

**Strive...**  
**Achieve...**  
**Succeed...**  
**Go Beyond!**

Proposed 2011-2012 Budget  
Amended 2010-2011 Budget

**INDEPENDENT SCHOOL DISTRICT NO. 1**  
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**2011 – 2012**  
**BUDGET**

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**INDEPENDENT SCHOOL DISTRICT NO. 1 LEWISTON, IDAHO**

**Proposed Budget for Fiscal Year 2011-2012**

Summary of Revenues and Expenditures by Fund Types

	<b>Governmental Funds</b>			<b>Proprietary Funds</b>
	General Fund	Special Revenue funds	Capital Projects Fund	Internal Service Funds
Estimated Beginning Fund Balance	\$ 2,648,035	\$ 538,630	\$ 2,121,425	\$ 839,886
<b>REVENUES</b>				
Property Taxes	12,694,384			
Other Local	231,000	1,662,449	80,000	145,000
State Revenues	21,069,773	-		
Federal Revenues		3,615,752		
Other Revenues				
Total Revenues	\$ 33,995,157	\$ 5,278,201	\$ 80,000	\$ 145,000
Transfers In	305,000	51,000	80,331	
Total Revenues and Transfers In	\$ 34,300,157	\$ 5,329,201	\$ 160,331	\$ 145,000
<b>EXPENDITURES</b>				
Salaries	\$ 21,624,481	\$ 2,606,473		\$ 66,215
Benefits	8,514,495	1,037,498		29,256
Purchased Services	2,187,791	791,666		44,000
Supplies/Materials	1,566,229	831,455		30,000
Capital Objects	340,811	158,000	353,000	12,000
Debt Retirement				
Insurance	180,768			
Total Expenditures	\$ 34,414,575	\$ 5,425,092	\$ 353,000	\$ 181,471
Transfers Out	131,331	75,000		230,000
Total Expenditures and Transfers Out	34,545,906	5,500,092	353,000	411,471
Contingency Reserve	1,202,853			
Total Appropriation	\$ 35,748,759	\$ 5,500,092	\$ 353,000	\$ 411,471

June 27, 2011  
Board of Directors  
Independent School District No. 1  
Lewiston, Idaho

Dear Board Members:

I hereby submit and recommend to you a budget for Independent School District No. 1 for fiscal year 2011-2012. The budget includes all Governmental and Proprietary Funds of the District. The fund structure of the District is discussed in detail under the heading *The District Fund Structure* in the *Organizational Section* of this budget document. The following schedule compares revenues and expenditures for all governmental funds for fiscal years 2011 and 2012.

Budget Comparison for All Governmental Funds						
	Original Budget Amount FY 2011	% Change Prior Year	Amended Budget Amount FY 2011	% Change Original Budget	Proposed Budget Amount FY 2012	% Change Prior Year Original Budget
REVENUES						
General M & O Fund	35,018,594	(6.35)%	35,161,673	0.41%	34,300,157	(2.05)%
Special Revenue Funds	5,081,477	(18.02)%	5,496,135	8.16%	5,329,201	4.88%
Capital Projects (SPFR Fund)	133,781	(42.42)%	214,831	60.58%	160,331	19.85%
TOTAL	40,233,852	(8.19)%	40,872,639	1.59%	39,789,689	(1.1)%
EXPENDITURES:						
General M & O Fund	35,775,680	(5.08)%	36,033,307	.72%	34,545,906	(3.44)%
Special Revenue Funds*	5,252,368	(15.26)%	5,667,026	7.89%	5,500,092	4.72%
Capital Projects (SPFR Fund)	344,500	(41.7)%	372,500	8.18%	353,000	2.47%
TOTAL	41,372,548	(7.0)%	42,072,833	1.69%	40,565,932	(1.95)%

## **Analysis of Proposed Budgets**

The fiscal year 2012 budget reflects the economic conditions at the state and local level, as well as changes in state funding formulae resulting from Students Come First legislation. This is the third consecutive budget that is based on reduced funding from the state foundation program. The 2011 Legislature decreased public school funding by \$49 million dollars in order to balance the state's budget as required by the Idaho Constitution.

Fiscal year 2012 will be the sixth year after the 2006 Idaho Legislature changed the funding mechanism for public schools to remove from property taxes the basic maintenance and operation levy. As a result of this action, local property owners no longer pay the .3% of taxable market values for the support of local schools. These funds were to be replaced as part of the state foundation payment by increasing the sales tax from 5% to 6%. Following the action to remove the .3% of public school funding from the property tax, the Idaho Legislature placed \$100 million in the *Public School Stabilization Fund* to offset fluctuations in the collection of sales taxes. However, these funds were substantially exhausted to protect public schools from mid-year holdbacks and to minimize the reductions to the fiscal year 2010 public school appropriation. The Lewiston School District continues to levy local property taxes for voter approved supplemental levies.

Fiscal year 2010-2011 showed attendance declining in the first reporting period. The calculated support units based on the May 15, 2011 foundation payment saw a decline from the 244 support units projected in the original budget to 241.7 units. The 2011-2012 revenue projection is based on 241.7 support units with plans in place to maximize attendance in all schools. The support unit is based on average daily attendance which determines our state foundation payments.

The fiscal 2012 estimated state foundation funding reflects a decrease in the salary apportionment, support unit value, textbooks, teacher supplies, and the loss of all lottery dollars as a specific line-item distribution. In addition, the support unit value decreased for the second consecutive year, from \$21,795 to \$19,626. The original fiscal 2011 budget was based on \$22,292,957 compared to the fiscal 2012 budget which is based on a \$21,069,773 state foundation payment.

Property tax revenues are based on a 3% increase in market value. This moderate increase is the result of stable property values, and several large commercial construction projects in Nez Perce County over the past year, in contrast to other areas of Idaho where market values have declined over the last two years. The supplemental levy included in the fiscal year 2012 budget was approved in May 2008 with support from just over 82.6% of those voting in the election.

Federal stimulus funds provided by the American Recovery and Reinvestment Act of 2009 (ARRA) were included in special revenue programs Title I-A, IDEA Part B, and IDEA Part B Preschool funds during fiscal year 2010 and the beginning of 2011. These funds have now been exhausted, and those programs will show reductions in funding for 2012. The fiscal year 2012 budget does not include any federal ARRA revenue in special funds, but does include modest carryover amounts resulting from ARRA funds spent first in 2011. The federal Jobs Bill provided \$416,666 in federal funds to supplement the General Fund in 2011, and was used to restore 2 staff furlough days, and a portion of the increased costs of health insurance made necessary by diminished state funding. Jobs Bill Funds in the amount of \$494,232 will be used in fiscal year 2012 to restore 2 staff furlough days, and offset a portion of costs for health care. Payment will be made in December 2011, and will be recognized as a mid-year budget adjustment for both revenue and expenditures at that time.

Legislation still exists which mandates that districts must spend 2% of the replacement cost of student occupied buildings on maintenance expenditures. Additionally, all lottery funds that formerly supported this requirement were included in the support unit value and were not allocated as a separate appropriation. The fiscal 2012 budget includes this minimum requirement. Despite reductions in funding, the district is committed to maintaining its facilities with an emphasis on preventative maintenance, safety, functionality, and energy efficiency.

Although the table on page 2 summarizes all governmental funds, it is important to consider separately totals for the general maintenance and operations fund. These expenditures are those for educational and support services provided to students in the basic programs provided by the district. Special revenue funds are those restricted by law, regulations, or policy for a specific purpose. The capital project fund expenditures are restricted by law for major capital additions and improvements. Expenditures in both special revenue funds and capital projects funds will fluctuate from year to year depending on grant revenues received and capital projects scheduled.

The district's proprietary funds for the operation of the print shop and the insurance risk fund are usually not included in the above totals, since these funds are self-supporting and the revenues are already scheduled as expenditures in the governmental funds. However, this year \$230,000 will be transferred from the insurance risk fund to the general fund to offset the cost of health insurance premiums for employees. The District was able to avoid increases in health insurance premiums with modifications in policy deductibles and out-of-pocket costs.

The general fund expenditures are analyzed in the following schedule in order to see what the expenditure is per pupil and also to identify any change in the portion of the total current expense applied to each functional division of service.

Budgeted Expenditures per Pupil - General Fund - by Function

Expenditure	Original Budget 2010-2011		Proposed Budget 2011-2012	
	Amount per Pupil	% Current Expend.	Amount per Pupil	% Current Expend.
Instruction	\$4,614	62.9%	\$4,523	63.7%
Guidance/Health	218	3.0%	192	2.7%
Special Services (Ancillary)	157	2.1%	157	2.2%
Instructional Improvement	8	.1%	9	.1%
Educational Media	137	1.9%	117	1.7%
Instruction-Related Technology	124	1.7%	105	1.5%
Board and District Admin.	200	2.7%	186	2.6%
School Administration	471	6.4%	464	6.5%
Business Operations	88	1.2%	85	1.2%
Administrative Technology Svc.	93	1.3%	92	1.3%
Custodial/Utilities	537	7.3%	517	7.3%
Maintenance	377	5.1%	351	4.9%
Transportation	290	3.9%	274	3.9%
Debt service/Transfers	27	.4%	27	.4%
Total	\$7,341	100%	\$7,099	100%

The 2011-2012 expenditure per pupil of \$7,099 is a decrease of 3.3%% from the previous year's original budget, largely due to the decrease in the state foundation payment.

The next schedule analyzes the change in the proportion of general fund expenditures applied to each object of expenditure such as salaries, benefits, purchased services, and capital objects. The budget for personnel costs is approximately 87.3% of the total general fund budget, and represents a very slight change of 0.3% from the 2010-2011 original budget, where personnel costs represented 87 % of the general fund budget.



**General Fund Expenditures per Pupil by Object**

	Original 2010-2011 Budget		Proposed 2010-2012 Budget	
	Amount per	% Current	Amount per	% Current
Expenditure	Pupil	Expenditures	Pupil	Expenditures
Salaries	4,575	62.3%	4,444	62.6%
Benefits	1,812	24.7%	1,750	24.7%
Purchased Services	478	6.5%	449	6.3%
Supplies	322	4.4%	322	4.5%
Capital Objects	90	1.2%	70	1.0%
Other	64	0.9%	64	0.9%
Total	7,341	100%	7,099	100%

## **Resources to Support Operations**

Programs and services included in the General Fund Budget are primarily supported by local tax revenues and allocations from the State of Idaho School Foundation program. A comparison of revenue sources to support operations for the current and proposed General Fund budgets are presented below. Transfers-in include funds that are transferred to the general fund from restricted funds. In 2012, a transfer of \$230,000 will be made from the District's Medical Trust Fund to subsidize the cost of health insurance premiums. In the past several years, the district has been partially self-insured in a Blue Cross "Mini-Max" Plan, and has paid premiums at the minimum level, but accumulated funds to pay claims up to the maximum level. In 2011, due to exceptionally high claims experience, the insurance committee elected to participate in the Blue Cross Statewide Schools health insurance pool, and reduce the risk associated with partial self-insurance. The same decision was made for the 2011-2012 school year. The Medical Trust Fund paid all outstanding claims of the former Mini-Max Plan during 2011, and will be used to offset premium increases in future years.

**General Fund Revenue Sources**

Revenue Sources	Original Budget 2010-2011	Proposed Budget 2011-2012	% Change
Property Taxes	\$11,966,670	\$12,694,384	6.08%
State-Federal Sources	22,292,957	21,069,773	(3.27)%
Other Local Sources	303,967	231,000	(24.0)%
Transfers In	455,000	305,000	(32.97)%
Total General Fund Revenue	\$35,018,594	\$34,300,157	(0.64)%

Property tax levies are based on a total net market value in December of 2010 estimated at \$2,329,400,000 which includes the tax increment that will revert back to the district from the urban renewal areas. Fiscal year 2011-2012 is the third year of a 5-year supplemental levy voted on in May of 2008. In this levy election, the voters approved a rate of .00439 with 82.6% of the votes favoring the levy.

