CHILD TRAVEL	\$400.00
257.521.410.000.000	EXCEP. CHILD SUPP. & MATERIAL	\$2,000.00
257.521.410.101.000	EXCEP. CHILD SUPP. & MATERIAL	\$250.00
257.521.410.105.000	EXCEP. CHILD SUPP. & MATERIAL	\$250.00
257.521.410.401.000	EXCEP. CHILD SUPP. & MATERIAL	\$250.00
257.521.410.601.000	EXCEP. CHILD SUPP. & MATERIAL	\$250.00
	Function: 521000 EXCEPTIONAL CHILD PROGRAM - 521	\$658,706.00
	Fund: IDEA PART B SCHOOL AGE - 257	\$0.00

Account Number	Description	GL Budget
258.445.600.000.000	VI-B 0 Function: 445 Federal Rev Indirect Restricted - 445	(\$22,489.00) (\$22,489.00)
258.522.115.101.000	PRE SCHOOL SALARIES-NON CERT	\$14,469.00
258.522.210.101.000	PRE SCHOOL PERSI	\$1,730.00
258.522.220.101.000	PRE SCHOOL FICA	\$1,100.00
258.522.240.101.000	PRE SCHOOL HEALTH Function: 522000 PRE SCHOOL EXCEP CHILD PROGRAM - 522 Fund: IDEA PART B PRE SCHOOL - 258	\$5,190.00 \$22,489.00 \$0.00

Account Number	Description	GL Budget
260.445.900.000.000	OTH IND RES FED 0	(\$573,286.00)
	Function: 445 Federal Rev Indirect Restricted - 445	(\$573,286.00)
260.460.000.000.000	TRANS IN 0	(\$165,000.00)
	Function: 460000 TRANSFERS IN - 460	(\$165,000.00)
260.616.110.105.000	SPEC. SER. SALARIES-CERT	\$49,859.00
260.616.110.601.000	SPEC. SER. SALARIES-CERT	\$51,359.00
260.616.115.000.000	SPEC. SER. SALARIES-NON CERT	\$21,635.00
260.616.115.101.000	SPEC. SER. SALARIES-NON CERT	\$0.00
260.616.115.105.000	SPEC. SER. SALARIES-NON CERT	\$45,000.00
260.616.115.401.000	SPEC. SER. SALARIES-NON CERT	\$63,508.00
260.616.115.601.000	SPEC. SER. SALARIES-NON CERT	\$67,141.00
260.616.210.000.000	SPEC. SER. PERSI	\$2,588.00
260.616.210.105.000	SPEC. SER. PERSI	\$22,530.00
260.616.210.401.000	SPEC. SER. PERSI	\$7,596.00
260.616.210.601.000	SPEC. SER. PERSI	\$14,953.00
260.616.220.000.000	SPEC. SER. FICA	\$1,500.00
260.616.220.105.000	SPEC. SER. FICA	\$13,570.00
260.616.220.401.000	SPEC. SER. FICA	\$4,653.00
260.616.220.601.000	SPEC. SER. FICA	\$8,750.00
260.616.240.000.000	SPEC. SER. HEALTH	\$10,237.00
260.616.240.105.000	SPEC. SER. HEALTH	\$50,700.00
260.616.240.401.000	SPEC. SER. HEALTH	\$20,470.00
260.616.240.601.000	SPEC. SER. HEALTH	\$10,237.00
260.616.310.000.000	SPEC. SER. PURCHASED SER.	\$107,000.00
260.616.310.000.425	SPEC. SER. PURCHASED SER. MEDI	\$165,000.00
	Function: 616000 SPECIAL SERVICES PROGRAM - 616	\$738,286.00
	Fund: SCHOOL BASED MEDICAID - 260	\$0.00

