Idaho Falls School District 91

A World Class Education

ANNUAL SCHOOL BUDGET REPORT

FY 2021

IDAHO FALLS DISTRICT 91

www.d91.k12.id.us

Tel: (208) 525-7500

690 John Adams Pkwy

Idaho Falls, ID 83401

TABLE OF CONTENTS

INTRODUCTION

Operating Highlights

Idaho Falls School District 91 is committed to ensuring all students graduate with the knowledge, skills and attributes they need to be successful and competitive in our ever-changing world.

In order to accomplish this goal, administrators, teachers and staff work to improve student achievement through a culture that empowers, instruction that engages, and technology that enables. In Idaho Falls School District 91, we strive to provide:

- An emphasis on student achievement that stresses individual student growth, part of an effort to ensure every child meets his/her potential.
- Curriculum aligned to state and national standards, including the newly adopted Idaho Core Standards, which are part of an ongoing effort to align instruction with college and workplace expectations.
- Technology used in ways that enrich instruction, with a focus on using digital texts, online resources and technology to truly transform not only our learning environments, but also the tasks assigned, and products students create.
- Quality teachers devoted to their students, and a commitment to helping our students become their best.

Working in Professional Learning Communities, teachers work together to identify what students know and what they need to know, and then identify interventions and instructional strategies that will help students be more successful.

During the 2019-2020 school year District 91 experienced an unprecedented school closure due to COVID-19. It started on March 17th and extended through the end of the regular school year. District 91 implemented a remote learning plan to provide instruction during this closure to continue to facilitate the district goals. Here is an excerpt from the communication to parents and staff describing the learning plan.

Remote Learning Plan:

- **OUR FOCUS:** Learning will be structured to cover the key grade-level and content standards students need to learn between now and the end of the school year. All our schools will reach out to families in the next few days with details on what learning will look like.
    - Lessons may be different between schools and between content areas.
    - Some lessons will include online instruction. Others will involve learning activities or packets.
- **GRADING:** In general, we do not plan to give grades for work in the third trimester.
    - Students in grades 9-12 will receive a Pass or Incomplete.

- The Pass/Incomplete will be awarded based on the student's performance on an end-of-course assessment or ECA, which will gauge whether a student has learned the key content.
- The Pass/Incomplete will not impact a student's GPA.
- Middle school students taking classes for high school credit will also receive a Pass/Incomplete.
- Teachers will work with students who earn an Incomplete. They will identify the key standards students haven't mastered, re-teach the material and then reassess students so they can earn the credit.
- The only classes in which students will receive grades are the college-level dual enrollment classes we teach through colleges and universities. Instead of graded assignments, students will receive feedback from teachers.

- **SCHOOL WORK:** In general, students will receive assignments on Monday. Assignments will have a set due date and students will have a number of days to complete them.
  - **Assignments:** Assignments will include a learning objective and the specific task/learning activity.
  - **Expectations for Grades K-6:** 45 minutes a day for reading, 45 minutes a day for math and 30 minutes a day of writing.
  - **Expectations for Grades 7-8:** About 20 minutes of work a day per class, but that may vary depending on assignments.
  - **Expectations for Grades 9-12:** About 20 minutes of work a day per class, but that may vary depending on assignments.
  - **Seniors:** One of our priorities is to ensure seniors complete the requirements they need to graduate. High school staff will reach out to every senior to review their progress and make plans for the successful completion of their senior year.
  - **Special Education & 504 Services:** Case managers are working with their colleagues to ensure accommodations/modifications are being made to lessons. We will continue to provide related services, delivered in a variety of ways, with careful consideration of individual needs.
- **COMMUNICATION:** Communication will be critical so we have put a number of things in place to ensure good communication between students and teachers and parents and schools.
  - **Office Hours:** Teachers and schools across the district will have daily office hours. From 10 am to 2 p.m., Monday through Friday, teachers, principals, office staff, and district leaders will be available to answer questions or provide additional support.
  - **Check-Ins:** A teacher or member of the school staff will check in with students in grades K-8 at least once a week. Check-ins will look different for high school students.
  - **Tech Help:** A Tech Help Desk and a PowerSchool Help Desk have been set up to provide support to students, parents and staff.

- **DEVICE DISTRIBUTION**: Over the last few weeks, schools have been identifying families that may need computer devices. We will begin distributing devices on Monday, April 6. Watch for pickup information from your school.
    - Because we have a limited number of devices, we would ask that families take just one device per family at first. We may be able to provide additional devices later.
    - Families that need a device, but haven't heard anything yet, should contact their school.
    - We know that getting access to the Internet may be a challenge for some families and we are working with community partners to try and resolve that issue. For now, here are some suggestions:
        - Many cell phones can be used as a hot spot. Many carriers are offering this service for free so please check with your cell phone carrier to see if that's an option.
        - WIFI is available within about 30 feet of any school building so someone could park near one of our schools, log on and gain access to the Internet.

"This pandemic has already revealed that: Schools are so much more than just schools; many people now realize how tough it is to be a teacher…teachers are irreplaceable and essential to learning and education."
Nicholas Ferroni, NJ Education Association

SUMMARY STATEMENT 2020 - 2021 SCHOOL BUDGET

ALL FUNDS

School District: Idaho Falls District 91

REVENUES	GENERAL M & O FUND Prior Year Actual 2017-2018	Prior Year Actual 2018-2019	Prior Year Actual/Budget 2019-2020	Prior Year Amended 2019-2020	Proposed Budget 2020-2021	ALL OTHER FUNDS Prior Year Actual 2017-2018	Prior Year Actual 2018-2019	Prior Year Actual/Budget 2019-2020	Prior Year Amended 2019-2020	Proposed Budget 2020-2021
Beginning Balances	12,256,194	14,682,153	16,075,519	17,078,953	12,065,161	13,749,592	10,363,238	9,894,147	12,689,839	10,788,198
Assigned for Specific Purposes	3,492,968	2,800,000	0	0	0					
Local Tax Revenue	6,770,563	6,977,751	6,800,000	6,929,911	6,800,000	7,764,052	9,275,188	10,925,264	10,925,264	9,592,805
Other Local	908,241	1,212,684	731,829	1,363,763	599,375	783,595	771,404	948,000	948,000	947,000
State Revenue	53,298,066	53,597,683	57,814,534	57,608,376	56,265,868	3,457,628	2,477,127	2,239,676	2,030,761	1,916,316
Federal Revenue						7,761,955	8,718,588	8,554,411	8,554,411	10,694,336
Other Sources	72,370	103,275	88,094	88,094	155,200	325,394	284,664	281,792	3,981,792	275,000
Totals	76,798,402	79,373,546	81,509,976	83,069,097	75,885,604	33,842,216	31,890,209	32,843,290	39,130,067	34,213,655

EXPENDITURES	GENERAL M & O FUND Prior Year Actual 2017-2018	Prior Year Actual 2018-2019	Prior Year Actual/Budget 2019-2020	Prior Year Amended 2019-2020	Proposed Budget 2020-2021	ALL OTHER FUNDS Prior Year Actual 2017-2018	Prior Year Actual 2018-2019	Prior Year Actual/Budget 2019-2020	Prior Year Amended 2019-2020	Proposed Budget 2020-2021
Salaries	40,128,913	41,477,135	43,749,497	43,561,694	43,450,320	4,886,563	4,891,804	5,182,512	5,182,512	5,422,158
Benefits	13,129,545	13,669,315	14,927,787	14,903,300	14,763,680	1,601,470	1,597,140	1,763,384	1,763,384	1,842,328
Purchased Services	2,839,604	3,725,377	3,770,745	3,770,745	3,822,332	1,497,209	1,638,363	1,538,309	1,538,309	2,192,797
Supplies & Materials	2,599,282	2,799,604	3,185,573	3,185,773	2,642,353	2,616,741	2,153,543	2,018,249	2,018,249	2,615,863
Capital Outlay	38,104	2,158,699	1,327,750	1,327,750	203,000	4,111,189	5,815,692	5,042,633	8,742,633	5,357,805
Debt Retirement						8,833,408	3,265,860	6,511,038	8,108,688	7,837,150
Insurance & Judgments	261,017	268,848	272,882	272,882	272,882					
Transfers (net)	325,394	284,664	281,792	3,981,792	275,000	72,370	103,275	88,094	88,094	155,200
Contingency Reserve	2,998,308	3,219,182	3,374,300	3,374,300	3,271,478					
Inventory Reserve	285,417	242,661	275,000	275,000	250,000	116,789	108,914	100,000	100,000	100,000
Encumbrance Reserve	305,827	1,253,260	425,247	300,000	450,000	928,123	876,703	800,000	800,000	850,000
Assigned for Specific Purposes	3,492,968	3,389,739	0	0	0					
Unappropriated Balances	10,394,023	8,974,111	9,919,421	8,115,861	6,484,559	9,178,354	11,438,915	9,799,071	10,788,198	7,840,354
Totals	76,798,402	81,462,595	81,509,976	83,069,097	75,885,604	33,842,216	31,890,209	32,843,290	39,130,067	34,213,655

A copy of the School District Budget is available for public inspection at the District's Administrative or Clerk's Office.

State of Idaho Public School Fund

The 2020 Idaho Legislative Session ended with a positive outlook for state education funding. As the economic impact of COVID-19 became apparent, Governor Little implemented a 1% holdback for 2019-2020 which cost the district over $526,000 in the areas of operational funding, technology, professional development and content and curriculum.

Governor Little then told schools to plan on a 5% reduction in state support for 2020-2021 which included the following:

- operational funding decreased by 3%
- leadership stipends, content and curriculum, and gifted/talented training funds eliminated;
- technology and professional development funding decreased.

Additionally, movement on the career ladder was frozen, and implementation of the Advanced Professional Endorsement was delayed. The 5% holdback will reduce Idaho Falls School District 91's estimated state revenue by over $1.6 million in the general fund with an additional loss of $378,360 in state technology funding. Funding for maintenance match and for career technical education will also be reduced by about $150,000.

COVID-19 is expected to impact school budgets for years to come. For 2020-2021, The Board of Trustees of Idaho Falls School District 91 authorized using up to $2 million from the district's reserves to address the reduction in state funding.

The level of State funding in the coming years remains uncertain, but it is anticipated that state education cuts will extend beyond 2020-2021. The use of district reserves to address the short fall cannot be a long-term solution to ongoing reductions in state funding. Using reserves to cover state funding reductions is only a temporary fix for lost revenue. These reserves are for a rainy day, and it's clearly raining. However, long term use of fund balance to cover revenue shortfalls is not sustainable and if budget cuts continue at the state level, the district will have to make cuts in the future.

Strategic reductions are included in the 2020-2021 budget. Idaho Falls School District 91 will continue to work to find creative solutions to address future reductions in state support while maintaining programs to meet student needs.

Public School Foundation Program

		ORIGINAL APPROPRIATION 2019-2020			APPROPRIATION (less 5% Holdback) 2020-2021			$ CHANGE			% CHANGE		
		Public Schools	IESDB	Total	Public Schools	IESDB	Total	Public Schools	IESDB	Total	Public Schools	IESDB	Total
1	REVENUES												
a.	General Fund	$1,887,420,200	$10,987,000	$1,898,407,200	$1,875,439,500	$10,739,000	$1,886,178,500	($11,980,700)	($248,000)	($12,228,700)	-0.6%	-2.3%	-0.6%
	STATE DEDICATED REVENUE												
b.	Endowment / Lands	$51,260,000	$191,800	$51,451,800	$52,586,400	$199,700	$52,786,100	$1,326,400	$7,900	$1,334,300	2.6%	4.1%	2.6%
c.	Miscellaneous	11,156,500	137,700	11,294,200	8,000,000	109,200	8,109,200	(3,156,500)	(28,500)	(3,185,000)	-28.3%	-20.7%	-28.2%
d.	Lottery Dividend	22,842,500	0	22,842,500	24,187,500	0	24,187,500	1,345,000	0	1,345,000	5.9%	NA	5.9%
e.	Bond Levy Equalization Fund	15,448,900	0	15,448,900	16,609,900	0	16,609,900	1,161,000	0	1,161,000	7.5%	NA	7.5%
f.	Cigarette and Lottery Taxes	4,024,900	0	4,024,900	4,024,900	0	4,024,900	0	0	0	0.0%	NA	0.0%
	TOTAL STATE DEDICATED REVENUE	$104,732,800	$329,500	$105,062,300	$105,408,700	$308,900	$105,717,600	$675,900	($20,600)	$655,300	0.6%	-6.3%	0.6%
	TOTAL STATE REVENUES	$1,992,153,000	$11,316,500	$2,003,469,500	$1,980,848,200	$11,047,900	$1,991,896,100	($11,304,800)	($268,600)	($11,573,400)	-0.6%	-2.4%	-0.6%
g.	FEDERAL REVENUES	$264,115,000	$223,500	$264,338,500	$250,000,000	$223,500	$250,223,500	($14,115,000)	$0	($14,115,000)	-5.3%	0.0%	-5.3%
	TOTAL REVENUES	$2,256,268,000	$11,540,000	$2,267,808,000	$2,230,848,200	$11,271,400	$2,242,119,600	($25,419,800)	($268,600)	($25,688,400)	-1.1%	-2.3%	-1.1%
2	STATUTORY EXPENDITURES												
a.	Transportation	$75,334,700	$0	$75,334,700	$83,040,000	$0	$83,040,000	$7,705,300	$0	$7,705,300	10.2%	NA	10.2%
b.	Border Contracts	1,200,000	0	1,200,000	1,484,100	0	1,484,100	284,100	0	284,100	23.7%	NA	23.7%
c.	Exceptional Contracts and Tuition Equivalents	5,761,000	0	5,761,000	5,833,400	0	5,833,400	72,400	0	72,400	1.3%	NA	1.3%
d.	Salary-based Apportionment (Administrators, Classified)	213,050,600	0	213,050,600	216,140,300	0	216,140,300	3,089,700	0	3,089,700	1.5%	NA	1.5%
e.	Employer's Benefit Obligations (Administrators, Classified)	41,289,200	0	41,289,200	41,888,000	0	41,888,000	598,800	0	598,800	1.5%	NA	1.5%
f.	Career Ladder Salaries	806,572,300	0	806,572,300	826,265,900	0	826,265,900	19,693,600	0	19,693,600	2.4%	NA	2.4%
g.	Career Ladder Employer's Benefit Obligations	156,313,700	0	156,313,700	160,013,800	0	160,013,800	3,700,100	0	3,700,100	2.4%	NA	2.4%
h.	Master Educator Premiums	7,175,400	0	7,175,400	7,175,400	0	7,175,400	0	0	0	0.0%	NA	0.0%
i.	Leadership Premiums	18,400,700	0	18,400,700	0	0	0	(18,400,700)	0	(18,400,700)	-100.0%	NA	-100.0%
j.	Teacher Incentive Award (Nat'l Bd Cert)	90,000	0	90,000	90,000	0	90,000	0	0	0	0.0%	NA	0.0%
k.	Idaho Safe and Drug-Free Schools	4,024,900	0	4,024,900	4,024,900	0	4,024,900	0	0	0	0.0%	NA	0.0%
l.	Bond Levy Equalization Support Program	23,387,900	0	23,387,900	25,406,500	0	25,406,500	2,018,600	0	2,018,600	8.6%	NA	8.6%
m.	Charter School Facilities	8,840,000	0	8,840,000	10,372,600	0	10,372,600	1,532,600	0	1,532,600	17.3%	NA	17.3%
n.	Idaho Digital Learning Academy	11,854,200	0	11,854,200	12,078,400	0	12,078,400	224,200	0	224,200	1.9%	NA	1.9%
o.	School Facilities Funding (lottery)	22,842,500	0	22,842,500	24,187,500	0	24,187,500	1,345,000	0	1,345,000	5.9%	NA	5.9%
p.	School Facilities Maintenance Match	4,104,000	0	4,104,000	1,972,200	0	1,972,200	(2,131,800)	0	(2,131,800)	-51.9%	NA	-51.9%
q.	Advanced Opportunities	18,000,000	0	18,000,000	20,000,000	0	20,000,000	2,000,000	0	2,000,000	11.1%	NA	11.1%
r.	Math and Science Requirement	6,590,900	0	6,590,900	6,502,600	0	6,502,600	(88,300)	0	(88,300)	-1.3%	NA	-1.3%
s.	Continuous Improvement Plans and Training	652,000	0	652,000	652,000	0	652,000	0	0	0	0.0%	NA	0.0%
t.	Mastery-Based Education	1,400,000	0	1,400,000	1,400,000	0	1,400,000	0	0	0	0.0%	NA	0.0%
u.	College and Career Advisors and Student Mentors	9,000,000	0	9,000,000	9,000,000	0	9,000,000	0	0	0	0.0%	NA	0.0%
v.	Literacy Intervention	26,146,800	0	26,146,800	26,146,800	0	26,146,800	0	0	0	0.0%	NA	0.0%
3	NON-STATUTORY EXPENDITURES												
a.	Technology (Classroom, Wireless Infrastructure, IMS Maintenance)	36,500,000	0	36,500,000	26,500,000	0	26,500,000	(10,000,000)	0	(10,000,000)	-27.4%	NA	-27.4%
b.	IT Staffing	8,000,000	0	8,000,000	4,000,000	0	4,000,000	(4,000,000)	0	(4,000,000)	-50.0%	NA	-50.0%
c.	Student Achievement Assessments	2,258,500	0	2,258,500	2,258,500	0	2,258,500	0	0	0	0.0%	NA	0.0%
d.	Math Initiative	1,817,800	0	1,817,800	1,817,800	0	1,817,800	0	0	0	0.0%	NA	0.0%
e.	Remediation / Waiver (non Title I)	5,456,300	0	5,456,300	5,456,300	0	5,456,300	0	0	0	0.0%	NA	0.0%
f.	English Language Learners	4,870,000	0	4,870,000	4,870,000	0	4,870,000	0	0	0	0.0%	NA	0.0%
g.	Professional Development (Reading Coaches, District Funding, G/T)	21,550,000	0	21,550,000	12,550,000	0	12,550,000	(9,000,000)	0	(9,000,000)	-41.8%	NA	-41.8%
h.	Content and Curriculum	6,350,000	0	6,350,000	4,750,000	0	4,750,000	(1,600,000)	0	(1,600,000)	-25.2%	NA	-25.2%
i.	Central Services Reduction (to be determined)	0	0	0	(1,000,000)	0	(1,000,000)	(1,000,000)	0	(1,000,000)	NA	NA	NA
4	FEDERAL EXPENDITURES	264,115,000	0	264,115,000	250,000,000	0	250,000,000	(14,115,000)	0	(14,115,000)	-5.3%	NA	-5.3%
5	IDAHO EDUCATIONAL SERVICES FOR THE DEAF & THE BLIND												
a.	Campus	0	7,410,600	7,410,600	0	7,367,300	7,367,300	0	(43,300)	(43,300)	NA	-0.6%	-0.6%
b.	Outreach	0	4,129,400	4,129,400	0	3,904,100	3,904,100	0	(225,300)	(225,300)	NA	-5.5%	-5.5%
	TOTAL EXPENDITURES	$1,812,948,400	$11,540,000	$1,824,488,400	$1,794,877,000	$11,271,400	$1,806,148,400	($18,071,400)	($268,600)	($18,340,000)	-1.0%	-2.3%	-1.0%
6	PUBLIC EDUCATION STABILIZATION FUNDS	$0			$0			$0			NA		
7	NET STATE FUNDING	$443,319,600			$435,971,200			($7,348,400)			-1.7%		
8	SUPPORT UNITS	15,601			15,821			220			1.4%		
9	DISTRIBUTION FACTOR	$28,416			$27,556			($860)			-3.0%		
	(includes $300 for Safe Environment Provisions)												

FY 2021 SCHOOL BUDGETS BY FUND

Most of the District's activities are reported in governmental funds, which focus on how money flows into and out of those funds and the balances left at year end available for spending in future periods.

The Idaho Falls School District 91 is divided into 21 different funds.

- Each Fund has its own revenues and expenses.
- Each Fund is self-balancing with transactions between funds accounted for as transfers.

Fund Accounts

The following pages show the revenues and expenses for each fund as budgeted. This represents the official budget that is to be approved by the Board of Trustees and submitted to the Idaho State Department of Education.

Definitions

Administrator: someone who holds an administrative certificate and serves as the head of a building or department. It includes supervisory responsibilities. Examples: principal, assistant principal, superintendent, assistant superintendent, director.

Certified: someone holding an Idaho instructional or pupil personnel certificate who serves in a position requiring the certificate. Examples: teacher, counselor, speech language pathologist, school nurse, psychologist, coordinator.

Classified: someone working in a position that does not require an Idaho instructional, pupil personnel or administrative certificate. Examples: administrative assistant, bus driver, business manager, human resources, payroll clerk, custodian, secretary, network administrator, programmer, child nutrition worker, paraprofessional, electrician.

FTE: Full-time equivalency. For administrators or certified staff, one FTE is equal to a full-time assignment for an administrator or certified staff member. For classified staff, one FTE is equal to 2,080 hours or 52 weeks at 40 hours per week. Many classified staff work only during the school year, so their assignments are often less than one FTE.

Benefits: (include the following)

- Social Security – 7.65% of wages
- PERSI (Public Employee Retirement System of Idaho) - 11.94% of wages of employees who work 20 or more hours per week
- PERSI Sick Leave – .21% of wages of PERSI eligible employees, due to PERSI sick leave holiday through June 30, 2021
- Workers compensation - .62% to 5.89% of wages depending on worker classification
- Medical insurance
- Dental insurance
- Life insurance

ADA: Average Daily Attendance (ADA) is calculated from public school data submitted to the State Department of Education on a periodic basis. For funding purposes, there are two calculations of ADA: 1) from the first day of school through the first Friday in November, and 2) the best 28 weeks of the entire school year. A day of attendance is defined in the State Board of Education rules and is basically a minimum of 21/2 hours for kindergarten students and a minimum of 4 hours for grades 1-12.

GENERAL FUND

Fund 100

This is the main fund of the Idaho Falls School District 91 and is used for the day to day operations of the school district.

- 88% of General Fund Revenues come from the Idaho State Department of Education.
- 11% of General Fund Revenues come from Local Tax Revenue.
- 1% of General Fund Revenues come from Other Local Sources, such as transportation fees, earnings on investments, rentals, and contributions and donations from patrons and businesses in our community.
- 87% of General Fund expenditures are for the salaries and benefits for the employees of Idaho Falls District 91.
- 6% of the General Fund expenditures are for Purchased Services, such as contracted services with outside entities, printing, travel, and professional services.
- 5% of the General Fund expenditures are used for supplies for our schools and other support items.
- 2% of the General Fund expenditures is made up of capitol objects, liability insurance payments, and transfers to other funds.

S.D.E.

BUDGET
REVENUES
July 1, 2020 - June 30, 2021

GENERAL M & O
FUND NO: 100

NOTE: Round each entry to the nearest dollar amount.

Line	Code	REVENUES Item	Prior Year Budget	Proposed Line Amounts	Budget Totals
1	320000	Estimated Fund Balance, July 1	$16,075,519.00	*******	$12,065,161.00
2					
3	411100	Taxes - General M & O	6,800,000.00	6,800,000.00	
4	411200	Taxes - Supplemental			
5	411300	Taxes - Emergency			
6	411400	Taxes - Tort			
7	411500	Taxes - Cooperative			
8	411600	Taxes - Tuition			
9	411700	Taxes - Migrant			
10	411900	Taxes - Other			
11	412100	Taxes - Plant Facility			
12	412500	Taxes - Bond & Interest			
13		TOTAL TAXES	6,800,000.00	*******	6,800,000.00
14	413000	Penalty: Delinquent Taxes	47,000.00	50,000.00	
15					
16	414100	Tuition From Individuals	61,875.00	61,875.00	
17	414200	Tuition From Districts in Idaho			
18	414300	Tuition From Out of State Districts			
19					
20	415000	Earnings on Investments	300,000.00	300,000.00	
21					
22	416100	School Food Service			
23	416200	Meal Sales: Non-reimbur.			
24	416900	Other Food Sales			
25					
26	417100	Admissions/Activities			
27	417200	Bookstore Sales			
28	417300	Clubs, Org. Dues, Etc.			
29	417400	School Fees & Charges			
30	417900	Other Student Revenues			
31					
32	418100	Community Service			
33					
34	419100	Rentals	40,000.00	45,000.00	
35	419200	Contributions/Donations	25,500.00	22,500.00	
36	419300	Transportation Fees	200,000.00	120,000.00	
37	419900	Other Local	57,454.00	0.00	
38		TOTAL OTHER LOCAL	731,829.00	*******	599,375.00
39	410000	TOTAL LOCAL (Line 13 + 38)	7,531,829.00	*******	7,399,375.00

Line	Code	REVENUES Item	Prior Year Budget	Proposed Line Amounts	Budget Totals
40	429000	Other County			
41	420000	TOTAL COUNTY	0.00	*******	0.00
42					
43	431100	Base Support Program	45,230,001	44,726,156.00	
44	431200	Transportation Support	2,100,000.00	2,081,000.00	
45	431400	Exceptional Child/SED Support			
46	431500	Border Tuition Support			
47	431600	Tuition Equivalency	160,000.00	150,000.00	
48	431800	Benefit Apportionment	6,188,544.00	6,170,708.21	
49	431900	Other State Support	3,095,694.00	2,241,025.00	
50	432100	Driver Education Program			
51	432400	Professional Technical Program	170,654.00	133,323.00	
52	437000	Lottery/Additional State Maintenance	733,200.00	620,000.00	
53	438000	Revenue in Lieu of/Tax Replacement	136,441.00	143,656.00	
54	439000	Other State Revenue			
55	430000	TOTAL STATE	57,814,534.00	*******	56,265,868.21
56					
57					
58	442000	Indirect Unrestricted Federal			
59	443000	Direct Restricted Federal			
60	445100	Title I - ESEA			
61	445200	Title VI, ESEA - Innovative Practices Program			
62	445300	Perkins III - Vocational Technical Act			
63	445400	Adult Education			
64	445500	Child Nutrition Reimbursement			
65	445600	IDEA Part B (School Age & Preschool)			
66	445900	Other Indirect Federal Programs			
67	448200	Impact Aid - P.L. 874			
68	440000	TOTAL FEDERAL	0.00	*******	0.00
69					
70	451000	Proceeds: Bonds, Capital Leases, et. al.			
71	453000	Sale of Fixed Assets			
72	450000	TOTAL OTHER	0.00	*******	0.00
73					
74		TOTAL REVENUES	65,346,363.00	*******	63,665,243.21
75					
76	460000	TRANSFERS IN	88,094.00		155,200.00
77					
	400000	TOTAL BALANCE + REVENUES + TRANSFERS (Lines 1 + 74 + 76)	$81,509,976.00	*******	$75,885,604.21

S.D.E.

BUDGET
EXPENDITURES
July 1, 2020 - June 30, 2021

GENERAL M & O FUND
FUND NO: 100

NOTE: Round each entry to the nearest dollar amount.

Line	Code	EXPENDITURES Functions/Programs	Prior Year Budget	Proposed Budget	100 Salaries	200 Benefits	300 Purchased Services	400 Supplies Materials	500 Capital Objects	600 Debt Retirement	700 Insurance-Judgment	800 Transfers
1	512	Elementary School Program	$17,847,444.00	$17,429,302.27	12652637	4087378.27	272150	417137				
2	515	Secondary School Program	17,473,107.00	$16,644,819.30	11666852	4029529.3	209257	739181				
3	517	Alternative School Program	876,650.00	$806,667.75	538442	176738.75	53800	37687				
4	519	Vocational-Technical Program	888,530.00	$780,865.45	494237	181305.45	30300	75023				
5	521	Special Education Program	4,230,829.00	$4,305,806.95	3048362	1107944.95	77500	72000				
6	522	Special Education Preschool Program	462,431.00	$418,715.34	313138	105577.34						
7	524	Gifted & Talented Program	285,366.00	$243,053.88	176165	60888.88	1500	4500				
8	531	Interscholastic Program	652,807.00	$643,555.62	551340	92215.62						
9	532	School Activity Program	133,085.00	$102,715.50	85555	17160.5						
10	541	Summer School Program	1,885.00	$1,826.49	1568	258.49						
11	542	Adult School Program		$0.00								
12	546	Detention Center Program	133,673.00	$140,616.70	100434	37007.7	2175	1000				
13												
14	500	TOTAL INSTRUCTION	$42,985,807.00	$41,517,945.25	$29,628,730.00	$9,896,005.25	$646,682.00	$1,346,528.00	$0.00	$0.00	$0.00	$0.00
15												
16	611	Attendance-Guidance-Health Program	3,056,820.00	$3,344,305.39	2381591	811789.39	1300	149625				
17	616	Special Education Support Services Prog	884,966.00	$779,934.58	472365	158769.58	136000	12800				
18												
19	621	Instruction Improvement Program	1,305,827.00	$1,542,666.25	818250	260916.25	460000	3500				
20	622	Educational Media Program	446,672.00	$426,944.29	317701	65743.29		43500				
21	623	Instruction-Related Technology Program	1,849,447.00	$1,339,954.60	984063	349841.6	6050					
22	631	Board of Education Program	343,467.00	$356,773.70		17.7	212500	600			143656	
23	632	District Administration Program	1,029,760.00	$1,027,407.19	710124	184283.19	105000	28000				
24												
25	641	School Administration Program	4,214,765.00	$4,188,220.29	3173003	986417.29	23000	5800				
26												
27	651	Business Operation Program	587,123.00	$601,335.73	465816	135519.73						
28	655	Central Service Program	125,230.00	$119,986.63	82244	37742.63						
29	656	Administrative Technology Services Prog	775,380.00	$558,701.13	266971	76230.13	180000	35500				
30	661	Buildings-Care Program (Custodial)	3,359,589.00	$3,211,716.41	1211935	537325.41	1154300	164500			143656	
31	663	Maintenance - Non Student Occupied	328,604.00	$316,445.48	90241	41204.48	80000	105000				
32	664	Maintenance - Student Occupied Bldgs	2,189,131.00	$2,140,435.76	1028813	426822.76	259800	222000	203000			
33	665	Maintenance - Grounds	486,245.00	$482,044.33	196800	71744.33	112500	101000				
34	667	Security Program	185,000.00	$160,000.00			160000					
35												
36	681	Pupil - To School Trans. Program	2,786,283.00	$2,796,180.32	1621673	723307.32	80200	371000				
37	682	Pupil - Activity Trans. Program	201,000.00	$201,000.00			195000	6000				
38	683	General Transportation Program	63,000.00	$57,000.00			10000	47000				
		Subtotal (carried over to page b)	24,218,309.00	23,651,052.08	13,821,590.00	4,867,675.08	3,175,650.00	1,295,825.00	203,000.00	0.00	287,312.00	0.00

S.D.E.

BUDGET

EXPENDITURES

July 1, 2020 - June 30, 2021

GENERAL M & O FUND

FUND NO: 100

NOTE: Round each entry to the nearest dollar amount.