**Schedule of Property Tax Rates (Tax rates per \$1 of Taxable Value)**

Fiscal Year	Maintenance and Operation	Permanent Supplemental Levy	5-Year Supplemental Levy	Tort/ Judgment Levy	Total
2000	0.00312085	0.00088400	0.00439000	0.00004018	0.00843504
2001	0.00301938	0.00088400	0.00439000	0.00003885	0.00833223
2002	0.00304056	0.00088400	0.00439000	0.00003843	0.00835299
2003	0.00299405	0.00088400	0.00439000	0.00003829	0.00830634
2004	0.00321728	0.00088400	0.00439000	0.00004139	0.00853267
2005	0.00312938	0.00088400	0.00439000	0.00004129	0.00844466
2006	0.00291284	0.00086151	0.00427830	0.00010041	0.00815306
2007	0	0.00088400	0.00439000	0.00028977	0.00530298
2008	0	0.00088400	0.00439000	0.00003010	0.00530415
2009	0	0.00088400	0.00439000	0.00003010	0.00530415
2010	0	0.00088400	0.00439000	0.00002344	0.00529744
2011	0	0.00088400	0.00426428	0.00001481	0.00516309
Est. 2012	0	0.00088400	0.00439000	0.00002344	0.00529744

## **Facilities**

In October of 2010, and again in March of 2011, patrons of the District failed to pass a bond levy which would have funded a comprehensive four-year high school. The needs for adequate learning space have not disappeared, however, and continued maintenance of existing facilities remains a high priority. Decisions impact not only the general fund budget, but also the School Plant Facilities Budget. Priorities are outlined in a Ten-Year Plan that is updated yearly and shared with the Board of Directors.

## **Other**

Despite budget challenges, the District maintains a high level of commitment to providing quality programs for all students. A wide range of alternative placements are available to special needs students in order to ensure successful completion of their education. These programs include a full day kindergarten for children with low reading scores, intervention rooms, alternative high school, summer programs, counseling, psychologists, school-community resource workers, one-to-one aides, and a full slate of certificated and classified staff. Students also participate in the Gifted and Talented Program, and this budget proposes no staffing reductions in order to provide ongoing support for this program.

Discretionary funds in the State Foundation Program decreased from \$25,459 in 2009-2010 to \$21,795 in 2010-2011, and again have declined to \$19,626 for the 2011-2012 budget year. In addition to decreased funding per support unit, the District experienced a decline in total support units, based upon Average Daily Attendance (ADA) from 244 to 241.7 units. Extremely difficult choices about programs and services offered in the District had to be made within the framework of a fiscally sound budget for the 2011-2012 school year, including the continuation of reduced contract days for all staff members. Fortunately, federal Jobs Bill funding will partially restore those lost days through 2012. Although many challenges were discussed, this budget is presented to you as the best compromise among competing demands that my staff and I were able to achieve. I urge your adoption of this budget for the 2011-2012 school year.

Sincerely,

Joy C. Rapp, Ed.D.  
Superintendent

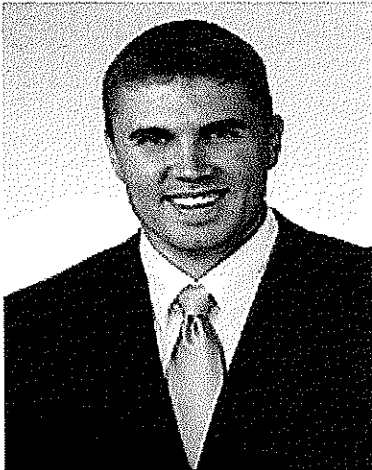
# INDEPENDENT SCHOOL DISTRICT NO. 1

## BOARD OF DIRECTORS, JUNE, 2011

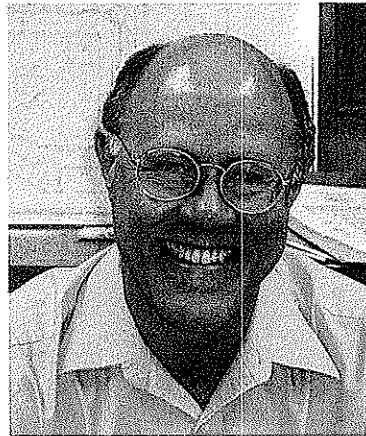
President Dan Rudolph  
Elected May, 2005  
Term Ends June 2011



Vice President Brenda Forge  
Elected May, 2009  
Term Ends June 2015



Director Bradley Rice  
Appointed April 2011  
Term Ends June 2015



Director William Davis  
Elected May, 2007  
Term Ends June, 2013



Director Sheri Allen  
Elected May, 2007  
Term Ends June 2013



# **Organizational Section**

## **ORGANIZATIONAL SECTION**

### **I. THE DISTRICT ENTITY**

The district operates under Title 33 of the Idaho Code, and under a charter which was created originally in 1880 by the Eleventh Territorial Legislature of Idaho. Independent School District No. 1 is one of three (3) *Charter Districts* operating in the State of Idaho.

#### **The District is Fiscally Independent**

The laws of the State of Idaho give the District the power to levy taxes, determine fees and other charges, approve and modify budgets and issue debt without approval from any other government. There are some ministerial approvals required of Nez Perce County and the State Tax Commission for the purposes of assuring that the District has followed the law regarding budgeting and assessing taxes, but there are no substantive approvals required. The District is also subject to the general oversight of the Idaho State Department of Education.

The District serves a general population of approximately 33,000 spread over an area of 142.8 square miles. The District currently consists of eleven schools: one high school (grades 10-12), one alternative high school (grades 9-12), two junior high schools (grades 7-9) and seven elementary schools (grades K-6). In addition the District operates summer programs, an educational program at the Juvenile Detention Center and an alternative program through a contract with the Northwest Children's Home. The District currently has 4873 students enrolled in its regular day school programs using the February date that has been established for the narrative.

### **II. BUDGET AND FINANCIAL POLICIES**

#### **Budget Preparation and Hearing**

General requirements for budget preparation are included in Idaho Code section 33-402, 33-801 and 63-802A. Prior to May 1 of each year the District must set and notify the county Clerk of the date, time and place of its public budget hearing. At the June 13, 2011 meeting of the Board of Directors the administration presented the amended budget for fiscal year 2011 and the proposed budget for fiscal year 2012. At its June 27, 2011 meeting, the Board of Directors will hold a public

hearing on both the proposed and the amended budgets. Following the public hearing, the Board of Directors may take formal action to adopt the proposed budget for fiscal year 2012.

A copy of the budget must be available for examination by the public from the time the notice is given until the date of the hearing. The copy must be available at all reasonable times in the administrative office of the school district or at the office of the clerk of the district. This year, the draft budget has been posted on the school district website, to permit easier public access.

Notice of the budget hearing must be posted and published as prescribed in Idaho Code 33-402. Such notice shall include a summary statement of the budget and shall include comparative actual figures for two prior years and the budget for the prior year. The purpose of the budget hearing is to provide district patrons an opportunity to express their opinions to the board. District patrons do not vote on the budget at the hearing.

At the public hearing in June, or within 14 days of the hearing, the board approves the final budget. A copy of the approved budget must be submitted to the State Department of Education no later than ten days following the adoption.

### **Certification of Levies**

Prior to the Thursday before the second Monday in September, the board shall certify to the board of county commissioners the amount of revenue that must be raised by local taxes. A copy of the budget that was adopted at the public hearing shall be submitted with the tax certification form. The certification for the M & O portion must be made in dollars. The supplemental levies in the Lewiston School District are certified at a tax rate as approved by patrons, however, they may not be certified for more than the amount in the adopted budget.

### **System of Classifying Revenue and Expenditures**

Revenues of the District are classified by fund and source. Revenues are grouped into three divisions: *Local Sources*, *State Sources* and *Federal Sources*. Some examples of major revenue sources in each division are: *Local Sources*—property taxes, rental income, local grants from foundations, and interest on investments; *State Sources*—State Foundation Program and grants from state agencies; *Federal Sources*—Title I, Title II, and IDEA Part B.

Expenditures are classified by fund, function and object in this document. By law the District uses the guidelines as established by the State Department of Education as outlined in the IFARMS (Idaho Financial Accounting Management System) Manual. There are five broad functional categories used by the District to classify expenditures. They include

instructional, instructional support, other (food service), debt service (interest on debt), and major capital projects. Examples of expenditure objects are salaries, employee benefits, purchased services, supplies and equipment.

### **The Budget Basis of Measuring Available Revenue and Expenditures**

Transactions or events may take place in one fiscal year and result in cash receipts or payments in either the same fiscal year or another fiscal year. Accounting for and reporting a transaction in the fiscal year when a cash receipt or payment is made is called cash basis accounting. Accounting for the transaction in the fiscal year when the event takes place regardless of when cash is received or payment is made is called accrual or accrual basis of accounting. In its Governmental Funds, generally the District recognizes revenue and expenditures for both budget and financial reporting purposes in the fiscal year when the underlying event takes place. This would generally be described as an accrual measurement basis. However, there are some exceptions to this general accrual measurement basis. The following describes those exceptions:

#### **Governmental Fund Revenue**

The District includes in available revenue only revenue that will be collected in cash within one year following the close of the fiscal year, and in the case of property tax revenue, only revenue that will be collected within 60 days of the close of the fiscal year.

#### **Governmental Fund Expenditures**

The District includes as expenditures those items which have been received or for which the service has been rendered as of the end of the fiscal year. Encumbrances (purchase orders issued for goods and services) which have not been formally obligated will be recorded as expenditures in the year the transaction creates an obligation.

The District does not depreciate its long term physical assets used in activities of the governmental funds. Purchases of long term physical assets are included as budget expenditures in the year purchased.

#### **Proprietary Funds**

In its proprietary funds, the District's budget measurement basis is accrual with no modifications. Long term physical assets are depreciated over their expected useful lives and the budget includes a provision for a depreciation charge.



## **The District Fund Structure**

All of the financial activity of the District is segregated into various funds. A fund is a fiscal and accounting entity; it is in substance an accounting segregation of financial resources each with cash and other assets, liabilities and residual equity or fund balance. Generally accepted accounting standards have defined and classified funds used by all kinds of governments. The District follows these fund definitions, and, therefore district funds are grouped into three general categories: ***Governmental Funds, Proprietary Funds and Fiduciary Funds.***

Resources segregated into the ***Governmental Fund*** category are those used for the usual governmental services financed by taxes, state, and federal aid. Resources segregated into the ***Proprietary Fund*** category are those used to finance activities similar to those found in the private sector and are usually financed at least partially from some sort of user charge. Resources segregated into ***Fiduciary Funds*** are those held by the government as a trustee or agent for some other entity or group.

The District uses three types of ***Governmental Funds***: a General Fund (the Maintenance and Operation Fund); Special Revenue Funds; and one Capital Projects Fund (SPFR). The District uses two ***Proprietary Funds***: both are Internal Service Funds, one for the operation of the Print Shop and the second is a medical insurance risk fund which accounts for a reserve for medical claims. The District uses ***Fiduciary Funds***: The nonexpendable portions of the Lewiston School District Trust Funds are accounted for as Private Purpose Trusts and Student Activities are accounted for in the Agency Fund. A description of the activities financed and accounted for in each of these funds precedes the detailed budget for each fund presented in this budget document. The District does not present budgets for the Fiduciary Funds in this document as these budgets do not require formal approval.

## **Functional Classification of Expenditures**

Budget expenditure categories have been adopted by the State Department of Education for use by Idaho school districts. The only deviations are those necessary to conform to Idaho statutes. The manual for Idaho school districts is the Idaho Financial Accounting Reporting Management System (IFARMS). The following describe the broad categories for expenses used for budgeting and reporting purposes.

***Function 512 – 546: INSTRUCTIONAL SERVICES.*** This function includes those activities dealing directly with the instruction of pupils. Teacher salaries, teacher aide salaries, salaries for interscholastic athletics and activities, equipment in

the classroom essential to the subject taught, and furniture, supplies and services directly related to instruction are examples of the type of expenditures that are included.

**Function 611 – 691: INSTRUCTIONAL SUPPORT SERVICES.** This function encompasses those district-wide activities which have as their purpose managing, directing and supervising the instructional program and improving the quality of instruction and curriculum. It includes responsibilities in such areas as counseling and guidance, improvement of curriculum and instruction, school and district administration, transportation, building maintenance, and business operations. This function also embraces the preparing, maintaining and distribution of library and media resources including technology used to support instruction.

**Function 700: SCHOOL FOOD SERVICES.** This function encompasses those activities which have as their purpose the management of the food service program of the school or school system, and serving of regular and incidental meals, lunches, breakfasts, or snacks in connection with school activities. It includes directing and managing food services, preparing and serving food, operating kitchen equipment and storage of food and equipment.

**Function 810: CAPITAL ASSETS PROGRAM.** Included in this function are activities concerned with the acquisition of buildings, the remodeling and construction of buildings and additions to buildings.