Account Number	Description	GL Budget
261.445.100.000.000	INDIRECT RES FED 0	(\$64,720.00)
	Function: 445 Federal Rev Indirect Restricted - 445	(\$64,720.00)
261.512.110.000.000	ELEM. SALARIES-CERT	\$11,150.00
261.512.210.000.000	ELEM. PERSI	\$1,503.00
261.512.220.000.000	ELEM. FICA	\$853.00
261.512.410.000.000	ELEM. SUPP. & MATERIAL	\$3,059.00
	Function: 512000 ELEMENTARY PROGRAM - 512	\$16,565.00
261.720.115.000.000	COMM SERVICES SALARIES-NON CER	\$34,737.00
261.720.210.000.000	COMM SERVICES PERSI	\$4,155.00
261.720.220.000.000	COMM SERVICES FICA	\$2,638.00
261.720.240.000.000	COMM SERVICES HEALTH	\$5,125.00
	Function: COMMUNITY SERVICES PROGRAM - 720	\$46,655.00
261.920.810.000.000	TRANS TO TRANS OUT	\$1,500.00
	Function: 920000 TRANSFER TO OTHER FUNDS - 920	\$1,500.00
	Fund: TITLE IV-A ESSA Student Supp - 261	\$0.00

Account Number	Description	GL Budget
270.445.100.000.000	INDIRECT RES FED 0	(\$10,001.00)
	Function: 445 Federal Rev Indirect Restricted - 445	(\$10,001.00)
270.512.102.000.000	ELEM. PT, TIME SH, OTH	\$7,600.00
270.512.210.000.000	ELEM. PERSI	\$1,024.00
270.512.220.000.000	ELEM. FICA	\$532.00
270.512.240.000.000	ELEM. HEALTH	\$845.00
	Function: 512000 ELEMENTARY PROGRAM - 512	\$10,001.00
	Fund: TITLE III-A - Eng Lang. Acqui - 270	\$0.00

Account Number	Description	GL Budget
271.445.100.000.000	INDIRECT RES FED 0 Function: 445 Federal Rev Indirect Restricted - 445	(\$104,137.00) (\$104,137.00)
271.621.102.000.000	INST. IMPROVE PT, TIME SH, OTH	\$70,000.00
271.621.160.000.000	INST. IMPROVE SUBS - ALL	\$3,000.00
271.621.210.000.000	INST. IMPROVE PERSI	\$9,436.00
271.621.220.000.000	INST. IMPROVE FICA	\$4,900.00
271.621.240.000.000	INST. IMPROVE HEALTH Function: 621000 INSTRUCTIONAL IMPROVEME - 621	\$16,199.00 \$103,535.00
271.920.810.000.000	INDIRECT COST Function: 920000 TRANSFER TO OTHER FUNDS - 920 Fund: TITLE IIA - SUPPORTING EFFEC. - 271	\$602.00 \$602.00 \$0.00



Account Number	Description	GL Budget
284.445.900.401.000	OTH IND RES FED 0	(\$77,418.00)
	Function: 445 Federal Rev Indirect Restricted - 445	(\$77,418.00)
284.611.115.401.000	GUIDE HEALTH	\$32,000.00
284.611.210.401.000	GUIDE HEALTH	\$3,827.00
284.611.220.401.000	GUIDE HEALTH	\$2,448.00
284.611.240.401.000	GUIDE HEALTH	\$10,237.00
284.611.310.401.000	GUIDE HEALTH	\$3,000.00
284.611.313.401.000	GUIDE HEALTH	\$1,000.00
284.611.316.401.000	GUIDE HEALTH	\$5,000.00
284.611.410.401.000	GUIDE HEALTH	\$15,000.00
284.611.550.401.000	GUIDE HEALTH	\$4,906.00
	Function: 611000 GUIDANCE/ HEALTH - 611	\$77,418.00
	Fund: GEAR UP GRANT - 284	\$0.00

Account Number	Description	GL Budget
285.445.100.000.000	INDIRECT RES FED 0	(\$91,362.00)
	Function: 445 Federal Rev Indirect Restricted - 445	(\$91,362.00)
285.515.115.601.000	SEC. SALARIES-NON CERT	\$59,939.00
285.515.210.601.000	SEC. PERSI	\$7,358.00
285.515.220.601.000	SEC. FICA	\$4,585.00
285.515.240.601.000	SEC. HEALTH	\$10,274.00
285.515.309.601.000	SEC. STAFF DEV	\$2,048.00
285.515.310.601.000	SEC. PURCHASED SER.	\$3,313.00
285.515.410.601.000	SEC. SUPP. & MATERIAL	\$3,845.00
	Function: 515000 SECONDARY PROGRAM - 515	\$91,362.00
	Fund: 21ST CENTURY GRANT (ASP) - 285	\$0.00