Line	Code	EXPENDITURES Functions/Programs	Prior Year Budget	Proposed Budget	100 Salaries	200 Benefits	300 Purchased Services	400 Supplies Materials	500 Capital Objects	600 Debt Retirement	700 Insurance-Judgment	800 Transfers
39	691	Other Support Services Program		$0.00								
40												
41	600	TOTAL SUPPORT SERVICES	$24,218,309.00	$23,651,052.08	$13,821,590.00	$4,867,675.08	$3,175,650.00	$1,295,825.00	$203,000.00	$0.00	$287,312.00	$0.00
42												
44	710	Child Nutrition Program	30,100.00	0.00								
45	720	Community Services Program		0.00								
46	730	Enterprise Operations		0.00								
47	740	Student Activity Program		0.00								
48												
49	700	TOTAL NON-INSTRUCTION	$30,100.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
50												
51	810	Capital Assets - Student Occupied		0.00								
52	811	Capital Assets - NonStudent Occupied		0.00								
53												
54	800	TOTAL CAPITAL ASSET PROGRAMS	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
55												
56	911	Debt Services Program - Principal		0.00								
57	912	Debt Services Program - Interest		0.00								
58	913	Debt Services Program - Refunded Debt		0.00								
59	920	Transfers Out	281,792.00	275,000.00								275,000.00
60												
61	900	TOTAL OTHER SERVICES	$281,792.00	$275,000.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$275,000.00
62												
63		TOTAL EXPENDITURES										
64		(Lines 14+41+48+53+60)	$67,516,008.00	$65,443,997.33	$43,450,320.00	$14,763,680.33	$3,822,332.00	$2,642,353.00	$203,000.00	$0.00	$287,312.00	$275,000.00
65												
66	950	Contingency Reserve	3374300	3271478								
67		(5% of line 63) **(Applies to General Fund only)**			**(Applies to General Fund only)**							
68												
69		TOTAL APPROPRIATION	$70,890,308.00	$68,715,475.33								
70		(Line 63 + line 66)										
71												
72												
73		**BUDGET SUMMARY**										
74												
75		Beginning Fund Balance	16,075,519.00	12,065,161.00	**BUDGET SUMMARY:**							
76		Revenues + Transfers In	65,434,457.00	63,820,443.21								
77		TOTAL REVENUE (lines 74 + 75)	81,509,976.00	75,885,604.21	**The total on line 76 must equal the total on line 80.**							
78												
79		Total Appropriation	70,890,308.00	68,715,475.33								
80		Unappropriated Balance	10,619,668.00	7,170,128.90								
81		TOTAL APPROPRIATION (lines 78 + 79)	$81,509,976.00	$75,885,604.23	Total Revenue and Appropriations must Balance to 0							

Fund 100 –By Function

The general fund is the largest fund of the District. Because of its size, it will be summarized by function instead of as a whole. The function descriptions come directly from the State of Idaho *Summary of IFARMS Codes*. Small changes have been made where needed for clarification.

The FUNCTION code in a school district describes the activity or tasks for which services or material objects are acquired. Functions for school district budgeting and reporting are classified into five broad areas: Instruction, Support Services, General Administrative Services, Operation and Maintenance Services, and Transportation Services.

INSTRUCTION

Instruction includes the activities dealing directly with the interaction between teachers and students. Teaching may be provided for students in a school classroom or in another location such as a home or hospital and in other learning situations such as those involving co-curricular activities. It may also be provided through some other approved medium that is delivered inside or outside the classroom or in other teacher-student settings. Included here are the activities of aides or paraprofessionals of any type who assist in the instructional process. (Related costs include instructional expenditures for salaries, contracted services, travel expenses, equipment rental, supplies, books, and maintenance costs directly attributable to instructional equipment.)

Elementary Program (K-6) –Function 512000. The instruction and learning experiences which are concerned with knowledge, skills, appreciation, attitudes and behaviors appropriate for students enrolled in kindergarten through sixth grades.

Expense Summary:

- Salary and benefits for 207.17 teachers and 43.67 classified FTE including paraprofessionals, duty aides and crossing guards, along with substitute teachers and paraprofessionals for elementary teachers.
- Services include field trips, copier leases, printing
- Supplies include textbook adoptions, classroom supplies, workbooks, toner, art supplies, online resources

Secondary Program (7-12) –Function 515000. The instruction and learning experiences which are concerned with knowledge, skills, appreciation, attitudes and behavior needed by students enrolled in the grade levels seven through twelve or any combinations thereof.

Expense Summary:

- Salary and benefits for 206.39 teachers, 4.39 classified FTE including paraprofessionals, duty aides and crossing guards, along with substitute teachers and paraprofessionals and stipends for secondary teachers.
- Services include copier leases, printing, and travel.
- Supplies include textbook adoptions, classroom supplies, workbooks, and online resources.
- Capitol objects include projectors, smart boards, and sounds systems at Idaho Falls and Skyline High Schools.

Alternative School Program –Function 517000. The instruction and learning experiences which are concerned with knowledge, skills, appreciation, attitudes and behavior needed by students enrolled in the grade levels seven through twelve or any combinations thereof assigned to approved alternative schools to provide enhanced learning experiences to meet the needs of students that cannot be addressed in a traditional classroom setting.

Expense Summary:

- Salary and benefits for 9 teachers, .97 classified FTE including paraprofessionals, stipends for summer school alternative teachers and leadership stipends for alternative teachers.
- Services include software services, copier leases, printing
- Supplies include books, paper, diplomas, student rewards

Vocational and Technical Programs –Function 519000. The instruction and learning experiences which are concerned with preparing students to meet challenging academic standards as well as industry skill standards while preparing students for broad-based careers.

Expense Summary:

- Salary and benefits for 10.78 teachers along with stipends for extended contract days to participate in summer Career Technical Education (CTE) programs
- Services include equipment repair/servicing, professional development, travel, student testing
- Supplies include books, paper, tools, appliances, and other equipment used in the CTE program

Exceptional Child Programs –Function 521000. The instructional activities and services of teachers and classroom aides who work to meet the needs of exceptional students. (Examples: Classroom teachers, aides, supplies, and equipment for the resource rooms and the gifted and talented classrooms.)

Expense Summary:

- Salary and benefits for 42.3 teachers, 2.88 FTE occupational therapists, 22.56 classified FTE including paraprofessionals and clerical support

- Services include copier leases, printing, contracted services for speech and language pathologist
- Supplies include curriculum materials, classroom supplies, testing materials

Preschool Exceptional Program –Function 522000. The instructional activities and services of teachers and classroom aides who work to meet the needs of preschool exceptional students. (Examples: Classroom teachers, aides, supplies, and equipment for the resource rooms.)

- Salary and benefits for 6 teachers and 0 classified FTE including paraprofessionals, and clerical support

Gifted and Talented Program -Function 524000. The instructional activities and services of teachers and classroom aides who work to meet the needs of gifted and talented students. (Examples: Classroom teachers, aides, supplies, and equipment for the gifted and talented classrooms.)

Expense Summary:

- Salary and benefits for 3 teacher and .14 classified FTE for an assessment tech
- Services include field trips, printing, professional development
- Supplies include classroom supplies

Interscholastic Competition Programs –Function 531000. The extra-curricular programs and activities which normally supplement the institutional curriculum program. These programs involve student participation in competitive interscholastic events which are scheduled and sponsored by the school.

- Salary and benefits for 1 FTE administrator (.5 athletic director at Idaho Falls and Skyline High Schools), program directors, coaches and assistant coaches for all high school and middle school athletics, and game management personnel.
- Supplies include equipment needed for the interscholastic program

School Activities Program -Function 532000. School sponsored activities which are an adjunct to the instructional curriculum and include student financed and managed activities

- Salary and benefits for advisors for debate, drama, choir, newspaper, yearbook, band, orchestra, student government

Summer School Program –Function 541000. Programs of instruction that provide classroom instruction during the summer months between the end of the regular school term and the beginning of the next regular school term. Summer school programs are not considered as part of, or eligible for, the state educational support program.

- Salary and benefits for extended school year personnel supporting special education students

Detention Center Program –Function 546000. Programs of instruction designed to service the needs of students at a Juvenile Detention Center facility.

- Salary and benefits for 1 FTE teacher and .64 classified FTE for a paraprofessional
- Supplies include classroom supplies

SUPPORT SERVICES -FUNCTION 611000-616000

Support services provide administrative, technical (such as guidance and health), and logistical support to facilitate and enhance instruction. These services exist as adjuncts for fulfilling the objectives of instruction, community services, and enterprise programs, rather than as entities within themselves.

Attendance, Guidance, and Health Programs –Function 611000. Activities designed to assess and improve the well-being of students and to supplement the teaching process.

- *Attendance and Social Work Services.* Activities designed to improve student attendance at school that attempt to prevent or solve student problems involving the home, the school, and the community.
- *Guidance Services.* Activities involving counseling with students and parents; consulting with other staff members on learning problems; evaluating the abilities of students; assisting students as they make their own educational and career plans and choices; assisting students in personal and social development; providing referral assistance; and working with other staff members in planning and conducting guidance programs for students. Guidance services may include supervision services, counseling services, appraisal services, student record services, and placement services.
- *Heath Services.* Physical and mental health services that are not direct instruction. Included are activities that provide students with appropriate nursing services.

Expense Summary:

- Salary and benefits for 25 FTE counselors, 1 FTE for College and Career Coordinator, 4 FTE psychologists, 2.28 FTE school nurses, 9.25 classified FTE for attendance clerks, registrars, and counseling secretaries, 2.4 classified FTE for college and career advisors, and 1.84 classified FTE for LPNs
- Services include field trips, professional development
- Supplies include classroom supplies, online resources

Special Services Program –Function 616000. The personnel, activities, and services designed to assist exceptional students and staff members who work with the Exceptional Child Program. Ancillary personnel included in this program: Directors, Supervisors, Consulting Teachers, Psychologists, Social Workers, and other state approved personnel.

Expense Summary:

- Salary and benefits for 4 psychologists, 4.8 speech and language pathologists and
- Services include in-district travel
- Supplies include testing protocols, nursing supplies, assistive technology

SUPPORT SERVICES INSTRUCTIONAL –FUNCTION 621-632000

Activities associated with assisting the instructional staff with the content and process of providing learning experiences for students.

Instructional Improvement Program –Function 621000:

- *Improvement of Instruction.* Activities primarily for assisting instructional staff in planning, developing, and evaluating the process of providing learning experiences for students. These activities include curriculum development, techniques of instruction, child development and understanding, and staff training.
- *Instruction and Curriculum Development.* Activities that aid teachers in developing the curriculum, preparing and using special curriculum materials, and understanding and appreciating the various techniques that stimulate and motivate students.
- *Instructional Staff Training*. Activities associated with the professional development and training of instructional personnel. These include such activities as in-service training (including mentor teachers), workshops, conferences, demonstrations, and courses for college credit (tuition reimbursement), and other activities related to the ongoing growth and development of instructional personnel. Training that supports the use of technology for instruction should be included in this code. The incremental costs associated with providing substitute teachers in the classroom (while regular teachers attend training) should be captured in this function code. All costs should be charged to this code regardless of whether training services are provided internally or purchased from external vendors.

Expense Summary:

- Salary and benefits for .1 FTE administrators, 4.0 coordinators in curriculum, assessment and K-3 literacy, 5.30 FTE instructional coaches, 2.13 classified FTE for clerical support and printer
- Services include printing, professional development
- Supplies include training supplies, online resources

Educational Media Program –Function 622000: Activities concerned with directing, managing, and supervising educational media services (e.g. supervisory personnel) as well as such activities as selecting, acquiring, preparing, cataloging, and circulating books and other printed materials; planning for the use of the library by students, teachers, and other members of the instructional staff; and guiding individuals in their use of library books, reference guides and materials, catalog materials, special collections, and other materials, whether maintained separately or as part of an instructional materials center. These activities include developing and acquiring library materials and operating library facilities. Textbooks are not charged to this function but rather to the instruction function.

Expense Summary:

- Salary and benefits for 2 FTE certified media generalists and 6.71 classified FTE including media center specialists and media center aides
- Supplies include books, magazines, other media center materials, and supplies for book repair

Instructional Related Technology –Function 623000: This functional category encompasses all technology activities and services for the purpose of supporting instruction. These activities include expenditures for internal technology support as well as support provided by external vendors utilizing operating funds. These activities include costs associated with the administration and supervision of technology personnel, systems planning and analysis, systems application development, systems operations, network support services, hardware maintenance and support services, and other technology-related costs that relate to the support of instructional activities. Specifically, costs associated with the operation and support of computer learning labs, media center computer labs, instructional technology centers, instructional networks and similar operations should be captured in this code.

- *Technology Service Supervision and Administration.* Activities concerned with directing, managing, and supervising data processing services.
- *Systems Analysis and Planning.* Activities concerned with searching for and evaluating alternatives for achieving defined objectives, based on judgment and, wherever possible, on quantitative methods. Where applicable, these activities pertain to the development of data processing procedures or application to electronic data processing equipment.
- *Systems Application Development.* Activities concerned with the preparation of a logical sequence of operations to be performed, either manually or electronically, in solving problems or processing data. These activities also involve preparing coded instructions and data for such sequences.
- *Systems Operations.* Activities concerned with scheduling, maintaining, and producing data. These activities include operating business machines, data preparation devices, and data processing machines.
- *Network Support*. Services that support the networks used for instruction-related activities.

- *Professional Development for Instruction-Focused Technology Personnel*. Costs that are incurred as a result of acquiring knowledge and skills to support instructional technologies.

Expense Summary:

- Salary and benefits for .5 FTE director and 18.50 classified FTE for instructional technology support
- Services include professional development for instructional technology staff and travel reimbursement for instructional technology staff
- Supplies include student technology devices

GENERAL ADMINISTRATIVE SERVICES –FUNCTION 631-656000

Activities concerned with establishing and administering policy for operating the school district.

Board of Education –Function 631000: Activities of the elected body that has been created according to state law and vested with responsibilities for educational activities in a given administrative unit. Some examples of services to be included here are board secretary and clerk service.

- *Supervision of Board of Education Services.* Activities concerned with directing and managing the general operation of the Board of Education. These include the activities of the members of the Board of Education, but do not include any special activities defined in the other areas of responsibility described below. They also include any activities of the district performed in support of the school district meeting. Legal activities to interpret the laws and statutes and general liability situations are charged here, as are the activities of external auditors.
- *Board Secretary/Clerk Services.* The activities required to perform the duties of the Secretary or Clerk of the Board of Education.
- *Board Treasurer Services.* The activities required to perform the duties of the Treasurer of the Board of Education.
- *Election Services.* Services rendered in connection with any schools system election, including elections of officers and bond elections.
- *Tax Assessment and Collection Services.* Services rendered in connection with tax assessment and collection.
- *Staff Relations and Negotiations*. Activities concerned with staff relations system-wide and the responsibilities for contractual negotiations with both instructional and non-instructional personnel.
- *Other Board of Education Services.* Board of Education services that cannot be classified under the preceding areas of responsibility.
- *Legal Services.*

Expense Summary:

- Services include legal services, auditing, appraisals, flex administration fees, fingerprinting fees, board training and travel to National School Boards Association and Idaho School Boards Association meetings, dues for Board membership
- Supplies include general supplies needed for Board meetings

District Administration –Function 632000- Activities associated with the overall general administration of or executive responsibility for the entire school district.

Expense Summary:

- Salary and benefits for 1 FTE superintendent, 2 FTE assistant superintendents, 1 FTE director, and 4.93 classified FTE for clerical support
- Services include copier leases, postage, printing, professional development, travel to state meetings and trainings, membership dues for association memberships
- Supplies include office supplies, office chairs, flyers, toner

School Administration Program –Function 641000: Activities concerned with directing and managing the operation of a particular school. They include the activities performed by the principal, assistant principals, and other assistants while they supervise all operations of the school, evaluate the staff members of the school, assign duties to staff members, supervise and maintain the records of the school, and coordinate school instructional activities with those of the school district. These activities also include the work of clerical staff in support of the teaching and administrative duties and full-time department chairpersons.

Expense Summary:

- Salary and benefits for 18 FTE principals, 9 FTE assistant principals, and 21.16 classified FTE for clerical support
- Services include postage and travel to trainings
- Supplies include office supplies

Business Operations Program –Function 651000: Activities concerned with the fiscal operations of the school district. This function includes budgeting, receiving and disbursing, financial and property accounting, payroll, inventory control, internal auditing, and funds managing. Fiscal services are inclusive of supervision of fiscal services, budgeting services, and payroll, internal audit, and general accounting functions.

Expense Summary:

- Salary and benefits for 1 FTE director, 2.35 classified FTE business staff, 2.03 classified FTE human resources staff, and 1.68 classified FTE payroll staff

Central Services Program –Function 655000: Activities concerned with purchasing, receiving, storing, and distributing supplies, furniture, equipment and materials used in schools or school system operations.

Expense Summary:

- Salary and benefits for 1.95 classified FTE for warehouse staff

Administrative Technology Services –Function 656000: Activities concerned with supporting the school district's information technology systems, including supporting administrative networks, maintaining administrative information systems, and processing data for administrative and managerial purposes. These activities may include expenditures for internal technology support, as well as support provided by external vendors utilizing operating funds. These activities include costs associated with administration and supervision of technology personnel, systems planning and analysis, systems application development, systems operations, network support services, hardware maintenance and support services, and other technology-related administrative costs.

- *Technology Service Supervision and Administration*. Activities concerned with directing, managing, and supervising data processing services.
- *Systems Analysis and Planning*. Activities concerned with searching for and evaluating alternatives for achieving defined objectives, based on judgment and, wherever possible, on quantitative methods. Where applicable, these activities pertain to the development of data processing procedures or application to electronic data processing equipment.
- *Systems Application Development*. Activities concerned with the preparation of a logical sequence of operations to be performed, either manually or electronically, in solving problems or processing data. These activities also involve preparing coded instructions and data for such sequences.
- *Systems Operations*. Activities concerned with scheduling, maintaining, and producing data. These activities include operating business machines, data preparation devices, and data processing machines.
- *Network Support*
- *Hardware Maintenance and Support*
- *Professional Development Costs for Administrative Technology Personnel*
- *Other Technology Services*. Activities concerned with data processing not described above.

Expense Summary:

- Salary and benefits for .5 FTE director and 1.93 classified FTE for administrative technology support
- Services include cyber security contract, professional development for administrative technology staff

- Supplies include technology supplies

OPERATION AND MAINTENANCE SERVICES –FUNCTION 661-667000

Activities concerned with keeping the physical plant open, comfortable, and safe for use and with keeping the grounds, buildings, and equipment in effective working condition and state of repair. These include the activities of maintaining safety in buildings, on the grounds, and in the vicinity of schools.

Buildings – Care Program (Custodial) –Function 661000: The programs concerned with the daily custodial needs and the utility services for all school buildings in the district. Objects of expenditure would include salaries, benefits, utilities, supplies, building insurance, and other building care costs as well as building rental and property insurance costs.

Expense Summary:

- Salary and benefits for .98 FTE custodial specialist and 31.45 classified FTE for custodians along with substitute custodians
- Services include utilities ($1.14 million), telecommunications, copier lease, and contracted custodial services
- Supplies include building custodial cleaning supplies and restroom supplies (paper towels, soap, toilet paper)
- Insurance includes the property insurance on all district buildings

Maintenance - Buildings and Equipment (Non-Student-Occupied Buildings) –Function 663000:
Activities associated with the physical maintenance of buildings and equipment in the school district for non-student occupied buildings, i.e. the annual repairs, modifications, and improvements necessary to provide safe facilities and equipment. Also included are expenditures to student occupied buildings that are not allowed in 664- Maintenance - Buildings and Equipment (Student-Occupied Buildings ONLY).

Expense Summary:

- Salary and benefits for 1.95 classified FTE for technology wiring and repair staff
- Services include contracted building repair for non-student occupied buildings, technology hardware services and software services for all buildings, and professional development
- Supplies include technology wiring, hardware parts, and supplies needed for the repair and maintenance of non-student occupied buildings

Maintenance - Buildings and Equipment (Student-Occupied Buildings ONLY) –Function 664000:
Activities associated with the physical maintenance of buildings and equipment in student-occupied buildings,

i.e. the annual repairs, modifications, and improvements necessary to provide safe facilities and equipment for the school programs that are in compliance with Idaho Code 33-1019.

Expense Summary:

- Salary and benefits for 1 FTE director, 8.44 classified FTE for custodial staff, and 13.64 classified FTE for maintenance personnel including electrician, plumber, painter, HVAC, energy manager along with summer temporary workers
- Capitol includes infrastructure projects
- Services include contracted building repair for student occupied buildings, repair of musical instruments, copier lease, printing and professional development for maintenance staff
- Supplies include parts and supplies for the maintenance and repair of student occupied buildings

Maintenance – Grounds –Function 665000: Activities involved in maintaining and improving the land (but not the buildings). These include snow removal, landscaping, grounds and roadway maintenance, and other general grounds work.
Expense Summary:

- Salary and benefits for 3.91 classified FTE for grounds supervisor, mechanic, irrigation specialist and grounds keepers
- Services include contracted irrigation system installation and support
- Supplies include parts and supplies for the maintenance and repair of the grounds

Security/Safety –Function 667000: Activities concerned with maintaining an environment for students and staff, whether they are in transit to or from school, on a campus or an administrative facility, or participating in school-sponsored events. These include costs associated with security plan development and implementation, installation of security monitoring devices (e.g., cameras, metal detectors), security personnel (e.g., campus police, security guards), purchase of security vehicles and communication equipment, installation and monitoring of school fire alarm systems, providing school crossing guards, and related costs incurred in effort to ensure the basic safety and security of students and staff. Costs associated with in-service training related to school safety, drug and violence prevention training, and alternative schools should not be accounted for under this function code.

Expense Summary:

- Services include the partial cost of 4 contracted school resource officers. The remaining cost is paid from fund 246.

TRANSPORTATION SERVICES –FUNCTION 681-683000

Activities concerned with conveying students to and from school, as provided by state and federal law. This includes trips between home and school and trips to school activities.

Pupil-To-School Transportation –Function 681000: Activities involved in operating school buses for student transportation to and from school, between schools within the district, and for approved instructional field trips from the time the vehicle leaves the point of storage until they return to the point of storage. (Allowable costs for reimbursement under the School Support Program are defined in the Transportation Manual.)
Expense Summary:

- Salary and benefits for .98 classified FTE director, 1.78 classified FTE for clerical support, 3.81 classified FTE for mechanics, 26.42 classified FTE for bus drivers, and 8.23 classified FTE for bus aides along with additional costs for substitute bus drivers and substitute bus aides and additional costs associated with field trips and other extra hours.
- Services include contracted repair of buses, utilities for the transportation facility, laundry services, professional development
- Supplies include parts and supplies for the repair and maintenance of the buses, fuel

Pupil-Activity Transportation –Function 682000: Activities involved in operating school buses for student transportation to approved school athletic or activity events. (Such programs are not eligible for state transportation assistance.)

Expense Summary:

- Services include costs associated with extra-curricular transportation
- Supplies include parts and supplies for the repair and maintenance of the buses, fuel

General Transportation Program –Function 683000: Activities involved in maintaining school vehicles. These include repairing or replacing vehicle parts, cleaning, painting, fueling, and inspecting vehicles for safety. (Maintenance of school buses should be coded to 681 Pupil-To-School Transportation.)

- Services include contracted repair on district vehicles, CDL tests for bus drivers
- Supplies include parts and supplies for the repair and maintenance of district vehicles, fuel for maintenance vehicles

FEDERAL FOREST RESERVE

Fund 220

This is the Federal Forest Reserve Fund, the revenues for this fund come indirectly from the Federal Government for a pro-rated share of permits issued to public/private enterprises located on Federal Forest land in Idaho Falls District 91. This fund can be used for remodeling of facilities and current expenses.

S.D.E.

BUDGET

REVENUES

July 1, 2020 - June 30, 2021

FEDERAL FOREST RESERVE

FUND NO: 220

NOTE: Round each entry to the nearest dollar amount.

Line	Code	REVENUES Item	Prior Year Budget	Proposed Line Amounts	Budget Totals
1	320000	Estimated Fund Balance, July 1	$151,317.00	*******	$154,683.00
2					
3	411100	Taxes - General M & O			
4	411200	Taxes - Supplemental			
5	411300	Taxes - Emergency			
6	411400	Taxes - Tort			
7	411500	Taxes - Cooperative			
8	411600	Taxes - Tuition			
9	411700	Taxes - Migrant			
10	411900	Taxes - Other			
11	412100	Taxes - Plant Facility			
12	412500	Taxes - Bond & Interest			
13		TOTAL TAXES	0.00	*******	0.00
14	413000	Penalty: Delinquent Taxes			
15					
16	414100	Tuition From Individuals			
17	414200	Tuition From Districts in Idaho			
18	414300	Tuition From Out of State Districts			
19					
20	415000	Earnings on Investments			
21					
22	416100	School Food Service			
23	416200	Meal Sales: Non-reimbur.			
24	416900	Other Food Sales			
25					
26	417100	Admissions/Activities			
27	417200	Bookstore Sales			
28	417300	Clubs, Org. Dues, Etc.			
29	417400	School Fees & Charges			
30	417900	Other Student Revenues			
31					
32	418100	Community Service			
33					
34	419100	Rentals			
35	419200	Contributions/Donations			
36	419300	Transportation Fees			
37	419900	Other Local			
38		TOTAL OTHER LOCAL	0.00	*******	0.00
39	410000	TOTAL LOCAL (Line 13 + 38)	0.00	*******	0.00

Line	Code	REVENUES Item	Prior Year Budget	Proposed Line Amounts	Budget Totals
40	429000	Other County			
41	420000	TOTAL COUNTY	0.00	*******	0.00
42					
43	431100	Base Support Program			
44	431200	Transportation Support			
45	431400	Exceptional Child/SED Support			
46	431500	Border Tuition Support			
47	431600	Tuition Equivalency			
48	431800	Benefit Apportionment			
49	431900	Other State Support			
50	432100	Driver Education Program			
51	432400	Professional Technical Program			
52	437000	Lottery/Additional State Maintenance			
53	438000	Revenue in Lieu of/Tax Replacement			
54	439000	Other State Revenue			
55	430000	TOTAL STATE	0.00	*******	0.00
56					
57					
58	442000	Indirect Unrestricted Federal			
59	443000	Direct Restricted Federal			
60	445100	Title I - ESEA			
61	445200	Title VI, ESEA - Innovative Practices Program			
62	445300	Perkins III - Vocational Technical Act			
63	445400	Adult Education			
64	445500	Child Nutrition Reimbursement			
65	445600	IDEA Part B (School Age & Preschool)			
66	445900	Other Indirect Federal Programs	33,500.00	32,701.00	
67	448200	Impact Aid - P.L. 874			
68	440000	TOTAL FEDERAL	33,500.00	*******	32,701.00
69					
70	451000	Proceeds: Bonds, Capital Leases, et. al.			
71	453000	Sale of Fixed Assets			
72	450000	TOTAL OTHER	0.00	*******	0.00
73					
74		TOTAL REVENUES	33,500.00	*******	32,701.00
75					
76	460000	TRANSFERS IN			0.00
77					
	400000	TOTAL BALANCE + REVENUES + TRANSFERS (Lines 1 + 74 + 76)	$184,817.00	*******	$187,384.00

S.D.E.

BUDGET

EXPENDITURES

July 1, 2020 - June 30, 2021

FOREST RESERVE FUND

FUND NO: 220

NOTE: Round each entry to the nearest dollar amount.

		EXPENDITURES	Prior Year	Proposed	100	200	300	400	500	600	700	800
							Purchased	Supplies	Capital	Debt	Insurance-	
Line	Code	Functions/Programs	Budget	Budget	Salaries	Benefits	Services	Materials	Objects	Retirement	Judgment	Transfers
1	512	Elementary School Program	$89,000.00	$93,692.00				$93,692.00				
2	515	Secondary School Program	89,000.00	$93,692.00				93,692.00				
3	517	Alternative School Program		$0.00								
4	519	Vocational-Technical Program		$0.00								
5	521	Special Education Program		$0.00								
6	522	Special Education Preschool Program		$0.00								
7	524	Gifted & Talented Program		$0.00								
8	531	Interscholastic Program		$0.00								
9	532	School Activity Program		$0.00								
10	541	Summer School Program		$0.00								
11	542	Adult School Program		$0.00								
12	546	Detention Center Program		$0.00								
13												
14	500	TOTAL INSTRUCTION	$178,000.00	$187,384.00	$0.00	$0.00	$0.00	$187,384.00	$0.00	$0.00	$0.00	$0.00
15												
16	611	Attendance-Guidance-Health Program		$0.00								
17	616	Special Education Support Services Prog		$0.00								
18												
19	621	Instruction Improvement Program		$0.00								
20	622	Educational Media Program		$0.00								
21	623	Instruction-Related Technology Program		$0.00								
22	631	Board of Education Program		$0.00								
23	632	District Administration Program		$0.00								
24												
25	641	School Administration Program		$0.00								
26												
27	651	Business Operation Program		$0.00								
28	655	Central Service Program		$0.00								
29	656	Administrative Technology Services Prog		$0.00								
30	661	Buildings-Care Program (Custodial)		$0.00								
31	663	Maintenance - Non Student Occupied		$0.00								
32	664	Maintenance - Student Occupied Bldgs		$0.00								
33	665	Maintenance - Grounds		$0.00								
34	667	Security Program		$0.00								
35												
36	681	Pupil - To School Trans. Program		$0.00								
37	682	Pupil - Activity Trans. Program		$0.00								
38	683	General Transportation Program		$0.00								
		Subtotal (carried over to page b)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

/Users/angelapendlebury/Desktop/[2021-Combined-Revenues-and-Expenditures.xlsm]220 E1

S.D.E.

BUDGET

EXPENDITURES

July 1, 2020 - June 30, 2021

FOREST RESERVE FUND

FUND NO: 220

NOTE: Round each entry to the nearest dollar amount.

Line	Code	EXPENDITURES Functions/Programs	Prior Year Budget	Proposed Budget	100 Salaries	200 Benefits	300 Purchased Services	400 Supplies Materials	500 Capital Objects	600 Debt Retirement	700 Insurance-Judgment	800 Transfers
39	691	Other Support Services Program		$0.00								
40												
41	600	TOTAL SUPPORT SERVICES	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
42												
44	710	Child Nutrition Program		0.00								
45	720	Community Services Program		0.00								
46	730	Enterprise Operations		0.00								
47	740	Student Activity		0.00								
48												
49	700	TOTAL NON-INSTRUCTION	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
50												
51	810	Capital Assets - Student Occupied		0.00								
52	811	Capital Assets - NonStudent Occupied		0.00								
53												
54	800	TOTAL CAPITAL ASSET PROGRAMS	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
55												
56	911	Debt Services Program - Principal		0.00								
57	912	Debt Services Program - Interest		0.00								
58	913	Debt Services Program - Refunded Debt		0.00								
59	920	Transfers Out		0.00								
60												
61	900	TOTAL OTHER SERVICES	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
62												
63		TOTAL EXPENDITURES										
64		(Lines 14+41+48+53+60)	$178,000.00	$187,384.00	$0.00	$0.00	$0.00	$187,384.00	$0.00	$0.00	$0.00	$0.00
65												
66												
67												
68												
69		TOTAL APPROPRIATION	$178,000.00	$187,384.00								
70		(Line 63 + line 66)										
71												
72												
73		**BUDGET SUMMARY**										
74												
75		Beginning Fund Balance	151,317.00	154,683.00								
76		Revenues + Transfers In	33,500.00	32,701.00								
77		TOTAL REVENUE (lines 74 + 75)	184,817.00	187,384.00								
78												
79		Total Appropriation	178,000.00	187,384.00								
80		Unappropriated Balance										
81		TOTAL APPROPRIATION (lines 78 + 79)	$178,000.00	$187,384.00								

BUDGET SUMMARY:

The total on line 77 must equal the total on line 81.

STATE CAREER TECHNICAL

Fund 243

The funding for this fund comes from the State of Idaho and is based on Average Daily Attendance reported by the school district 3 times a year. This is a special local fund that provides additional funding for capstone courses that meet the following criteria:

- 15% of students must come from a different attendance zone
- Must have an active advisory committee
- Must have a sequence of courses and have a high- end capstone course
- Must have articulation agreements with post-secondary education
- Must have a work-based learning component of sufficient durations for students in capstone courses

Expense Summary

- Salaries and benefits for 1 FTE administrator, 3.20 FTE teachers, and .31 classified FTE clerical support
- Supplies used in the CTE (Career Technical Education) program
- Capitol objects – equipment purchased for the CTE program

S.D.E.

BUDGET

REVENUES

July 1, 2020 - June 30, 2021

STATE PROFESSIONAL TECHNICAL

FUND NO: 243

NOTE: Round each entry to the nearest dollar amount.