**Function 900: DEBT SERVICES AND TRANSFERS OUT.** This function covers bond principal and the interest on long term bonds and short term tax anticipation notes. The District currently has no bonded indebtedness, and therefore all expenditures budgeted in this function are for short term notes. Transfers out include amounts transferred from one fund into another fund.

### III. STRATEGIC PLAN

The Guiding Philosophy, Strategies, and model for collecting and comparing data are components of the District's Strategic Plan and are summarized as follows:

#### **Guiding Philosophy**

Purpose: To educate and inspire learners for life

Vision: To achieve the highest individual potential

Mission: Strive...Achieve...Succeed...Go Beyond!

**Strategies**

- ✓ Design and implement a research-based, aligned, written, taught and assessed curriculum that is rich and rigorous
- ✓ Continuously improve organizational structures to result in improved student learning
- ✓ Focus professional development on research-based instructional practices that lead to high student performance
- ✓ Define criteria that describe high performance of students and staff. Recognize when standards are met or exceeded
- ✓ Invite, celebrate and honor adaptations that increase student achievement
- ✓ Utilize a data driven, continuous improvement model to focus ongoing work throughout the organization
- ✓ Integrate technology to maximize efficiency and effectiveness in a standards-based accountability system

**Goals**

The following goals were set in the spring of 2011:

- The District will meet the Adequate Yearly Progress targets established by the Federal No Child Left Behind Act (2001) in reading, mathematics and language usage as measured on the Idaho Standards Achievement Test.
- The District will close the gap between all students and economically disadvantaged students by two percent (2%) each year as measured by the Idaho Standards Achievement Test in reading, mathematics and language usage.
- The District will increase the percentage of students scoring ADVANCED to 50% as measured by the Idaho Standards Achievement Test in reading, mathematics, and language usage.
- The District will score at benchmark on the K-2 Idaho Reading Indicator for Grades K-2 as set by the Idaho Legislature.
- The District will outperform both the state and national composite scores on the ACT college entrance exam.

All Goals cover the years from 2010-2011 through 2013-2014.

#### **IV. OPERATING AND CAPITAL BUDGET DEVELOPMENT**

##### **Preparation of the Operating Budget**

The preparation of the budget is the process of defining service levels such as the course offerings in the educational program; projecting student enrollments, developing staffing allocations, estimating expenditure needs to support programs and services, and projecting available revenues. This is the third consecutive year that the expected revenues will be less than the revenues used to develop the previous year's budget. The fiscal year 2012 budget was developed with full knowledge of the cost of salaries and benefits and a line-by-line placement of all personnel.

Revenue projections are made as information is available. Supplemental levies are dependant on market value as of August, and an estimate is made based on the prior year's December market value. State revenues are determined by attendance and state appropriation. Enrollment and attendance projections are made monthly and are finalized after kindergarten enrollments in March. At the state level, the public school appropriation is made before the legislature adjourns for the year.

Since salaries and fringe benefits constitute approximately 87% of budget expenditures, careful consideration is given to staffing allocations for both instructional and non-instructional positions. The staffing needs of the District are constructed on a zero based approach at all levels, with benefit estimates tied to individual positions. In order to address the loss of approximately \$1.2 million in state funding, District administrators found it necessary to reduce the number of staff, freeze all salaries and benefits, and implement a 5% reduction in budgets for supplies, purchased services and capital objects.

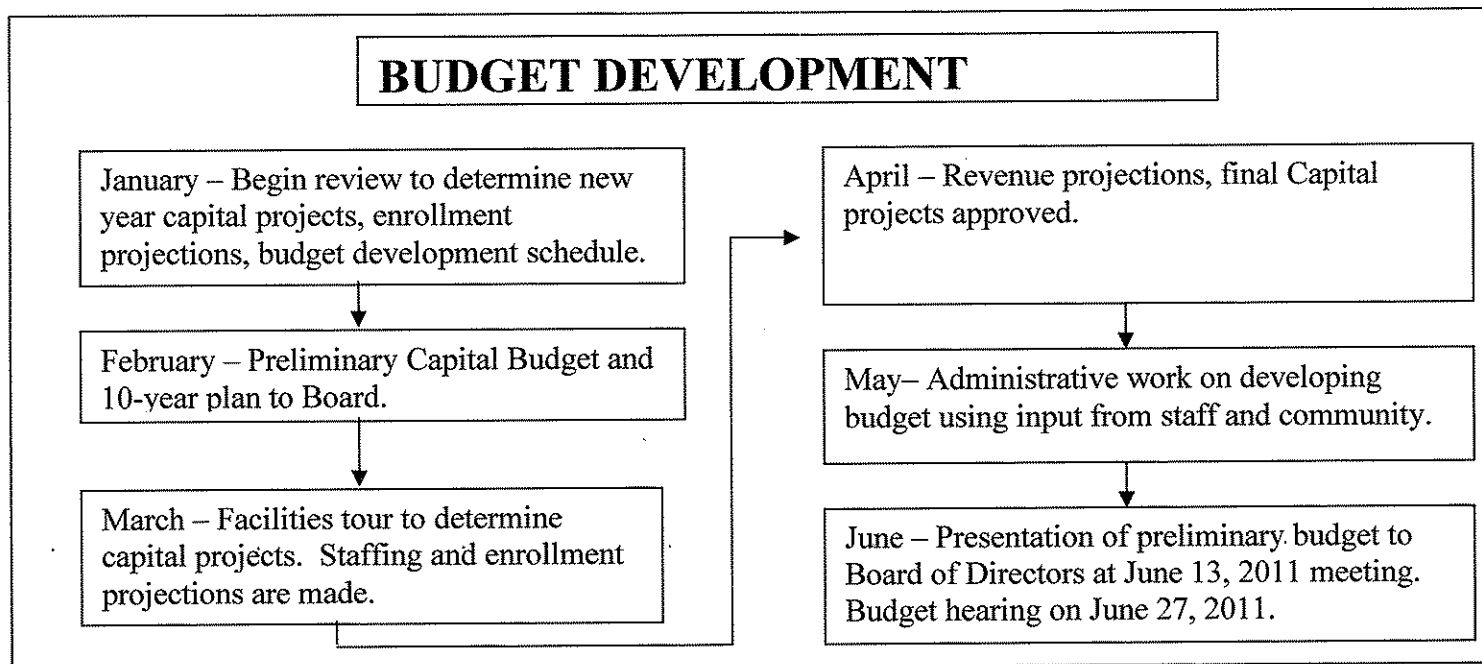
Administrative staff members have responsibility for budget line items. For building level budgets, per pupil appropriations are established, permitting staff involvement in the determination of resource allocations within the buildings. Principals had the opportunity to distribute individual building budgets between services, materials, supplies and equipment according to specific needs. Staffing levels were determined based on projected revenue and student cohort numbers, as well as secondary and kindergarten registration.

The 2012 proposed budget presentations were shared on June 13, 2011, at the regular meeting of the Board of Directors. The public budget hearing is scheduled for June 27, 2011.

## Preparation of the Capital Budget

Each year the District updates its ten-year school plant facilities plan which is presented to the School Board during their February meeting. This document includes a summary of district facilities and capital outlay projects. It also includes a five-year maintenance schedule for roofing, flooring, asphalt, plumbing, sidewalks and restrooms. A detailed building-by-building analysis is included in this plan. A preliminary listing of maintenance and construction projects and major capital purchases is presented to the Board at this time. Based on this list, the agenda for the annual Board facilities inspection is established. This tour is typically completed in March, and the final capital budget is set at the April School Board meeting.

Due to the loss of \$1.2 million in state revenue, the only capital projects being completed during the 2011-2012 school year are related to safety, security, and needed modernization. The funding for these capital projects will be expended from the *Special Plant Facilities Reserve Funds*. The majority of the projects are repairs to roofs and upgrades at Jenifer Junior High School.



## **V. BUDGET ADMINISTRATION AND MANAGEMENT PROCESS**

Budgets are set on a line item basis with each administrator assigned responsibility for various cost centers in the budget. Each administrator is authorized to approve the expenditure of funds within his/her respective responsibility area. Purchase orders are routed through the Superintendent for approval and through the business office to verify availability of funds, proper account coding and compliance with legal purchasing procedures. The district utilizes encumbrance control on services, supplies and equipment to insure that obligations are recognized as soon as financial commitments are made. The encumbrance of funds is an important control measure to prevent the inadvertent over expenditure of budget appropriations due to the lack of information about future commitments. For budgetary purposes, appropriations lapse at fiscal year-end and outstanding encumbrances at year-end are canceled.

The District maintains an interactive, on-line budgetary accounting and control system that provides administrators and the Board of Directors assistance in administering, monitoring and controlling the implementation of the budget. At least monthly, a report of expenditures compared to budget is prepared for the Board and each budget administrator. Revenue reports are also prepared that track receipts against the budget. Monthly revenue projections are made as information on taxes and attendance is available.

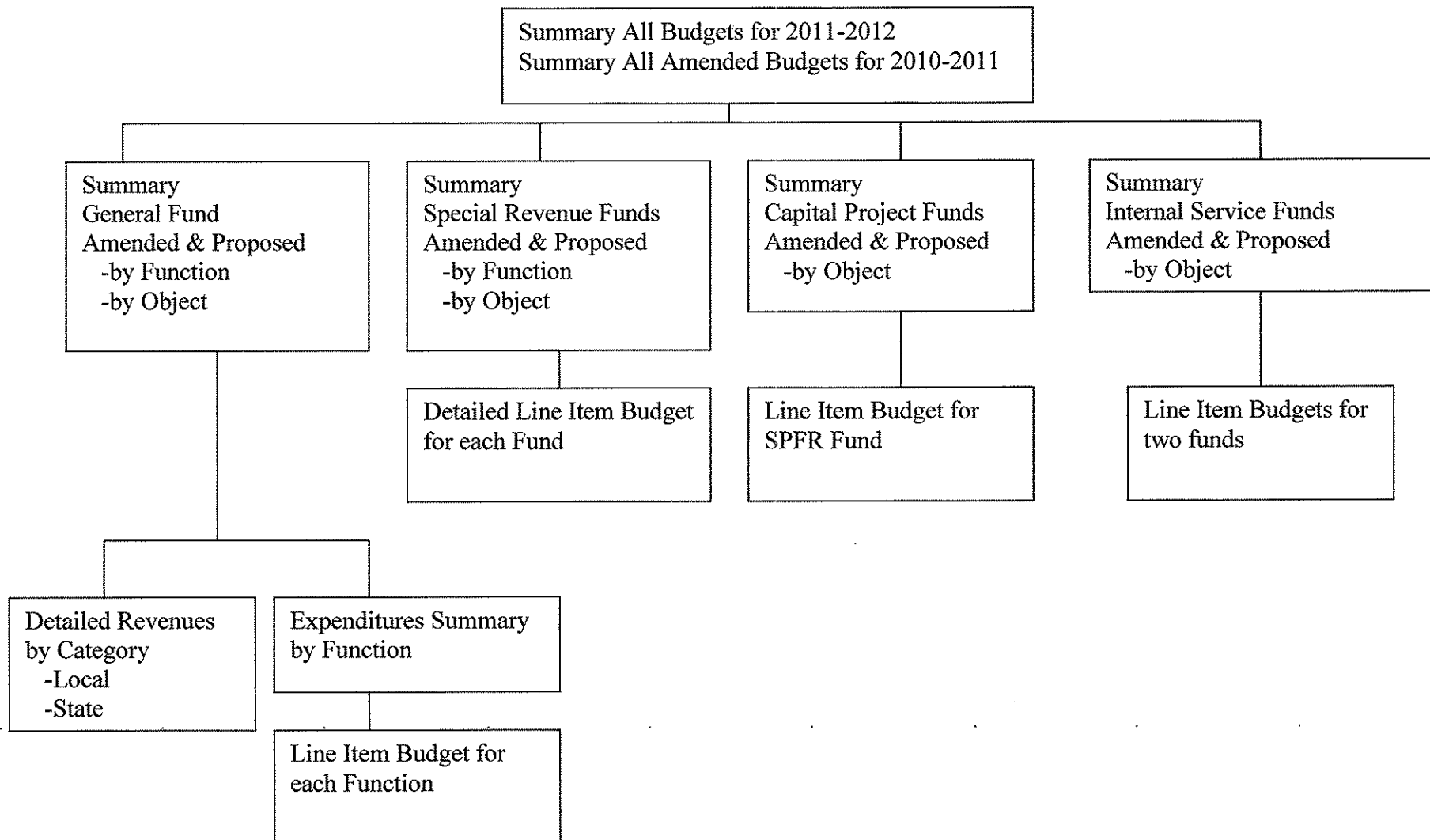


# **Financial Section**

## FINANCIAL SECTION

### I. PYRAMID APPROACH

Detailed budget data for all funds follows a pyramid approach. Summary schedules are followed by detail information.