Account Number	Description	GL Budget
286.445.100.000.000	INDIRECT RES FED 0	(\$145,000.00)
	Function: 445 Federal Rev Indirect Restricted - 445	(\$145,000.00)
286.512.110.101.000	ELEM. SALARIES-CERT	\$54,816.00
286.512.115.101.000	ELEM. SALARIES-NON CERT	\$42,572.00
286.512.210.101.000	ELEM. PERSI	\$12,457.00
286.512.220.101.000	ELEM. FICA	\$7,450.00
286.512.240.101.000	ELEM. HEALTH	\$23,528.00
286.512.310.101.000	ELEM. PURCHASED SER.	\$600.00
286.512.310.101.600	ELEM. PURCHASED SER.	\$400.00
286.512.410.101.000	ELEM. SUPP. & MATERIAL	\$3,177.00
	Function: 512000 ELEMENTARY PROGRAM - 512	\$145,000.00
	Fund: 21CCLC Preschool Grant - 286	\$0.00

Account Number	Description	GL Budget
290.320.100.000.000	FUND BALANCE--FOOD SERVICE	(\$200,000.00)
	Function: 320 - 320	(\$200,000.00)
290.416.100.000.000	CHILDRENS LUNCHES	(\$230,000.00)
290.416.200.000.000	ADULT MEALS	(\$6,000.00)
290.416.210.000.000	OTHER FOOD SALE 0	(\$100.00)
	Function: 416 Local Revenue - Lunch Program - 416	(\$236,100.00)
290.445.500.000.000	FEDERAL REIMBURSEMENT	(\$655,998.00)
	Function: 445 Federal Rev Indirect Restricted - 445	(\$655,998.00)
290.710.102.000.000	FOOD SER. PT,TIME SH, OTH	\$82,000.00
290.710.115.000.000	FOOD SER. SALARIES-NON CERT	\$366,102.00
290.710.210.000.000	FOOD SER. PERSI	\$43,786.00
290.710.240.000.000	FOOD SER. HEALTH	\$154,110.00
290.710.310.000.000	FOOD SER. PURCHASED SER.	\$10,000.00
290.710.410.000.000	FOOD SER. SUPP. & MATERIAL	\$35,000.00
290.710.418.000.000	FOOD SER. OTHER	\$500.00
290.710.419.000.000	FOOD SER. SALES TAX	\$600.00
290.710.450.000.000	FOOD PURCHASES	\$400,000.00
	Function: 710000 FOOD SERVICES PROGRAM - 710	\$1,092,098.00
	Fund: CHILD NUTRITION - 290	\$0.00

Account Number	Description	GL Budget
424.320.100.000.000	FUND BALANCE - BUS DEPRECIATIO Function: 320 - 320	(\$155,404.00) (\$155,404.00)
424.419.300.000.000	REVENUE - MISC Function: 419 Other Local Revenue - 419	(\$50,000.00) (\$50,000.00)
424.460.000.000.000	TRANSFERS IN - BUS DEPRECIATIO Function: 460000 TRANSFERS IN - 460	(\$175,315.00) (\$175,315.00)
424.811.550.000.000	NON STUDENT EQUIP Function: 811000 NON STUDENT CAP. ASSETS - 811 Fund: PLANT FACILITIES - BUS DEPRECIATION - 424	\$380,719.00 \$380,719.00 \$0.00

Account Number	Description	GL Budget
425.320.100.000.000	FUND BALANCE - PLANT FACILITY	(\$110,735.00)
	Function: 320 - 320	(\$110,735.00)
425.811.550.000.000	NON STUDENT OCCUPIED	\$110,735.00
	Function: 811000 NON STUDENT CAP. ASSETS - 811	\$110,735.00
	Fund: PLANT FACILITIES - CAPITAL - 425	\$0.00