Line	Code	REVENUES Item	Prior Year Budget	Proposed Line Amounts	Budget Totals
1	320000	Estimated Fund Balance, July 1	$440,431.00	*******	$0.00
2					
3	411100	Taxes - General M & O			
4	411200	Taxes - Supplemental			
5	411300	Taxes - Emergency			
6	411400	Taxes - Tort			
7	411500	Taxes - Cooperative			
8	411600	Taxes - Tuition			
9	411700	Taxes - Migrant			
10	411900	Taxes - Other			
11	412100	Taxes - Plant Facility			
12	412500	Taxes - Bond & Interest			
13		TOTAL TAXES	0.00	*******	0.00
14	413000	Penalty: Delinquent Taxes			
15					
16	414100	Tuition From Individuals			
17	414200	Tuition From Districts in Idaho			
18	414300	Tuition From Out of State Districts			
19					
20	415000	Earnings on Investments			
21					
22	416100	School Food Service			
23	416200	Meal Sales: Non-reimbur.			
24	416900	Other Food Sales			
25					
26	417100	Admissions/Activities			
27	417200	Bookstore Sales			
28	417300	Clubs, Org. Dues, Etc.			
29	417400	School Fees & Charges			
30	417900	Other Student Revenues			
31					
32	418100	Community Service			
33					
34	419100	Rentals			
35	419200	Contributions/Donations			
36	419300	Transportation Fees			
37	419900	Other Local			
38		TOTAL OTHER LOCAL	0.00	*******	0.00
39	410000	TOTAL LOCAL (Line 13 + 38)	0.00	*******	0.00

Line	Code	REVENUES Item	Prior Year Budget	Proposed Line Amounts	Budget Totals
40	429000	Other County			
41	420000	TOTAL COUNTY	0.00	*******	0.00
42					
43	431100	Base Support Program			
44	431200	Transportation Support			
45	431400	Exceptional Child/SED Support			
46	431500	Border Tuition Support			
47	431600	Tuition Equivalency			
48	431800	Benefit Apportionment			
49	431900	Other State Support			
50	432100	Driver Education Program			
51	432400	Professional Technical Program	345,000.00	400,000.00	
52	437000	Lottery/Additional State Maintenance			
53	438000	Revenue in Lieu of/Tax Replacement			
54	439000	Other State Revenue			
55	430000	TOTAL STATE	345,000.00	*******	400,000.00
56					
57					
58	442000	Indirect Unrestricted Federal			
59	443000	Direct Restricted Federal			
60	445100	Title I - ESEA			
61	445200	Title VI, ESEA - Innovative Practices Program			
62	445300	Perkins III - Vocational Technical Act			
63	445400	Adult Education			
64	445500	Child Nutrition Reimbursement			
65	445600	IDEA Part B (School Age & Preschool)			
66	445900	Other Indirect Federal Programs			
67	448200	Impact Aid - P.L. 874			
68	440000	TOTAL FEDERAL	0.00	*******	0.00
69					
70	451000	Proceeds: Bonds, Capital Leases, et. al.			
71	453000	Sale of Fixed Assets			
72	450000	TOTAL OTHER	0.00	*******	0.00
73					
74		TOTAL REVENUES	345,000.00	*******	400,000.00
75					
76	460000	TRANSFERS IN			0.00
77					
	400000	TOTAL BALANCE + REVENUES + TRANSFERS (Lines 1 + 74 + 76)	$785,431.00	*******	$400,000.00

S.D.E.

BUDGET
EXPENDITURES
July 1, 2020 - June 30, 2021

STATE PROFESSIONAL TECHNICAL

FUND NO: 243

NOTE: Round each entry to the nearest dollar amount.

Line	Code	EXPENDITURES Functions/Programs	Prior Year Budget	Proposed Budget	100 Salaries	200 Benefits	300 Purchased Services	400 Supplies Materials	500 Capital Objects	600 Debt Retirement	700 Insurance-Judgment	800 Transfers
1	512	Elementary School Program		$0.00								
2	515	Secondary School Program		$0.00								
3	517	Alternative School Program		$0.00								
4	519	Vocational-Technical Program	260,807.00	$202,156.00	150,115.00	44,041.00	3,000.00	5,000.00				
5	521	Special Education Program		$0.00								
6	522	Special Education Preschool Program		$0.00								
7	524	Gifted & Talented Program		$0.00								
8	531	Interscholastic Program		$0.00								
9	532	School Activity Program		$0.00								
10	541	Summer School Program		$0.00								
11	542	Adult School Program		$0.00								
12	546	Detention Center Program		$0.00								
13												
14	500	TOTAL INSTRUCTION	$260,807.00	$202,156.00	$150,115.00	$44,041.00	$3,000.00	$5,000.00	$0.00	$0.00	$0.00	$0.00
15												
16	611	Attendance-Guidance-Health Program		$0.00								
17	616	Special Education Support Services Prog		$0.00								
18												
19	621	Instruction Improvement Program	154,154.00	$138,825.00	108,374.00	30,451.00						
20	622	Educational Media Program		$0.00								
21	623	Instruction-Related Technology Program		$0.00								
22	631	Board of Education Program		$0.00								
23	632	District Administration Program		$0.00								
24												
25	641	School Administration Program		$0.00								
26												
27	651	Business Operation Program		$0.00								
28	655	Central Service Program		$0.00								
29	656	Administrative Technology Services Prog		$0.00								
30	661	Buildings-Care Program (Custodial)		$0.00								
31	663	Maintenance - Non Student Occupied		$0.00								
32	664	Maintenance - Student Occupied Bldgs		$0.00								
33	665	Maintenance - Grounds		$0.00								
34	667	Security Program		$0.00								
35												
36	681	Pupil - To School Trans. Program		$0.00								
37	682	Pupil - Activity Trans. Program		$0.00								
38	683	General Transportation Program		$0.00								
		Subtotal (carried over to page b)	154,154.00	138,825.00	108,374.00	30,451.00	0.00	0.00	0.00	0.00	0.00	0.00

/Users/angelapendlebury/Desktop/[2021-Combined-Revenues-and-Expenditures.xlsm]243 E1

S.D.E.

BUDGET

EXPENDITURES

July 1, 2020 - June 30, 2021

STATE PROFESSIONAL TECHNICAL

FUND NO: 243

NOTE: Round each entry to the nearest dollar amount.

Line	Code	EXPENDITURES Functions/Programs	Prior Year Budget	Proposed Budget	100 Salaries	200 Benefits	300 Purchased Services	400 Supplies Materials	500 Capital Objects	600 Debt Retirement	700 Insurance-Judgment	800 Transfers
39	691	Other Support Services Program		$0.00								
40												
41	600	TOTAL SUPPORT SERVICES	$154,154.00	$138,825.00	$108,374.00	$30,451.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
42												
44	710	Child Nutrition Program		0.00								
45	720	Community Services Program		0.00								
46	730	Enterprise Operations		0.00								
47	740	Student Activity Program		0.00								
48												
49	700	TOTAL NON-INSTRUCTION	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
50												
51	810	Capital Assets - Student Occupied		0.00								
52	811	Capital Assets - NonStudent Occupied		0.00								
53												
54	800	TOTAL CAPITAL ASSET PROGRAMS	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
55												
56	911	Debt Services Program - Principal		0.00								
57	912	Debt Services Program - Interest		0.00								
58	913	Debt Services Program - Refunded Debt		0.00								
59	920	Transfers Out		0.00								
60												
61	900	TOTAL OTHER SERVICES	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
62												
63		TOTAL EXPENDITURES										
64		(Lines 14+41+48+53+60)	$414,961.00	$340,981.00	$258,489.00	$74,492.00	$3,000.00	$5,000.00	$0.00	$0.00	$0.00	$0.00
65												
66												
67												
68												
69		TOTAL APPROPRIATION	$414,961.00	$340,981.00								
70		(Line 63 + line 66)										
71												
72												
73		**BUDGET SUMMARY**										
74												
75		Beginning Fund Balance	440,431.00	0.00	**BUDGET SUMMARY:**							
76		Revenues + Transfers In	345,000.00	400,000.00								
77		TOTAL REVENUE (lines 74 + 75)	785,431.00	400,000.00	**The total on line 77 must equal the total on line 81.**							
78												
79		Total Appropriation	414,961.00	340,981.00								
80		Unappropriated Balance		59,019.00								
81		TOTAL APPROPRIATION (lines 78 + 79)	$414,961.00	$400,000.00								

STATE TECHNOLOGY

Fund 245

The funding for this fund comes from the State of Idaho and is based on midterm Average Daily Attendance as reported by the school district, plus a base amount of $36,000. This money is allocated to school districts in Idaho for technology items related to classrooms, classroom infrastructure, and instructional management systems. Additionally, this fund can be used for any state approved technology items and technology staffing.

Expense Summary

- Salaries and benefits for 2.93 classified FTE instructional technology staff members
- Supplies include cables, printers, projectors, document cameras, software.
- Capitol objects – student laptops and Chromebooks, teacher laptops

S.D.E.

BUDGET
REVENUES
July 1, 2020 - June 30, 2021

TECHNOLOGY - STATE
FUND NO: 245

NOTE: Round each entry to the nearest dollar amount.

Line	Code	REVENUES Item	Prior Year Budget	Proposed Line Amounts	Budget Totals
1	320000	Estimated Fund Balance, July 1	$925,966.00	*******	$585,268.00
2					
3	411100	Taxes - General M & O			
4	411200	Taxes - Supplemental			
5	411300	Taxes - Emergency			
6	411400	Taxes - Tort			
7	411500	Taxes - Cooperative			
8	411600	Taxes - Tuition			
9	411700	Taxes - Migrant			
10	411900	Taxes - Other			
11	412100	Taxes - Plant Facility			
12	412500	Taxes - Bond & Interest			
13		TOTAL TAXES	0.00	*******	0.00
14	413000	Penalty: Delinquent Taxes			
15					
16	414100	Tuition From Individuals			
17	414200	Tuition From Districts in Idaho			
18	414300	Tuition From Out of State Districts			
19					
20	415000	Earnings on Investments			
21					
22	416100	School Food Service			
23	416200	Meal Sales: Non-reimbur.			
24	416900	Other Food Sales			
25					
26	417100	Admissions/Activities			
27	417200	Bookstore Sales			
28	417300	Clubs, Org. Dues, Etc.			
29	417400	School Fees & Charges			
30	417900	Other Student Revenues			
31					
32	418100	Community Service			
33					
34	419100	Rentals			
35	419200	Contributions/Donations			
36	419300	Transportation Fees			
37	419900	Other Local			
38		TOTAL OTHER LOCAL	0.00	*******	0.00
39	410000	TOTAL LOCAL (Line 13 + 38)	0.00	*******	0.00

Line	Code	REVENUES Item	Prior Year Budget	Proposed Line Amounts	Budget Totals
40	429000	Other County			
41	420000	TOTAL COUNTY	0.00	*******	0.00
42					
43	431100	Base Support Program			
44	431200	Transportation Support			
45	431400	Exceptional Child/SED Support			
46	431500	Border Tuition Support			
47	431600	Tuition Equivalency			
48	431800	Benefit Apportionment			
49	431900	Other State Support	1,220,360.00	842,000.00	
50	432100	Driver Education Program			
51	432400	Professional Technical Program			
52	437000	Lottery/Additional State Maintenance			
53	438000	Revenue in Lieu of/Tax Replacement			
54	439000	Other State Revenue			
55	430000	TOTAL STATE	1,220,360.00	*******	842,000.00
56					
57					
58	442000	Indirect Unrestricted Federal			
59	443000	Direct Restricted Federal			
60	445100	Title I - ESEA			
61	445200	Title VI, ESEA - Innovative Practices Program			
62	445300	Perkins III - Vocational Technical Act			
63	445400	Adult Education			
64	445500	Child Nutrition Reimbursement			
65	445600	IDEA Part B (School Age & Preschool)			
66	445900	Other Indirect Federal Programs			
67	448200	Impact Aid - P.L. 874			
68	440000	TOTAL FEDERAL	0.00	*******	0.00
69					
70	451000	Proceeds: Bonds, Capital Leases, et. al.			
71	453000	Sale of Fixed Assets			
72	450000	TOTAL OTHER	0.00	*******	0.00
73					
74		TOTAL REVENUES	1,220,360.00	*******	842,000.00
75					
76	460000	TRANSFERS IN			0.00
77					
	400000	TOTAL BALANCE + REVENUES + TRANSFERS (Lines 1 + 74 + 76)	$2,146,326.00	*******	$1,427,268.00

S.D.E.

BUDGET

EXPENDITURES

July 1, 2020 - June 30, 2021

TECHNOLOGY - STATE

FUND NO: 245

NOTE: Round each entry to the nearest dollar amount.

Line	Code	EXPENDITURES Functions/Programs	Prior Year Budget	Proposed Budget	100 Salaries	200 Benefits	300 Purchased Services	400 Supplies Materials	500 Capital Objects	600 Debt Retirement	700 Insurance- Judgment	800 Transfers
1	512	Elementary School Program	$41,600.00	$0.00								
2	515	Secondary School Program	87,500.00	$0.00								
3	517	Alternative School Program		$0.00								
4	519	Vocational-Technical Program		$0.00								
5	521	Special Education Program		$0.00								
6	522	Special Education Preschool Program		$0.00								
7	524	Gifted & Talented Program		$0.00								
8	531	Interscholastic Program		$0.00								
9	532	School Activity Program		$0.00								
10	541	Summer School Program		$0.00								
11	542	Adult School Program		$0.00								
12	546	Detention Center Program		$0.00								
13												
14	500	TOTAL INSTRUCTION	$129,100.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
15												
16	611	Attendance-Guidance-Health Program		$0.00								
17	616	Special Education Support Services Prog		$0.00								
18												
19	621	Instruction Improvement Program		$0.00								
20	622	Educational Media Program		$0.00								
21	623	Instruction-Related Technology Program	1,106,963.00	$927,268.00	138,899.00	53,369.00	50,000.00	685,000.00				
22	631	Board of Education Program		$0.00								
23	632	District Administration Program		$0.00								
24												
25	641	School Administration Program		$0.00								
26												
27	651	Business Operation Program		$0.00								
28	655	Central Service Program		$0.00								
29	656	Administrative Technology Services Prog		$0.00								
30	661	Buildings-Care Program (Custodial)		$0.00								
31	663	Maintenance - Non Student Occupied		$0.00								
32	664	Maintenance - Student Occupied Bldgs		$0.00								
33	665	Maintenance - Grounds		$0.00								
34	667	Security Program		$0.00								
35												
36	681	Pupil - To School Trans. Program		$0.00								
37	682	Pupil - Activity Trans. Program		$0.00								
38	683	General Transportation Program		$0.00								
		Subtotal (carried over to page b)	1,106,963.00	927,268.00	138,899.00	53,369.00	50,000.00	685,000.00	0.00	0.00	0.00	0.00

/Users/angelapendlebury/Desktop/[2021-Combined-Revenues-and-Expenditures.xlsm]245 E1

S.D.E.

BUDGET

EXPENDITURES

July 1, 2020 - June 30, 2021

TECHNOLOGY - STATE

FUND NO: 245

NOTE: Round each entry to the nearest dollar amount.

Line	Code	EXPENDITURES Functions/Programs	Prior Year Budget	Proposed Budget	100 Salaries	200 Benefits	300 Purchased Services	400 Supplies Materials	500 Capital Objects	600 Debt Retirement	700 Insurance-Judgment	800 Transfers
39	691	Other Support Services Program		$0.00								
40												
41	600	TOTAL SUPPORT SERVICES	$1,106,963.00	$927,268.00	$138,899.00	$53,369.00	$50,000.00	$685,000.00	$0.00	$0.00	$0.00	$0.00
42												
44	710	Child Nutrition Program		0.00								
45	720	Community Services Program		0.00								
46	730	Enterprise Operations		0.00								
47	740	Student Activity Program		0.00								
48												
49	700	TOTAL NON-INSTRUCTION	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
50												
51	810	Capital Assets - Student Occupied		0.00								
52	811	Capital Assets - NonStudent Occupied		0.00								
53												
54	800	TOTAL CAPITAL ASSET PROGRAMS	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
55												
56	911	Debt Services Program - Principal		0.00								
57	912	Debt Services Program - Interest		0.00								
58	913	Debt Services Program - Refunded Debt		0.00								
59	920	Transfers Out		0.00								
60												
61	900	TOTAL OTHER SERVICES	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
62												
63		TOTAL EXPENDITURES										
64		(Lines 14+41+48+53+60)	$1,236,063.00	$927,268.00	$138,899.00	$53,369.00	$50,000.00	$685,000.00	$0.00	$0.00	$0.00	$0.00
65												
66												
67												
68												
69		TOTAL APPROPRIATION	$1,236,063.00	$927,268.00								
70		(Line 63 + line 66)										
71												
72												
73		**BUDGET SUMMARY**										
74												
75		Beginning Fund Balance	925,966.00	585,268.00	**BUDGET SUMMARY:**							
76		Revenues + Transfers In	1,220,360.00	842,000.00								
77		TOTAL REVENUE (lines 74 + 75)	2,146,326.00	1,427,268.00	**The total on line 77 must equal the total on line 81.**							
78												
79		Total Appropriation	1,236,063.00	927,268.00								
80		Unappropriated Balance		500,000.00								
81		TOTAL APPROPRIATION (lines 78 + 79)	$1,236,063.00	$1,427,268.00								

STATE SAFE AND DRUG FREE SCHOOLS

Fund 246

The funding for this fund comes from the State of Idaho from the tax on tobacco sales and is based on full-term Average Daily Attendance as reported by the school district, plus a base amount of $2,000. This money is allocated to school districts in Idaho to help pay for school resource officers, counseling services, and drug education programs.

Expense Summary

- Services – partial costs for 4 school resource officers. The remaining cost is in the general fund. This also includes professional development in the areas related to this fund.
- Supplies include books and pamphlets used by counselors, and safety supplies.

S.D.E.

BUDGET
REVENUES
July 1, 2020 - June 30, 2021

SUBSTANCE ABUSE - STATE
FUND NO; 246

NOTE: Round each entry to the nearest dollar amount.

Line	Code	REVENUES Item	Prior Year Budget	Proposed Line Amounts	Budget Totals
1	320000	Estimated Fund Balance, July 1	$82,129.00	*******	$0.00
2					
3	411100	Taxes - General M & O			
4	411200	Taxes - Supplemental			
5	411300	Taxes - Emergency			
6	411400	Taxes - Tort			
7	411500	Taxes - Cooperative			
8	411600	Taxes - Tuition			
9	411700	Taxes - Migrant			
10	411900	Taxes - Other			
11	412100	Taxes - Plant Facility			
12	412500	Taxes - Bond & Interest			
13		TOTAL TAXES	0.00	*******	0.00
14	413000	Penalty: Delinquent Taxes			
15					
16	414100	Tuition From Individuals			
17	414200	Tuition From Districts in Idaho			
18	414300	Tuition From Out of State Districts			
19					
20	415000	Earnings on Investments			
21					
22	416100	School Food Service			
23	416200	Meal Sales: Non-reimbur.			
24	416900	Other Food Sales			
25					
26	417100	Admissions/Activities			
27	417200	Bookstore Sales			
28	417300	Clubs, Org. Dues, Etc.			
29	417400	School Fees & Charges			
30	417900	Other Student Revenues			
31					
32	418100	Community Service			
33					
34	419100	Rentals			
35	419200	Contributions/Donations			
36	419300	Transportation Fees			
37	419900	Other Local			
38		TOTAL OTHER LOCAL	0.00	*******	0.00
39	410000	TOTAL LOCAL (Line 13 + 38)	0.00	*******	0.00

Line	Code	REVENUES Item	Prior Year Budget	Proposed Line Amounts	Budget Totals
40	429000	Other County			
41	420000	TOTAL COUNTY	0.00	*******	0.00
42					
43	431100	Base Support Program			
44	431200	Transportation Support			
45	431400	Exceptional Child/SED Support			
46	431500	Border Tuition Support			
47	431600	Tuition Equivalency			
48	431800	Benefit Apportionment			
49	431900	Other State Support	114,800.00	114,800.00	
50	432100	Driver Education Program			
51	432400	Professional Technical Program			
52	437000	Lottery/Additional State Maintenance			
53	438000	Revenue in Lieu of/Tax Replacement			
54	439000	Other State Revenue			
55	430000	TOTAL STATE	114,800.00	*******	114,800.00
56					
57					
58	442000	Indirect Unrestricted Federal			
59	443000	Direct Restricted Federal			
60	445100	Title I - ESEA			
61	445200	Title VI, ESEA - Innovative Practices Program			
62	445300	Perkins III - Vocational Technical Act			
63	445400	Adult Education			
64	445500	Child Nutrition Reimbursement			
65	445600	IDEA Part B (School Age & Preschool)			
66	445900	Other Indirect Federal Programs			
67	448200	Impact Aid - P.L. 874			
68	440000	TOTAL FEDERAL	0.00	*******	0.00
69					
70	451000	Proceeds: Bonds, Capital Leases, et. al.			
71	453000	Sale of Fixed Assets			
72	450000	TOTAL OTHER	0.00	*******	0.00
73					
74		TOTAL REVENUES	114,800.00	*******	114,800.00
75					
76	460000	TRANSFERS IN			0.00
77					
	400000	TOTAL BALANCE + REVENUES + TRANSFERS (Lines 1 + 74 + 76)	$196,929.00	*******	$114,800.00

BUDGET
EXPENDITURES
July 1, 2020 - June 30, 2021

SUBSTANCE ABUSE - STATE

FUND NO: 246

NOTE: Round each entry to the nearest dollar amount.

Line	Code	EXPENDITURES Functions/Programs	Prior Year Budget	Proposed Budget	100 Salaries	200 Benefits	300 Purchased Services	400 Supplies Materials	500 Capital Objects	600 Debt Retirement	700 Insurance-Judgment	800 Transfers
1	512	Elementary School Program		$0.00								
2	515	Secondary School Program		$0.00								
3	517	Alternative School Program		$0.00								
4	519	Vocational-Technical Program		$0.00								
5	521	Special Education Program		$0.00								
6	522	Special Education Preschool Program		$0.00								
7	524	Gifted & Talented Program		$0.00								
8	531	Interscholastic Program		$0.00								
9	532	School Activity Program		$0.00								
10	541	Summer School Program		$0.00								
11	542	Adult School Program		$0.00								
12	546	Detention Center Program		$0.00								
13												
14	500	TOTAL INSTRUCTION	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
15												
16	611	Attendance-Guidance-Health Program		$0.00								
17	616	Special Education Support Services Prog		$0.00								
18												
19	621	Instruction Improvement Program	39,800.00	$39,800.00			19,900.00	19,900.00				
20	622	Educational Media Program		$0.00								
21	623	Instruction-Related Technology Program		$0.00								
22	631	Board of Education Program		$0.00								
23	632	District Administration Program		$0.00								
24												
25	641	School Administration Program		$0.00								
26												
27	651	Business Operation Program		$0.00								
28	655	Central Service Program		$0.00								
29	656	Administrative Technology Services Prog		$0.00								
30	661	Buildings-Care Program (Custodial)		$0.00								
31	663	Maintenance - Non Student Occupied		$0.00								
32	664	Maintenance - Student Occupied Bldgs		$0.00								
33	665	Maintenance - Grounds		$0.00								
34	667	Security Program	75,000.00	$75,000.00			75,000.00					
35												
36	681	Pupil - To School Trans. Program		$0.00								
37	682	Pupil - Activity Trans. Program		$0.00								
38	683	General Transportation Program		$0.00								
		Subtotal (carried over to page b)	114,800.00	114,800.00	0.00	0.00	94,900.00	19,900.00	0.00	0.00	0.00	0.00

/Users/angelapendlebury/Desktop/[2021-Combined-Revenues-and-Expenditures.xlsm]246 E1

S.D.E.

BUDGET
EXPENDITURES
July 1, 2020 - June 30, 2021

SUBSTANCE ABUSE - STATE
FUND NO: 246

NOTE: Round each entry to the nearest dollar amount.

Line	Code	EXPENDITURES Functions/Programs	Prior Year Budget	Proposed Budget	100 Salaries	200 Benefits	300 Purchased Services	400 Supplies Materials	500 Capital Objects	600 Debt Retirement	700 Insurance-Judgment	800 Transfers
39	691	Other Support Services Program		$0.00								
40												
41	600	TOTAL SUPPORT SERVICES	$114,800.00	$114,800.00	$0.00	$0.00	$94,900.00	$19,900.00	$0.00	$0.00	$0.00	$0.00
42												
44	710	Child Nutrition Program		0.00								
45	720	Community Services Program		0.00								
46	730	Enterprise Operations		0.00								
47	740	Student Activity Program		0.00								
48												
49	700	TOTAL NON-INSTRUCTION	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
50												
51	810	Capital Assets - Student Occupied		0.00								
52	811	Capital Assets - NonStudent Occupied		0.00								
53												
54	800	TOTAL CAPITAL ASSET PROGRAMS	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
55												
56	911	Debt Services Program - Principal		0.00								
57	912	Debt Services Program - Interest		0.00								
58	913	Debt Services Program - Refunded Debt		0.00								
59	920	Transfers Out		0.00								
60												
61	900	TOTAL OTHER SERVICES	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
62												
63		TOTAL EXPENDITURES										
64		(Lines 14+41+48+53+60)	$114,800.00	$114,800.00	$0.00	$0.00	$94,900.00	$19,900.00	$0.00	$0.00	$0.00	$0.00
65												
66												
67												
68												
69		TOTAL APPROPRIATION	$114,800.00	$114,800.00								
70		(Line 63 + line 66)										
71												
72												
73		**BUDGET SUMMARY**										
74												
75		Beginning Fund Balance	82,129.00	0.00	**BUDGET SUMMARY:**							
76		Revenues + Transfers In	114,800.00	114,800.00								
77		TOTAL REVENUE (lines 74 + 75)	196,929.00	114,800.00	**The total on line 77 must equal the total on line 81.**							
78												
79		Total Appropriation	114,800.00	114,800.00								
80		Unappropriated Balance										
81		TOTAL APPROPRIATION (lines 78 + 79)	$114,800.00	$114,800.00								

TITLE I IMPROVING BASIC PROGRAMS

Fund 251

The funding for this fund comes from the Federal Government and is designed to provide supplementary services for educationally disadvantaged students. The schools that are allocated these funds in our district are identified based on the following criteria:

- Higher than average percentage of students from low income families based on free and reduced lunch services provided to the individual school.
- The district is also required to provide services to local private with identified student need.

Expense Summary

- Salaries and benefits for .9 FTE administrator, 4 FTE teachers and instructional coaches, and 39.03 classified FTE paraprofessionals
- Services include professional development, conferences, travel
- Supplies used in the Title I program which include textbooks, rewards, testing materials, instructional resources

S.D.E.

BUDGET
REVENUES
July 1, 2020 - June 30, 2021

TITLE I-A, ESSA - IMPROVING BASIC PROGRAMS
FUND NO: 251

NOTE: Round each entry to the nearest dollar amount.

Line	Code	REVENUES Item	Prior Year Budget	Proposed Line Amounts	Budget Totals
1	320000	Estimated Fund Balance, July 1	$0.00	*******	$36,908.00
2					
3	411100	Taxes - General M & O			
4	411200	Taxes - Supplemental			
5	411300	Taxes - Emergency			
6	411400	Taxes - Tort			
7	411500	Taxes - Cooperative			
8	411600	Taxes - Tuition			
9	411700	Taxes - Migrant			
10	411900	Taxes - Other			
11	412100	Taxes - Plant Facility			
12	412500	Taxes - Bond & Interest			
13		TOTAL TAXES	0.00	*******	0.00
14	413000	Penalty: Delinquent Taxes			
15					
16	414100	Tuition From Individuals			
17	414200	Tuition From Districts in Idaho			
18	414300	Tuition From Out of State Districts			
19					
20	415000	Earnings on Investments			
21					
22	416100	School Food Service			
23	416200	Meal Sales: Non-reimbur.			
24	416900	Other Food Sales			
25					
26	417100	Admissions/Activities			
27	417200	Bookstore Sales			
28	417300	Clubs, Org. Dues, Etc.			
29	417400	School Fees & Charges			
30	417900	Other Student Revenues			
31					
32	418100	Community Service			
33					
34	419100	Rentals			
35	419200	Contributions/Donations			
36	419300	Transportation Fees			
37	419900	Other Local			
38		TOTAL OTHER LOCAL	0.00	*******	0.00
39	410000	TOTAL LOCAL (Line 13 + 38)	0.00	*******	0.00

Line	Code	REVENUES Item	Prior Year Budget	Proposed Line Amounts	Budget Totals
40	429000	Other County			
41	420000	TOTAL COUNTY	0.00	*******	0.00
42					
43	431100	Base Support Program			
44	431200	Transportation Support			
45	431400	Exceptional Child/SED Support			
46	431500	Border Tuition Support			
47	431600	Tuition Equivalency			
48	431800	Benefit Apportionment			
49	431900	Other State Support			
50	432100	Driver Education Program			
51	432400	Professional Technical Program			
52	437000	Lottery/Additional State Maintenance			
53	438000	Revenue in Lieu of/Tax Replacement			
54	439000	Other State Revenue			
55	430000	TOTAL STATE	0.00	*******	0.00
56					
57					
58	442000	Indirect Unrestricted Federal			
59	443000	Direct Restricted Federal			
60	445100	Title I - ESEA	2,037,032.00	2,013,703.00	
61	445200	Title VI, ESEA - Innovative Practices Program			
62	445300	Perkins III - Vocational Technical Act			
63	445400	Adult Education			
64	445500	Child Nutrition Reimbursement			
65	445600	IDEA Part B (School Age & Preschool)			
66	445900	Other Indirect Federal Programs			
67	448200	Impact Aid - P.L. 874			
68	440000	TOTAL FEDERAL	2,037,032.00	*******	2,013,703.00
69					
70	451000	Proceeds: Bonds, Capital Leases, et. al.			
71	453000	Sale of Fixed Assets			
72	450000	TOTAL OTHER	0.00	*******	0.00
73					
74		TOTAL REVENUES	2,037,032.00	*******	2,013,703.00
75					
76	460000	TRANSFERS IN			0.00
77					
	400000	TOTAL BALANCE + REVENUES + TRANSFERS (Lines 1 + 74 + 76)	$2,037,032.00	*******	$2,050,611.00

S.D.E.

BUDGET
EXPENDITURES
July 1, 2020 - June 30, 2021

TITLE I-A, ESSA - IMPROVING BASIC PROGRAMS

FUND NO: 251

NOTE: Round each entry to the nearest dollar amount.

Line	Code	EXPENDITURES Functions/Programs	Prior Year Budget	Proposed Budget	100 Salaries	200 Benefits	300 Purchased Services	400 Supplies Materials	500 Capital Objects	600 Debt Retirement	700 Insurance-Judgment	800 Transfers
1	512	Elementary School Program	$1,386,205.00	$1,385,315.00	$964,038.00	$223,277.00	$148,000.00	$50,000.00				
2	515	Secondary School Program	136,535.00	$170,356.00	134,536.00	35,820.00						
3	517	Alternative School Program		$0.00								
4	519	Vocational-Technical Program		$0.00								
5	521	Special Education Program		$0.00								
6	522	Special Education Preschool Program		$0.00								
7	524	Gifted & Talented Program		$0.00								
8	531	Interscholastic Program		$0.00								
9	532	School Activity Program		$0.00								
10	541	Summer School Program		$0.00								
11	542	Adult School Program		$0.00								
12	546	Detention Center Program		$0.00								
13												
14	500	TOTAL INSTRUCTION	$1,522,740.00	$1,555,671.00	$1,098,574.00	$259,097.00	$148,000.00	$50,000.00	$0.00	$0.00	$0.00	$0.00
15												
16	611	Attendance-Guidance-Health Program		$0.00								
17	616	Special Education Support Services Prog		$0.00								
18												
19	621	Instruction Improvement Program	475,833.00	$434,831.00	332,808.00	102,023.00						
20	622	Educational Media Program		$0.00								
21	623	Instruction-Related Technology Program		$0.00								
22	631	Board of Education Program		$0.00								
23	632	District Administration Program	12,599.00	$12,194.00	7,210.00	4,984.00						
24												
25	641	School Administration Program		$17,915.00	13,570.00	4,345.00						
26												
27	651	Business Operation Program		$0.00								
28	655	Central Service Program		$0.00								
29	656	Administrative Technology Services Prog		$0.00								
30	661	Buildings-Care Program (Custodial)		$0.00								
31	663	Maintenance - Non Student Occupied		$0.00								
32	664	Maintenance - Student Occupied Bldgs		$0.00								
33	665	Maintenance - Grounds		$0.00								
34	667	Security Program		$0.00								
35												
36	681	Pupil - To School Trans. Program		$0.00								
37	682	Pupil - Activity Trans. Program		$0.00								
38	683	General Transportation Program		$0.00								
		Subtotal (carried over to page b)	488,432.00	464,940.00	353,588.00	111,352.00	0.00	0.00	0.00	0.00	0.00	0.00

/Users/angelapendlebury/Desktop/[2021-Combined-Revenues-and-Expenditures.xlsm]251 E1

BUDGET
EXPENDITURES

July 1, 2020 - June 30, 2021

TITLE I-A, ESSA - IMPROVING BASIC PROGRAMS

FUND NO: 251

NOTE: Round each entry to the nearest dollar amount.