**INDEPENDENT SCHOOL DISTRICT NO. 1 LEWISTON, IDAHO**

**II. Summary of all Funds Proposed Budget for Fiscal Year 2011-2012**

	<b>Governmental Funds</b>			<b>Proprietary Funds</b>
	<b>General Fund</b>	<b>Special Revenue Funds</b>	<b>Capital Projects Funds</b>	<b>Internal Service Funds</b>
<b>REVENUES</b>				
Property Taxes	12,694,384			
Other Local	231,000	1,662,449	80,000	145,000
State Revenues	21,069,773	-		
Federal Revenues		3,615,752		
Other Revenues				
Total Revenues	\$ 33,995,157	\$ 5,278,201	\$ 80,000	\$ 145,000
Transfers In	305,000	51,000	80,331	
Total Revenues and Transfers In	\$ 34,300,157	\$ 5,329,201	\$ 160,331	\$ 145,000
<b>EXPENDITURES</b>				
Instruction	\$ 22,011,046	\$ 3,435,313		
Instructional Support	12,403,529	70,456		181,471
Food Services Program	-	1,906,941		
Capital Assets Program	-	-	353,000	
Other Services		12,382		
Total Expenditures	\$ 34,414,575	\$ 5,425,092	\$ 353,000	\$ 181,471
Transfers Out	131,331	75,000		230,000
Total Expenditures and Transfers Out	\$ 34,545,906	\$ 5,500,092	\$ 353,000	\$ 411,471
Excess of Revenues over Expenditures	\$ (245,749)	\$ (170,891)	\$ (192,669)	\$ (266,471)
Estimated Fund Balance - July 1	2,648,035	553,257	2,121,425	839,886
Estimated Fund Balance - June 30	\$ 2,402,286	\$ 382,366	\$ 1,928,756	\$ 573,415

# INDEPENDENT SCHOOL DISTRICT NO. 1 LEWISTON, IDAHO

## III. Summary of all Funds: Proposed Amended Budget for Fiscal Year 2010-2011

	Governmental Funds			Proprietary Funds
	General Fund	Special Revenue funds	Capital Projects Fund	Internal Service Funds
REVENUES				
Property Taxes	12,100,000			
Other Local	225,250	1,498,964	65,500	273,000
State Revenues	21,995,757	-		
Federal Revenues	435,666	3,946,171		
Other Revenues				
Total Revenues	\$ 34,756,673	\$ 5,445,135	\$ 65,500	\$ 273,000
Transfers In	405,000	51,000	149,331	-
Total Revenues and Transfers In	\$ 35,161,673	\$ 5,496,135	\$ 214,831	\$ 273,000
EXPENDITURES				
Instruction	\$ 22,762,781	\$ 3,523,802		
Instructional Support	13,077,977	104,273		656,471
Food Services Program	11,217	1,906,941		
Capital Assets Program		-	372,500	
Other Services		27,010		
Total Expenditures	\$ 35,851,975	\$ 5,562,026	\$ 372,500	\$ 656,471
Transfers Out	200,331	105,000		300,000
Total Expenditures and Transfers Out	\$ 36,052,306	\$ 5,667,026	\$ 372,500	\$ 956,471
Excess of Revenues over Expenditures	\$ (890,633)	\$ (170,891)	\$ (157,669)	\$ (683,471)
Fund Balance - July 1	3,538,668	709,520	2,279,094	1,523,357
Estimated Fund Balance - June 30	\$ 2,648,035	\$ 538,630	\$ 2,121,425	\$ 839,886



# **General Fund**

**INDEPENDENT SCHOOL DISTRICT NO. 1 LEWISTON, IDAHO**

**GENERAL FUND MAINTENANCE AND OPERATIONS BUDGET**

*For Fiscal Year 2011-2012 with Comparative Information for Years 2007-2008 Through 2010-2011*

**Summary of Revenues and Expenditures**

**Expenditures by Function**

	2007-2008 Actual	2008-2009 Actual	2009-2010 Actual	2010-2011 Original Budget	2010-2011 Amended Budget	2011-2012 Budget
<b>REVENUES</b>						
Property Taxes	\$ 10,869,723	\$ 11,547,306	\$ 12,076,049	\$ 11,966,670	\$ 12,100,000	\$ 12,694,384
Other Local	647,817	412,498	214,703	303,967	225,250	231,000
State Revenues	25,425,231	25,868,195	21,482,346	22,292,957	21,995,757	21,069,773
Federal Revenues	-	-	3,062,701	-	435,666	-
Other Revenues	-	21,206	-	-	-	-
Total Revenues	\$ 36,942,771	\$ 37,849,205	\$ 36,835,799	\$ 34,563,594	\$ 34,756,673	\$ 33,995,157
Transfers In	\$ -	\$ -	\$ 105,000	\$ 455,000	\$ 405,000	\$ 305,000
Total Revenues and Transfers In	\$ 36,942,771	\$ 37,849,205	\$ 36,940,799	\$ 35,018,594	\$ 35,161,673	\$ 34,300,157
<b>EXPENDITURES</b>						
Instruction	\$ 22,954,076	\$ 23,657,005	\$ 23,393,927	\$ 22,485,462	\$ 22,762,781	\$ 22,011,046
Instructional Support	13,517,856	14,238,281	13,906,091	13,158,887	13,077,977	12,403,529
Food Services Program	-	-	-	-	11,217	-
Capital Assets Program	-	-	-	-	-	-
Other Services	-	-	-	-	-	-
Total Expenditures	\$ 36,471,932	\$ 37,895,286	\$ 37,300,018	\$ 35,644,349	\$ 35,851,975	\$ 34,414,575
Transfers Out	192,953	192,421	135,374	131,331	200,331	131,331
Total Expenditures and Transfers	\$ 36,664,885	\$ 38,087,707	\$ 37,435,392	\$ 35,775,680	\$ 36,052,306	\$ 34,545,906
Excess (deficiency) of Revenues over Expenditures	\$ 277,886	\$ (238,502)	\$ (494,593)	\$ (757,086)	\$ (890,633)	\$ (245,749)
Fund Balance - July 1	\$ 3,993,877	\$ 4,271,763	\$ 4,033,261	\$ 3,442,299	\$ 3,538,668	\$ 2,648,035
Adjustments						
Fund Balance - June 30	\$ 4,271,763	\$ 4,033,261	\$ 3,538,668	\$ 2,685,214	\$ 2,648,035	\$ 2,402,286

**INDEPENDENT SCHOOL DISTRICT NO. 1 LEWISTON, IDAHO**
**GENERAL FUND MAINTENANCE AND OPERATIONS BUDGET**
*For Fiscal Year 2011-2012 with Comparative Information for Years 2007-2008 Through 2010-2011*
**Summary of Revenues and Expenditures**
**Expenditures by Object**

	2007-2008 Actual	2008-2009 Actual	2009-2010 Actual	2010-2011 Original Budget	2010-2011 Amended Budget	2011-2012 Budget
<b>REVENUES</b>						
Property Taxes	\$ 10,869,723	\$ 11,547,306	\$ 12,076,049	\$ 11,966,670	\$ 12,100,000	\$ 12,694,384
Other Local	647,817	412,498	214,703	303,967	225,250	231,000
State Revenues	25,425,231	25,868,195	21,482,346	22,292,957	21,995,757	21,069,773
Federal Revenues	-	-	3,062,701	-	435,666	-
Other Revenues	-	21,206	-	-	-	-
Total Revenues	\$ 36,942,771	\$ 37,849,205	\$ 36,835,799	\$ 34,563,594	\$ 34,756,673	\$ 33,995,157
Transfers In	\$ -	\$ -	\$ 105,000	\$ 455,000	\$ 405,000	\$ 305,000
Total Revenues and Transfers In	\$ 36,942,771	\$ 37,849,205	\$ 36,940,799	\$ 35,018,594	\$ 35,161,673	\$ 34,300,157
<b>EXPENDITURES</b>						
Salaries	23,410,814	23,742,581	23,380,446	22,295,457	22,630,577	21,624,481
Benefits	8,220,273	9,248,413	9,383,443	8,831,604	8,911,197	8,514,495
Purchased Services	2,153,621	2,278,769	2,283,561	2,327,790	2,258,385	2,187,791
Supplies/Materials	1,887,063	1,577,566	1,536,154	1,569,711	1,532,566	1,566,229
Capital Objects	637,064	871,991	535,500	439,019	338,483	340,811
Debt Retirements	-	-	-	-	-	-
Insurance	163,097	175,966	180,914	180,768	180,768	180,768
Total Expenditures	\$ 36,471,932	\$ 37,895,286	\$ 37,300,018	\$ 35,644,349	\$ 35,851,975	\$ 34,414,575
Transfers Out	192,953	192,421	135,374	131,331	200,331	131,331
Total Expenditures and Transfers	\$ 36,664,885	\$ 38,087,707	\$ 37,435,392	\$ 35,775,680	\$ 36,052,306	\$ 34,545,906
Excess (deficiency) of Revenues over Expenditures	\$ 277,886	\$ (238,502)	\$ (494,593)	\$ (757,086)	\$ (890,633)	\$ (245,749)
Fund Balance - July 1	\$ 3,993,877	\$ 4,271,763	\$ 4,033,261	\$ 3,442,299	\$ 3,538,668	\$ 2,648,035
Adjustments						
Fund Balance - June 30	\$ 4,271,763	\$ 4,033,261	\$ 3,538,668	\$ 2,685,214	\$ 2,648,035	\$ 2,402,286

**INDEPENDENT SCHOOL DISTRICT NO. 1 LEWISTON, IDAHO**

**GENERAL FUND MAINTENANCE AND OPERATIONS BUDGET**

*For Fiscal Year 2011-2012 with Comparative Information for Years 2007-2008 Through 2010-2011*

**Revenues by Category**

Revenue Code	2007-2008 Actual	2008-2009 Actual	2009-2010 Actual	2010-2011 Original Budget	2010-2011 Amended Budget	2011-2012 Budget
<b>LOCAL REVENUES</b>						
411100 Taxes - General M & O						
411200 Taxes - Supplemental	\$ 10,808,162	\$ 11,482,337	\$ 11,907,174	\$ 11,915,283	\$ 12,018,613	\$ 12,609,997
411400 Taxes-Tort	61,465	64,969	51,650	51,387	51,387	51,387
411900 Taxes-Other	96	-	117,225		30,000	33,000
TOTAL TAXES	10,869,723	11,547,306	12,076,049	11,966,670	12,100,000	12,694,384
413000 Penalty: Delinquent Taxes	79,725	85,665				
414100 Tuition from Individuals	8,890	292				
414200 Tuition from Districts in Idaho			748			
414300 Tuition from Out of State Districts						
415000 Earnings on Investments	409,074	155,128	43,404	50,000	34,675	35,000
416100 School Food Service						
416200 Lunch Sales: Non-reimbur.						
416900 Other Food Sales						
417900 Other Student Revenues	3,656	3,626	4,868	55,325	55,325	55,325
419100 Rentals	14,188	20,075	17,889	30,000	30,000	30,000
419200 Contributions/Donations	19,654	8,047	41,535			
419300 Transportation Fees		-				
419900 Other Local	112,630	139,665	106,259	145,250	81,858	82,283
419900 Other Local-Cooperative Svc Agreement				23,392	23,392	28,392
TOTAL OTHER LOCAL	647,817	412,498	214,703	303,967	225,250	231,000
410000 TOTAL LOCAL	\$ 11,517,540	\$ 11,959,804	\$ 12,290,752	\$ 12,270,637	\$ 12,325,250	\$ 12,925,384

**INDEPENDENT SCHOOL DISTRICT NO. 1 LEWISTON, IDAHO**

**GENERAL FUND MAINTENANCE AND OPERATIONS BUDGET**

*For Fiscal Year 2011-2012 with Comparative Information for Years 2007-2008 Through 2010-2011*