Line	Code	EXPENDITURES Functions/Programs	Prior Year Budget	Proposed Budget	100 Salaries	200 Benefits	300 Purchased Services	400 Supplies Materials	500 Capital Objects	600 Debt Retirement	700 Insurance-Judgment	800 Transfers
39	691	Other Support Services Program		$0.00								
40												
41	600	TOTAL SUPPORT SERVICES	$488,432.00	$464,940.00	$353,588.00	$111,352.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
42												
44	710	Child Nutrition Program		0.00								
45	720	Community Services Program		0.00								
46	730	Enterprise Operations		0.00								
47	740	Student Activity Program		0.00								
48												
49	700	TOTAL NON-INSTRUCTION	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
50												
51	810	Capital Assets - Student Occupied		0.00								
52	811	Capital Assets - NonStudent Occupied		0.00								
53												
54	800	TOTAL CAPITAL ASSET PROGRAMS	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
55												
56	911	Debt Services Program - Principal		0.00								
57	912	Debt Services Program - Interest		0.00								
58	913	Debt Services Program - Refunded Debt		0.00								
59	920	Transfers Out	25,860.00	30,000.00								30,000.00
60												
61	900	TOTAL OTHER SERVICES	$25,860.00	$30,000.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$30,000.00
62												
63		TOTAL EXPENDITURES										
64		(Lines 14+41+48+53+60)	$2,037,032.00	$2,050,611.00	$1,452,162.00	$370,449.00	$148,000.00	$50,000.00	$0.00	$0.00	$0.00	$30,000.00
65												
66												
67												
68												
69		TOTAL APPROPRIATION	$2,037,032.00	$2,050,611.00								
70		(Line 63 + line 66)										
71												
72												
73		**BUDGET SUMMARY**										
74												
75		Beginning Fund Balance	0.00	36,908.00	**BUDGET SUMMARY:**							
76		Revenues + Transfers In	2,037,032.00	2,013,703.00								
77		TOTAL REVENUE (lines 74 + 75)	2,037,032.00	2,050,611.00	**The total on line 77 must equal the total on line 81.**							
78												
79		Total Appropriation	2,037,032.00	2,050,611.00								
80		Unappropriated Balance										
81		TOTAL APPROPRIATION (lines 78 + 79)	$2,037,032.00	$2,050,611.00								

ESSERF: CARES ACT FUNDING

FUND 252

This funding comes from the Federal Government as part of the Cares Act that passed legislation in April of 2020 to help with the costs of COVID-19. This money can be used for specific items related to keeping our schools clean and safe from disease, as well as to offset some of the cost of closing school to protect our students and staff. This funding can also be used for any of the same purposes that we use Title I funds.

S.D.E.

BUDGET
REVENUES
July 1, 2020 - June 30, 2021

ESSERF, CARES Act
FUND NO: 252

NOTE: Round each entry to the nearest dollar amount.

Line	Code	REVENUES Item	Prior Year Budget	Proposed Line Amounts	Budget Totals
1	320000	Estimated Fund Balance, July 1		*******	
2					
3	411100	Taxes - General M & O			
4	411200	Taxes - Supplemental			
5	411300	Taxes - Emergency			
6	411400	Taxes - Tort			
7	411500	Taxes - Cooperative			
8	411600	Taxes - Tuition			
9	411700	Taxes - Migrant			
10	411900	Taxes - Other			
11	412100	Taxes - Plant Facility			
12	412500	Taxes - Bond & Interest			
13		TOTAL TAXES	0.00	*******	0.00
14	413000	Penalty: Delinquent Taxes			
15					
16	414100	Tuition From Individuals			
17	414200	Tuition From Districts in Idaho			
18	414300	Tuition From Out of State Districts			
19					
20	415000	Earnings on Investments			
21					
22	416100	School Food Service			
23	416200	Meal Sales: Non-reimbur.			
24	416900	Other Food Sales			
25					
26	417100	Admissions/Activities			
27	417200	Bookstore Sales			
28	417300	Clubs, Org. Dues, Etc.			
29	417400	School Fees & Charges			
30	417900	Other Student Revenues			
31					
32	418100	Community Service			
33					
34	419100	Rentals			
35	419200	Contributions/Donations			
36	419300	Transportation Fees			
37	419900	Other Local			
38		TOTAL OTHER LOCAL	0.00	*******	0.00
39	410000	TOTAL LOCAL (Line 13 + 38)		*******	
			0.00		0.00

Line	Code	REVENUES Item	Prior Year Budget	Proposed Line Amounts	Budget Totals
40	429000	Other County			
41	420000	TOTAL COUNTY	0.00	*******	0.00
42					
43	431100	Base Support Program			
44	431200	Transportation Support			
45	431400	Exceptional Child/SED Support			
46	431500	Border Tuition Support			
47	431600	Tuition Equivalency			
48	431800	Benefit Apportionment			
49	431900	Other State Support			
50	432100	Driver Education Program			
51	432400	Professional Technical Program			
52	437000	Lottery/Additional State Maintenance			
53	438000	Revenue in Lieu of/Tax Replacement			
54	439000	Other State Revenue			
55	430000	TOTAL STATE	0.00	*******	0.00
56					
57					
58	442000	Indirect Unrestricted Federal			
59	443000	Direct Restricted Federal			
60	445100	Title I - ESEA			
61	445200	Title VI, ESEA - Innovative Practices Program			
62	445300	Perkins III - Vocational Technical Act			
63	445400	Adult Education			
64	445500	Child Nutrition Reimbursement			
65	445600	IDEA Part B (School Age & Preschool)			
66	445900	Other Indirect Federal Programs		1,642,500.00	
67	448200	Impact Aid - P.L. 874			
68	440000	TOTAL FEDERAL	0.00	*******	1,642,500.00
69					
70	451000	Proceeds: Bonds, Capital Leases, et. al.			
71	453000	Sale of Fixed Assets			
72	450000	TOTAL OTHER	0.00	*******	0.00
73					
74		TOTAL REVENUES	0.00	*******	1,642,500.00
75					
76	460000	TRANSFERS IN			0.00
77					
	400000	TOTAL BALANCE + REVENUES + TRANSFERS		*******	
		(Lines 1 + 74 + 76)	$0.00		$1,642,500.00

BUDGET
EXPENDITURES
July 1, 2020 - June 30, 2021

ESSERF, CARES Act
252

NOTE: Round each entry to the nearest dollar amount.

Line	Code	EXPENDITURES Functions/Programs	Prior Year Budget	Proposed Budget	100 Salaries	200 Benefits	300 Purchased Services	400 Supplies Materials	500 Capital Objects	600 Debt Retirement	700 Insurance-Judgment	800 Transfers
1	512	Elementary School Program		$0.00								
2	515	Secondary School Program		$0.00								
3	517	Alternative School Program		$0.00								
4	519	Vocational-Technical Program		$0.00								
5	521	Special Education Program		$0.00								
6	522	Special Education Preschool Program		$0.00								
7	524	Gifted & Talented Program		$0.00								
8	531	Interscholastic Program		$0.00								
9	532	School Activity Program		$0.00								
10	541	Summer School Program		$0.00								
11	542	Adult School Program		$0.00								
12	546	Detention Center Program		$0.00								
13												
14	500	TOTAL INSTRUCTION	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
15												
16	611	Attendance-Guidance-Health Program		$0.00								
17	616	Special Education Support Services Prog		$0.00								
18												
19	621	Instruction Improvement Program		$1,642,500.00			821,250.00	821,250.00				
20	622	Educational Media Program		$1,642,500.00			821,250.00	821,250.00				
21	623	Instruction-Related Technology Program		$0.00								
22	631	Board of Education Program		$0.00								
23	632	District Administration Program		$0.00								
24												
25	641	School Administration Program		$0.00								
26												
27	651	Business Operation Program		$0.00								
28	655	Central Service Program		$0.00								
29	656	Administrative Technology Services Prog		$0.00								
30	661	Buildings-Care Program (Custodial)		$0.00								
31	663	Maintenance - Non Student Occupied		$0.00								
32	664	Maintenance - Student Occupied Bldgs		$0.00								
33	665	Maintenance - Grounds		$0.00								
34	667	Security Program		$0.00								
35												
36	681	Pupil - To School Trans. Program		$0.00								
37	682	Pupil - Activity Trans. Program		$0.00								
38	683	General Transportation Program		$0.00								
		Subtotal (carried over to page b)	0.00	3,285,000.00	0.00	0.00	1,642,500.00	1,642,500.00	0.00	0.00	0.00	0.00

/Users/angelapendlebury/Downloads/[2021-Combined-Revenues-and-Expenditures-6.xlsm]252 E1

S.D.E.

BUDGET

EXPENDITURES

July 1, 2020 - June 30, 2021

ESSERF, CARES Act

FUND NO: 252

NOTE: Round each entry to the nearest dollar amount.

Line	Code	EXPENDITURES Functions/Programs	Prior Year Budget	Proposed Budget	100 Salaries	200 Benefits	300 Purchased Services	400 Supplies Materials	500 Capital Objects	600 Debt Retirement	700 Insurance-Judgment	800 Transfers
39	691	Other Support Services Program		$0.00								
40												
41	600	TOTAL SUPPORT SERVICES	$0.00	$3,285,000.00	$0.00	$0.00	$1,642,500.00	$1,642,500.00	$0.00	$0.00	$0.00	$0.00
42												
44	710	Child Nutrition Program		0.00								
45	720	Community Services Program		0.00								
46	730	Enterprise Operations		0.00								
47	740	Student Activity Program		0.00								
48												
49	700	TOTAL NON-INSTRUCTION	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
50												
51	810	Capital Assets - Student Occupied		0.00								
52	811	Capital Assets - NonStudent Occupied		0.00								
53												
54	800	TOTAL CAPITAL ASSET PROGRAMS	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
55												
56	911	Debt Services Program - Principal		0.00								
57	912	Debt Services Program - Interest		0.00								
58	913	Debt Services Program - Refunded Debt		0.00								
59	920	Transfers Out		0.00								
60												
61	900	TOTAL OTHER SERVICES	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
62												
63		TOTAL EXPENDITURES										
64		(Lines 14+41+48+53+60)	$0.00	$3,285,000.00	$0.00	$0.00	$1,642,500.00	$1,642,500.00	$0.00	$0.00	$0.00	$0.00
65												
66												
67												
68												
69		TOTAL APPROPRIATION	$0.00	$3,285,000.00								
70		(Line 63 + line 66)										
71												
72												
73		**BUDGET SUMMARY**										
74												
75		Beginning Fund Balance	0.00	0.00	**BUDGET SUMMARY:**							
76		Revenues + Transfers In	0.00	1,642,500.00								
77		TOTAL REVENUE (lines 74 + 75)	0.00	1,642,500.00	**The total on line 77 must equal the total on line 81.**							
78												
79		Total Appropriation	0.00	3,285,000.00								
80		Unappropriated Balance										
81		TOTAL APPROPRIATION (lines 78 + 79)	$0.00	$3,285,000.00	Total Revenue and Appropriations must Balance to 0							

MIGRANT

Fund 253

This funding comes from the Federal Government and is received in connection with the federal program that provides supplemental education and support services to migrant children whose parents seek temporary or seasonal work mostly in agriculture and food processing.

Expense Summary

- Salaries and benefits for .74 classified FTE paraprofessionals
- Services include professional development
- Supplies used in the migrant program including books, laptops, and instructional resources

S.D.E.

BUDGET
REVENUES
July 1, 2020 - June 30, 2021

TITLE I-C, ESSA - EDUCATION OF MIGRATORY CHILDREN

FUND NO: 253

NOTE: Round each entry to the nearest dollar amount.

Line	Code	REVENUES Item	Prior Year Budget	Proposed Line Amounts	Budget Totals
1	320000	Estimated Fund Balance, July 1		*******	
2					
3	411100	Taxes - General M & O			
4	411200	Taxes - Supplemental			
5	411300	Taxes - Emergency			
6	411400	Taxes - Tort			
7	411500	Taxes - Cooperative			
8	411600	Taxes - Tuition			
9	411700	Taxes - Migrant			
10	411900	Taxes - Other			
11	412100	Taxes - Plant Facility			
12	412500	Taxes - Bond & Interest			
13		TOTAL TAXES	0.00	*******	0.00
14	413000	Penalty: Delinquent Taxes			
15					
16	414100	Tuition From Individuals			
17	414200	Tuition From Districts in Idaho			
18	414300	Tuition From Out of State Districts			
19					
20	415000	Earnings on Investments			
21					
22	416100	School Food Service			
23	416200	Meal Sales: Non-reimbur.			
24	416900	Other Food Sales			
25					
26	417100	Admissions/Activities			
27	417200	Bookstore Sales			
28	417300	Clubs, Org. Dues, Etc.			
29	417400	School Fees & Charges			
30	417900	Other Student Revenues			
31					
32	418100	Community Service			
33					
34	419100	Rentals			
35	419200	Contributions/Donations			
36	419300	Transportation Fees			
37	419900	Other Local			
38		TOTAL OTHER LOCAL	0.00	*******	0.00
39	410000	TOTAL LOCAL (Line 13 + 38)	0.00	*******	0.00

Line	Code	REVENUES Item	Prior Year Budget	Proposed Line Amounts	Budget Totals
40	429000	Other County			
41	420000	TOTAL COUNTY	0.00	*******	0.00
42					
43	431100	Base Support Program			
44	431200	Transportation Support			
45	431400	Exceptional Child/SED Support			
46	431500	Border Tuition Support			
47	431600	Tuition Equivalency			
48	431800	Benefit Apportionment			
49	431900	Other State Support			
50	432100	Driver Education Program			
51	432400	Professional Technical Program			
52	437000	Lottery/Additional State Maintenance			
53	438000	Revenue in Lieu of/Tax Replacement			
54	439000	Other State Revenue			
55	430000	TOTAL STATE	0.00	*******	0.00
56					
57					
58	442000	Indirect Unrestricted Federal			
59	443000	Direct Restricted Federal			
60	445100	Title I - ESEA	40,458.00	78,351.00	
61	445200	Title VI, ESEA - Innovative Practices Program			
62	445300	Perkins III - Vocational Technical Act			
63	445400	Adult Education			
64	445500	Child Nutrition Reimbursement			
65	445600	IDEA Part B (School Age & Preschool)			
66	445900	Other Indirect Federal Programs			
67	448200	Impact Aid - P.L. 874			
68	440000	TOTAL FEDERAL	40,458.00	*******	78,351.00
69					
70	451000	Proceeds: Bonds, Capital Leases, et. al.			
71	453000	Sale of Fixed Assets			
72	450000	TOTAL OTHER	0.00	*******	0.00
73					
74		TOTAL REVENUES	40,458.00	*******	78,351.00
75					
76	460000	TRANSFERS IN			0.00
77					
	400000	TOTAL BALANCE + REVENUES + TRANSFERS (Lines 1 + 74 + 76)	$40,458.00	*******	$78,351.00

S.D.E.

BUDGET

EXPENDITURES

July 1, 2020 - June 30, 2021

TITLE I-C, ESSA - EDUCATION OF MIGRATORY CHILDREN

FUND NO: 253

NOTE: Round each entry to the nearest dollar amount.

Line	Code	EXPENDITURES Functions/Programs	Prior Year Budget	Proposed Budget	100 Salaries	200 Benefits	300 Purchased Services	400 Supplies Materials	500 Capital Objects	600 Debt Retirement	700 Insurance-Judgment	800 Transfers
1	512	Elementary School Program	$10,322.00	$15,520.00		$20.00	$5,500.00	$10,000.00				
2	515	Secondary School Program	10,450.00	$3,612.00	3,000.00	612.00						
3	517	Alternative School Program		$0.00								
4	519	Vocational-Technical Program		$0.00								
5	521	Special Education Program		$0.00								
6	522	Special Education Preschool Program		$0.00								
7	524	Gifted & Talented Program		$0.00								
8	531	Interscholastic Program		$0.00								
9	532	School Activity Program		$0.00								
10	541	Summer School Program		$0.00								
11	542	Adult School Program		$0.00								
12	546	Detention Center Program		$0.00								
13												
14	500	TOTAL INSTRUCTION	$20,772.00	$19,132.00	$3,000.00	$632.00	$5,500.00	$10,000.00	$0.00	$0.00	$0.00	$0.00
15												
16	611	Attendance-Guidance-Health Program		$0.00								
17	616	Special Education Support Services Prog		$0.00								
18												
19	621	Instruction Improvement Program		$0.00								
20	622	Educational Media Program		$0.00								
21	623	Instruction-Related Technology Program		$0.00								
22	631	Board of Education Program		$0.00								
23	632	District Administration Program	42,801.00	$34,841.00	22,064.00	12,777.00						
24												
25	641	School Administration Program		$0.00								
26												
27	651	Business Operation Program		$0.00								
28	655	Central Service Program		$0.00								
29	656	Administrative Technology Services Prog		$0.00								
30	661	Buildings-Care Program (Custodial)		$0.00								
31	663	Maintenance - Non Student Occupied		$0.00								
32	664	Maintenance - Student Occupied Bldgs		$0.00								
33	665	Maintenance - Grounds		$0.00								
34	667	Security Program		$0.00								
35												
36	681	Pupil - To School Trans. Program		$0.00								
37	682	Pupil - Activity Trans. Program		$0.00								
38	683	General Transportation Program		$0.00								
		Subtotal (carried over to page b)	42,801.00	34,841.00	22,064.00	12,777.00	0.00	0.00	0.00	0.00	0.00	0.00

/Users/angelapendlebury/Downloads/[2021-Combined-Revenues-and-Expenditures-4.xlsm]253 E1

S.D.E.

BUDGET
EXPENDITURES

July 1, 2020 - June 30, 2021

TITLE I-C, ESSA - EDUCATION OF MIGRATORY CHILDREN

FUND NO: 253

NOTE: Round each entry to the nearest dollar amount.

Line	Code	EXPENDITURES Functions/Programs	Prior Year Budget	Proposed Budget	100 Salaries	200 Benefits	300 Purchased Services	400 Supplies Materials	500 Capital Objects	600 Debt Retirement	700 Insurance-Judgment	800 Transfers
39	691	Other Support Services Program		$0.00								
40												
41	600	TOTAL SUPPORT SERVICES	$42,801.00	$34,841.00	$22,064.00	$12,777.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
42												
44	710	Child Nutrition Program		0.00								
45	720	Community Services Program		0.00								
46	730	Enterprise Operations		0.00								
47	740	Student Activity Program		0.00								
48												
49	700	TOTAL NON-INSTRUCTION	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
50												
51	810	Capital Assets - Student Occupied		0.00								
52	811	Capital Assets - NonStudent Occupied		0.00								
53												
54	800	TOTAL CAPITAL ASSET PROGRAMS	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
55												
56	911	Debt Services Program - Principal		0.00								
57	912	Debt Services Program - Interest		0.00								
58	913	Debt Services Program - Refunded Debt		0.00								
59	920	Transfers Out	622.00	800.00								800.00
60												
61	900	TOTAL OTHER SERVICES	$622.00	$800.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$800.00
62												
63		TOTAL EXPENDITURES										
64		(Lines 14+41+48+53+60)	$64,195.00	$54,773.00	$25,064.00	$13,409.00	$5,500.00	$10,000.00	$0.00	$0.00	$0.00	$800.00
65												
66												
67												
68												
69		TOTAL APPROPRIATION	$64,195.00	$54,773.00								
70		(Line 63 + line 66)										
71												
72												
73		**BUDGET SUMMARY**										
74												
75		Beginning Fund Balance	0.00	0.00	**BUDGET SUMMARY:**							
76		Revenues + Transfers In	40,458.00	78,351.00								
77		TOTAL REVENUE (lines 74 + 75)	40,458.00	78,351.00	**The total on line 77 must equal the total on line 81.**							
78												
79		Total Appropriation	64,195.00	54,773.00								
80		Unappropriated Balance										
81		TOTAL APPROPRIATION (lines 78 + 79)	$64,195.00	$54,773.00	Total Revenue and Appropriations must Balance to 0							

NEGLECTED AND DELINQUENT CHILDREN

Fund 255

This funding comes from the Federal Government and is received to improve educational services to neglected and delinquent children, so they have opportunities to meet state academic standards.

Expense Summary

- Salaries and benefits for .64 FTE classified paraprofessional and .5 FTE classified attendance clerk
- Services are for professional development and travel

S.D.E.

BUDGET
REVENUES
July 1, 2020 - June 30, 2021

TITLE I-D, ESSA - NEGLECTED & DELINQUENT CHILDREN
FUND NO: 255

NOTE: Round each entry to the nearest dollar amount.

Line	Code	REVENUES Item	Prior Year Budget	Proposed Line Amounts	Budget Totals
1	320000	Estimated Fund Balance, July 1		*******	$9,897.00
2					
3	411100	Taxes - General M & O			
4	411200	Taxes - Supplemental			
5	411300	Taxes - Emergency			
6	411400	Taxes - Tort			
7	411500	Taxes - Cooperative			
8	411600	Taxes - Tuition			
9	411700	Taxes - Migrant			
10	411900	Taxes - Other			
11	412100	Taxes - Plant Facility			
12	412500	Taxes - Bond & Interest			
13		TOTAL TAXES	0.00	*******	0.00
14	413000	Penalty: Delinquent Taxes			
15					
16	414100	Tuition From Individuals			
17	414200	Tuition From Districts in Idaho			
18	414300	Tuition From Out of State Districts			
19					
20	415000	Earnings on Investments			
21					
22	416100	School Food Service			
23	416200	Meal Sales: Non-reimbur.			
24	416900	Other Food Sales			
25					
26	417100	Admissions/Activities			
27	417200	Bookstore Sales			
28	417300	Clubs, Org. Dues, Etc.			
29	417400	School Fees & Charges			
30	417900	Other Student Revenues			
31					
32	418100	Community Service			
33					
34	419100	Rentals			
35	419200	Contributions/Donations			
36	419300	Transportation Fees			
37	419900	Other Local			
38		TOTAL OTHER LOCAL	0.00	*******	0.00
39	410000	TOTAL LOCAL (Line 13 + 38)	0.00	*******	0.00

Line	Code	REVENUES Item	Prior Year Budget	Proposed Line Amounts	Budget Totals
40	429000	Other County			
41	420000	TOTAL COUNTY	0.00	*******	0.00
42					
43	431100	Base Support Program			
44	431200	Transportation Support			
45	431400	Exceptional Child/SED Support			
46	431500	Border Tuition Support			
47	431600	Tuition Equivalency			
48	431800	Benefit Apportionment			
49	431900	Other State Support			
50	432100	Driver Education Program			
51	432400	Professional Technical Program			
52	437000	Lottery/Additional State Maintenance			
53	438000	Revenue in Lieu of/Tax Replacement			
54	439000	Other State Revenue			
55	430000	TOTAL STATE	0.00	*******	0.00
56					
57					
58	442000	Indirect Unrestricted Federal			
59	443000	Direct Restricted Federal			
60	445100	Title I - ESEA			
61	445200	Title VI, ESEA - Innovative Practices Program			
62	445300	Perkins III - Vocational Technical Act			
63	445400	Adult Education			
64	445500	Child Nutrition Reimbursement			
65	445600	IDEA Part B (School Age & Preschool)			
66	445900	Other Indirect Federal Programs		44,836.00	
67	448200	Impact Aid - P.L. 874			
68	440000	TOTAL FEDERAL	0.00	*******	44,836.00
69					
70	451000	Proceeds: Bonds, Capital Leases, et. al.			
71	453000	Sale of Fixed Assets			
72	450000	TOTAL OTHER	0.00	*******	0.00
73					
74		TOTAL REVENUES	0.00	*******	44,836.00
75					
76	460000	TRANSFERS IN			0.00
77					
	400000	TOTAL BALANCE + REVENUES + TRANSFERS (Lines 1 + 74 + 76)	$0.00	*******	$54,733.00

S.D.E.

BUDGET

EXPENDITURES

July 1, 2020 - June 30, 2021

TITLE I-D, ESSA - NEGLECTED & DELINQUENT CHILDREN

FUND NO: 255

NOTE: Round each entry to the nearest dollar amount.

Line	Code	EXPENDITURES Functions/Programs	Prior Year Budget	Proposed Budget	100 Salaries	200 Benefits	300 Purchased Services	400 Supplies Materials	500 Capital Objects	600 Debt Retirement	700 Insurance-Judgment	800 Transfers
1	512	Elementary School Program		$0.00								
2	515	Secondary School Program		$0.00								
3	517	Alternative School Program		$0.00								
4	519	Vocational-Technical Program		$0.00								
5	521	Special Education Program		$0.00								
6	522	Special Education Preschool Program		$0.00								
7	524	Gifted & Talented Program		$0.00								
8	531	Interscholastic Program		$0.00								
9	532	School Activity Program		$0.00								
10	541	Summer School Program		$0.00								
11	542	Adult School Program		$0.00								
12	546	Detention Center Program	44,836.00	$44,858.00	29,882.00	13,858.00	368.00	750.00				
13												
14	500	TOTAL INSTRUCTION	$44,836.00	$44,858.00	$29,882.00	$13,858.00	$368.00	$750.00	$0.00	$0.00	$0.00	$0.00
15												
16	611	Attendance-Guidance-Health Program		$0.00								
17	616	Special Education Support Services Prog		$0.00								
18												
19	621	Instruction Improvement Program		$0.00								
20	622	Educational Media Program		$0.00								
21	623	Instruction-Related Technology Program		$0.00								
22	631	Board of Education Program		$0.00								
23	632	District Administration Program		$0.00								
24												
25	641	School Administration Program		$0.00								
26												
27	651	Business Operation Program		$0.00								
28	655	Central Service Program		$0.00								
29	656	Administrative Technology Services Prog		$0.00								
30	661	Buildings-Care Program (Custodial)		$0.00								
31	663	Maintenance - Non Student Occupied		$0.00								
32	664	Maintenance - Student Occupied Bldgs		$0.00								
33	665	Maintenance - Grounds		$0.00								
34	667	Security Program		$0.00								
35												
36	681	Pupil - To School Trans. Program		$0.00								
37	682	Pupil - Activity Trans. Program		$0.00								
38	683	General Transportation Program		$0.00								
		Subtotal (carried over to page b)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

/Users/angelapendlebury/Downloads/[2021-Combined-Revenues-and-Expenditures-4.xlsm]255 E1

S.D.E.

BUDGET

EXPENDITURES

July 1, 2020 - June 30, 2021

TITLE I-D, ESSA - NEGLECTED & DELINQUENT CHILDREN

FUND NO: 255

NOTE: Round each entry to the nearest dollar amount.

Line	Code	EXPENDITURES Functions/Programs	Prior Year Budget	Proposed Budget	100 Salaries	200 Benefits	300 Purchased Services	400 Supplies Materials	500 Capital Objects	600 Debt Retirement	700 Insurance-Judgment	800 Transfers
39	691	Other Support Services Program		$0.00								
40												
41	600	TOTAL SUPPORT SERVICES	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
42												
44	710	Child Nutrition Program		0.00								
45	720	Community Services Program		0.00								
46	730	Enterprise Operations		0.00								
47	740	Student Activity Program		0.00								
48												
49	700	TOTAL NON-INSTRUCTION	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
50												
51	810	Capital Assets - Student Occupied		0.00								
52	811	Capital Assets - NonStudent Occupied		0.00								
53												
54	800	TOTAL CAPITAL ASSET PROGRAMS	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
55												
56	911	Debt Services Program - Principal		0.00								
57	912	Debt Services Program - Interest		0.00								
58	913	Debt Services Program - Refunded Debt		0.00								
59	920	Transfers Out		800.00								800.00
60												
61	900	TOTAL OTHER SERVICES	$0.00	$800.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$800.00
62												
63		TOTAL EXPENDITURES										
64		(Lines 14+41+48+53+60)	$44,836.00	$45,658.00	$29,882.00	$13,858.00	$368.00	$750.00	$0.00	$0.00	$0.00	$800.00
65												
66												
67												
68												
69		TOTAL APPROPRIATION	$44,836.00	$45,658.00								
70		(Line 63 + line 66)										
71												
72												
73		**BUDGET SUMMARY**										
74												
75		Beginning Fund Balance	0.00	9,897.00	**BUDGET SUMMARY:**							
76		Revenues + Transfers In	0.00	44,836.00								
77		TOTAL REVENUE (lines 74 + 75)	0.00	54,733.00	**The total on line 77 must equal the total on line 81.**							
78												
79		Total Appropriation	44,836.00	45,658.00								
80		Unappropriated Balance		9,075.00								
81		TOTAL APPROPRIATION (lines 78 + 79)	$44,836.00	$54,733.00								

IDEA -SCHOOL AGE SPECIAL EDUCATION

Fund 257

This funding comes from the Federal Government and is received to provide services for special education students. The appropriation is calculated by the November 1st child count provided by the district to the State Department of Education of eligible students on that date, 85% is based on student enrollment and 5% is based on poverty.

Expense Summary

- Salaries and benefits for 1 FTE administrator, 8.45 FTE teachers, 1.80 FTE SLP's, 22.58 FTE classified paraprofessionals, and .47 FTE for clerical support
- Services include printing and professional development, repair of equipment
- Supplies include textbooks, adaptive technology, therapy equipment, and instructional resources

S.D.E.

BUDGET
REVENUES
July 1, 2020 - June 30, 2021

IDEA Part B (611 SCHOOL AGE 3-21)
FUND NO: 257

NOTE: Round each entry to the nearest dollar amount.