**Revenues by Category**

Revenue Code	2007-2008 Actual	2008-2009 Actual	2009-2010 Actual	2010-2011 Original Budget	2010-2011 Amended Budget	2011-2012 Budget
<b>STATE REVENUES</b>						
431100 Base Support Program	\$ 20,376,546	\$ 20,784,916	\$ 17,009,508	\$ 18,388,586	\$ 18,186,770	\$ 17,289,087
431200 Transportation Support	961,622	1,050,356	1,079,322	912,646	884,872	884,872
431400 Exceptional Child/SED Support	568,344	519,229	436,717	389,383	350,000	350,000
431500 Border Tuition Support		-	-	-	-	
431600 Tuition Equivalency		-	-	-	-	
431800 Benefit Apportionment	2,549,148	2,607,861	2,499,460	2,357,937	2,330,573	2,263,205
431900 Other State Support	432,801	422,873	302,003	79,200	67,206	120,000
432100 Driver Education Program	38,563	31,371	24,875	44,000	57,261	44,000
432400 Vocational Program	116,098	112,559	110,007	115,920	113,206	113,206
437000 Lottery Revenue	356,370	315,933	-	-	-	
438000 Revenue in Lieu of Taxes	25,739	23,097	20,454	5,285	5,869	5,403
439000 Other State Revenue		-	-	-	-	
430000 TOTAL STATE	\$ 25,425,231	\$ 25,868,195	\$ 21,482,346	\$ 22,292,957	\$ 21,995,757	\$ 21,069,773
<b>FEDERAL REVENUES</b>						
442000 Indirect Unrestricted Federal			3,062,701			
443000 Direct Restricted Federal					19,000	
445100 Title I - ESEA						
445200 Title VI, ESEA Innovative Practices						
445100 Adult Education						
445500 School Lunch Reimbursement						
445600 Title VI-B						
445900 Other Indirect Federal Programs					416,666	
440000 TOTAL FEDERAL REVENUES	\$ -	\$ -	\$ 3,062,701	\$ -	\$ 435,666	\$ -
451000 Proceeds Bonds, Capital Leases, etc.						
453000 Sale of Assets		21,206	-			
450000 TOTAL OTHER	\$ -	\$ 21,206	\$ -	\$ -	\$ -	\$ -
<b>TOTAL REVENUES</b>	<b>\$ 36,942,771</b>	<b>\$ 37,849,205</b>	<b>\$ 36,835,799</b>	<b>\$ 34,563,594</b>	<b>\$ 34,756,673</b>	<b>\$ 33,995,157</b>
<b>TRANSFERS IN</b>						
			105,000	455,000	405,000	305,000
460000 TOTAL BALANCE + REVENUES + TRANSFERS	\$ 36,942,771	\$ 37,849,205	\$ 36,940,799	\$ 35,018,594	\$ 35,161,673	\$ 34,300,157

INDEPENDENT SCHOOL DISTRICT NO. 1 LEWISTON, IDAHO  
GENERAL FUND MAINTENANCE AND OPERATIONS BUDGET  
For Fiscal Year 2011-2012 with Comparative Information for Years 2007-2008 Through 2010-2011  
Fund Expenditures by Function

		2007-2008	2008-2009	2009-2010	2010-2011	2010-2011	2011-2012
		Actual	Actual	Actual	Original Budget	Amended Budget	Budget
<b>EXPENDITURES</b>							
Code	INSTRUCTION						
512	Elementary School Programs	\$ 8,484,621	\$ 8,617,354	\$ 8,635,898	\$ 8,004,700	\$ 8,098,426	\$ 8,020,526
515	Secondary School Programs	9,259,474	9,803,428	9,907,218	9,509,508	9,636,674	9,296,164
517	Alternative School Programs	1,022,418	986,906	1,023,444	1,051,608	1,058,824	1,076,538
519	Vocational-Technical Programs	119,806	134,248	112,558	115,920	113,206	113,206
521	Exceptional Child Programs	2,740,708	2,787,967	2,473,482	2,714,574	2,759,770	2,467,252
522	Preschool Exceptional Program	261,395	269,949	261,863	192,186	194,045	169,343
524	Gifted & Talented Program	432,426	436,586	349,549	325,819	329,918	317,679
531	Interscholastic Program	526,182	513,786	543,678	474,481	474,481	474,481
532	School Activity Program	34,878	31,578	28,655	30,583	30,583	30,583
546	Detention Center Program	72,168	75,203	57,582	66,083	66,855	45,274
	<b>TOTAL INSTRUCTION</b>	<b>\$ 22,954,076</b>	<b>\$ 23,657,005</b>	<b>\$ 23,393,927</b>	<b>\$ 22,485,462</b>	<b>\$ 22,762,781</b>	<b>\$ 22,011,046</b>
<b>SUPPORT SERVICES</b>							
611	Attendance-Guidance-Health Programs	\$ 1,089,662	\$ 1,120,965	\$ 1,121,129	\$ 1,060,814	\$ 1,073,398	\$ 935,285
616	Special Services	793,444	821,287	725,903	767,633	777,875	762,939
621	Instructional Improvement Program	133,431	140,271	126,193	39,604	41,721	41,653
622	Educational Media Program	699,594	714,368	692,757	668,638	676,720	568,898
623	Instruction-Related Technology Program	514,597	680,020	717,750	606,452	613,621	509,676
631	Board of Education	20,550	84,135	224,879	90,700	90,700	60,415
632	District Administration	900,099	904,350	905,148	887,909	868,209	846,894
641	School Administration	2,312,534	2,351,994	2,389,050	2,294,976	2,303,779	2,258,546
651	Business Operations	325,701	371,143	346,562	341,855	329,080	337,533
655	Central Services Programs	117,837	114,232	73,185	87,874	77,874	77,637
656	Administrative Technology Services	310,337	316,763	351,653	453,111	453,111	449,361
661	Buildings-Care Program	2,680,789	2,871,264	2,765,707	2,619,233	2,601,338	2,516,786
663	Maintenance-Non-student Occupied	672,433	879,499	658,696	433,144	509,145	560,903
664	Maintenance-Bldgs. & Equip.	1,494,784	1,420,138	1,374,103	1,398,248	1,242,363	1,145,205
681	Pupil to School Transportation	1,265,274	1,279,579	1,270,249	1,278,760	1,289,106	1,214,292
682	Pupil Activity Transportation	103,945	83,407	72,082	57,800	57,800	45,370
683	General Transportation Program	82,845	84,866	91,045	72,136	72,136	72,136
691	Other Support Services						
	<b>TOTAL SUPPORT SERVICES</b>	<b>\$ 13,517,856</b>	<b>\$ 14,238,281</b>	<b>\$ 13,906,091</b>	<b>\$ 13,158,887</b>	<b>\$ 13,077,977</b>	<b>\$ 12,403,529</b>
710	Food Services Program	\$ -	\$ -	\$ -	\$ -	\$ 11,217	\$ -
810	Capital Assets Program						
900	Other Services						
	Transfers Out	192,953	192,421	135,374	131,331	200,331	131,331
	<b>Total Expenditures and Transfers</b>	<b>\$ 36,664,885</b>	<b>\$ 38,087,707</b>	<b>\$ 37,435,392</b>	<b>\$ 35,775,680</b>	<b>\$ 36,052,306</b>	<b>\$ 34,545,906</b>



**INDEPENDENT SCHOOL DISTRICT NO. 1 LEWISTON, IDAHO**  
**GENERAL FUND MAINTENANCE AND OPERATIONS BUDGET**  
*For Fiscal Year 2011-2012 with Comparative Information for Years 2007-2008 Through 2010-2011*

Function 512: Elementary School Program Instructional Expenses by Object

Code	Elementary	2007-2008	2008-2009	2009-2010	2010-2011	2010-2011	2011-2012
		<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Budget</u>
100	Salaries	\$ 5,768,968	\$ 5,940,234	\$ 5,931,566	\$ 5,527,191	\$ 5,607,872	\$ 5,520,650
200	Benefits	2,050,940	2,186,110	2,341,625	2,045,273	2,064,938	2,078,458
300	Purchased Services	44,381	48,004	38,084	51,247	55,097	47,410
400	Supplies/Materials	549,195	399,571	266,452	342,939	354,239	345,608
500	Capital Objects	71,137	43,435	58,171	38,050	16,280	28,400
600	Debt Retirement						
700	Insurance/Judgment						
800	Transfers						
	Total Elementary School Program Expenditures	<u>\$ 8,484,621</u>	<u>\$ 8,617,354</u>	<u>\$ 8,635,898</u>	<u>\$ 8,004,700</u>	<u>\$ 8,098,426</u>	<u>\$ 8,020,526</u>

**INDEPENDENT SCHOOL DISTRICT NO. 1 LEWISTON, IDAHO**  
**GENERAL FUND MAINTENANCE AND OPERATIONS BUDGET**  
*For Fiscal Year 2011-2012 with Comparative Information for Years 2007-2008 Through 2010-2011*

Function 515: Secondary School Program Instructional Expenses by Object

Code	Secondary	2007-2008	2008-2009	2009-2010	2010-2011	2010-2011	2011-2012
		<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Budget</u>
	100 Salaries	\$ 6,442,447	\$ 6,593,562	\$ 6,670,376	\$ 6,304,323	\$ 6,411,298	\$ 6,173,839
	200 Benefits	2,221,255	2,714,557	2,714,262	2,615,072	2,646,362	2,501,260
	300 Purchased Services	111,366	123,905	135,498	222,111	224,111	216,611
	400 Supplies/Materials	427,894	308,501	328,728	319,215	297,715	364,267
	500 Capital Objects	56,512	62,903	58,354	48,787	57,187	40,187
	600 Debt Retirement						
	700 Insurance/Judgment						
	800 Transfers						
	Total Secondary School Program Expenditures	<u>\$ 9,259,474</u>	<u>\$ 9,803,428</u>	<u>\$ 9,907,218</u>	<u>\$ 9,509,508</u>	<u>\$ 9,636,674</u>	<u>\$ 9,296,164</u>

**INDEPENDENT SCHOOL DISTRICT NO. 1 LEWISTON, IDAHO**  
**GENERAL FUND MAINTENANCE AND OPERATIONS BUDGET**  
*For Fiscal Year 2011-2012 with Comparative Information for Years 2007-2008 Through 2010-2011*

Function 517: Alternative School Program Instructional Expenses by Object

Code	Alternative	2007-2008	2008-2009	2009-2010	2010-2011	2010-2011	2011-2012
		<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Budget</u>
	100 Salaries	\$ 538,799	\$ 538,227	\$ 525,137	\$ 515,972	\$ 522,020	\$ 515,972
	200 Benefits	161,726	173,375	171,372	157,458	158,625	180,366
	300 Purchased Services	308,081	261,988	311,229	364,850	364,850	365,200
	400 Supplies/Materials	13,694	11,191	13,014	8,000	8,000	9,000
	500 Capital Objects	118	2,125	2,692	5,328	5,328	6,000
	600 Debt Retirement						
	700 Insurance/Judgment						
	800 Transfers						
	Total Alternative School Program Expenditures	<u>\$ 1,022,418</u>	<u>\$ 986,906</u>	<u>\$ 1,023,444</u>	<u>\$ 1,051,608</u>	<u>\$ 1,058,824</u>	<u>\$ 1,076,538</u>

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*For Fiscal Year 2011-2012 with Comparative Information for Years 2007-2008 Through 2010-2011*

Function 519: Professional-Technical Program by Object

Code	Professional-Technical Programs	2007-2008	2008-2009	2009-2010	2010-2011	2010-2011	2011-2012
		<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Budget</u>
	100 Salaries	\$ 33,878	\$ 28,350	\$ 29,479	\$ 24,706	\$ 27,183	\$ 27,921
	200 Benefits	9,470	10,026	10,505	5,003	5,723	5,524
	300 Purchased Services	16,128	12,246	19,269	20,175	17,250	27,168
	400 Supplies/Materials	47,887	46,005	46,574	50,248	44,753	40,672
	500 Capital Objects	12,443	37,621	6,731	15,788	18,297	11,921
	600 Debt Retirement						
	700 Insurance/Judgment						
	800 Transfers						
	Total Professional-Technical Program Expenditures	<u>\$ 119,806</u>	<u>\$ 134,248</u>	<u>\$ 112,558</u>	<u>\$ 115,920</u>	<u>\$ 113,206</u>	<u>\$ 113,206</u>

**INDEPENDENT SCHOOL DISTRICT NO. 1 LEWISTON, IDAHO**  
**GENERAL FUND MAINTENANCE AND OPERATIONS BUDGET**  
*For Fiscal Year 2011-2012 with Comparative Information for Years 2007-2008 Through 2010-2011*

Function 521: Exceptional Child School Program Instructional Expenses by Object

Code	Exceptional Child	2007-2008	2008-2009	2009-2010	2010-2011	2010-2011	2011-2012
		<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Budget</u>
	100 Salaries	\$ 1,818,368	\$ 1,807,619	\$ 1,578,584	\$ 1,684,347	\$ 1,722,231	\$ 1,534,815
	200 Benefits	638,671	728,703	679,535	701,947	709,259	620,570
	300 Purchased Services	269,488	238,683	209,900	309,275	309,275	293,811
	400 Supplies/Materials	12,782	6,273	4,815	14,900	14,900	14,156
	500 Capital Objects	1,399	6,689	648	4,105	4,105	3,900
	600 Debt Retirement						
	700 Insurance/Judgment						
	800 Transfers						
	Total Exceptional Child Program Expenditures	<u>\$ 2,740,708</u>	<u>\$ 2,787,967</u>	<u>\$ 2,473,482</u>	<u>\$ 2,714,574</u>	<u>\$ 2,759,770</u>	<u>\$ 2,467,252</u>

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Function 522: Exceptional Child Preschool Program Instructional Expenses by Object

Code	Exceptional Child Preschool	2007-2008	2008-2009	2009-2010	2010-2011	2010-2011	2011-2012
		<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Budget</u>
	100 Salaries	\$ 195,402	\$ 196,414	\$ 193,219	\$ 135,030	\$ 136,588	\$ 119,461
	200 Benefits	64,907	72,708	68,644	57,156	57,457	49,882
	300 Purchased Services						-
	400 Supplies/Materials	1,086	827				-
	500 Capital Objects						
	600 Debt Retirement						
	700 Insurance/Judgment						
	800 Transfers						
	Total Exceptional Child Preschool Program Expenditures	<u>\$ 261,395</u>	<u>\$ 269,949</u>	<u>\$ 261,863</u>	<u>\$ 192,186</u>	<u>\$ 194,045</u>	<u>\$ 169,343</u>

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Function 524: Gifted and Talented Program Instructional Expenses by Object

Code	Gifted and Talented	2007-2008	2008-2009	2009-2010	2010-2011	2010-2011	2011-2012
		<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Budget</u>
100	Salaries	\$ 301,272	\$ 313,447	\$ 235,910	\$ 227,077	\$ 230,513	\$ 225,919
200	Benefits	99,234	112,296	84,654	89,397	90,060	82,883
300	Purchased Services	26,331	4,948	26,374	5,347	5,347	3,090
400	Supplies/Materials	5,589	5,595	2,611	3,998	3,998	5,787
500	Capital Objects		300		-	-	-
600	Debt Retirement						
700	Insurance/Judgment						
800	Transfers						
	Total Gifted and Talented Program Expenditures	<u>\$ 432,426</u>	<u>\$ 436,586</u>	<u>\$ 349,549</u>	<u>\$ 325,819</u>	<u>\$ 329,918</u>	<u>\$ 317,679</u>

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*For Fiscal Year 2011-2012 with Comparative Information for Years 2007-2008 Through 2010-2011*

Function 531: Interscholastic Program Instructional Expenses by Object

Code	Interscholastic	2007-2008	2008-2009	2009-2010	2010-2011	2010-2011	2011-2012
		<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Budget</u>
100	Salaries	\$ 437,612	\$ 437,767	\$ 445,760	\$ 410,220	\$ 410,220	\$ 410,220
200	Benefits	68,570	67,285	66,812	64,261	64,261	64,261
300	Purchased Services	20,000	8,734	31,106	-	-	-
	Total Interscholastic Program Expenditures	<u>\$ 526,182</u>	<u>\$ 513,786</u>	<u>\$ 543,678</u>	<u>\$ 474,481</u>	<u>\$ 474,481</u>	<u>\$ 474,481</u>

Function 533: School Activity Program Instructional Expenses by Object

	School Activity	2007-2008	2008-2009	2009-2010	2010-2011	2010-2011	2011-2012
		<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Budget</u>
100	Salaries	\$ 29,954	\$ 26,408	\$ 23,902	\$ 25,520	\$ 25,520	\$ 25,520
200	Benefits	4,924	5,170	4,753	5,063	5,063	5,063
300	Purchased Services						
	Total School Activity Program Expenditures	<u>\$ 34,878</u>	<u>\$ 31,578</u>	<u>\$ 28,655</u>	<u>\$ 30,583</u>	<u>\$ 30,583</u>	<u>\$ 30,583</u>



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Function 546: Detention Center Program Instructional Expenses by Object

Code	Detention Center	2007-2008	2008-2009	2009-2010	2010-2011 Original Budget	2010-2011 Amended Budget	2011-2012 Budget
		<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>Budget</u>
	100 Salaries				\$ 48,000	\$ 48,647	\$ 31,302
	200 Benefits				14,307	14,432	10,386
	300 Purchased Services	69,327	71,826	54,710	1,000	1,000	950
	400 Supplies/Materials	2,841	3,377	2,682	1,388	1,388	1,318
	500 Capital Objects			190	1,388	1,388	1,318
	600 Debt Retirement						
	700 Insurance/Judgment						
	800 Transfers						
	Total Detention Center Program Expenditures	<u>\$ 72,168</u>	<u>\$ 75,203</u>	<u>\$ 57,582</u>	<u>\$ 66,083</u>	<u>\$ 66,855</u>	<u>\$ 45,274</u>

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*For Fiscal Year 2011-2012 with Comparative Information for Years 2007-2008 Through 2010-2011*

Function 611: Attendance-Guidance-Health Program Instructional Support Expenses by Object

Code	Attendance-Guidance-Health	2007-2008	2008-2009	2009-2010	2010-2011	2010-2011	2011-2012
		<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Budget</u>
100	Salaries	\$ 784,114	\$ 800,485	\$ 788,113	\$ 752,972	\$ 763,575	\$ 655,389
200	Benefits	272,887	288,040	298,860	271,752	273,734	244,029
300	Purchased Services	30,630	30,983	31,719	32,515	32,515	32,472
400	Supplies/Materials	271	158	299	1,850	1,850	1,757
500	Capital Objects	1,760	1,299	2,138	1,725	1,725	1,638
600	Debt Retirement						
700	Insurance/Judgment						
800	Transfers						
Total Attendance-Guidance-Health Program Expenditures		<u>\$ 1,089,662</u>	<u>\$ 1,120,965</u>	<u>\$ 1,121,129</u>	<u>\$ 1,060,814</u>	<u>\$ 1,073,398</u>	<u>\$ 935,285</u>

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		Function 616: Special Services Program Instructional Support Expenses by Object					
		2007-2008	2008-2009	2009-2010	2010-2011	2010-2011	2011-2012
		<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Budget</u>
Code	Special Services						
100	Salaries	\$ 592,682	\$ 597,244	\$ 519,110	\$ 555,520	\$ 564,105	\$555,396
200	Benefits	194,888	216,922	201,942	209,819	211,476	205,363
300	Purchased Services	5,874	7,121	4,851	2,294	2,294	2,180
400	Supplies/Materials						
500	Capital Objects						
600	Debt Retirement						
700	Insurance/Judgment						
800	Transfers						
	Total Special Services Program Expenditures	<u>\$ 793,444</u>	<u>\$ 821,287</u>	<u>\$ 725,903</u>	<u>\$ 767,633</u>	<u>\$ 777,875</u>	<u>\$762,939</u>

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Function 621: Instructional Improvement Program Instructional Support Expenses by Object

Code	Instructional Improvement	2007-2008	2008-2009	2009-2010	2010-2011 Original Budget	2010-2011 Amended Budget	2011-2012 Budget
		<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>Budget</u>
100	Salaries	\$ 73,670	\$ 82,837	\$ 77,434	\$ 880	\$ 2,655	\$ -
200	Benefits	23,527	29,325	28,476	-	342	-
300	Purchased Services	24,365	24,679	15,438	28,089	28,089	28,487
400	Supplies/Materials	8,514	3,430	3,502	7,397	7,397	10,091
500	Capital Objects	3,355	-	1,343	3,238	3,238	3,075
600	Debt Retirement						
700	Insurance/Judgment						
800	Transfers						
Total Instructional Improvement Program Expenditures		<u>\$ 133,431</u>	<u>\$ 140,271</u>	<u>\$ 126,193</u>	<u>\$ 39,604</u>	<u>\$ 41,721</u>	<u>\$ 41,653</u>

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**GENERAL FUND MAINTENANCE AND OPERATIONS BUDGET**  
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Function 622: Educational Media Program Instructional Support Expenses by Object

Code	Educational Media	2007-2008	2008-2009	2009-2010	2010-2011	2010-2011	2011-2012
		<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Budget</u>
100	Salaries	\$ 441,853	\$ 435,690	\$ 425,270	\$ 401,808	\$ 407,744	\$ 344,009
200	Benefits	155,439	181,223	177,017	166,878	168,024	132,041
300	Purchased Services	23,965	24,699	24,808	27,809	27,809	27,178
400	Supplies/Materials	68,169	71,111	56,618	69,443	70,443	65,670
500	Capital Objects	10,168	1,645	9,044	2,700	2,700	
600	Debt Retirement						
700	Insurance/Judgment						
800	Transfers						
	Total Educational Media						
	Program Expenditures	<u>\$ 699,594</u>	<u>\$ 714,368</u>	<u>\$ 692,757</u>	<u>\$ 668,638</u>	<u>\$ 676,720</u>	<u>\$ 568,898</u>

**INDEPENDENT SCHOOL DISTRICT NO. 1 LEWISTON, IDAHO****GENERAL FUND MAINTENANCE AND OPERATIONS BUDGET***For Fiscal Year 2011-2012 with Comparative Information for Years 2007-2008 Through 2010-2011***Function 623: Instruction-Related Technology Program by Object**

Code	Instruction Related Technology	2007-2008	2008-2009	2009-2010	2010-2011	2010-2011	2011-2012
		<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Budget</u>
100	Salaries	\$ 290,148	\$ 301,193	\$ 300,154	\$ 257,167	\$ 263,176	\$ 203,971
200	Benefits	120,510	142,696	144,354	126,026	127,186	104,030
300	Purchased Services	38,421	32,084	51,890	31,034	31,034	41,362
400	Supplies/Materials	36,782	35,456	61,257	58,225	58,225	43,313
500	Capital Objects	28,736	168,591	160,095	134,000	134,000	117,000
600	Debt Retirement						
700	Insurance/Judgment						
800	Transfers						
Total Instruction-Related Technology							
Program Expenditures		<u>\$ 514,597</u>	<u>\$ 680,020</u>	<u>\$ 717,750</u>	<u>\$ 606,452</u>	<u>\$ 613,621</u>	<u>\$ 509,676</u>

**INDEPENDENT SCHOOL DISTRICT NO. 1 LEWISTON, IDAHO**

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*For Fiscal Year 2011-2012 with Comparative Information for Years 2007-2008 Through 2010-2011*

**Function 631: Board of Education Program Instructional Support Expenses by Object**

Code	Board of Education	2007-2008	2008-2009	2009-2010	2010-2011	2010-2011	2011-2012
		<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Budget</u>
300	Purchased Services	12,887	78,211	220,933	85,000	85,000	55,000
400	Supplies/Materials	<u>7,663</u>	<u>5,924</u>	<u>3,946</u>	<u>5,700</u>	<u>5,700</u>	<u>5,415</u>
	Total Board of Education Program Expenditures	<u>\$ 20,550</u>	<u>\$ 84,135</u>	<u>\$ 224,879</u>	<u>\$ 90,700</u>	<u>\$ 90,700</u>	<u>\$ 60,415</u>

**Function 632: District Administration Instructional Support Expenses by Object**

	2007-2008	2008-2009	2009-2010	2010-2011	2010-2011	2011-2012
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Budget</u>
District Administration						
100 Salaries	\$ 583,175	\$ 581,112	\$ 587,428	\$ 534,635	\$ 534,635	\$ 518,409
200 Benefits	199,852	214,701	216,406	206,113	206,113	198,317
300 Purchased Services	88,296	73,470	65,473	103,204	103,204	88,311
400 Supplies/Materials	22,800	27,152	24,211	33,107	24,107	31,450
500 Capital Objects	5,976	7,915	11,630	10,850	150	10,407
600 Debt Retirement						
700 Insurance/Judgment						
800 Transfers						
Total District Administration Program Expenditures	<u>\$ 900,099</u>	<u>\$ 904,350</u>	<u>\$ 905,148</u>	<u>\$ 887,909</u>	<u>\$ 868,209</u>	<u>\$ 846,894</u>