Line	Code	REVENUES Item	Prior Year Budget	Proposed Line Amounts	Budget Totals
1	320000	Estimated Fund Balance, July 1		*******	
2					
3	411100	Taxes - General M & O			
4	411200	Taxes - Supplemental			
5	411300	Taxes - Emergency			
6	411400	Taxes - Tort			
7	411500	Taxes - Cooperative			
8	411600	Taxes - Tuition			
9	411700	Taxes - Migrant			
10	411900	Taxes - Other			
11	412100	Taxes - Plant Facility			
12	412500	Taxes - Bond & Interest			
13		TOTAL TAXES	0.00	*******	0.00
14	413000	Penalty: Delinquent Taxes			
15					
16	414100	Tuition From Individuals			
17	414200	Tuition From Districts in Idaho			
18	414300	Tuition From Out of State Districts			
19					
20	415000	Earnings on Investments			
21					
22	416100	School Food Service			
23	416200	Meal Sales: Non-reimbur.			
24	416900	Other Food Sales			
25					
26	417100	Admissions/Activities			
27	417200	Bookstore Sales			
28	417300	Clubs, Org. Dues, Etc.			
29	417400	School Fees & Charges			
30	417900	Other Student Revenues			
31					
32	418100	Community Service			
33					
34	419100	Rentals			
35	419200	Contributions/Donations			
36	419300	Transportation Fees			
37	419900	Other Local			
38		TOTAL OTHER LOCAL	0.00	*******	0.00
39	410000	TOTAL LOCAL (Line 13 + 38)	0.00	*******	0.00

Line	Code	REVENUES Item	Prior Year Budget	Proposed Line Amounts	Budget Totals
40	429000	Other County			
41	420000	TOTAL COUNTY	0.00	*******	0.00
42					
43	431100	Base Support Program			
44	431200	Transportation Support			
45	431400	Exceptional Child/SED Support			
46	431500	Border Tuition Support			
47	431600	Tuition Equivalency			
48	431800	Benefit Apportionment			
49	431900	Other State Support			
50	432100	Driver Education Program			
51	432400	Professional Technical Program			
52	437000	Lottery/Additional State Maintenance			
53	438000	Revenue in Lieu of/Tax Replacement			
54	439000	Other State Revenue			
55	430000	TOTAL STATE	0.00	*******	0.00
56					
57					
58	442000	Indirect Unrestricted Federal			
59	443000	Direct Restricted Federal			
60	445100	Title I - ESEA			
61	445200	Title VI, ESEA - Innovative Practices Program			
62	445300	Perkins III - Vocational Technical Act			
63	445400	Adult Education			
64	445500	Child Nutrition Reimbursement			
65	445600	IDEA Part B (School Age & Preschool)	1,955,030.00	2,009,026.00	
66	445900	Other Indirect Federal Programs			
67	448200	Impact Aid - P.L. 874			
68	440000	TOTAL FEDERAL	1,955,030.00	*******	2,009,026.00
69					
70	451000	Proceeds: Bonds, Capital Leases, et. al.			
71	453000	Sale of Fixed Assets			
72	450000	TOTAL OTHER	0.00	*******	0.00
73					
74		TOTAL REVENUES	1,955,030.00	*******	2,009,026.00
75					
76	460000	TRANSFERS IN			0.00
77					
	400000	TOTAL BALANCE + REVENUES + TRANSFERS (Lines 1 + 74 + 76)	$1,955,030.00	*******	$2,009,026.00

S.D.E.

BUDGET
EXPENDITURES
July 1, 2020 - June 30, 2021

IDEA Part B (611 SCHOOL AGE 3-21)
FUND NO: 257

NOTE: Round each entry to the nearest dollar amount.

Line	Code	EXPENDITURES Functions/Programs	Prior Year Budget	Proposed Budget	100 Salaries	200 Benefits	300 Purchased Services	400 Supplies Materials	500 Capital Objects	600 Debt Retirement	700 Insurance-Judgment	800 Transfers
1	512	Elementary School Program		$0.00								
2	515	Secondary School Program		$0.00								
3	517	Alternative School Program		$0.00								
4	519	Vocational-Technical Program		$0.00								
5	521	Special Education Program	1,781,412.00	$1,648,139.00	1,150,370.00	414,502.00		83,267.00				
6	522	Special Education Preschool Program		$0.00								
7	524	Gifted & Talented Program		$0.00								
8	531	Interscholastic Program		$0.00								
9	532	School Activity Program		$0.00								
10	541	Summer School Program		$39.00		39.00						
11	542	Adult School Program		$0.00								
12	546	Detention Center Program		$0.00								
13												
14	500	TOTAL INSTRUCTION	$1,781,412.00	$1,648,178.00	$1,150,370.00	$414,541.00	$0.00	$83,267.00	$0.00	$0.00	$0.00	$0.00
15												
16	611	Attendance-Guidance-Health Program		$0.00								
17	616	Special Education Support Services Prog		$140,145.00	104,571.00	35,574.00						
18												
19	621	Instruction Improvement Program	150,182.00	$155,690.00	93,265.00	27,425.00	35,000.00					
20	622	Educational Media Program		$0.00								
21	623	Instruction-Related Technology Program		$0.00								
22	631	Board of Education Program		$0.00								
23	632	District Administration Program		$28,360.00	20,232.00	8,128.00						
24												
25	641	School Administration Program		$0.00								
26												
27	651	Business Operation Program		$0.00								
28	655	Central Service Program		$0.00								
29	656	Administrative Technology Services Prog		$0.00								
30	661	Buildings-Care Program (Custodial)		$0.00								
31	663	Maintenance - Non Student Occupied		$0.00								
32	664	Maintenance - Student Occupied Bldgs		$0.00								
33	665	Maintenance - Grounds		$0.00								
34	667	Security Program		$0.00								
35												
36	681	Pupil - To School Trans. Program		$0.00								
37	682	Pupil - Activity Trans. Program		$0.00								
38	683	General Transportation Program		$0.00								
		Subtotal (carried over to page b)	150,182.00	324,195.00	218,068.00	71,127.00	35,000.00	0.00	0.00	0.00	0.00	0.00

/Users/angelapendlebury/Downloads/[2021-Combined-Revenues-and-Expenditures-4.xlsm]257 E1

S.D.E.

BUDGET

EXPENDITURES

July 1, 2020 - June 30, 2021

IDEA Part B (611 SCHOOL AGE 3-21)

FUND NO: 257

NOTE: Round each entry to the nearest dollar amount.

Line	Code	EXPENDITURES Functions/Programs	Prior Year Budget	Proposed Budget	100 Salaries	200 Benefits	300 Purchased Services	400 Supplies Materials	500 Capital Objects	600 Debt Retirement	700 Insurance-Judgment	800 Transfers
39	691	Other Support Services Program		$0.00								
40												
41	600	TOTAL SUPPORT SERVICES	$150,182.00	$324,195.00	$218,068.00	$71,127.00	$35,000.00	$0.00	$0.00	$0.00	$0.00	$0.00
42												
44	710	Child Nutrition Program		0.00								
45	720	Community Services Program		0.00								
46	730	Enterprise Operations		0.00								
47	740	Student Activity Program		0.00								
48												
49	700	TOTAL NON-INSTRUCTION	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
50												
51	810	Capital Assets - Student Occupied		0.00								
52	811	Capital Assets - NonStudent Occupied		0.00								
53												
54	800	TOTAL CAPITAL ASSET PROGRAMS	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
55												
56	911	Debt Services Program - Principal		0.00								
57	912	Debt Services Program - Interest		0.00								
58	913	Debt Services Program - Refunded Debt		0.00								
59	920	Transfers Out	23,436.00	25,000.00								25,000.00
60												
61	900	TOTAL OTHER SERVICES	$23,436.00	$25,000.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$25,000.00
62												
63		TOTAL EXPENDITURES										
64		(Lines 14+41+48+53+60)	$1,955,030.00	$1,997,373.00	$1,368,438.00	$485,668.00	$35,000.00	$83,267.00	$0.00	$0.00	$0.00	$25,000.00
65												
66												
67												
68												
69		TOTAL APPROPRIATION	$1,955,030.00	$1,997,373.00								
70		(Line 63 + line 66)										
71												
72												
73		**BUDGET SUMMARY**										
74												
75		Beginning Fund Balance	0.00	0.00	**BUDGET SUMMARY:**							
76		Revenues + Transfers In	1,955,030.00	2,009,026.00								
77		TOTAL REVENUE (lines 74 + 75)	1,955,030.00	2,009,026.00	**The total on line 77 must equal the total on line 81.**							
78												
79		Total Appropriation	1,955,030.00	1,997,373.00								
80		Unappropriated Balance		11,653.00								
81		TOTAL APPROPRIATION (lines 78 + 79)	$1,955,030.00	$2,009,026.00								

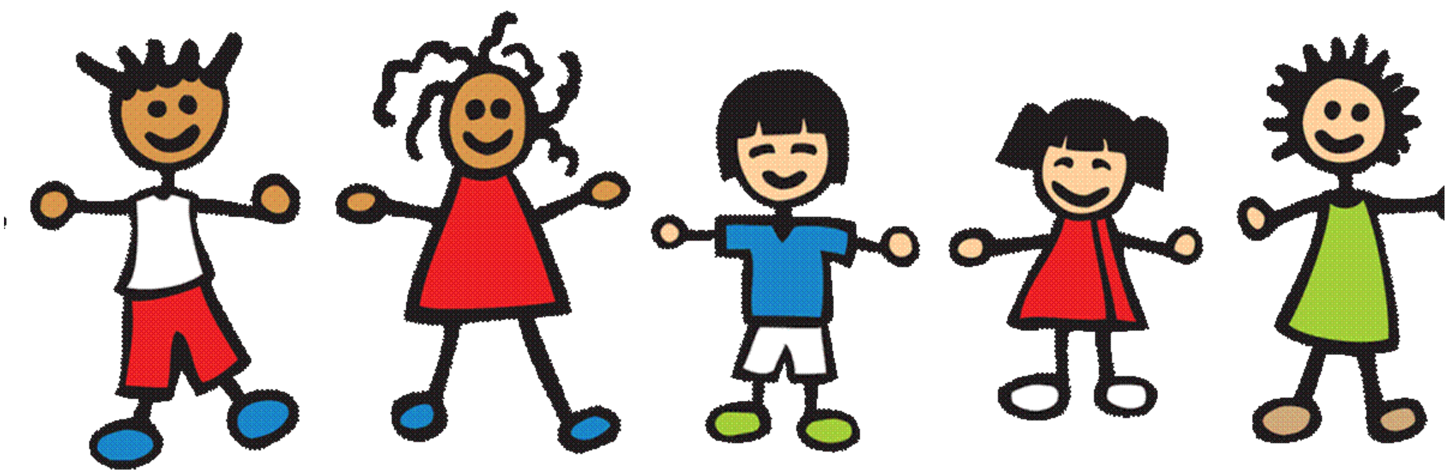
IDEA - PRE-SCHOOL SPECIAL EDUCATION

Fund 258

This funding comes from the Federal Government and is received to provide services for preschool special education students.

Expense Summary

- Salaries and benefits for 2.21 FTE classified paraprofessionals, and .55 FTE assessment tech/clerical support
- Services include printing costs
- Supplies include testing protocols, paper, books



S.D.E.

BUDGET
REVENUES
July 1, 2020 - June 30, 2021

IDEA Part B (619 PRE-SCHOOL AGE 3-5)
FUND NO: 258

NOTE: Round each entry to the nearest dollar amount.

Line	Code	REVENUES Item	Prior Year Budget	Proposed Line Amounts	Budget Totals
1	320000	Estimated Fund Balance, July 1		*******	
2					
3	411100	Taxes - General M & O			
4	411200	Taxes - Supplemental			
5	411300	Taxes - Emergency			
6	411400	Taxes - Tort			
7	411500	Taxes - Cooperative			
8	411600	Taxes - Tuition			
9	411700	Taxes - Migrant			
10	411900	Taxes - Other			
11	412100	Taxes - Plant Facility			
12	412500	Taxes - Bond & Interest			
13		TOTAL TAXES	0.00	*******	0.00
14	413000	Penalty: Delinquent Taxes			
15					
16	414100	Tuition From Individuals			
17	414200	Tuition From Districts in Idaho			
18	414300	Tuition From Out of State Districts			
19					
20	415000	Earnings on Investments			
21					
22	416100	School Food Service			
23	416200	Meal Sales: Non-reimbur.			
24	416900	Other Food Sales			
25					
26	417100	Admissions/Activities			
27	417200	Bookstore Sales			
28	417300	Clubs, Org. Dues, Etc.			
29	417400	School Fees & Charges			
30	417900	Other Student Revenues			
31					
32	418100	Community Service			
33					
34	419100	Rentals			
35	419200	Contributions/Donations			
36	419300	Transportation Fees			
37	419900	Other Local			
38		TOTAL OTHER LOCAL	0.00	*******	0.00
39	410000	TOTAL LOCAL (Line 13 + 38)	0.00	*******	0.00

Line	Code	REVENUES Item	Prior Year Budget	Proposed Line Amounts	Budget Totals
40	429000	Other County			
41	420000	TOTAL COUNTY	0.00	*******	0.00
42					
43	431100	Base Support Program			
44	431200	Transportation Support			
45	431400	Exceptional Child/SED Support			
46	431500	Border Tuition Support			
47	431600	Tuition Equivalency			
48	431800	Benefit Apportionment			
49	431900	Other State Support			
50	432100	Driver Education Program			
51	432400	Professional Technical Program			
52	437000	Lottery/Additional State Maintenance			
53	438000	Revenue in Lieu of/Tax Replacement			
54	439000	Other State Revenue			
55	430000	TOTAL STATE	0.00	*******	0.00
56					
57					
58	442000	Indirect Unrestricted Federal			
59	443000	Direct Restricted Federal			
60	445100	Title I - ESEA			
61	445200	Title VI, ESEA - Innovative Practices Program			
62	445300	Perkins III - Vocational Technical Act			
63	445400	Adult Education			
64	445500	Child Nutrition Reimbursement			
65	445600	IDEA Part B (School Age & Preschool)	93,698.00	96,436.00	
66	445900	Other Indirect Federal Programs			
67	448200	Impact Aid - P.L. 874			
68	440000	TOTAL FEDERAL	93,698.00	*******	96,436.00
69					
70	451000	Proceeds: Bonds, Capital Leases, et. al.			
71	453000	Sale of Fixed Assets			
72	450000	TOTAL OTHER	0.00	*******	0.00
73					
74		TOTAL REVENUES	93,698.00	*******	96,436.00
75					
76	460000	TRANSFERS IN			0.00
77					
	400000	TOTAL BALANCE + REVENUES + TRANSFERS (Lines 1 + 74 + 76)	$93,698.00	*******	$96,436.00

S.D.E.

BUDGET

EXPENDITURES

July 1, 2020 - June 30, 2021

IDEA Part B (619 PRE-SCHOOL AGE 3-5)

FUND NO: 258

NOTE: Round each entry to the nearest dollar amount.

Line	Code	EXPENDITURES Functions/Programs	Prior Year Budget	Proposed Budget	100 Salaries	200 Benefits	300 Purchased Services	400 Supplies Materials	500 Capital Objects	600 Debt Retirement	700 Insurance-Judgment	800 Transfers
1	512	Elementary School Program		$0.00								
2	515	Secondary School Program		$0.00								
3	517	Alternative School Program		$0.00								
4	519	Vocational-Technical Program		$0.00								
5	521	Special Education Program		$0.00								
6	522	Special Education Preschool Program	92,590.00	$95,236.00	71,602.00	15,048.00	300.00	8,286.00				
7	524	Gifted & Talented Program		$0.00								
8	531	Interscholastic Program		$0.00								
9	532	School Activity Program		$0.00								
10	541	Summer School Program		$0.00								
11	542	Adult School Program		$0.00								
12	546	Detention Center Program		$0.00								
13												
14	500	TOTAL INSTRUCTION	$92,590.00	$95,236.00	$71,602.00	$15,048.00	$300.00	$8,286.00	$0.00	$0.00	$0.00	$0.00
15												
16	611	Attendance-Guidance-Health Program		$0.00								
17	616	Special Education Support Services Prog		$0.00								
18												
19	621	Instruction Improvement Program		$0.00								
20	622	Educational Media Program		$0.00								
21	623	Instruction-Related Technology Program		$0.00								
22	631	Board of Education Program		$0.00								
23	632	District Administration Program		$0.00								
24												
25	641	School Administration Program		$0.00								
26												
27	651	Business Operation Program		$0.00								
28	655	Central Service Program		$0.00								
29	656	Administrative Technology Services Prog		$0.00								
30	661	Buildings-Care Program (Custodial)		$0.00								
31	663	Maintenance - Non Student Occupied		$0.00								
32	664	Maintenance - Student Occupied Bldgs		$0.00								
33	665	Maintenance - Grounds		$0.00								
34	667	Security Program		$0.00								
35												
36	681	Pupil - To School Trans. Program		$0.00								
37	682	Pupil - Activity Trans. Program		$0.00								
38	683	General Transportation Program		$0.00								
		Subtotal (carried over to page b)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

/Users/angelapendlebury/Downloads/[2021-Combined-Revenues-and-Expenditures-4.xlsm]258 E1

S.D.E.

BUDGET

EXPENDITURES

July 1, 2019 - June 30, 2020

IDEA Part B (619 PRE-SCHOOL AGE 3-5)

FUND NO: 258

NOTE: Round each entry to the nearest dollar amount.

Line	Code	EXPENDITURES Functions/Programs	Prior Year Budget	Proposed Budget	100 Salaries	200 Benefits	300 Purchased Services	400 Supplies Materials	500 Capital Objects	600 Debt Retirement	700 Insurance-Judgment	800 Transfers
39	691	Other Support Services Program		$0.00								
40												
41	600	TOTAL SUPPORT SERVICES	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
42												
44	710	Child Nutrition Program		0.00								
45	720	Community Services Program		0.00								
46	730	Enterprise Operations		0.00								
47												
48	700	TOTAL NON-INSTRUCTION	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
49												
50	810	Capital Assets - Student Occupied		0.00								
51	811	Capital Assets - NonStudent Occupied		0.00								
52												
53	800	TOTAL CAPITAL ASSET PROGRAMS	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
54												
55	911	Debt Services Program - Principal		0.00								
56	912	Debt Services Program - Interest		0.00								
57	913	Debt Services Program - Refunded Debt		0.00								
58	920	Transfers Out		1,108.00								1,108.00
59												
60	900	TOTAL OTHER SERVICES	$0.00	$1,108.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$1,108.00
61												
62		TOTAL EXPENDITURES										
63		(Lines 14+41+48+53+60)	$94,396.00	$93,698.00	$74,443.00	$16,115.00	$500.00	$1,532.00	$0.00	$0.00	$0.00	$1,108.00
64												
65												
66												
67												
68		TOTAL APPROPRIATION	$94,396.00	$93,698.00								
69		(Line 63 + line 66)										
70												
71												
72		**BUDGET SUMMARY**										
73												
74		Beginning Fund Balance	0.00	0.00	**BUDGET SUMMARY:**							
75		Revenues + Transfers In	95,504.00	93,698.00								
76		TOTAL REVENUE (lines 74 + 75)	95,504.00	93,698.00	**The total on line 76 must equal the total on line 80.**							
77												
78		Total Appropriation	94,396.00	93,698.00								
79		Unappropriated Balance										
80		TOTAL APPROPRIATION (lines 78 + 79)	$94,396.00	$93,698.00								

S.D.E.

BUDGET

EXPENDITURES

July 1, 2020 - June 30, 2021

IDEA Part B (619 PRE-SCHOOL AGE 3-5)

FUND NO: 258

NOTE: Round each entry to the nearest dollar amount.

Line	Code	EXPENDITURES Functions/Programs	Prior Year Budget	Proposed Budget	100 Salaries	200 Benefits	300 Purchased Services	400 Supplies Materials	500 Capital Objects	600 Debt Retirement	700 Insurance- Judgment	800 Transfers
39	691	Other Support Services Program		$0.00								
40												
41	600	TOTAL SUPPORT SERVICES	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
42												
44	710	Child Nutrition Program		0.00								
45	720	Community Services Program		0.00								
46	730	Enterprise Operations		0.00								
47	740	Student Activity Program		0.00								
48												
49	700	TOTAL NON-INSTRUCTION	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
50												
51	810	Capital Assets - Student Occupied		0.00								
52	811	Capital Assets - NonStudent Occupied		0.00								
53												
54	800	TOTAL CAPITAL ASSET PROGRAMS	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
55												
56	911	Debt Services Program - Principal		0.00								
57	912	Debt Services Program - Interest		0.00								
58	913	Debt Services Program - Refunded Debt		0.00								
59	920	Transfers Out	1,108.00	1,200.00								1,200.00
60												
61	900	TOTAL OTHER SERVICES	$1,108.00	$1,200.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$1,200.00
62												
63		TOTAL EXPENDITURES										
64		(Lines 14+41+48+53+60)	$93,698.00	$96,436.00	$71,602.00	$15,048.00	$300.00	$8,286.00	$0.00	$0.00	$0.00	$1,200.00
65												
66												
67												
68												
69		TOTAL APPROPRIATION	$93,698.00	$96,436.00								
70		(Line 63 + line 66)										
71												
72												
73		**BUDGET SUMMARY**										
74												
75		Beginning Fund Balance	0.00	0.00	**BUDGET SUMMARY:**							
76		Revenues + Transfers In	93,698.00	96,436.00								
77		TOTAL REVENUE (lines 74 + 75)	93,698.00	96,436.00	**The total on line 77 must equal the total on line 81.**							
78												
79		Total Appropriation	93,698.00	96,436.00								
80		Unappropriated Balance										
81		TOTAL APPROPRIATION (lines 78 + 79)	$93,698.00	$96,436.00								

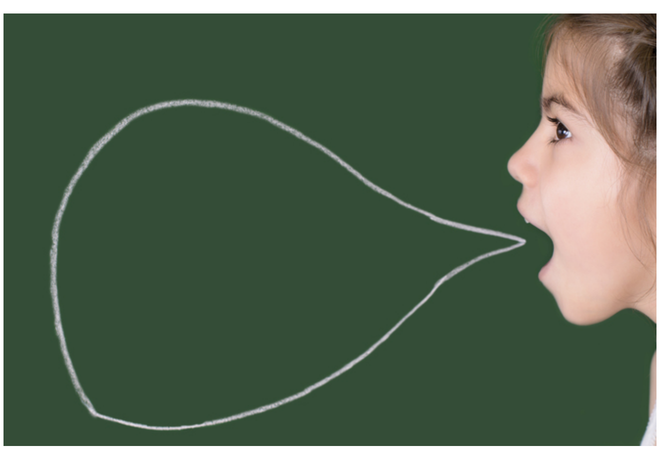
MEDICAID REIMBURSEMENT

Fund 260

This fund was created to provide a way to track reimbursements received and expenses incurred by the district related to Medicaid funds.

Expense Summary

- Salaries and benefits for 6.77 FTE classified COTA (Certified Occupational Therapy Assistants), 1.16 CBRS (Community Based Rehabilitative Services), and 1.19 FTE classified billing clerks
- Services include contracted paraprofessionals, speech language pathologists, physical therapists, and CBRS who work with students with special needs



S.D.E.

BUDGET
REVENUES
July 1, 2020 - June 30, 2021

SCHOOL-BASED MEDICAID
FUND NO: 260

NOTE: Round each entry to the nearest dollar amount.

Line	Code	REVENUES Item	Prior Year Budget	Proposed Line Amounts	Budget Totals
1	320000	Estimated Fund Balance, July 1	$193,350.00	*******	
2					
3	411100	Taxes - General M & O			
4	411200	Taxes - Supplemental			
5	411300	Taxes - Emergency			
6	411400	Taxes - Tort			
7	411500	Taxes - Cooperative			
8	411600	Taxes - Tuition			
9	411700	Taxes - Migrant			
10	411900	Taxes - Other			
11	412100	Taxes - Plant Facility			
12	412500	Taxes - Bond & Interest			
13		TOTAL TAXES	0.00	*******	0.00
14	413000	Penalty: Delinquent Taxes			
15					
16	414100	Tuition From Individuals			
17	414200	Tuition From Districts in Idaho			
18	414300	Tuition From Out of State Districts			
19					
20	415000	Earnings on Investments			
21					
22	416100	School Food Service			
23	416200	Meal Sales: Non-reimbur.			
24	416900	Other Food Sales			
25					
26	417100	Admissions/Activities			
27	417200	Bookstore Sales			
28	417300	Clubs, Org. Dues, Etc.			
29	417400	School Fees & Charges			
30	417900	Other Student Revenues			
31					
32	418100	Community Service			
33					
34	419100	Rentals			
35	419200	Contributions/Donations			
36	419300	Transportation Fees			
37	419900	Other Local			
38		TOTAL OTHER LOCAL	0.00	*******	0.00
39	410000	TOTAL LOCAL (Line 13 + 38)		*******	
			0.00		0.00

Line	Code	REVENUES Item	Prior Year Budget	Proposed Line Amounts	Budget Totals
40	429000	Other County			
41	420000	TOTAL COUNTY	0.00	*******	0.00
42					
43	431100	Base Support Program			
44	431200	Transportation Support			
45	431400	Exceptional Child/SED Support			
46	431500	Border Tuition Support			
47	431600	Tuition Equivalency			
48	431800	Benefit Apportionment			
49	431900	Other State Support			
50	432100	Driver Education Program			
51	432400	Professional Technical Program			
52	437000	Lottery/Additional State Maintenance			
53	438000	Revenue in Lieu of/Tax Replacement			
54	439000	Other State Revenue			
55	430000	TOTAL STATE	0.00	*******	0.00
56					
57					
58	442000	Indirect Unrestricted Federal			
59	443000	Direct Restricted Federal			
60	445100	Title I - ESEA			
61	445200	Title VI, ESEA - Innovative Practices Program			
62	445300	Perkins III - Vocational Technical Act			
63	445400	Adult Education			
64	445500	Child Nutrition Reimbursement			
65	445600	IDEA Part B (School Age & Preschool)			
66	445900	Other Indirect Federal Programs	1,285,000.00	##########	
67	448200	Impact Aid - P.L. 874			
68	440000	TOTAL FEDERAL	1,285,000.00	*******	1,300,000.00
69					
70	451000	Proceeds: Bonds, Capital Leases, et. al.			
71	453000	Sale of Fixed Assets			
72	450000	TOTAL OTHER	0.00	*******	0.00
73					
74		TOTAL REVENUES	1,285,000.00	*******	1,300,000.00
75					
76	460000	TRANSFERS IN			0.00
77					
	400000	TOTAL BALANCE + REVENUES + TRANSFERS		*******	
		(Lines 1 + 74 + 76)	$1,478,350.00		$1,300,000.00

S.D.E.

BUDGET
EXPENDITURES
July 1, 2020 - June 30, 2021

SCHOOL-BASED MEDICAID
FUND NO: 260

NOTE: Round each entry to the nearest dollar amount.

Line	Code	EXPENDITURES Functions/Programs	Prior Year Budget	Proposed Budget	100 Salaries	200 Benefits	300 Purchased Services	400 Supplies Materials	500 Capital Objects	600 Debt Retirement	700 Insurance-Judgment	800 Transfers
1	512	Elementary School Program		$0.00								
2	515	Secondary School Program		$0.00								
3	517	Alternative School Program		$0.00								
4	519	Vocational-Technical Program		$0.00								
5	521	Special Education Program	1,217,983.00	$1,223,316.00	323,822.00	155,494.00	744,000.00					
6	522	Special Education Preschool Program		$0.00								
7	524	Gifted & Talented Program		$0.00								
8	531	Interscholastic Program		$0.00								
9	532	School Activity Program		$0.00								
10	541	Summer School Program		$0.00								
11	542	Adult School Program		$0.00								
12	546	Detention Center Program		$0.00								
13												
14	500	TOTAL INSTRUCTION	$1,217,983.00	$1,223,316.00	$323,822.00	$155,494.00	$744,000.00	$0.00	$0.00	$0.00	$0.00	$0.00
15												
16	611	Attendance-Guidance-Health Program		$0.00								
17	616	Special Education Support Services Prog	23,909.00	$27,288.00	27,288.00							
18												
19	621	Instruction Improvement Program		$0.00								
20	622	Educational Media Program		$0.00								
21	623	Instruction-Related Technology Program		$0.00								
22	631	Board of Education Program		$0.00								
23	632	District Administration Program	41,422.00	$48,519.00	34,446.00	14,073.00						
24												
25	641	School Administration Program		$0.00								
26												
27	651	Business Operation Program		$0.00								
28	655	Central Service Program		$0.00								
29	656	Administrative Technology Services Prog		$0.00								
30	661	Buildings-Care Program (Custodial)		$0.00								
31	663	Maintenance - Non Student Occupied		$0.00								
32	664	Maintenance - Student Occupied Bldgs		$0.00								
33	665	Maintenance - Grounds		$0.00								
34	667	Security Program		$0.00								
35												
36	681	Pupil - To School Trans. Program		$0.00								
37	682	Pupil - Activity Trans. Program		$0.00								
38	683	General Transportation Program		$0.00								
		Subtotal (carried over to page b)	65,331.00	75,807.00	61,734.00	14,073.00	0.00	0.00	0.00	0.00	0.00	0.00

/Users/angelapendlebury/Downloads/[2021-Combined-Revenues-and-Expenditures-4.xlsm]260 E1

S.D.E.

BUDGET

EXPENDITURES

July 1, 2020 - June 30, 2021

SCHOOL-BASED MEDICAID

FUND NO: 260

NOTE: Round each entry to the nearest dollar amount.

Line	Code	EXPENDITURES Functions/Programs	Prior Year Budget	Proposed Budget	100 Salaries	200 Benefits	300 Purchased Services	400 Supplies Materials	500 Capital Objects	600 Debt Retirement	700 Insurance-Judgment	800 Transfers
39	691	Other Support Services Program		$0.00								
40												
41	600	TOTAL SUPPORT SERVICES	$65,331.00	$75,807.00	$61,734.00	$14,073.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
42												
44	710	Child Nutrition Program		0.00								
45	720	Community Services Program		0.00								
46	730	Enterprise Operations		0.00								
47	740	Student Activity Program		0.00								
48												
49	700	TOTAL NON-INSTRUCTION	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
50												
51	810	Capital Assets - Student Occupied		0.00								
52	811	Capital Assets - NonStudent Occupied		0.00								
53												
54	800	TOTAL CAPITAL ASSET PROGRAMS	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
55												
56	911	Debt Services Program - Principal		0.00								
57	912	Debt Services Program - Interest		0.00								
58	913	Debt Services Program - Refunded Debt		0.00								
59	920	Transfers Out		0.00								
60												
61	900	TOTAL OTHER SERVICES	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
62												
63		TOTAL EXPENDITURES										
64		(Lines 14+41+48+53+60)	$1,283,314.00	$1,299,123.00	$385,556.00	$169,567.00	$744,000.00	$0.00	$0.00	$0.00	$0.00	$0.00
65												
66												
67												
68												
69		TOTAL APPROPRIATION	$1,283,314.00	$1,299,123.00								
70		(Line 63 + line 66)										
71												
72												
73		**BUDGET SUMMARY**										
74												
75		Beginning Fund Balance	193,350.00	0.00	**BUDGET SUMMARY:**							
76		Revenues + Transfers In	1,285,000.00	1,300,000.00								
77		TOTAL REVENUE (lines 74 + 75)	1,478,350.00	1,300,000.00	**The total on line 77 must equal the total on line 81.**							
78												
79		Total Appropriation	1,283,314.00	1,299,123.00								
80		Unappropriated Balance		877.00								
81		TOTAL APPROPRIATION (lines 78 + 79)	$1,283,314.00	$1,300,000.00								

TITLE IVA –STUDENT SUPPORT AND ACADEMIC ENRICHMENT

Fund 261

This fund was created to provide all students access to a well-rounded education, improve overall conditions of student learning, and improve the use of technology in academic achievement.

Expense Summary

- Salaries and benefits for .3 FTE teacher,.98 FTE classified technology support specialist, and .56 classified paraprofessionals
- Services include field trips, professional development
- Supplies include art supplies, books, and instructional resources

S.D.E.

BUDGET
REVENUES
July 1, 2020 - June 30, 2021

Title IV-A, ESSA - STUDENT SUPPORT & ACADEMIC ENRICHMENT

FUND NO: 261

NOTE: Round each entry to the nearest dollar amount.

Line	Code	REVENUES Item	Prior Year Budget	Proposed Line Amounts	Budget Totals
1	320000	Estimated Fund Balance, July 1		*******	$17,062.00
2					
3	411100	Taxes - General M & O			
4	411200	Taxes - Supplemental			
5	411300	Taxes - Emergency			
6	411400	Taxes - Tort			
7	411500	Taxes - Cooperative			
8	411600	Taxes - Tuition			
9	411700	Taxes - Migrant			
10	411900	Taxes - Other			
11	412100	Taxes - Plant Facility			
12	412500	Taxes - Bond & Interest			
13		TOTAL TAXES	0.00	*******	0.00
14	413000	Penalty: Delinquent Taxes			
15					
16	414100	Tuition From Individuals			
17	414200	Tuition From Districts in Idaho			
18	414300	Tuition From Out of State Districts			
19					
20	415000	Earnings on Investments			
21					
22	416100	School Food Service			
23	416200	Meal Sales: Non-reimbur.			
24	416900	Other Food Sales			
25					
26	417100	Admissions/Activities			
27	417200	Bookstore Sales			
28	417300	Clubs, Org. Dues, Etc.			
29	417400	School Fees & Charges			
30	417900	Other Student Revenues			
31					
32	418100	Community Service			
33					
34	419100	Rentals			
35	419200	Contributions/Donations			
36	419300	Transportation Fees			
37	419900	Other Local			
38		TOTAL OTHER LOCAL	0.00	*******	0.00
39	410000	TOTAL LOCAL (Line 13 + 38)	0.00	*******	0.00

Line	Code	REVENUES Item	Prior Year Budget	Proposed Line Amounts	Budget Totals
40	429000	Other County			
41	420000	TOTAL COUNTY	0.00	*******	0.00
42					
43	431100	Base Support Program			
44	431200	Transportation Support			
45	431400	Exceptional Child/SED Support			
46	431500	Border Tuition Support			
47	431600	Tuition Equivalency			
48	431800	Benefit Apportionment			
49	431900	Other State Support			
50	432100	Driver Education Program			
51	432400	Professional Technical Program			
52	437000	Lottery/Additional State Maintenance			
53	438000	Revenue in Lieu of/Tax Replacement			
54	439000	Other State Revenue			
55	430000	TOTAL STATE	0.00	*******	0.00
56					
57					
58	442000	Indirect Unrestricted Federal			
59	443000	Direct Restricted Federal			
60	445100	Title I - ESEA			
61	445200	Title VI, ESEA - Innovative Practices Program			
62	445300	Perkins III - Vocational Technical Act			
63	445400	Adult Education			
64	445500	Child Nutrition Reimbursement			
65	445600	IDEA Part B (School Age & Preschool)			
66	445900	Other Indirect Federal Programs	190,579.00	198,671.00	
67	448200	Impact Aid - P.L. 874			
68	440000	TOTAL FEDERAL	190,579.00	*******	198,671.00
69					
70	451000	Proceeds: Bonds, Capital Leases, et. al.			
71	453000	Sale of Fixed Assets			
72	450000	TOTAL OTHER	0.00	*******	0.00
73					
74		TOTAL REVENUES	190,579.00	*******	198,671.00
75					
76	460000	TRANSFERS IN			0.00
77					
	400000	TOTAL BALANCE + REVENUES + TRANSFERS (Lines 1 + 74 + 76)	$190,579.00	*******	$215,733.00

S.D.E.

BUDGET

EXPENDITURES

July 1, 2020 - June 30, 2021

Title IV-A, ESSA - STUDENT SUPPORT & ACADEMIC ENRICHMENT

FUND NO: 261

NOTE: Round each entry to the nearest dollar amount.

Line	Code	EXPENDITURES Functions/Programs	Prior Year Budget	Proposed Budget	100 Salaries	200 Benefits	300 Purchased Services	400 Supplies Materials	500 Capital Objects	600 Debt Retirement	700 Insurance-Judgment	800 Transfers
1	512	Elementary School Program	$84,656.00	$101,533.00	$24,750.00	$7,086.00	$60,000.00	$9,697.00				
2	515	Secondary School Program	50,271.00	$51,578.00	15,028.00	11,550.00	25,000.00					
3	517	Alternative School Program		$0.00								
4	519	Vocational-Technical Program		$0.00								
5	521	Special Education Program		$0.00								
6	522	Special Education Preschool Program		$0.00								
7	524	Gifted & Talented Program		$0.00								
8	531	Interscholastic Program		$0.00								
9	532	School Activity Program		$0.00								
10	541	Summer School Program		$0.00								
11	542	Adult School Program		$0.00								
12	546	Detention Center Program		$0.00								
13												
14	500	TOTAL INSTRUCTION	$134,927.00	$153,111.00	$39,778.00	$18,636.00	$85,000.00	$9,697.00	$0.00	$0.00	$0.00	$0.00
15												
16	611	Attendance-Guidance-Health Program		$0.00								
17	616	Special Education Support Services Prog		$0.00								
18												
19	621	Instruction Improvement Program		$1,078.00	900.00	178.00						
20	622	Educational Media Program		$0.00								
21	623	Instruction-Related Technology Program	53,355.00	$59,044.00	42,103.00	16,941.00						
22	631	Board of Education Program		$0.00								
23	632	District Administration Program		$0.00								
24												
25	641	School Administration Program		$0.00								
26												
27	651	Business Operation Program		$0.00								
28	655	Central Service Program		$0.00								
29	656	Administrative Technology Services Prog		$0.00								
30	661	Buildings-Care Program (Custodial)		$0.00								
31	663	Maintenance - Non Student Occupied		$0.00								
32	664	Maintenance - Student Occupied Bldgs		$0.00								
33	665	Maintenance - Grounds		$0.00								
34	667	Security Program		$0.00								
35												
36	681	Pupil - To School Trans. Program		$0.00								
37	682	Pupil - Activity Trans. Program		$0.00								
38	683	General Transportation Program		$0.00								
		Subtotal (carried over to page b)	53,355.00	60,122.00	43,003.00	17,119.00	0.00	0.00	0.00	0.00	0.00	0.00

S.D.E.

BUDGET

EXPENDITURES

July 1, 2020 - June 30, 2021

Title IV-A, ESSA - STUDENT SUPPORT & ACADEMIC ENRICHMENT

FUND NO: 261

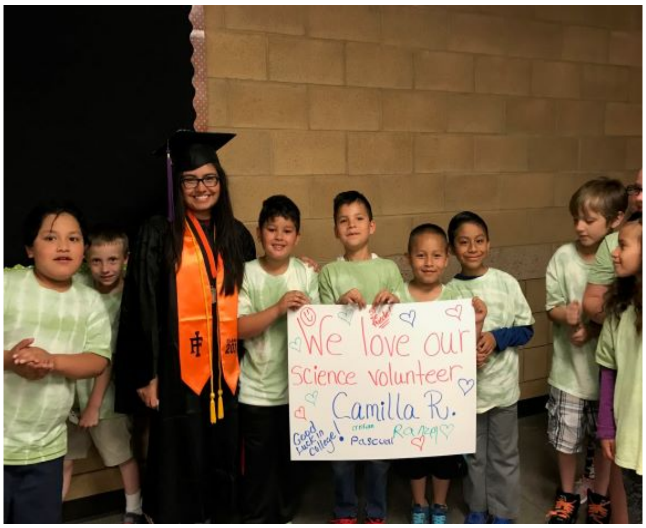
NOTE: Round each entry to the nearest dollar amount.

Line	Code	EXPENDITURES Functions/Programs	Prior Year Budget	Proposed Budget	100 Salaries	200 Benefits	300 Purchased Services	400 Supplies Materials	500 Capital Objects	600 Debt Retirement	700 Insurance-Judgment	800 Transfers
39	691	Other Support Services Program		$0.00								
40												
41	600	TOTAL SUPPORT SERVICES	$53,355.00	$60,122.00	$43,003.00	$17,119.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
42												
44	710	Child Nutrition Program		0.00								
45	720	Community Services Program		0.00								
46	730	Enterprise Operations		0.00								
47	740	Student Activity Program		0.00								
48												
49	700	TOTAL NON-INSTRUCTION	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
50												
51	810	Capital Assets - Student Occupied		0.00								
52	811	Capital Assets - NonStudent Occupied		0.00								
53												
54	800	TOTAL CAPITAL ASSET PROGRAMS	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
55												
56	911	Debt Services Program - Principal		0.00								
57	912	Debt Services Program - Interest		0.00								
58	913	Debt Services Program - Refunded Debt		0.00								
59	920	Transfers Out	2,297.00	2,500.00								2,500.00
60												
61	900	TOTAL OTHER SERVICES	$2,297.00	$2,500.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$2,500.00
62												
63		TOTAL EXPENDITURES										
64		(Lines 14+41+48+53+60)	$190,579.00	$215,733.00	$82,781.00	$35,755.00	$85,000.00	$9,697.00	$0.00	$0.00	$0.00	$2,500.00
65												
66												
67												
68												
69		TOTAL APPROPRIATION	$190,579.00	$215,733.00								
70		(Line 63 + line 66)										
71												
72												
73		**BUDGET SUMMARY**										
74												
75		Beginning Fund Balance	0.00	17,062.00	**BUDGET SUMMARY:**							
76		Revenues + Transfers In	190,579.00	198,671.00								
77		TOTAL REVENUE (lines 74 + 75)	190,579.00	215,733.00	**The total on line 77 must equal the total on line 81.**							
78												
79		Total Appropriation	190,579.00	215,733.00								
80		Unappropriated Balance										
81		TOTAL APPROPRIATION (lines 78 + 79)	$190,579.00	$215,733.00								

PERKINS PROFESSIONAL TECHNICAL

Fund 263

This fund was created by the federal government to provide funding for programs with an emphasis on professional technical learning.



Expense Summary

- Salaries and benefits for .8 FTE teacher, and .17 FTE classified clerical along with clinical supervisors
- Services include professional development, travel, printing
- Supplies used in the CTE (Career Technical Education) program
- Capitol objects – equipment purchased for the CTE program

S.D.E.

BUDGET

REVENUES

July 1, 2020 - June 30, 2021

PERKINS IV - PROFESSIONAL TECHNICAL ACT

FUND NO: 263

NOTE: Round each entry to the nearest dollar amount.

Line	Code	REVENUES Item	Prior Year 4370	Proposed Line Amounts	Budget Totals	Line	Code	REVENUES Item	Prior Year Budget	Proposed Line Amounts	Budget Totals
1	320000	Estimated Fund Balance, July 1		*******	$766.00	40	429000	Other County			
2						41	420000	TOTAL COUNTY	0.00	*******	0.00
3	411100	Taxes - General M & O				42					
4	411200	Taxes - Supplemental				43	431100	Base Support Program			
5	411300	Taxes - Emergency				44	431200	Transportation Support			
6	411400	Taxes - Tort				45	431400	Exceptional Child/SED Support			
7	411500	Taxes - Cooperative				46	431500	Border Tuition Support			
8	411600	Taxes - Tuition				47	431600	Tuition Equivalency			
9	411700	Taxes - Migrant				48	431800	Benefit Apportionment			
10	411900	Taxes - Other				49	431900	Other State Support			
11	412100	Taxes - Plant Facility				50	432100	Driver Education Program			
12	412500	Taxes - Bond & Interest				51	432400	Professional Technical Program			
13		TOTAL TAXES	0.00	*******	0.00	52	437000	Lottery/Additional State Maintenance			
14	413000	Penalty: Delinquent Taxes				53	438000	Revenue in Lieu of/Tax Replacement			
15						54	439000	Other State Revenue			
16	414100	Tuition From Individuals				55	430000	TOTAL STATE	0.00	*******	0.00
17	414200	Tuition From Districts in Idaho				56					
18	414300	Tuition From Out of State Districts				57					
19						58	442000	Indirect Unrestricted Federal			
20	415000	Earnings on Investments				59	443000	Direct Restricted Federal			
21						60	445100	Title I - ESEA			
22	416100	School Food Service				61	445200	Title VI, ESEA - Innovative Practices Program			
23	416200	Meal Sales: Non-reimbur.				62	445300	Perkins III - Vocational Technical Act	164,209.00	166,683.00	
24	416900	Other Food Sales				63	445400	Adult Education			
25						64	445500	Child Nutrition Reimbursement			
26	417100	Admissions/Activities				65	445600	IDEA Part B (School Age & Preschool)			
27	417200	Bookstore Sales				66	445900	Other Indirect Federal Programs			
28	417300	Clubs, Org. Dues, Etc.				67	448200	Impact Aid - P.L. 874			
29	417400	School Fees & Charges				68	440000	TOTAL FEDERAL	164,209.00	*******	166,683.00
30	417900	Other Student Revenues				69					
31						70	451000	Proceeds: Bonds, Capital Leases, et. al.			
32	418100	Community Service				71	453000	Sale of Fixed Assets			
33						72	450000	TOTAL OTHER	0.00	*******	0.00
34	419100	Rentals				73					
35	419200	Contributions/Donations				74		TOTAL REVENUES	164,209.00	*******	166,683.00
36	419300	Transportation Fees				75					
37	419900	Other Local				76	460000	TRANSFERS IN			0.00
38		TOTAL OTHER LOCAL	0.00	*******	0.00	77					
39	410000	TOTAL LOCAL (Line 13 + 38)	0.00	*******	0.00		400000	TOTAL BALANCE + REVENUES + TRANSFERS (Lines 1 + 74 + 76)	$164,209.00	*******	$167,449.00

S.D.E.

BUDGET

EXPENDITURES

July 1, 2020 - June 30, 2021

PERKINS IV - PROFESSIONAL TECHNICAL ACT

FUND NO: 263

NOTE: Round each entry to the nearest dollar amount.

Line	Code	EXPENDITURES Functions/Programs	Prior Year Budget	Proposed Budget	100 Salaries	200 Benefits	300 Purchased Services	400 Supplies Materials	500 Capital Objects	600 Debt Retirement	700 Insurance-Judgment	800 Transfers
1	512	Elementary School Program		$0.00								
2	515	Secondary School Program		$0.00								
3	517	Alternative School Program		$0.00								
4	519	Vocational-Technical Program	152,267.00	$159,112.00	37,437.00	3,326.00	26,000.00	92,349.00				
5	521	Special Education Program		$0.00								
6	522	Special Education Preschool Program		$0.00								
7	524	Gifted & Talented Program		$0.00								
8	531	Interscholastic Program		$0.00								
9	532	School Activity Program		$0.00								
10	541	Summer School Program		$0.00								
11	542	Adult School Program		$0.00								
12	546	Detention Center Program		$0.00								
13												
14	500	TOTAL INSTRUCTION	$152,267.00	$159,112.00	$37,437.00	$3,326.00	$26,000.00	$92,349.00	$0.00	$0.00	$0.00	$0.00
15												
16	611	Attendance-Guidance-Health Program		$0.00								
17	616	Special Education Support Services Prog		$0.00								
18												
19	621	Instruction Improvement Program		$2.00		2.00						
20	622	Educational Media Program		$0.00								
21	623	Instruction-Related Technology Program		$0.00								
22	631	Board of Education Program		$0.00								
23	632	District Administration Program	11,942.00	$8,335.00	6,916.00	1,419.00						
24												
25	641	School Administration Program		$0.00								
26												
27	651	Business Operation Program		$0.00								
28	655	Central Service Program		$0.00								
29	656	Administrative Technology Services Prog		$0.00								
30	661	Buildings-Care Program (Custodial)		$0.00								
31	663	Maintenance - Non Student Occupied		$0.00								
32	664	Maintenance - Student Occupied Bldgs		$0.00								
33	665	Maintenance - Grounds		$0.00								
34	667	Security Program		$0.00								
35												
36	681	Pupil - To School Trans. Program		$0.00								
37	682	Pupil - Activity Trans. Program		$0.00								
38	683	General Transportation Program		$0.00								
		Subtotal (carried over to page b)	11,942.00	8,337.00	6,916.00	1,421.00	0.00	0.00	0.00	0.00	0.00	0.00

/Users/angelapendlebury/Downloads/[2021-Combined-Revenues-and-Expenditures-4.xlsm]263 E1

S.D.E.

BUDGET
EXPENDITURES
July 1, 2020 - June 30, 2021

PERKINS IV - PROFESSIONAL TECHNICAL ACT
FUND NO: 263

NOTE: Round each entry to the nearest dollar amount.

Line	Code	EXPENDITURES Functions/Programs	Prior Year Budget	Proposed Budget	100 Salaries	200 Benefits	300 Purchased Services	400 Supplies Materials	500 Capital Objects	600 Debt Retirement	700 Insurance-Judgment	800 Transfers
39	691	Other Support Services Program		$0.00								
40												
41	600	TOTAL SUPPORT SERVICES	$11,942.00	$8,337.00	$6,916.00	$1,421.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
42												
44	710	Child Nutrition Program		0.00								
45	720	Community Services Program		0.00								
46	730	Enterprise Operations		0.00								
47	740	Student Activity Program		0.00								
48												
49	700	TOTAL NON-INSTRUCTION	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
50												
51	810	Capital Assets - Student Occupied		0.00								
52	811	Capital Assets - NonStudent Occupied		0.00								
53												
54	800	TOTAL CAPITAL ASSET PROGRAMS	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
55												
56	911	Debt Services Program - Principal		0.00								
57	912	Debt Services Program - Interest		0.00								
58	913	Debt Services Program - Refunded Debt		0.00								
59	920	Transfers Out		0.00								
60												
61	900	TOTAL OTHER SERVICES	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
62												
63		TOTAL EXPENDITURES										
64		(Lines 14+41+48+53+60)	$164,209.00	$167,449.00	$44,353.00	$4,747.00	$26,000.00	$92,349.00	$0.00	$0.00	$0.00	$0.00
65												
66												
67												
68												
69		TOTAL APPROPRIATION	$164,209.00	$167,449.00								
70		(Line 63 + line 66)										
71												
72												
73		**BUDGET SUMMARY**										
74												
75		Beginning Fund Balance	0.00	766.00	**BUDGET SUMMARY:**							
76		Revenues + Transfers In	164,209.00	166,683.00								
77		TOTAL REVENUE (lines 74 + 75)	164,209.00	167,449.00	**The total on line 77 must equal the total on line 81.**							
78												
79		Total Appropriation	164,209.00	167,449.00								
80		Unappropriated Balance										
81		TOTAL APPROPRIATION (lines 78 + 79)	$164,209.00	$167,449.00								

ENGLISH LANGUAGE ACQUISITION

Fund 270

The funding for this fund comes from the Federal Government and is designed to provide services for immigrant children not born in any state, who have been attending schools within the United States less than three complete academic years:

Expense Summary

- Salaries and benefits for .50 FTE teacher and 1.57 FTE classified paraprofessionals
- Services include IDLA courses, professional development, travel
- Supplies include books, technology devices, paper, instructional resources

S.D.E.

BUDGET
REVENUES
July 1, 2020 - June 30, 2021

TITLE III-A, ESSA - ENGLISH LANGUAGE ACQUISITION
FUND NO: 270

NOTE: Round each entry to the nearest dollar amount.

Line	Code	REVENUES Item	Prior Year Budget	Proposed Line Amounts	Budget Totals
1	320000	Estimated Fund Balance, July 1	$75,000.00	*******	$52,399.00
2					
3	411100	Taxes - General M & O			
4	411200	Taxes - Supplemental			
5	411300	Taxes - Emergency			
6	411400	Taxes - Tort			
7	411500	Taxes - Cooperative			
8	411600	Taxes - Tuition			
9	411700	Taxes - Migrant			
10	411900	Taxes - Other			
11	412100	Taxes - Plant Facility			
12	412500	Taxes - Bond & Interest			
13		TOTAL TAXES	0.00	*******	0.00
14	413000	Penalty: Delinquent Taxes			
15					
16	414100	Tuition From Individuals			
17	414200	Tuition From Districts in Idaho			
18	414300	Tuition From Out of State Districts			
19					
20	415000	Earnings on Investments			
21					
22	416100	School Food Service			
23	416200	Meal Sales: Non-reimbur.			
24	416900	Other Food Sales			
25					
26	417100	Admissions/Activities			
27	417200	Bookstore Sales			
28	417300	Clubs, Org. Dues, Etc.			
29	417400	School Fees & Charges			
30	417900	Other Student Revenues			
31					
32	418100	Community Service			
33					
34	419100	Rentals			
35	419200	Contributions/Donations			
36	419300	Transportation Fees			
37	419900	Other Local			
38		TOTAL OTHER LOCAL	0.00	*******	0.00
39	410000	TOTAL LOCAL (Line 13 + 38)	0.00	*******	0.00

Line	Code	REVENUES Item	Prior Year Budget	Proposed Line Amounts	Budget Totals
40	429000	Other County			
41	420000	TOTAL COUNTY	0.00	*******	0.00
42					
43	431100	Base Support Program			
44	431200	Transportation Support			
45	431400	Exceptional Child/SED Support			
46	431500	Border Tuition Support			
47	431600	Tuition Equivalency			
48	431800	Benefit Apportionment			
49	431900	Other State Support			
50	432100	Driver Education Program			
51	432400	Professional Technical Program			
52	437000	Lottery/Additional State Maintenance			
53	438000	Revenue in Lieu of/Tax Replacement			
54	439000	Other State Revenue			
55	430000	TOTAL STATE	0.00	*******	0.00
56					
57					
58	442000	Indirect Unrestricted Federal			
59	443000	Direct Restricted Federal			
60	445100	Title I - ESEA	72,523.00	73,464.00	
61	445200	Title VI, ESEA - Innovative Practices Program			
62	445300	Perkins III - Vocational Technical Act			
63	445400	Adult Education			
64	445500	Child Nutrition Reimbursement			
65	445600	IDEA Part B (School Age & Preschool)			
66	445900	Other Indirect Federal Programs			
67	448200	Impact Aid - P.L. 874			
68	440000	TOTAL FEDERAL	72,523.00	*******	73,464.00
69					
70	451000	Proceeds: Bonds, Capital Leases, et. al.			
71	453000	Sale of Fixed Assets			
72	450000	TOTAL OTHER	0.00	*******	0.00
73					
74		TOTAL REVENUES	72,523.00	*******	73,464.00
75					
76	460000	TRANSFERS IN			0.00
77					
	400000	TOTAL BALANCE + REVENUES + TRANSFERS (Lines 1 + 74 + 76)	$147,523.00	*******	$125,863.00

S.D.E.

BUDGET
EXPENDITURES
July 1, 2020 - June 30, 2021

TITLE III-A, ESSA - ENGLISH LANGUAGE ACQUISITION

FUND NO: 270

NOTE: Round each entry to the nearest dollar amount.

Line	Code	EXPENDITURES Functions/Programs	Prior Year Budget	Proposed Budget	100 Salaries	200 Benefits	300 Purchased Services	400 Supplies Materials	500 Capital Objects	600 Debt Retirement	700 Insurance-Judgment	800 Transfers
1	512	Elementary School Program	$45,170.00	$86,462.00	$57,939.00	$28,523.00						
2	515	Secondary School Program	29,623.00	$38,501.00	25,082.00	13,419.00						
3	517	Alternative School Program		$0.00								
4	519	Vocational-Technical Program		$0.00								
5	521	Special Education Program		$0.00								
6	522	Special Education Preschool Program		$0.00								
7	524	Gifted & Talented Program		$0.00								
8	531	Interscholastic Program		$0.00								
9	532	School Activity Program		$0.00								
10	541	Summer School Program		$0.00								
11	542	Adult School Program		$0.00								
12	546	Detention Center Program		$0.00								
13												
14	500	TOTAL INSTRUCTION	$74,793.00	$124,963.00	$83,021.00	$41,942.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
15												
16	611	Attendance-Guidance-Health Program		$0.00								
17	616	Special Education Support Services Prog		$0.00								
18												
19	621	Instruction Improvement Program		$0.00								
20	622	Educational Media Program		$0.00								
21	623	Instruction-Related Technology Program		$0.00								
22	631	Board of Education Program		$0.00								
23	632	District Administration Program		$0.00								
24												
25	641	School Administration Program		$0.00								
26												
27	651	Business Operation Program		$0.00								
28	655	Central Service Program		$0.00								
29	656	Administrative Technology Services Prog		$0.00								
30	661	Buildings-Care Program (Custodial)		$0.00								
31	663	Maintenance - Non Student Occupied		$0.00								
32	664	Maintenance - Student Occupied Bldgs		$0.00								
33	665	Maintenance - Grounds		$0.00								
34	667	Security Program		$0.00								
35												
36	681	Pupil - To School Trans. Program		$0.00								
37	682	Pupil - Activity Trans. Program		$0.00								
38	683	General Transportation Program		$0.00								
		Subtotal (carried over to page b)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

/Users/angelapendlebury/Downloads/[2021-Combined-Revenues-and-Expenditures-4.xlsm]270 E1

S.D.E.

BUDGET

EXPENDITURES

July 1, 2020 - June 30, 2021

TITLE III-A, ESSA - ENGLISH LANGUAGE ACQUISITION

FUND NO: 270

NOTE: Round each entry to the nearest dollar amount.

Line	Code	EXPENDITURES Functions/Programs	Prior Year Budget	Proposed Budget	100 Salaries	200 Benefits	300 Purchased Services	400 Supplies Materials	500 Capital Objects	600 Debt Retirement	700 Insurance-Judgment	800 Transfers
39	691	Other Support Services Program		$0.00								
40												
41	600	TOTAL SUPPORT SERVICES	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
42												
44	710	Child Nutrition Program		0.00								
45	720	Community Services Program		0.00								
46	730	Enterprise Operations		0.00								
47	740	Student Activity Program		0.00								
48												
49	700	TOTAL NON-INSTRUCTION	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
50												
51	810	Capital Assets - Student Occupied		0.00								
52	811	Capital Assets - NonStudent Occupied		0.00								
53												
54	800	TOTAL CAPITAL ASSET PROGRAMS	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
55												
56	911	Debt Services Program - Principal		0.00								
57	912	Debt Services Program - Interest		0.00								
58	913	Debt Services Program - Refunded Debt		0.00								
59	920	Transfers Out	870.00	900.00								900.00
60												
61	900	TOTAL OTHER SERVICES	$870.00	$900.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$900.00
62												
63		TOTAL EXPENDITURES										
64		(Lines 14+41+48+53+60)	$75,663.00	$125,863.00	$83,021.00	$41,942.00	$0.00	$0.00	$0.00	$0.00	$0.00	$900.00
65												
66												
67												
68												
69		TOTAL APPROPRIATION	$75,663.00	$125,863.00								
70		(Line 63 + line 66)										
71												
72												
73		**BUDGET SUMMARY**										
74												
75		Beginning Fund Balance	75,000.00	52,399.00	**BUDGET SUMMARY:**							
76		Revenues + Transfers In	72,523.00	73,464.00								
77		TOTAL REVENUE (lines 74 + 75)	147,523.00	125,863.00	**The total on line 77 must equal the total on line 81.**							
78												
79		Total Appropriation	75,663.00	125,863.00								
80		Unappropriated Balance										
81		TOTAL APPROPRIATION (lines 78 + 79)	$75,663.00	$125,863.00								

IMPROVING TEACHER QUALITY

Fund 271

The funding for this fund comes from the Federal Government and is designed to provide targeted support for professional development of district employees.

Expense Summary

- Salaries and benefits for 2.20 FTE instructional coaches, and mentor stipends
- Services include professional development, printing, paraprofessional exams
- Supplies include books, training materials

S.D.E.

BUDGET

REVENUES

July 1, 2020 - June 30, 2021

TITLE II-A, ESSA - SUPPORTING EFFECTIVE INSTRUCTION

FUND NO: 271

NOTE: Round each entry to the nearest dollar amount.

Line	Code	REVENUES Item	Prior Year Budget	Proposed Line Amounts	Budget Totals
1	320000	Estimated Fund Balance, July 1		*******	$21,281.00
2					
3	411100	Taxes - General M & O			
4	411200	Taxes - Supplemental			
5	411300	Taxes - Emergency			
6	411400	Taxes - Tort			
7	411500	Taxes - Cooperative			
8	411600	Taxes - Tuition			
9	411700	Taxes - Migrant			
10	411900	Taxes - Other			
11	412100	Taxes - Plant Facility			
12	412500	Taxes - Bond & Interest			
13		TOTAL TAXES	0.00	*******	0.00
14	413000	Penalty: Delinquent Taxes			
15					
16	414100	Tuition From Individuals			
17	414200	Tuition From Districts in Idaho			
18	414300	Tuition From Out of State Districts			
19					
20	415000	Earnings on Investments			
21					
22	416100	School Food Service			
23	416200	Meal Sales: Non-reimbur.			
24	416900	Other Food Sales			
25					
26	417100	Admissions/Activities			
27	417200	Bookstore Sales			
28	417300	Clubs, Org. Dues, Etc.			
29	417400	School Fees & Charges			
30	417900	Other Student Revenues			
31					
32	418100	Community Service			
33					
34	419100	Rentals			
35	419200	Contributions/Donations			
36	419300	Transportation Fees			
37	419900	Other Local			
38		TOTAL OTHER LOCAL	0.00	*******	0.00
39	410000	TOTAL LOCAL (Line 13 + 38)	0.00	*******	0.00

Line	Code	REVENUES Item	Prior Year Budget	Proposed Line Amounts	Budget Totals
40	429000	Other County			
41	420000	TOTAL COUNTY	0.00	*******	0.00
42					
43	431100	Base Support Program			
44	431200	Transportation Support			
45	431400	Exceptional Child/SED Support			
46	431500	Border Tuition Support			
47	431600	Tuition Equivalency			
48	431800	Benefit Apportionment			
49	431900	Other State Support			
50	432100	Driver Education Program			
51	432400	Professional Technical Program			
52	437000	Lottery/Additional State Maintenance			
53	438000	Revenue in Lieu of/Tax Replacement			
54	439000	Other State Revenue			
55	430000	TOTAL STATE	0.00	*******	0.00
56					
57					
58	442000	Indirect Unrestricted Federal			
59	443000	Direct Restricted Federal			
60	445100	Title I - ESEA			
61	445200	Title VI, ESEA - Innovative Practices Program			
62	445300	Perkins III - Vocational Technical Act			
63	445400	Adult Education			
64	445500	Child Nutrition Reimbursement			
65	445600	IDEA Part B (School Age & Preschool)			
66	445900	Other Indirect Federal Programs	325,067.00	356,424.00	
67	448200	Impact Aid - P.L. 874			
68	440000	TOTAL FEDERAL	325,067.00	*******	356,424.00
69					
70	451000	Proceeds: Bonds, Capital Leases, et. al.			
71	453000	Sale of Fixed Assets			
72	450000	TOTAL OTHER	0.00	*******	0.00
73					
74		TOTAL REVENUES	325,067.00	*******	356,424.00
75					
76	460000	TRANSFERS IN			0.00
77					
	400000	TOTAL BALANCE + REVENUES + TRANSFERS (Lines 1 + 74 + 76)	$325,067.00	*******	$377,705.00

S.D.E.

BUDGET

EXPENDITURES

July 1, 2020 - June 30, 2021

TITLE II-A, ESSA - SUPPORTING EFFECTIVE INSTRUCTION

FUND NO: 271

NOTE: Round each entry to the nearest dollar amount.

Line	Code	EXPENDITURES Functions/Programs	Prior Year Budget	Proposed Budget	100 Salaries	200 Benefits	300 Purchased Services	400 Supplies Materials	500 Capital Objects	600 Debt Retirement	700 Insurance-Judgment	800 Transfers
1	512	Elementary School Program	$149,015.00	$149,015.00	$140,151.00	$8,864.00						
2	515	Secondary School Program		$0.00								
3	517	Alternative School Program		$0.00								
4	519	Vocational-Technical Program		$0.00								
5	521	Special Education Program		$0.00								
6	522	Special Education Preschool Program		$0.00								
7	524	Gifted & Talented Program		$0.00								
8	531	Interscholastic Program		$0.00								
9	532	School Activity Program		$0.00								
10	541	Summer School Program		$0.00								
11	542	Adult School Program		$0.00								
12	546	Detention Center Program		$0.00								
13												
14	500	TOTAL INSTRUCTION	$149,015.00	$149,015.00	$140,151.00	$8,864.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
15												
16	611	Attendance-Guidance-Health Program		$0.00								
17	616	Special Education Support Services Prog		$0.00								
18												
19	621	Instruction Improvement Program	172,151.00	$224,644.00	172,700.00	51,944.00						
20	622	Educational Media Program		$0.00								
21	623	Instruction-Related Technology Program		$0.00								
22	631	Board of Education Program		$0.00								
23	632	District Administration Program		$45.00		45.00						
24												
25	641	School Administration Program		$0.00								
26												
27	651	Business Operation Program		$0.00								
28	655	Central Service Program		$0.00								
29	656	Administrative Technology Services Prog		$0.00								
30	661	Buildings-Care Program (Custodial)		$0.00								
31	663	Maintenance - Non Student Occupied		$0.00								
32	664	Maintenance - Student Occupied Bldgs		$0.00								
33	665	Maintenance - Grounds		$0.00								
34	667	Security Program		$0.00								
35												
36	681	Pupil - To School Trans. Program		$0.00								
37	682	Pupil - Activity Trans. Program		$0.00								
38	683	General Transportation Program		$0.00								
		Subtotal (carried over to page b)	172,151.00	224,689.00	172,700.00	51,989.00	0.00	0.00	0.00	0.00	0.00	0.00

/Users/angelapendlebury/Downloads/[2021-Combined-Revenues-and-Expenditures-4.xlsm]271 E1

S.D.E.