**INDEPENDENT SCHOOL DISTRICT NO. 1 LEWISTON, IDAHO**  
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*For Fiscal Year 2011-2012 with Comparative Information for Years 2007-2008 Through 2010-2011*

Function 641: School Administration Program Instructional Support Expenses by Object

Code	School Administration	2007-2008	2008-2009	2009-2010	2010-2011	2010-2011	2011-2012
		<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Budget</u>
100	Salaries	\$ 1,623,600	\$ 1,657,679	\$ 1,661,736	\$ 1,580,588	\$ 1,602,300	\$ 1,555,243
200	Benefits	609,724	641,087	680,568	651,560	655,750	642,021
300	Purchased Services	23,248	23,634	32,203	26,930	26,081	26,647
400	Supplies/Materials	14,171	11,941	9,825	10,013	10,563	9,950
500	Capital Objects	41,791	17,653	4,718	25,885	9,085	24,685
600	Debt Retirement						
700	Insurance/Judgment						
800	Transfers						
	Total School Administration						
	Program Expenditures	<u>\$ 2,312,534</u>	<u>\$ 2,351,994</u>	<u>\$ 2,389,050</u>	<u>\$ 2,294,976</u>	<u>\$ 2,303,779</u>	<u>\$ 2,258,546</u>



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Function 651: Business Operations Program Instructional Support Expenses by Object

Code	Business Operations	2007-2008	2008-2009	2009-2010	2010-2011	2010-2011	2011-2012
		<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Budget</u>
100	Salaries	\$ 223,964	\$ 230,319	\$ 227,787	\$ 220,359	\$ 220,359	\$ 220,359
200	Benefits	74,665	81,330	86,637	82,794	82,794	82,794
300	Purchased Services	20,998	46,679	28,088	27,047	22,047	25,000
400	Supplies/Materials	6,074	10,395	3,131	8,880	3,880	6,780
500	Capital Objects		2,420	919	2,775	-	2,600
600	Debt Retirement						
700	Insurance/Judgment						
800	Transfers						
	Total Business Operations						
	Program Expenditures	<u>\$ 325,701</u>	<u>\$ 371,143</u>	<u>\$ 346,562</u>	<u>\$ 341,855</u>	<u>\$ 329,080</u>	<u>\$ 337,533</u>

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Function 655: Central Service Program Instructional Support Expenses by Object

Code	Central Service	2007-2008	2008-2009	2009-2010	2010-2011	2010-2011	2011-2012
		<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Budget</u>
	100 Salaries	\$ 72,959	\$ 78,368	\$ 45,475	\$ 46,216	\$ 46,216	\$ 46,216
	200 Benefits	22,304	25,955	17,295	16,871	16,871	16,871
	300 Purchased Services	11,805	9,119	9,773	23,469	13,469	13,300
	400 Supplies/Materials	1,675	(1,187)	642	1,318	1,318	1,250
	500 Capital Objects	9,094	1,977				
	600 Debt Retirement						
	700 Insurance/Judgment						
	800 Transfers						
	Total Central Service Program Expenditures	<u>\$ 117,837</u>	<u>\$ 114,232</u>	<u>\$ 73,185</u>	<u>\$ 87,874</u>	<u>\$ 77,874</u>	<u>\$ 77,637</u>

**INDEPENDENT SCHOOL DISTRICT NO. 1 LEWISTON, IDAHO****GENERAL FUND MAINTENANCE AND OPERATIONS BUDGET***For Fiscal Year 2011-2012 with Comparative Information for Years 2007-2008 Through 2010-2011***Function 656: Administrative Technology Service by Object**

Code	Administrative Technology	2007-2008	2008-2009	2009-2010	2010-2011	2010-2011	2011-2012
		<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Budget</u>
	100 Salaries	\$ 136,117	\$ 135,058	\$ 139,091	\$ 189,945	\$ 189,945	\$ 189,945
	200 Benefits	46,271	51,153	53,218	74,653	74,653	74,653
	300 Purchased Services	59,735	64,716	82,846	113,513	113,513	113,513
	400 Supplies/Materials	15,321	31,195	39,458	30,000	30,000	28,500
	500 Capital Objects	52,893	34,641	37,040	45,000	45,000	42,750
	600 Debt Retirement						
	700 Insurance/Judgment						
	800 Transfers						
	Total Administrative Technology Program Expenditures	<u>\$ 310,337</u>	<u>\$ 316,763</u>	<u>\$ 351,653</u>	<u>\$ 453,111</u>	<u>\$ 453,111</u>	<u>\$ 449,361</u>

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Function 661: Buildings-Care (Custodial) Program Instructional Support Expenses by Object

Code	Buildings-Care (Custodial)	2007-2008	2008-2009	2009-2010	2010-2011 Original Budget	2010-2011 Amended Budget	2011-2012
		<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>Budget</u>
100	Salaries	\$ 1,136,554	\$ 1,107,366	\$ 1,136,002	\$ 1,061,932	\$ 1,073,252	\$ 1,027,947
200	Benefits	481,875	527,163	555,079	525,488	527,673	514,366
300	Purchased Services	803,540	947,132	782,045	750,281	728,281	700,281
400	Supplies/Materials	120,016	142,580	139,481	128,500	128,500	121,630
500	Capital Objects	9,394	7,311	9,322	9,400	-	8,930
600	Debt Retirement						
700	Insurance/Judgment	129,410	139,712	143,778	143,632	143,632	143,632
800	Transfers						
	Total Buildings-Care (Custodial)						
	Program Expenditures	<u>\$ 2,680,789</u>	<u>\$ 2,871,264</u>	<u>\$ 2,765,707</u>	<u>\$ 2,619,233</u>	<u>\$ 2,601,338</u>	<u>\$ 2,516,786</u>

**INDEPENDENT SCHOOL DISTRICT NO. 1 LEWISTON, IDAHO****GENERAL FUND MAINTENANCE AND OPERATIONS BUDGET***For Fiscal Year 2011-2012 with Comparative Information for Years 2007-2008 Through 2010-2011***Function 663: Non-Student Occupied Buildings: Maintenance Program Instructional Support Expenses by Object**

Code	Maintenance-Buildings & Equipment	2007-2008	2008-2009	2009-2010	2010-2011	2010-2011	2011-2012
		<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Budget</u>
100	Salaries	\$ 418,098	\$ 365,480	\$ 311,293	\$ 239,879	\$ 239,879	\$ 285,950
200	Benefits	155,790	174,759	149,234	103,265	103,265	118,803
300	Purchased Services	10,432	11,379	17,855	-	26,001	26,000
400	Supplies/Materials	56,958	108,073	104,639	-	100,000	92,150
500	Capital Objects	31,155	219,808	75,675	90,000	40,000	38,000
600	Debt Retirement						
700	Insurance/Judgment						
800	Transfers						
	Total Maintenance Program Expenditures	<u>\$ 672,433</u>	<u>\$ 879,499</u>	<u>\$ 658,696</u>	<u>\$ 433,144</u>	<u>\$ 509,145</u>	<u>\$ 560,903</u>

**INDEPENDENT SCHOOL DISTRICT NO. 1 LEWISTON, IDAHO**  
**GENERAL FUND MAINTENANCE AND OPERATIONS BUDGET**  
*For Fiscal Year 2011-2012 with Comparative Information for Years 2007-2008 Through 2010-2011*

Function 664: Maintenance Program Instructional Support Expenses by Object

Code	Maintenance-Buildings & Equipment	2007-2008	2008-2009	2009-2010	2010-2011	2010-2011	2011-2012
		<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Budget</u>
100	Salaries	\$ 701,114	\$ 700,132	\$ 783,520	\$ 767,754	\$ 779,151	\$ 697,655
200	Benefits	276,615	308,794	355,981	348,494	350,694	311,625
300	Purchased Services	56,269	48,645	38,159	75,000	14,518	35,925
400	Supplies/Materials	162,373	107,604	100,950	207,000	98,000	100,000
500	Capital Objects	298,413	254,963	95,493			
600	Debt Retirement						
700	Insurance/Judgment						
800	Transfers						
	Total Maintenance Program Expenditures	<u>\$ 1,494,784</u>	<u>\$ 1,420,138</u>	<u>\$ 1,374,103</u>	<u>\$ 1,398,248</u>	<u>\$ 1,242,363</u>	<u>\$ 1,145,205</u>

**INDEPENDENT SCHOOL DISTRICT NO. 1 LEWISTON, IDAHO**  
**GENERAL FUND MAINTENANCE AND OPERATIONS BUDGET**  
*For Fiscal Year 2011-2012 with Comparative Information for Years 2007-2008 Through 2010-2011*

Function 681: Pupil to School Transportation Program Instructional Support Expenses by Object

Code	Pupil to School Transportation	2007-2008	2008-2009	2009-2010	2010-2011	2010-2011	2011-2012
		<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Budget</u>
100	Salaries	\$ 742,983	\$ 767,561	\$ 713,640	\$ 748,416	\$ 757,089	\$ 706,873
200	Benefits	263,449	292,996	272,946	288,654	290,328	267,059
300	Purchased Services	10,708	29,725	23,752	19,100	19,100	17,895
400	Supplies/Materials	248,134	189,297	259,911	222,590	222,590	222,465
500	Capital Objects						
600	Debt Retirement						
700	Insurance/Judgment						
800	Transfers						
Total Pupil to School Transportation							
Program Expenditures		<u>\$ 1,265,274</u>	<u>\$ 1,279,579</u>	<u>\$ 1,270,249</u>	<u>\$ 1,278,760</u>	<u>\$ 1,289,106</u>	<u>\$ 1,214,292</u>

**INDEPENDENT SCHOOL DISTRICT NO. 1 LEWISTON, IDAHO****GENERAL FUND MAINTENANCE AND OPERATIONS BUDGET***For Fiscal Year 2011-2012 with Comparative Information for Years 2007-2008 Through 2010-2011***Function 682: Activity Transportation Program Instructional Support Expenses by Object**

Code	Activity Transportation	2007-2008	2008-2009	2009-2010	2010-2011	2010-2011	2011-2012
		<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Budget</u>
100	Salaries	\$ 23,083	\$ 20,029	\$ 30,460	\$ 35,000	\$ 35,000	\$ 31,500
200	Benefits	2,780	2,039	3,268	4,300	4,300	3,870
300	Purchased Services	66,644	54,744	26,797	8,500	8,500	-
400	Supplies/Materials	11,438	6,595	11,557	10,000	10,000	10,000
500	Capital Objects						
	Total Activity Transportation Program Expenditures	<u>\$ 103,945</u>	<u>\$ 83,407</u>	<u>\$ 72,082</u>	<u>\$ 57,800</u>	<u>\$ 57,800</u>	<u>\$ 45,370</u>

**Function 683: General Transportation Program Instructional Support Expenses by Object**

Code	General Transportation	2007-2008	2008-2009	2009-2010	2010-2011	2010-2011	2011-2012
		<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Budget</u>
100	Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
200	Benefits					-	-
300	Purchased Services	702	1,415	761			-
400	Supplies/Materials	45,736	46,502	51,851	35,000	35,000	35,000
500	Capital Objects	2,720	695	1,297	-	-	
600	Insurance/Judgment	33,687	36,254	37,136	37,136	37,136	37,136
	Total General Transportation Program Expenditures	<u>\$ 82,845</u>	<u>\$ 84,866</u>	<u>\$ 91,045</u>	<u>\$ 72,136</u>	<u>\$ 72,136</u>	<u>\$ 72,136</u>



**INDEPENDENT SCHOOL DISTRICT NO. 1 LEWISTON, IDAHO**  
**GENERAL FUND MAINTENANCE AND OPERATIONS BUDGET**  
*For Fiscal Year 2011-2012 with Comparative Information for Years 2007-2008 Through 2010-2011*

Function 810: Capital Assets Program Non-Instructional Expenses by Object

	2007-2008	2008-2009	2009-2010	2010-2011	2010-2011	2011-2012
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Budget</u>
Code Capital Assets						
500 Capital Objects						
Total Capital Assets Program Expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Function 910: Debt Services (Interest) and Transfers Out: Non Instructional Expenses by Object