BUDGET

EXPENDITURES

July 1, 2020 - June 30, 2021

TITLE II-A, ESSA - SUPPORTING EFFECTIVE INSTRUCTION

FUND NO: 271

NOTE: Round each entry to the nearest dollar amount.

Line	Code	EXPENDITURES Functions/Programs	Prior Year Budget	Proposed Budget	100 Salaries	200 Benefits	300 Purchased Services	400 Supplies Materials	500 Capital Objects	600 Debt Retirement	700 Insurance-Judgment	800 Transfers
39	691	Other Support Services Program		$0.00								
40												
41	600	TOTAL SUPPORT SERVICES	$172,151.00	$224,689.00	$172,700.00	$51,989.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
42												
44	710	Child Nutrition Program		0.00								
45	720	Community Services Program		0.00								
46	730	Enterprise Operations		0.00								
47	740	Student Activity Program		0.00								
48												
49	700	TOTAL NON-INSTRUCTION	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
50												
51	810	Capital Assets - Student Occupied		0.00								
52	811	Capital Assets - NonStudent Occupied		0.00								
53												
54	800	TOTAL CAPITAL ASSET PROGRAMS	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
55												
56	911	Debt Services Program - Principal		0.00								
57	912	Debt Services Program - Interest		0.00								
58	913	Debt Services Program - Refunded Debt		0.00								
59	920	Transfers Out	3,901.00	4,000.00								4,000.00
60												
61	900	TOTAL OTHER SERVICES	$3,901.00	$4,000.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$4,000.00
62												
63		TOTAL EXPENDITURES										
64		(Lines 14+41+48+53+60)	$325,067.00	$377,704.00	$312,851.00	$60,853.00	$0.00	$0.00	$0.00	$0.00	$0.00	$4,000.00
65												
66												
67												
68												
69		TOTAL APPROPRIATION	$325,067.00	$377,704.00								
70		(Line 63 + line 66)										
71												
72												
73		**BUDGET SUMMARY**										
74												
75		Beginning Fund Balance	0.00	21,281.00	**BUDGET SUMMARY:**							
76		Revenues + Transfers In	325,067.00	356,424.00								
77		TOTAL REVENUE (lines 74 + 75)	325,067.00	377,705.00	**The total on line 77 must equal the total on line 81.**							
78												
79		Total Appropriation	325,067.00	377,704.00								
80		Unappropriated Balance										
81		TOTAL APPROPRIATION (lines 78 + 79)	$325,067.00	$377,704.00	Total Revenue and Appropriations must Balance to 0							

21ST CENTURY COMMUNITY LEARNING

Fund 273

The funding for this fund comes from a 5-year grant from the Federal Government and is designed to provide academic enrichment opportunities, art, music, recreation, sports, drug and violence prevention, and youth development activities to students during non-school hours. The program also offers families of students served by community learning centers opportunities for educational development.

Expense Summary

- Salaries and benefits for .7 FTE coordinator along with paraprofessional support
- Services include dance instruction, martial arts instruction, music instruction, field trips, professional development and travel
- Supplies include books, rewards, enrichment supplies and equipment

S.D.E.

BUDGET
REVENUES
July 1, 2020 - June 30, 2021

TITLE IV-B, ESSA - 21st CENTURY COMMUNITY LEARNING CENTERS

FUND NO: 273

NOTE: Round each entry to the nearest dollar amount.

Line	Code	REVENUES Item	Prior Year Budget	Proposed Line Amounts	Budget Totals
1	320000	Estimated Fund Balance, July 1	$176,005.00	*******	
2					
3	411100	Taxes - General M & O			
4	411200	Taxes - Supplemental			
5	411300	Taxes - Emergency			
6	411400	Taxes - Tort			
7	411500	Taxes - Cooperative			
8	411600	Taxes - Tuition			
9	411700	Taxes - Migrant			
10	411900	Taxes - Other			
11	412100	Taxes - Plant Facility			
12	412500	Taxes - Bond & Interest			
13		TOTAL TAXES	0.00	*******	0.00
14	413000	Penalty: Delinquent Taxes			
15					
16	414100	Tuition From Individuals			
17	414200	Tuition From Districts in Idaho			
18	414300	Tuition From Out of State Districts			
19					
20	415000	Earnings on Investments			
21					
22	416100	School Food Service			
23	416200	Meal Sales: Non-reimbur.			
24	416900	Other Food Sales			
25					
26	417100	Admissions/Activities			
27	417200	Bookstore Sales			
28	417300	Clubs, Org. Dues, Etc.			
29	417400	School Fees & Charges			
30	417900	Other Student Revenues			
31					
32	418100	Community Service			
33					
34	419100	Rentals			
35	419200	Contributions/Donations			
36	419300	Transportation Fees			
37	419900	Other Local			
38		TOTAL OTHER LOCAL	0.00	*******	0.00
39	410000	TOTAL LOCAL (Line 13 + 38)		*******	
			0.00		0.00

Line	Code	REVENUES Item	Prior Year Budget	Proposed Line Amounts	Budget Totals
40	429000	Other County			
41	420000	TOTAL COUNTY	0.00	*******	0.00
42					
43	431100	Base Support Program			
44	431200	Transportation Support			
45	431400	Exceptional Child/SED Support			
46	431500	Border Tuition Support			
47	431600	Tuition Equivalency			
48	431800	Benefit Apportionment			
49	431900	Other State Support			
50	432100	Driver Education Program			
51	432400	Professional Technical Program			
52	437000	Lottery/Additional State Maintenance			
53	438000	Revenue in Lieu of/Tax Replacement			
54	439000	Other State Revenue			
55	430000	TOTAL STATE	0.00	*******	0.00
56					
57					
58	442000	Indirect Unrestricted Federal			
59	443000	Direct Restricted Federal			
60	445100	Title I - ESEA	176,005.00	160,616.00	
61	445200	Title VI, ESEA - Innovative Practices Program			
62	445300	Perkins III - Vocational Technical Act			
63	445400	Adult Education			
64	445500	Child Nutrition Reimbursement			
65	445600	IDEA Part B (School Age & Preschool)			
66	445900	Other Indirect Federal Programs			
67	448200	Impact Aid - P.L. 874			
68	440000	TOTAL FEDERAL	176,005.00	*******	160,616.00
69					
70	451000	Proceeds: Bonds, Capital Leases, et. al.			
71	453000	Sale of Fixed Assets			
72	450000	TOTAL OTHER	0.00	*******	0.00
73					
74		TOTAL REVENUES	176,005.00	*******	160,616.00
75					
76	460000	TRANSFERS IN			0.00
77					
	400000	TOTAL BALANCE + REVENUES + TRANSFERS		*******	
		(Lines 1 + 74 + 76)	$352,010.00		$160,616.00

BUDGET

EXPENDITURES

TITLE IV-B, ESSA - 21st CENTURY COMMUNITY LEARNING CENTERS

July 1, 2020 - June 30, 2021

FUND NO: 273

NOTE: Round each entry to the nearest dollar amount.

Line	Code	EXPENDITURES Functions/Programs	Prior Year Budget	Proposed Budget	100 Salaries	200 Benefits	300 Purchased Services	400 Supplies Materials	500 Capital Objects	600 Debt Retirement	700 Insurance-Judgment	800 Transfers
1	512	Elementary School Program	$176,005.00	$160,616.00	$127,706.00	$21,254.00	$9,540.00	$2,116.00				
2	515	Secondary School Program		$0.00								
3	517	Alternative School Program		$0.00								
4	519	Vocational-Technical Program		$0.00								
5	521	Special Education Program		$0.00								
6	522	Special Education Preschool Program		$0.00								
7	524	Gifted & Talented Program		$0.00								
8	531	Interscholastic Program		$0.00								
9	532	School Activity Program		$0.00								
10	541	Summer School Program		$0.00								
11	542	Adult School Program		$0.00								
12	546	Detention Center Program		$0.00								
13												
14	500	TOTAL INSTRUCTION	$176,005.00	$160,616.00	$127,706.00	$21,254.00	$9,540.00	$2,116.00	$0.00	$0.00	$0.00	$0.00
15												
16	611	Attendance-Guidance-Health Program		$0.00								
17	616	Special Education Support Services Prog		$0.00								
18												
19	621	Instruction Improvement Program		$0.00								
20	622	Educational Media Program		$0.00								
21	623	Instruction-Related Technology Program		$0.00								
22	631	Board of Education Program		$0.00								
23	632	District Administration Program		$0.00								
24												
25	641	School Administration Program		$0.00								
26												
27	651	Business Operation Program		$0.00								
28	655	Central Service Program		$0.00								
29	656	Administrative Technology Services Prog		$0.00								
30	661	Buildings-Care Program (Custodial)		$0.00								
31	663	Maintenance - Non Student Occupied		$0.00								
32	664	Maintenance - Student Occupied Bldgs		$0.00								
33	665	Maintenance - Grounds		$0.00								
34	667	Security Program		$0.00								
35												
36	681	Pupil - To School Trans. Program		$0.00								
37	682	Pupil - Activity Trans. Program		$0.00								
38	683	General Transportation Program		$0.00								
		Subtotal (carried over to page b)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

S.D.E.

BUDGET
EXPENDITURES

July 1, 2020 - June 30, 2021

TITLE IV-B, ESSA - 21st CENTURY COMMUNITY LEARNING CENTERS

FUND NO: 273

NOTE: Round each entry to the nearest dollar amount.

Line	Code	EXPENDITURES Functions/Programs	Prior Year Budget	Proposed Budget	100 Salaries	200 Benefits	300 Purchased Services	400 Supplies Materials	500 Capital Objects	600 Debt Retirement	700 Insurance-Judgment	800 Transfers
39	691	Other Support Services Program		$0.00								
40												
41	600	TOTAL SUPPORT SERVICES	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
42												
44	710	Child Nutrition Program		0.00								
45	720	Community Services Program		0.00								
46	730	Enterprise Operations		0.00								
47	740	Student Activity Program		0.00								
48												
49	700	TOTAL NON-INSTRUCTION	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
50												
51	810	Capital Assets - Student Occupied		0.00								
52	811	Capital Assets - NonStudent Occupied		0.00								
53												
54	800	TOTAL CAPITAL ASSET PROGRAMS	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
55												
56	911	Debt Services Program - Principal		0.00								
57	912	Debt Services Program - Interest		0.00								
58	913	Debt Services Program - Refunded Debt		0.00								
59	920	Transfers Out		0.00								
60												
61	900	TOTAL OTHER SERVICES	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
62												
63		TOTAL EXPENDITURES										
64		(Lines 14+41+48+53+60)	$176,005.00	$160,616.00	$127,706.00	$21,254.00	$9,540.00	$2,116.00	$0.00	$0.00	$0.00	$0.00
65												
66												
67												
68												
69		TOTAL APPROPRIATION	$176,005.00	$160,616.00								
70		(Line 63 + line 66)										
71												
72												
73		**BUDGET SUMMARY**										
74												
75		Beginning Fund Balance	176,005.00	0.00	**BUDGET SUMMARY:**							
76		Revenues + Transfers In	176,005.00	160,616.00								
77		TOTAL REVENUE (lines 74 + 75)	352,010.00	160,616.00	**The total on line 77 must equal the total on line 81.**							
78												
79		Total Appropriation	176,005.00	160,616.00								
80		Unappropriated Balance										
81		TOTAL APPROPRIATION (lines 78 + 79)	$176,005.00	$160,616.00								

CHILD NUTRITION

Fund 290

The funding for this fund comes from the Federal Government (69%), local sales within child nutrition (28%), and transfers in from general fund (3%). This fund tracks all revenues and expenses associated with school lunch and breakfast:

Expense Summary

- Salaries and benefits for .94 FTE classified supervisor, 38.84 FTE classified child nutrition workers and substitute child nutrition workers
- Services include professional development, printing, travel, software licensing, laundry services
- Supplies include food and non-food supplies used in the program
- Capital objects – equipment purchased for the child nutrition program

Child Nutrition Revenues and Expenditures

	Audited FY 10	Audited FY 11	Audited FY 12	Audited FY 13	Audited FY1 4	Audited FY 15	Audited FY 16	Audited FY 17	Audited FY 18	Audited FY 19	Budgeted FY 20	Budgeted FY 21
Beginning balance	334,059	514,044	769,008	994,872	956,276	893,253	871,343	1,039,052	1,145,261	1,067,605	915,517	1,050,200
Revenue	3,250,548	3,143,349	3,224,385	2,997,260	2,985,421	3,213,296	3,432,270	3,358,809	3,281,662	3,285,314	3,111,474	3,500,000
Expenses	3,070,563	2,888,387	2,998,521	3,035,856	3,048,444	3,235,210	3,264,561	3,252,600	3,359,318	3,332,753	3,162,579	3,214,072
Ending Balance	514,044	769,008	994,872	956,276	893,253	871,339	1,039,052	1,145,261	1,067,605	1,020,166	864,412	1,336,128
Inventory	109,340	92,047	84,480	82,681	120,165	116,789	82,754	115,526	58,512	108,914	100,000	100,000
Liquid fund Balance	404,704	676,961	910,392	873,595	773,088	754,550	956,298	1,029,735	1,009,093	911,252	764,412	1,236,128
Average monthly expenditures	255,880	240,699	249,877	252,988	254,037	269,601	272,047	271,050	279,943	277,729	263,548	267,839
Months of operating funds available	1.58	2.81	3.64	3.45	3.04	2.80	3.52	3.80	3.60	3.28	2.90	4.62

Prices	FY 10	FY 11	FY 12	FY 13	FY 14	FY 15	FY 16	FY 17	FY 18	FY 19	FY 20	FY 21
Elementary												
Breakfast - Regular	1.35	1.40	1.50	1.60	1.60	1.65	1.75	1.85	1.95	1.95	1.95	1.95
Breakfast - Reduced*	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30
Lunch - Regular	1.85	1.90	2.00	2.10	2.10	2.20	2.30	2.40	2.50	2.50	2.60	2.70
Lunch - Reduced*	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40
Milk	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40
Secondary												
Breakfast - Regular	1.35	1.40	1.50	1.60	1.60	1.65	1.75	1.85	1.95	1.95	1.95	1.95
Breakfast - Reduced*	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30
Lunch - Regular	2.10	2.15	2.25	2.35	2.35	2.45	2.55	2.65	2.75	2.75	2.85	2.95
Lunch - Reduced*	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40
Milk	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40
Adult												
Breakfast - Regular*	2.00	2.05	2.15	2.25	2.25	2.35	2.45	2.55	2.65	2.65	2.65	2.65
Lunch - Regular*	3.10	3.15	3.25	3.35	3.35	3.45	3.65	3.75	3.85	3.85	3.95	4.00
Milk	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40

NOTE: Round each entry to the nearest dollar amount.

Line	Code	REVENUES Item	Prior Year Budget	Proposed Line Amounts	Budget Totals
1	320000	Estimated Fund Balance, July 1	$1,159,380.00	*******	$1,159,380.00
2					
3	411100	Taxes - General M & O			
4	411200	Taxes - Supplemental			
5	411300	Taxes - Emergency			
6	411400	Taxes - Tort			
7	411500	Taxes - Cooperative			
8	411600	Taxes - Tuition			
9	411700	Taxes - Migrant			
10	411900	Taxes - Other			
11	412100	Taxes - Plant Facility			
12	412500	Taxes - Bond & Interest			
13		TOTAL TAXES	0.00	*******	0.00
14	413000	Penalty: Delinquent Taxes			
15					
16	414100	Tuition From Individuals			
17	414200	Tuition From Districts in Idaho			
18	414300	Tuition From Out of State Districts			
19					
20	415000	Earnings on Investments			
21					
22	416100	School Food Service	500,000.00	800,000.00	
23	416200	Meal Sales: Non-reimbur.	50,000.00	65,000.00	
24	416900	Other Food Sales	25,000.00	15,000.00	
25					
26	417100	Admissions/Activities			
27	417200	Bookstore Sales			
28	417300	Clubs, Org. Dues, Etc.			
29	417400	School Fees & Charges			
30	417900	Other Student Revenues			
31					
32	418100	Community Service			
33					
34	419100	Rentals			
35	419200	Contributions/Donations			
36	419300	Transportation Fees			
37	419900	Other Local			
38		TOTAL OTHER LOCAL	575,000.00	*******	880,000.00
39	410000	TOTAL LOCAL (Line 13 + 38)		*******	
			575,000.00		880,000.00

Line	Code	REVENUES Item	Prior Year Budget	Proposed Line Amounts	Budget Totals
40	429000	Other County			
41	420000	TOTAL COUNTY	0.00	*******	0.00
42					
43	431100	Base Support Program			
44	431200	Transportation Support			
45	431400	Exceptional Child/SED Support			
46	431500	Border Tuition Support			
47	431600	Tuition Equivalency			
48	431800	Benefit Apportionment			
49	431900	Other State Support			
50	432100	Driver Education Program			
51	432400	Professional Technical Program			
52	437000	Lottery/Additional State Maintenance			
53	438000	Revenue in Lieu of/Tax Replacement			
54	439000	Other State Revenue			
55	430000	TOTAL STATE	0.00	*******	0.00
56					
57					
58	442000	Indirect Unrestricted Federal			
59	443000	Direct Restricted Federal			
60	445100	Title I - ESEA			
61	445200	Title VI, ESEA - Innovative Practices Program			
62	445300	Perkins III - Vocational Technical Act			
63	445400	Adult Education			
64	445500	Child Nutrition Reimbursement	2,286,142.00	1,886,474.00	
65	445600	IDEA Part B (School Age & Preschool)			
66	445900	Other Indirect Federal Programs	250,000.00	250,000.00	
67	448200	Impact Aid - P.L. 874			
68	440000	TOTAL FEDERAL	2,536,142.00	*******	2,136,474.00
69					
70	451000	Proceeds: Bonds, Capital Leases, et. al.			
71	453000	Sale of Fixed Assets			
72	450000	TOTAL OTHER	0.00	*******	0.00
73					
74		TOTAL REVENUES	3,111,142.00	*******	3,016,474.00
75					
76	460000	TRANSFERS IN	82,625.00	95,000.00	95,000.00
77					
	400000	TOTAL BALANCE + REVENUES + TRANSFERS		*******	
		(Lines 1 + 74 + 76)	$4,353,147.00		$4,270,854.00

S.D.E.

BUDGET
REVENUES
July 1, 2020 - June 30, 2021

CHILD NUTRITION
FUND NO: 290

NOTE: Round each entry to the nearest dollar amount.

Line	Code	REVENUES Item	Prior Year Budget	Proposed Line Amounts	Budget Totals
1	320000	Estimated Fund Balance, July 1	$1,159,380.00	*******	$1,050,200.00
2					
3	411100	Taxes - General M & O			
4	411200	Taxes - Supplemental			
5	411300	Taxes - Emergency			
6	411400	Taxes - Tort			
7	411500	Taxes - Cooperative			
8	411600	Taxes - Tuition			
9	411700	Taxes - Migrant			
10	411900	Taxes - Other			
11	412100	Taxes - Plant Facility			
12	412500	Taxes - Bond & Interest			
13		TOTAL TAXES	0.00	*******	0.00
14	413000	Penalty: Delinquent Taxes			
15					
16	414100	Tuition From Individuals			
17	414200	Tuition From Districts in Idaho			
18	414300	Tuition From Out of State Districts			
19					
20	415000	Earnings on Investments			
21					
22	416100	School Food Service	800,000.00	800,000.00	
23	416200	Meal Sales: Non-reimbur.	65,000.00	65,000.00	
24	416900	Other Food Sales	15,000.00	15,000.00	
25					
26	417100	Admissions/Activities			
27	417200	Bookstore Sales			
28	417300	Clubs, Org. Dues, Etc.			
29	417400	School Fees & Charges			
30	417900	Other Student Revenues			
31					
32	418100	Community Service			
33					
34	419100	Rentals			
35	419200	Contributions/Donations			
36	419300	Transportation Fees			
37	419900	Other Local			
38		TOTAL OTHER LOCAL	880,000.00	*******	880,000.00
39	410000	TOTAL LOCAL (Line 13 + 38)	880,000.00	*******	880,000.00

Line	Code	REVENUES Item	Prior Year Budget	Proposed Line Amounts	Budget Totals
40	429000	Other County			
41	420000	TOTAL COUNTY	0.00	*******	0.00
42					
43	431100	Base Support Program			
44	431200	Transportation Support			
45	431400	Exceptional Child/SED Support			
46	431500	Border Tuition Support			
47	431600	Tuition Equivalency			
48	431800	Benefit Apportionment			
49	431900	Other State Support			
50	432100	Driver Education Program			
51	432400	Professional Technical Program			
52	437000	Lottery/Additional State Maintenance			
53	438000	Revenue in Lieu of/Tax Replacement			
54	439000	Other State Revenue			
55	430000	TOTAL STATE	0.00	*******	0.00
56					
57					
58	442000	Indirect Unrestricted Federal			
59	443000	Direct Restricted Federal			
60	445100	Title I - ESEA			
61	445200	Title VI, ESEA - Innovative Practices Program			
62	445300	Perkins III - Vocational Technical Act			
63	445400	Adult Education			
64	445500	Child Nutrition Reimbursement	1,886,474.00	2,280,000.00	
65	445600	IDEA Part B (School Age & Preschool)			
66	445900	Other Indirect Federal Programs	250,000.00	250,000.00	
67	448200	Impact Aid - P.L. 874			
68	440000	TOTAL FEDERAL	2,136,474.00	*******	2,530,000.00
69					
70	451000	Proceeds: Bonds, Capital Leases, et. al.			
71	453000	Sale of Fixed Assets			
72	450000	TOTAL OTHER	0.00	*******	0.00
73					
74		TOTAL REVENUES	3,016,474.00	*******	3,410,000.00
75					
76	460000	TRANSFERS IN	95,000.00	90,000.00	90,000.00
77					
	400000	TOTAL BALANCE + REVENUES + TRANSFERS (Lines 1 + 74 + 76)	$4,270,854.00	*******	$4,550,200.00

S.D.E.

BUDGET

EXPENDITURES

July 1, 2020 - June 30, 2021

CHILD NUTRITION

FUND NO: 290

NOTE: Round each entry to the nearest dollar amount.

Line	Code	EXPENDITURES Functions/Programs	Prior Year Budget	Proposed Budget	100 Salaries	200 Benefits	300 Purchased Services	400 Supplies Materials	500 Capital Objects	600 Debt Retirement	700 Insurance-Judgment	800 Transfers
1	512	Elementary School Program		$0.00								
2	515	Secondary School Program		$0.00								
3	517	Alternative School Program		$0.00								
4	519	Vocational-Technical Program		$0.00								
5	521	Special Education Program		$0.00								
6	522	Special Education Preschool Program		$0.00								
7	524	Gifted & Talented Program		$0.00								
8	531	Interscholastic Program		$0.00								
9	532	School Activity Program		$0.00								
10	541	Summer School Program		$0.00								
11	542	Adult School Program		$0.00								
12	546	Detention Center Program		$0.00								
13												
14	500	TOTAL INSTRUCTION	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
15												
16	611	Attendance-Guidance-Health Program		$0.00								
17	616	Special Education Support Services Prog		$0.00								
18												
19	621	Instruction Improvement Program		$0.00								
20	622	Educational Media Program		$0.00								
21	623	Instruction-Related Technology Program		$0.00								
22	631	Board of Education Program		$0.00								
23	632	District Administration Program		$0.00								
24												
25	641	School Administration Program		$0.00								
26												
27	651	Business Operation Program		$0.00								
28	655	Central Service Program		$0.00								
29	656	Administrative Technology Services Prog		$0.00								
30	661	Buildings-Care Program (Custodial)		$0.00								
31	663	Maintenance - Non Student Occupied		$0.00								
32	664	Maintenance - Student Occupied Bldgs		$0.00								
33	665	Maintenance - Grounds		$0.00								
34	667	Security Program		$0.00								
35												
36	681	Pupil - To School Trans. Program		$0.00								
37	682	Pupil - Activity Trans. Program		$0.00								
38	683	General Transportation Program		$0.00								
		Subtotal (carried over to page b)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

/Users/angelapendlebury/Downloads/[2021-Combined-Revenues-and-Expenditures-4.xlsm]290 E1

S.D.E.

BUDGET

EXPENDITURES

July 1, 2020 - June 30, 2021

CHILD NUTRITION

FUND NO: 290

NOTE: Round each entry to the nearest dollar amount.

Line	Code	EXPENDITURES Functions/Programs	Prior Year Budget	Proposed Budget	100 Salaries	200 Benefits	300 Purchased Services	400 Supplies Materials	500 Capital Objects	600 Debt Retirement	700 Insurance-Judgment	800 Transfers
39	691	Other Support Services Program		$0.00								
40												
41	600	TOTAL SUPPORT SERVICES	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
42												
44	710	Child Nutrition Program	3,132,579.00	3,024,072.00	1,208,793.00	490,779.00	52,500.00	1,227,000.00	45,000.00			
45	720	Community Services Program		0.00								
46	730	Enterprise Operations		0.00								
47	740	Student Activity Program		0.00								
48												
49	700	TOTAL NON-INSTRUCTION	$3,132,579.00	$3,024,072.00	$1,208,793.00	$490,779.00	$52,500.00	$1,227,000.00	$45,000.00	$0.00	$0.00	$0.00
50												
51	810	Capital Assets - Student Occupied		0.00								
52	811	Capital Assets - NonStudent Occupied		0.00								
53												
54	800	TOTAL CAPITAL ASSET PROGRAMS	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
55												
56	911	Debt Services Program - Principal		0.00								
57	912	Debt Services Program - Interest		0.00								
58	913	Debt Services Program - Refunded Debt		0.00								
59	920	Transfers Out	30,000.00	90,000.00								90,000.00
60												
61	900	TOTAL OTHER SERVICES	$30,000.00	$90,000.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$90,000.00
62												
63		TOTAL EXPENDITURES										
64		(Lines 14+41+48+53+60)	$3,162,579.00	$3,114,072.00	$1,208,793.00	$490,779.00	$52,500.00	$1,227,000.00	$45,000.00	$0.00	$0.00	$90,000.00
65												
66												
67												
68												
69		TOTAL APPROPRIATION	$3,162,579.00	$3,114,072.00								
70		(Line 63 + line 66)										
71												
72												
73		**BUDGET SUMMARY**										
74												
75		Beginning Fund Balance	1,159,380.00	1,050,200.00	**BUDGET SUMMARY:**							
76		Revenues + Transfers In	3,111,474.00	3,500,000.00								
77		TOTAL REVENUE (lines 74 + 75)	4,270,854.00	4,550,200.00	**The total on line 77 must equal the total on line 81.**							
78												
79		Total Appropriation	3,162,579.00	3,114,072.00								
80		*Unappropriated Balance		1,436,128.00	*Includes $100,000 in Inventory							
81		TOTAL APPROPRIATION (lines 78 + 79)	$3,162,579.00	$4,550,200.00								

BOND REDEMPTION AND INTEREST

Fund 310

The funding for this fund comes from revenues received from tax levies. This fund is used to pay for the liquidation of bonded indebtedness and for the payment of principals and interest on all general obligation bonds.

S.D.E.

BUDGET
REVENUES
July 1, 2020 - June 30, 2021

BOND REDEMPTION & INTEREST
FUND NO: 310

NOTE: Round each entry to the nearest dollar amount.

Line	Code	REVENUES Item	Prior Year Budget	Proposed Line Amounts	Budget Totals
1	320000	Estimated Fund Balance, July 1	$5,369,668.00	*******	$5,396,291.00
2					
3	411100	Taxes - General M & O			
4	411200	Taxes - Supplemental			
5	411300	Taxes - Emergency			
6	411400	Taxes - Tort			
7	411500	Taxes - Cooperative			
8	411600	Taxes - Tuition			
9	411700	Taxes - Migrant			
10	411900	Taxes - Other			
11	412100	Taxes - Plant Facility			
12	412500	Taxes - Bond & Interest	8,482,459.00	7,150,000.00	
13		TOTAL TAXES	8,482,459.00	*******	7,150,000.00
14	413000	Penalty: Delinquent Taxes			
15					
16	414100	Tuition From Individuals			
17	414200	Tuition From Districts in Idaho			
18	414300	Tuition From Out of State Districts			
19					
20	415000	Earnings on Investments	50,000.00	50,000.00	
21					
22	416100	School Food Service			
23	416200	Meal Sales: Non-reimbur.			
24	416900	Other Food Sales			
25					
26	417100	Admissions/Activities			
27	417200	Bookstore Sales			
28	417300	Clubs, Org. Dues, Etc.			
29	417400	School Fees & Charges			
30	417900	Other Student Revenues			
31					
32	418100	Community Service			
33					
34	419100	Rentals			
35	419200	Contributions/Donations			
36	419300	Transportation Fees			
37	419900	Other Local			
38		TOTAL OTHER LOCAL	50,000.00	*******	50,000.00
39	410000	TOTAL LOCAL (Line 13 + 38)	8,532,459.00	*******	7,200,000.00

Line	Code	REVENUES Item	Prior Year Budget	Proposed Line Amounts	Budget Totals
40	429000	Other County			
41	420000	TOTAL COUNTY	0.00	*******	0.00
42					
43	431100	Base Support Program			
44	431200	Transportation Support			
45	431400	Exceptional Child/SED Support			
46	431500	Border Tuition Support			
47	431600	Tuition Equivalency			
48	431800	Benefit Apportionment			
49	431900	Other State Support	374,516.00	374,516.00	
50	432100	Driver Education Program			
51	432400	Professional Technical Program			
52	437000	Lottery/Additional State Maintenance			
53	438000	Revenue in Lieu of/Tax Replacement	185,000.00	185,000.00	
54	439000	Other State Revenue			
55	430000	TOTAL STATE	559,516.00	*******	559,516.00
56					
57					
58	442000	Indirect Unrestricted Federal			
59	443000	Direct Restricted Federal			
60	445100	Title I - ESEA			
61	445200	Title VI, ESEA - Innovative Practices Program			
62	445300	Perkins III - Vocational Technical Act			
63	445400	Adult Education			
64	445500	Child Nutrition Reimbursement			
65	445600	IDEA Part B (School Age & Preschool)			
66	445900	Other Indirect Federal Programs			
67	448200	Impact Aid - P.L. 874			
68	440000	TOTAL FEDERAL	0.00	*******	0.00
69					
70	451000	Proceeds: Bonds, Capital Leases, et. al.			
71	453000	Sale of Fixed Assets			
72	450000	TOTAL OTHER	0.00	*******	0.00
73					
74		TOTAL REVENUES	9,091,975.00	*******	7,759,516.00
75					
76	460000	TRANSFERS IN			0.00
77					
	400000	TOTAL BALANCE + REVENUES + TRANSFERS (Lines 1 + 74 + 76)	$14,461,643.00	*******	$13,155,807.00

S.D.E.

BUDGET
EXPENDITURES
July 1, 2020 - June 30, 2021

BOND REDEMPTION & INTEREST FUND
FUND NO: 310

NOTE: Round each entry to the nearest dollar amount.

Line	Code	EXPENDITURES Functions/Programs	Prior Year Budget	Proposed Budget	100 Salaries	200 Benefits	300 Purchased Services	400 Supplies Materials	500 Capital Objects	600 Debt Retirement	700 Insurance-Judgment	800 Transfers
1	512	Elementary School Program		$0.00								
2	515	Secondary School Program		$0.00								
3	517	Alternative School Program		$0.00								
4	519	Vocational-Technical Program		$0.00								
5	521	Special Education Program		$0.00								
6	522	Special Education Preschool Program		$0.00								
7	524	Gifted & Talented Program		$0.00								
8	531	Interscholastic Program		$0.00								
9	532	School Activity Program		$0.00								
10	541	Summer School Program		$0.00								
11	542	Adult School Program		$0.00								
12	546	Detention Center Program		$0.00								
13												
14	500	TOTAL INSTRUCTION	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
15												
16	611	Attendance-Guidance-Health Program		$0.00								
17	616	Special Education Support Services Prog		$0.00								
18												
19	621	Instruction Improvement Program		$0.00								
20	622	Educational Media Program		$0.00								
21	623	Instruction-Related Technology Program		$0.00								
22	631	Board of Education Program		$0.00								
23	632	District Administration Program		$0.00								
24												
25	641	School Administration Program		$0.00								
26												
27	651	Business Operation Program		$0.00								
28	655	Central Service Program		$0.00								
29	656	Administrative Technology Services Prog		$0.00								
30	661	Buildings-Care Program (Custodial)		$0.00								
31	663	Maintenance - Non Student Occupied		$0.00								
32	664	Maintenance - Student Occupied Bldgs		$0.00								
33	665	Maintenance - Grounds		$0.00								
34	667	Security Program		$0.00								
35												
36	681	Pupil - To School Trans. Program		$0.00								
37	682	Pupil - Activity Trans. Program		$0.00								
38	683	General Transportation Program		$0.00								
		Subtotal (carried over to page b)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

/Users/angelapendlebury/Downloads/[2021-Combined-Revenues-and-Expenditures-4.xlsm]310 E1

S.D.E.

BUDGET

EXPENDITURES

July 1, 2020 - June 30, 2021

BOND REDEMPTION & INTEREST FUND

FUND NO: 310

NOTE: Round each entry to the nearest dollar amount.

Line	Code	EXPENDITURES Functions/Programs	Prior Year Budget	Proposed Budget	100 Salaries	200 Benefits	300 Purchased Services	400 Supplies Materials	500 Capital Objects	600 Debt Retirement	700 Insurance- Judgment	800 Transfers
39	691	Other Support Services Program		$0.00								
40												
41	600	TOTAL SUPPORT SERVICES	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
42												
44	710	Child Nutrition Program		0.00								
45	720	Community Services Program		0.00								
46	730	Enterprise Operations		0.00								
47	740	Student Activity Program		0.00								
48												
49	700	TOTAL NON-INSTRUCTION	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
50												
51	810	Capital Assets - Student Occupied		0.00								
52	811	Capital Assets - NonStudent Occupied		0.00								
53												
54	800	TOTAL CAPITAL ASSET PROGRAMS	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
55												
56	911	Debt Services Program - Principal	5,270,000.00	3,442,475.00						3,442,475.00		
57	912	Debt Services Program - Interest	1,241,038.00	994,675.00						994,675.00		
58	913	Debt Services Program - Refunded Debt		3,400,000.00						3,400,000.00		
59	920	Transfers Out		0.00								
60												
61	900	TOTAL OTHER SERVICES	$6,511,038.00	$7,837,150.00	$0.00	$0.00	$0.00	$0.00	$0.00	$7,837,150.00	$0.00	$0.00
62												
63		TOTAL EXPENDITURES										
64		(Lines 14+41+48+53+60)	$6,511,038.00	$7,837,150.00	$0.00	$0.00	$0.00	$0.00	$0.00	$7,837,150.00	$0.00	$0.00
65												
66												
67												
68												
69		TOTAL APPROPRIATION	$6,511,038.00	$7,837,150.00								
70		(Line 63 + line 66)										
71												
72												
73		**BUDGET SUMMARY**										
74												
75		Beginning Fund Balance	5,369,668.00	5,396,291.00	**BUDGET SUMMARY:**							
76		Revenues + Transfers In	9,091,975.00	7,759,516.00								
77		TOTAL REVENUE (lines 74 + 75)	14,461,643.00	13,155,807.00	**The total on line 77 must equal the total on line 81.**							
78												
79		Total Appropriation	6,511,038.00	7,837,150.00								
80		Unappropriated Balance		5,318,657.00								
81		TOTAL APPROPRIATION (lines 78 + 79)	$6,511,038.00	$13,155,807.00								

PLANT FACILITIES FUND

Fund 420

This fund is for the voter approved Plant Facilities Levy. These funds are used for major renovations needed at individual schools, as well as school furniture, school busses, technology, land acquisitions, and other capital needs. For FY 2021 we have budgeted for the following expenses:

- *Maintenance & Operations*: $760,000 –This is to pay for maintenance of school facilities like refinishing floors, new roofs for buildings, and for replacement vehicles or equipment.
- *Technology*: $1,000,000 –This is used to provide upgrades to technology infrastructure and technological materials and equipment for schools.
- *Matching Funds*: $153,900–These funds are provided to the schools to match donated funds and used to purchase board approved capital asset items for the school.
- *Building SPFF:* $38,000 –These funds are distributed to schools to purchase any new equipment they need.
- *Furniture:* $40,000 –These funds are used to provide needed replacement furniture in the schools.
- *Music:* $15,000 –These funds are used to provide materials and equipment for all the various district music programs.
- *Athletics:* $20,000 -These funds are used to provide materials and equipment for all the various district athletic teams.
- *Elementary per student capital:* $30,000 –These funds are distributed to each elementary school on a per student basis to provide capital equipment for the school.
- *Secondary per student capital:* $45,000 - These funds are distributed to each secondary school on a per student basis to provide capital equipment for the school.
- *Custodial:* $40,000 –These funds are used to replace custodial equipment as needed.
- *Modular Classrooms for IFHS and Design work for stadium:* $400,000
- Sunnyside Remodel: $3,300,000
- *Reserves:* The balance of this fund is held in reserve for emergency expenses related to capital assets or building maintenance.

S.D.E.

BUDGET
REVENUES
July 1, 2020 - June 30, 2021

PLANT FACILITIES
FUND NO. 420

NOTE: Round each entry to the nearest dollar amount.

Line	Code	REVENUES Item	Prior Year Budget	Proposed Line Amounts	Budget Totals
1	320000	Estimated Fund Balance, July 1	$1,492,536.00	*******	$2,863,443.00
2					
3	411100	Taxes - General M & O			
4	411200	Taxes - Supplemental			
5	411300	Taxes - Emergency			
6	411400	Taxes - Tort			
7	411500	Taxes - Cooperative			
8	411600	Taxes - Tuition			
9	411700	Taxes - Migrant			
10	411900	Taxes - Other			
11	412100	Taxes - Plant Facility	2,442,805.00	2,442,805.00	
12	412500	Taxes - Bond & Interest			
13		TOTAL TAXES	2,442,805.00	*******	2,442,805.00
14	413000	Penalty: Delinquent Taxes	18,000.00	17,000.00	
15					
16	414100	Tuition From Individuals			
17	414200	Tuition From Districts in Idaho			
18	414300	Tuition From Out of State Districts			
19					
20	415000	Earnings on Investments			
21					
22	416100	School Food Service			
23	416200	Meal Sales: Non-reimbur.			
24	416900	Other Food Sales			
25					
26	417100	Admissions/Activities			
27	417200	Bookstore Sales			
28	417300	Clubs, Org. Dues, Etc.			
29	417400	School Fees & Charges			
30	417900	Other Student Revenues			
31					
32	418100	Community Service			
33					
34	419100	Rentals			
35	419200	Contributions/Donations			
36	419300	Transportation Fees			
37	419900	Other Local			
38		TOTAL OTHER LOCAL	18,000.00	*******	17,000.00
39	410000	TOTAL LOCAL (Line 13 + 38)	2,460,805.00	*******	2,459,805.00

Line	Code	REVENUES Item	Prior Year Budget	Proposed Line Amounts	Budget Totals
40	429000	Other County			
41	420000	TOTAL COUNTY	0.00	*******	0.00
42					
43	431100	Base Support Program			
44	431200	Transportation Support			
45	431400	Exceptional Child/SED Support			
46	431500	Border Tuition Support			
47	431600	Tuition Equivalency			
48	431800	Benefit Apportionment			
49	431900	Other State Support			
50	432100	Driver Education Program			
51	432400	Professional Technical Program			
52	437000	Lottery/Additional State Maintenance			
53	438000	Revenue in Lieu of/Tax Replacement			
54	439000	Other State Revenue			
55	430000	TOTAL STATE	0.00	*******	0.00
56					
57					
58	442000	Indirect Unrestricted Federal			
59	443000	Direct Restricted Federal			
60	445100	Title I - ESEA			
61	445200	Title VI, ESEA - Innovative Practices Program			
62	445300	Perkins III - Vocational Technical Act			
63	445400	Adult Education			
64	445500	Child Nutrition Reimbursement			
65	445600	IDEA Part B (School Age & Preschool)			
66	445900	Other Indirect Federal Programs			
67	448200	Impact Aid - P.L. 874			
68	440000	TOTAL FEDERAL	0.00	*******	0.00
69					
70	451000	Proceeds: Bonds, Capital Leases, et. al.			
71	453000	Sale of Fixed Assets			
72	450000	TOTAL OTHER	0.00	*******	0.00
73					
74		TOTAL REVENUES	2,460,805.00	*******	2,459,805.00
75					
76	460000	TRANSFERS IN			0.00
77					
	400000	TOTAL BALANCE + REVENUES + TRANSFERS (Lines 1 + 74 + 76)	$3,953,341.00	*******	$5,323,248.00

S.D.E.

BUDGET

EXPENDITURES

July 1, 2020 - June 30, 2021

PLANT FACILITIES FUND

FUND NO: 420

NOTE: Round each entry to the nearest dollar amount.

Line	Code	EXPENDITURES Functions/Programs	Prior Year Budget	Proposed Budget	100 Salaries	200 Benefits	300 Purchased Services	400 Supplies Materials	500 Capital Objects	600 Debt Retirement	700 Insurance-Judgment	800 Transfers
1	512	Elementary School Program		$0.00								
2	515	Secondary School Program		$0.00								
3	517	Alternative School Program		$0.00								
4	519	Vocational-Technical Program		$0.00								
5	521	Special Education Program		$0.00								
6	522	Special Education Preschool Program		$0.00								
7	524	Gifted & Talented Program		$0.00								
8	531	Interscholastic Program		$0.00								
9	532	School Activity Program		$0.00								
10	541	Summer School Program		$0.00								
11	542	Adult School Program		$0.00								
12	546	Detention Center Program		$0.00								
13												
14	500	TOTAL INSTRUCTION	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
15												
16	611	Attendance-Guidance-Health Program		$0.00								
17	616	Special Education Support Services Prog		$0.00								
18												
19	621	Instruction Improvement Program		$0.00								
20	622	Educational Media Program		$0.00								
21	623	Instruction-Related Technology Program		$0.00								
22	631	Board of Education Program		$0.00								
23	632	District Administration Program		$0.00								
24												
25	641	School Administration Program		$0.00								
26												
27	651	Business Operation Program		$0.00								
28	655	Central Service Program		$0.00								
29	656	Administrative Technology Services Prog		$0.00								
30	661	Buildings-Care Program (Custodial)		$0.00								
31	663	Maintenance - Non Student Occupied		$0.00								
32	664	Maintenance - Student Occupied Bldgs		$0.00								
33	665	Maintenance - Grounds		$0.00								
34	667	Security Program		$0.00								
35												
36	681	Pupil - To School Trans. Program		$0.00								
37	682	Pupil - Activity Trans. Program		$0.00								
38	683	General Transportation Program		$0.00								
		Subtotal (carried over to page b)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

S.D.E.

BUDGET

EXPENDITURES

July 1, 2020 - June 30, 2021

PLANT FACILITIES FUND

FUND NO: 420

NOTE: Round each entry to the nearest dollar amount.

Line	Code	EXPENDITURES Functions/Programs	Prior Year Budget	Proposed Budget	100 Salaries	200 Benefits	300 Purchased Services	400 Supplies Materials	500 Capital Objects	600 Debt Retirement	700 Insurance-Judgment	800 Transfers
39	691	Other Support Services Program		$0.00								
40												
41	600	TOTAL SUPPORT SERVICES	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
42												
44	710	Child Nutrition Program		0.00								
45	720	Community Services Program		0.00								
46	730	Enterprise Operations		0.00								
47	740	Student Activity Program		0.00								
48												
49	700	TOTAL NON-INSTRUCTION	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
50												
51	810	Capital Assets - Student Occupied	2,339,891.00	2,482,000.00					2,482,000.00			
52	811	Capital Assets - NonStudent Occupied	1,613,450.00	2,000,805.00				40,000.00	1,960,805.00			
53												
54	800	TOTAL CAPITAL ASSET PROGRAMS	$3,953,341.00	$4,482,805.00	$0.00	$0.00	$0.00	$40,000.00	$4,442,805.00	$0.00	$0.00	$0.00
55												
56	911	Debt Services Program - Principal		0.00								
57	912	Debt Services Program - Interest		0.00								
58	913	Debt Services Program - Refunded Debt		0.00								
59	920	Transfers Out		0.00								
60												
61	900	TOTAL OTHER SERVICES	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
62												
63		TOTAL EXPENDITURES										
64		(Lines 14+41+48+53+60)	$3,953,341.00	$4,482,805.00	$0.00	$0.00	$0.00	$40,000.00	$4,442,805.00	$0.00	$0.00	$0.00
65												
66												
67												
68												
69		TOTAL APPROPRIATION	$3,953,341.00	$4,482,805.00								
70		(Line 63 + line 66)										
71												
72												
73		**BUDGET SUMMARY**										
74												
75		Beginning Fund Balance	1,492,536.00	2,863,443.00	**BUDGET SUMMARY:**							
76		Revenues + Transfers In	2,460,805.00	2,459,805.00								
77		TOTAL REVENUE (lines 74 + 75)	3,953,341.00	5,323,248.00	**The total on line 77 must equal the total on line 81.**							
78												
79		Total Appropriation	3,953,341.00	4,482,805.00								
80		Unappropriated Balance										
81		TOTAL APPROPRIATION (lines 78 + 79)	$3,953,341.00	$4,482,805.00	Total Revenue and Appropriations must Balance to 0							

BUS DEPRECIATION

Fund 424

This is a fund added at the recommendation of the Idaho State Board of Education. The district purchased school buses with plant facilities fund (Fund 420). The state includes money for bus depreciation as part of the general fund allocations, these funds are transferred to Fund 424 to be used the purchase of school buses.

BUDGET
REVENUES
July 1, 2020 - June 30, 2021

BUS DEPRECIATION
FUND NO: 424

NOTE: Round each entry to the nearest dollar amount.

Line	Code	REVENUES Item	Prior Year Budget	Proposed Line Amounts	Budget Totals
1	320000	Estimated Fund Balance, July 1		*******	
2					
3	411100	Taxes - General M & O			
4	411200	Taxes - Supplemental			
5	411300	Taxes - Emergency			
6	411400	Taxes - Tort			
7	411500	Taxes - Cooperative			
8	411600	Taxes - Tuition			
9	411700	Taxes - Migrant			
10	411900	Taxes - Other			
11	412100	Taxes - Plant Facility			
12	412500	Taxes - Bond & Interest			
13		TOTAL TAXES	0.00	*******	0.00
14	413000	Penalty: Delinquent Taxes			
15					
16	414100	Tuition From Individuals			
17	414200	Tuition From Districts in Idaho			
18	414300	Tuition From Out of State Districts			
19					
20	415000	Earnings on Investments			
21					
22	416100	School Food Service			
23	416200	Meal Sales: Non-reimbur.			
24	416900	Other Food Sales			
25					
26	417100	Admissions/Activities			
27	417200	Bookstore Sales			
28	417300	Clubs, Org. Dues, Etc.			
29	417400	School Fees & Charges			
30	417900	Other Student Revenues			
31					
32	418100	Community Service			
33					
34	419100	Rentals			
35	419200	Contributions/Donations			
36	419300	Transportation Fees			
37	419900	Other Local			
38		TOTAL OTHER LOCAL	0.00	*******	0.00
39	410000	TOTAL LOCAL (Line 13 + 38)	0.00	*******	0.00

Line	Code	REVENUES Item	Prior Year Budget	Proposed Line Amounts	Budget Totals
40	429000	Other County			
41	420000	TOTAL COUNTY	0.00	*******	0.00
42					
43	431100	Base Support Program			
44	431200	Transportation Support			
45	431400	Exceptional Child/SED Support			
46	431500	Border Tuition Support			
47	431600	Tuition Equivalency			
48	431800	Benefit Apportionment			
49	431900	Other State Support			
50	432100	Driver Education Program			
51	432400	Professional Technical Program			
52	437000	Lottery/Additional State Maintenance			
53	438000	Revenue in Lieu of/Tax Replacement			
54	439000	Other State Revenue			
55	430000	TOTAL STATE	0.00	*******	0.00
56					
57					
58	442000	Indirect Unrestricted Federal			
59	443000	Direct Restricted Federal			
60	445100	Title I - ESEA			
61	445200	Title VI, ESEA - Innovative Practices Program			
62	445300	Perkins III - Vocational Technical Act			
63	445400	Adult Education			
64	445500	Child Nutrition Reimbursement			
65	445600	IDEA Part B (School Age & Preschool)			
66	445900	Other Indirect Federal Programs			
67	448200	Impact Aid - P.L. 874			
68	440000	TOTAL FEDERAL	0.00	*******	0.00
69					
70	451000	Proceeds: Bonds, Capital Leases, et. al.			
71	453000	Sale of Fixed Assets			
72	450000	TOTAL OTHER	0.00	*******	0.00
73					
74		TOTAL REVENUES	0.00	*******	0.00
75					
76	460000	TRANSFERS IN	186,792.00	185,000.00	185,000.00
77					
	400000	TOTAL BALANCE + REVENUES + TRANSFERS (Lines 1 + 74 + 76)	$186,792.00	*******	$185,000.00

S.D.E.

BUDGET
EXPENDITURES
July 1, 2020 - June 30, 2021

BUS DEPRECIATION
FUND NO: 424

NOTE: Round each entry to the nearest dollar amount.

Line	Code	EXPENDITURES Functions/Programs	Prior Year Budget	Proposed Budget	100 Salaries	200 Benefits	300 Purchased Services	400 Supplies Materials	500 Capital Objects	600 Debt Retirement	700 Insurance-Judgment	800 Transfers
1	512	Elementary School Program		$0.00								
2	515	Secondary School Program		$0.00								
3	517	Alternative School Program		$0.00								
4	519	Vocational-Technical Program		$0.00								
5	521	Special Education Program		$0.00								
6	522	Special Education Preschool Program		$0.00								
7	524	Gifted & Talented Program		$0.00								
8	531	Interscholastic Program		$0.00								
9	532	School Activity Program		$0.00								
10	541	Summer School Program		$0.00								
11	542	Adult School Program		$0.00								
12	546	Detention Center Program		$0.00								
13												
14	500	TOTAL INSTRUCTION	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
15												
16	611	Attendance-Guidance-Health Program		$0.00								
17	616	Special Education Support Services Prog		$0.00								
18												
19	621	Instruction Improvement Program		$0.00								
20	622	Educational Media Program		$0.00								
21	623	Instruction-Related Technology Program		$0.00								
22	631	Board of Education Program		$0.00								
23	632	District Administration Program		$0.00								
24												
25	641	School Administration Program		$0.00								
26												
27	651	Business Operation Program		$0.00								
28	655	Central Service Program		$0.00								
29	656	Administrative Technology Services Prog		$0.00								
30	661	Buildings-Care Program (Custodial)		$0.00								
31	663	Maintenance - Non Student Occupied		$0.00								
32	664	Maintenance - Student Occupied Bldgs		$0.00								
33	665	Maintenance - Grounds		$0.00								
34	667	Security Program		$0.00								
35												
36	681	Pupil - To School Trans. Program		$0.00								
37	682	Pupil - Activity Trans. Program		$0.00								
38	683	General Transportation Program		$0.00								
		Subtotal (carried over to page b)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

/Users/angelapendlebury/Downloads/[2021-Combined-Revenues-and-Expenditures-4.xlsm]430 E1

S.D.E.

BUDGET
EXPENDITURES
July 1, 2020 - June 30, 2021

BUS DEPRECIATION
FUND NO: 424

NOTE: Round each entry to the nearest dollar amount.

Line	Code	EXPENDITURES Functions/Programs	Prior Year Budget	Proposed Budget	100 Salaries	200 Benefits	300 Purchased Services	400 Supplies Materials	500 Capital Objects	600 Debt Retirement	700 Insurance-Judgment	800 Transfers
39	691	Other Support Services Program		$0.00								
40												
41	600	TOTAL SUPPORT SERVICES	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
42												
44	710	Child Nutrition Program		0.00								
45	720	Community Services Program		0.00								
46	730	Enterprise Operations		0.00								
47	740	Student Activity Program		0.00								
48												
49	700	TOTAL NON-INSTRUCTION	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
50												
51	810	Capital Assets - Student Occupied		0.00								
52	811	Capital Assets - NonStudent Occupied		185,000.00					185,000.00			
53												
54	800	TOTAL CAPITAL ASSET PROGRAMS	$0.00	$185,000.00	$0.00	$0.00	$0.00	$0.00	$185,000.00	$0.00	$0.00	$0.00
55												
56	911	Debt Services Program - Principal		0.00								
57	912	Debt Services Program - Interest		0.00								
58	913	Debt Services Program - Refunded Debt		0.00								
59	920	Transfers Out		0.00								
60												
61	900	TOTAL OTHER SERVICES	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
62												
63		TOTAL EXPENDITURES										
64		(Lines 14+41+48+53+60)	$0.00	$185,000.00	$0.00	$0.00	$0.00	$0.00	$185,000.00	$0.00	$0.00	$0.00
65												
66												
67												
68												
69		TOTAL APPROPRIATION	$0.00	$185,000.00								
70		(Line 63 + line 66)										
71												
72												
73		**BUDGET SUMMARY**										
74												
75		Beginning Fund Balance	0.00	0.00	**BUDGET SUMMARY:**							
76		Revenues + Transfers In	186,792.00	185,000.00								
77		TOTAL REVENUE (lines 74 + 75)	186,792.00	185,000.00	**The total on line 77 must equal the total on line 81.**							
78												
79		Total Appropriation	0.00	185,000.00								
80		Unappropriated Balance										
81		TOTAL APPROPRIATION (lines 78 + 79)	$0.00	$185,000.00								

OPTIONAL CHARGES FY 2020

District Wide

Description	Charge
Idaho Digital Learning Academy (per class)	$75
Overload Class	$75
Building Rental	as per schedule
Transcripts - Regular	$5
Transcripts - Rush	$10
Fingerprinting/Background Record	up to $40
ParaPro Exam	$55
Non-student/Non-employee Proctoring	$30
Non-sufficient Funds Check	$8
Music	
Instrument Rental - School Year	$75
Instrument Rental - Additional Instrument	$35
Instrument Rental - Summer	$30
Instrument Rental - 1/2 School Year (Jan-June)	$35
Summer Band/Orchestra	$45
Uniform Cleaning	$10
District Musical - Participation	$25
Child Nutrition	
Elementary Regular Breakfast	$1.95
Elementary Reduced Breakfast	$0.30
Elementary Regular Lunch	$2.70
Elementary Reduced Lunch	$0.40
Milk (Elementary, Secondary & Adult)	$0.40
Secondary Regular Breakfast	$1.95
Secondary Reduced Breakfast	$0.30
Secondary Regular Lunch	$2.95
Secondary Reduced Lunch	$0.40
Adult Regular Breakfast	$2.65
Adult Regular Lunch	$4.00
Athletics	
1st Sport	$120
2nd Sport	$100
3rd Sport	$80

High School

Description	Charge
Overload Class	$75
Activity Card - Optional	$25
Activity Card - Replacement	$2.50
Annual/Yearbook - Optional	$65 Skyline, IFHS, Compass/$30 Emerson
Handbook (student replacement)	$4
Parking (student)	$4
Transcripts (There is no charge for the initial transcript)	$2/ Rush $10
Clubs	
Art	$5 IFHS
BPA	$30 IFHS, Skyline, & Compass
Ballroom Dancing	$5 IFHS
French	$2 IFHS
German	$2 IFHS
Hockey	$5 IFHS
Honor Society	$15 IFHS, Skyline, & Compass
Key Club	$15 IFHS
Outdoor Club	$20 IFHS
Emerson	
Emerson Day Tuition (Non-qualified)	$75 per credit
Alternative Night School (Non-qualified)	$75 per credit
District 91 Summer School Tuition: (3 choices)	
Summer School Registration (Qualified)	$25
Credit Recovery (Non-qualified -Retake failed class)	$75
Advancement (Non-qualified -Get ahead in credits)	$75 per credit
Emerson Senior Graduation Fee	$20
Athletics	
1st Sport	$120
2nd Sport	$100
3rd Sport	$80
Communications	
Debate-Novice I	Participation fee of $120 only if students participate in tournaments
Debate - Varsity II	

Middle School

Description	Eagle Rock	Taylorview
Yearbook	$30	$30
Activity card	$8	$8
Athletics		
1st Sport	$120	$120
2nd Sport	$100	$100
3rd Sport	$80	$80

NOTES -SUPPORTING DOCUMENTS SCHEDULES AND FORMS

Idaho Department of Education - Chart of Accounts

2020-2021 Fund Numbers - Function/Program Codes - Object Codes

* Balance Sheet Accounts

Fund Numbers:

Fund	Description
100	General M & O
	(Note: Include state appropriation enhancements)
	Idaho Reading Initiative
	English Learner Program (formerly Limited English Proficiency/State LEP)
	Gifted and Talented (Teacher Training)
220	Federal Forest Reserve
230-239	Local Special Projects (except 238)
238	Student Activity
240	School Building Maintenance (Student-Occupied)
241	Driver Education - State
243	Professional Technical - State
245	Technology - State
246	Substance Abuse - State
240-249	State Special Projects (except 240, 241, 243, 245, 246)
251	Title I-A, ESSA - Improving Basic Programs
	Title I Basic
	School Improvement
252	Cares Act ESSERF
253	Title I-C, ESSA - Education of Migratory Children
	Regional ID&R Coordinator
255	Title I-D, ESSA - Neglected & Delinquent Children
256	Reserved (formerly Title I-F, ESEA - Comprehensive School Reform)
257	IDEA Part B (611 School Age 3-21)
258	IDEA Part B (619 Pre-School Age 3-5)
260	School-Based Medicaid
261	Title IV-A, ESSA - Student Support and Academic Enrichment
262	Title V-B, ESSA - Rural Education Initiative
	Small, Rural School Achievement Program
	Rural and Low-Income School Programs
263	Perkins IV - Professional Technical Act
267	Title VII-A Indian Education
269	Johnson O'Malley
270	Title III-A, ESSA - English Language Acquisition
	Do not include English Learner State funds (see General M & O)
	Immigrant Education Program
271	Title II-A, ESEA - Supporting Effective Instruction
273	Title IV-B, ESEA - 21st Century Community Learning Centers
282	Reserved (formerly Title II-D, ESEA - Technology)
271-289	Federal Special Projects (unless used above)
290	Child Nutrition
300 *	Debt Service Fund
310	Bond Redemption & Interest
400 *	Capital Project Funds
410	Capital Construction Projects
420	Plant Facilities
424	Plant Facilities - Bus Depreciation
425	Plant Facilities - Lottery
427	Plant Facilities - Lease Excess
430	Plant Facilities - School Building Maintenance - Student Occupied
490	Insurance Adjustment Fund
500 *	Enterprise Funds
510	Enterprise Fund
600 *	Internal Service Funds
610	Internal Service
700 *	Fiduciary Funds
710-719	Expendable Trust Fund
720-729	Non-Expendable Trust
750 *	School Activity Fund (Agency Fund)
810 *	General Fixed Assets
910 *	General Long Term Debt

Function/Program Codes:

Code	Description
512	Elementary School Program
515	Secondary School Program
517	Alternative School Program
519	Vocational-Technical Program
521	Special Education Program
522	Special Education Preschool Program
524	Gifted & Talented Program
531	Interscholastic Program
532	School Activity Program
541	Summer School Program
542	Adult School Program
546	Detention Center Program
611	Attendance - Guidance - Health Program
616	Special Education Support Services Program
621	Instruction Improvement Program
622	Educational Media Program
623	Instruction-Related Technology Program
631	Board of Education Program
632	District Administration Program
641	School Administration Program
651	Business Operation Program
655	Central Service Program
656	Administrative Technology Service
661	Buildings - Care Program (Custodial)
663	Maintenance - Non-Student Occupied
664	Maintenance - Student-Occupied Buildings
665	Maintenance - Grounds
667	Security Program
681	Pupil-To-School Transportation. Program
682	Pupil-Activity Transportation Program
683	General Transportation Program
691	Other Support Services Program
710	Child Nutrition Program
720	Community Services Program
730	Enterprise Operations Program
740	Student Activity Program
810	Capital Assets - Student-Occupied (Qualifying Expenditures)
811	Capital Assets - Non-Student Occupied (& Student-Occupied Building Non-Qualifying Expenditures)
911	Debt Services Program - Principal
912	Debt Services Program - Interest
913	Debt Services Program - Refunded Debt
920	Fund Transfers - Out

Object Codes

Code	Description
100	Salaries
200	Benefits
300	Purchased Services
400	Supplies/Materials
500	Capital Objects
600	Debt Retirement
700	Insurance - Judgment
800	Transfers

2019-2020 Revenue Codes

Idaho Department of Education - IFARMS Chart of Accounts

LOCAL REVENUE

Code	Description
411100	Taxes - General M & O
411200	Taxes - Supplemental
411300	Taxes - Emergency
411400	Taxes - Tort
411500	Taxes - Cooperative
411600	Taxes - Tuition
411700	Taxes - Migrant
411900	Taxes - Other
412100	Taxes - Plant Facility
412500	Taxes - Bond & Interest
413000	Penalty: Delinquent Taxes
414100	Tuition From Individuals
414200	Tuition From Districts in Idaho
414300	Tuition From Out of State Districts
415000	Earnings on Investments
416100	School Food Service
416200	Meal Sales: Non-reimbursable
416900	Other Food Sales
417100	Admissions/Activities
417200	Bookstore Sales
417300	Clubs/Organization Dues, Etc.
417400	School Fees and Charges
417900	Other Student Revenues
418100	Community Service
419100	Rentals
419200	Contributions/Donations
419300	Transportation Fees
419900	Other Local

COUNTY REVENUE

Code	Description
429000	Other County

STATE REVENUE

Code	Description
431100	Base Support Program
431200	Transportation Support
431400	Exceptional Child Support
431500	Border Tuition Support
431600	Tuition Equivalency
431800	Benefit Apportionment
431900	Other State Support
432100	Driver Education Program
432400	Professional Technical Program
437000	Lottery/Additional State Maintenance
438000	Revenue in Lieu of/Replacement Taxes
439000	Other State Revenue

FEDERAL REVENUE

Code	Description
442000	Indirect Unrestricted Federal
443000	Direct Restricted Federal
445100	Title I - ESEA
445200	Title VI, ESEA - Innovative Practices
445300	Perkins III - Vocational Technical Act
445400	Adult Education
445500	Child Nutrition Reimbursement
445600	IDEA Part B (School-Age, Preschool)
445900	Other Indirect Restricted Federal
448200	Impact Aid - Public Law 874

OTHER

Code	Description
451000	Proceeds: Bonds, Cap Leases, et al
453000	Sale or Compensation for Loss of Fixed Assets
460000	Transfers - In