	2007-2008	2008-2009	2009-2010	2010-2011	2010-2011	2011-2012
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Budget</u>
600 Debt Services (Interest)					-	-
800 Fund Transfers Out	<u>\$ 192,953</u>	<u>\$ 192,421</u>	<u>\$ 135,374</u>	<u>\$ 131,331</u>	<u>\$ 200,331</u>	<u>\$ 131,331</u>
Total Debt Services and Fund Transfers Out	<u>\$ 192,953</u>	<u>\$ 192,421</u>	<u>\$ 135,374</u>	<u>\$ 131,331</u>	<u>\$ 200,331</u>	<u>\$ 131,331</u>



# **Special Revenue Funds**

**INDEPENDENT SCHOOL DISTRICT NO. 1 LEWISTON, IDAHO**  
**SPECIAL REVENUE FUNDS BUDGET SUMMARY**  
*For Fiscal Year 2011-2012 with Comparative Information for Years 2007-2008 Through 2010-2011*  
Summary of Revenues and Expenditures All Special Revenue Funds

	2007-2008 Actual	2008-2009 Actual	2009-2010 Actual	2010-2011 Original Budget	2010-2011 Amended Budget	2011-2012 Budget
<b>REVENUES</b>						
Other Local	\$ 1,424,834	\$ 1,590,092	\$ 1,647,412	\$ 1,459,064	\$ 1,498,964	\$ 1,662,449
State Revenues	253,488	229,646	209,097	-	-	-
Federal Revenues	3,062,034	3,496,436	4,156,681	3,571,413	3,946,171	3,615,752
Other Revenues						
Total Revenues	<u>\$ 4,740,356</u>	<u>\$ 5,316,174</u>	<u>\$ 6,013,190</u>	<u>\$ 5,030,477</u>	<u>\$ 5,445,135</u>	<u>\$ 5,278,201</u>
Transfers In	<u>\$ 50,376</u>	<u>\$ 49,844</u>	<u>\$ 52,412</u>	<u>\$ 51,000</u>	<u>\$ 51,000</u>	<u>\$ 51,000</u>
Total Revenues and Transfers In	<u>\$ 4,790,732</u>	<u>\$ 5,366,018</u>	<u>\$ 6,065,602</u>	<u>\$ 5,081,477</u>	<u>\$ 5,496,135</u>	<u>\$ 5,329,201</u>
<b>EXPENDITURES</b>						
Instruction	\$ 2,892,867	\$ 3,188,830	\$ 3,788,438	\$ 3,109,144	\$ 3,523,802	\$ 3,435,313
Instructional Support	158,944	165,442	247,869	104,273	104,273	70,456
Non instructional (Food Service)	1,696,854	1,895,695	1,964,485	1,906,941	1,906,941	1,906,941
Capital Assets Program						
Other Services		35,373	14,679	27,010	27,010	12,382
Total Expenditures	<u>\$ 4,748,665</u>	<u>\$ 5,285,340</u>	<u>\$ 6,015,472</u>	<u>\$ 5,147,368</u>	<u>\$ 5,562,026</u>	<u>\$ 5,425,092</u>
TRANSFERS OUT	50,000	32,525	105,000	105,000	105,000	75,000
Total Expenditures and Transfers Out	4,798,665	5,317,865	6,120,472	5,252,368	5,667,026	5,500,092
Excess (deficiency) of Revenues over Expenditures	<u>\$ (7,933)</u>	<u>\$ 48,155</u>	<u>\$ (54,869)</u>	<u>\$ (170,891)</u>	<u>\$ (170,891)</u>	<u>\$ (170,891)</u>
Fund Balance - July 1	\$ 724,170	\$ 716,234	\$ 764,389	\$ 764,389	\$ 709,520	\$ 538,630
Adjustments	(3)					
Fund Balance - June 30	<u>\$ 716,234</u>	<u>\$ 764,389</u>	<u>\$ 709,520</u>	<u>\$ 593,498</u>	<u>\$ 538,630</u>	<u>\$ 367,739</u>

**INDEPENDENT SCHOOL DISTRICT NO. 1 LEWISTON, IDAHO**
**SPECIAL REVENUE FUNDS BUDGET SUMMARY**
*For Fiscal Year 2011-2012 with Comparative Information for Years 2007-2008 Through 2010-2011*

Summary of Revenues and Expenditures by Object

	2007-2008 Actual	2008-2009 Actual	2009-2010 Actual	2010-2011 Original Budget	2010-2011 Amended Budget	2011-2012 Budget
<b>REVENUES</b>						
Property Taxes						
Other Local	\$1,424,834	\$ 1,590,092	\$ 1,647,412	\$ 1,459,064	\$ 1,498,964	\$ 1,662,449
State Revenues	253,488	229,646	209,097	-	-	-
Federal Revenues	3,062,034	3,496,436	4,156,681	3,571,413	3,946,171	3,615,752
Other Revenues						
Total Revenues	<u>\$4,740,356</u>	<u>\$ 5,316,174</u>	<u>\$ 6,013,190</u>	<u>\$ 5,030,477</u>	<u>\$ 5,445,135</u>	<u>\$ 5,278,201</u>
Transfers In	<u>\$ 50,376</u>	<u>\$ 49,844</u>	<u>\$ 52,412</u>	<u>\$ 51,000</u>	<u>\$ 51,000</u>	<u>\$ 51,000</u>
Total Revenues and Transfers In	<u>\$4,790,732</u>	<u>\$ 5,366,018</u>	<u>\$ 6,065,602</u>	<u>\$ 5,081,477</u>	<u>\$ 5,496,135</u>	<u>\$ 5,329,201</u>
<b>EXPENDITURES</b>						
Salaries	\$2,432,504	\$ 2,568,033	\$ 2,888,485	\$ 2,686,674	\$ 2,767,430	2,606,473
Benefits	833,648	996,834	1,127,573	1,010,400	1,045,309	1,037,498
Purchased Services	575,456	632,845	750,803	394,061	620,756	791,666
Supplies/Materials	788,710	994,589	999,439	824,050	887,448	831,455
Capital Objects	118,347	93,040	249,172	232,183	241,083	158,000
Debt Retirement						
Insurance						
Total Expenditures	<u>\$4,748,665</u>	<u>\$ 5,285,340</u>	<u>\$ 6,015,472</u>	<u>\$ 5,147,368</u>	<u>\$ 5,562,026</u>	<u>\$ 5,425,092</u>
TRANSFERS OUT	<u>50,000</u>	<u>32,525</u>	<u>105,000</u>	<u>105,000</u>	<u>105,000</u>	<u>75,000</u>
TOTAL EXPENDITURES AND TRANSFERS	<u>\$4,798,665</u>	<u>\$ 5,317,865</u>	<u>\$ 6,120,472</u>	<u>\$ 5,252,368</u>	<u>\$ 5,667,026</u>	<u>\$ 5,500,092</u>
Excess (deficiency) of Revenues over Expenditures	<u>\$ (7,933)</u>	<u>\$ 48,155</u>	<u>\$ (54,869)</u>	<u>\$ (170,891)</u>	<u>\$ (170,891)</u>	<u>\$ (170,891)</u>
Fund Balance - July 1	\$ 724,170	\$ 716,234	\$ 764,389	\$ 764,389	\$ 709,520	\$ 538,630
Adjustments	(3)	-			1	
Fund Balance - June 30	<u>\$ 716,234</u>	<u>\$ 764,389</u>	<u>\$ 709,520</u>	<u>\$ 593,499</u>	<u>\$ 538,630</u>	<u>\$ 367,738</u>

**INDEPENDENT SCHOOL DISTRICT NO. 1 LEWISTON, IDAHO**

**SPECIAL REVENUE FUNDS BUDGET**

*For Fiscal Year 2011-2012 with Comparative Information for Years 2007-2008 Through 2010-2011*

**LOCAL FUND 232: MISCELLANEOUS LOCAL GRANTS**

This fund is used to account for grant revenues from local sources such as the J.A. and Kathryn Albertson Foundation which fund specific academic projects throughout the school year.

Code	2007-2008 Actual	2008-2009 Actual	2009-2010 Actual	2010-2011 Original Budget	2010-2011 Amended Budget	2011-2012 Budget
Revenues:						
419900 Restricted Local Revenues	\$ 52,351	\$ 91,554	\$ 65,008	\$ 33,198	\$ 73,098	\$ 30,017
Total Revenues	<u>\$ 52,351</u>	<u>\$ 91,554</u>	<u>\$ 65,008</u>	<u>\$ 33,198</u>	<u>\$ 73,098</u>	<u>\$ 30,017</u>
Expenditures: Elementary Programs (512)						
100 Salaries	\$ 10,088	\$ 2,688	\$ 918			\$ 1,488
200 Benefits	1,968	531	133			
300 Purchased Services	6,386	15,514	35,000			1,271
400 Supplies/Materials	11,128	2,772	255	255	30,255	3,142
500 Capital Objects	9,282	19,443	-		8,900	
Total Elementary School Program Expenditures	<u>\$ 38,852</u>	<u>\$ 40,946</u>	<u>\$ 36,306</u>	<u>\$ 255</u>	<u>\$ 39,155</u>	<u>\$ 5,901</u>
Expenditures: Secondary Programs (515)						
100 Salaries						
200 Benefits						
300 Purchased Services		607	193	18,115	19,115	15,266
400 Supplies/Materials	1,500		11,141			8,850
500 Capital Objects	11,999		1,370			
Total Secondary School Program Expenditures	<u>\$ 13,499</u>	<u>\$ 607</u>	<u>\$ 12,704</u>	<u>\$ 18,115</u>	<u>\$ 19,115</u>	<u>\$ 24,116</u>
Expenditures: Gifted Talented Programs (524)						
Supplies			\$ 46	\$ 200	\$ 200	
Total Instructional Program Expenditures	<u>\$ 52,351</u>	<u>\$ 41,554</u>	<u>\$ 49,056</u>	<u>\$ 18,570</u>	<u>\$ 58,470</u>	<u>\$ 30,017</u>
Expenditures: Maintenance, Non-Student Occupied (663)						
100 Salaries	\$ -	\$ 3,727	\$ 9,617	\$ 4,628	\$ 4,628	
200 Benefits		719	692	0	0	
300 Purchased Services		7,470	0	5000	5000	
400 Supplies/Materials		23,456	4,370	5000	5000	
Total Maintenance Expenditures	<u>\$ -</u>	<u>\$ 35,373</u>	<u>\$ 14,679</u>	<u>\$ 14,628</u>	<u>\$ 14,628</u>	<u>\$ -</u>
Total Expenditures	<u>\$ 52,351</u>	<u>\$ 76,926</u>	<u>\$ 63,735</u>	<u>\$ 33,198</u>	<u>\$ 73,098</u>	<u>\$ 30,017</u>

**INDEPENDENT SCHOOL DISTRICT NO. 1 LEWISTON, IDAHO****SPECIAL REVENUE FUNDS BUDGET***For Fiscal Year 2011-2012 with Comparative Information for Years 2007-2008 Through 2010-2011***LOCAL FUND 233: MEDICAID BILLING**

This fund is used to account for Medicaid reimbursements and the associated expenses relating to billable services provided to students with disabilities.

Code	2007-2008 Actual	2008-2009 Actual	2009-2010 Actual	2010-2011 Original Budget	2010-2011 Amended Budget	2011-2012 Budget
Revenues:						
419000 Local Revenues	\$ 471,439	\$ 625,993	\$ 801,584	\$ 583,266	\$ 583,266	\$ 800,000
460000 Transfers In						
Total Revenues	<u>\$ 471,439</u>	<u>\$ 625,993</u>	<u>\$ 801,584</u>	<u>\$ 583,266</u>	<u>\$ 583,266</u>	<u>\$ 800,000</u>
Expenditures: Elementary Programs (512)						
100 Salaries	\$ 142,183	\$ 240,550	\$ 263,229	\$ 261,962	\$ 261,962	\$ 261,962
200 Benefits	59,594	108,256	114,650	125,121	125,121	125,121
300 Purchased Services	282,027	323,342	416,675	190,000	190,000	412,917
400 Supplies/Materials	6,990	4,612	168	3,000	3,000	-
500 Capital Objects	<u>5,263</u>	<u>2,872</u>		<u>3,183</u>	<u>3,183</u>	<u>-</u>
Total Elementary School Program Expenditures	<u>\$ 496,057</u>	<u>\$ 679,633</u>	<u>\$ 794,722</u>	<u>\$ 583,266</u>	<u>\$ 583,266</u>	<u>\$ 800,000</u>
TRANSFERS OUT	<u>50,000</u>	<u>32,525</u>				
Excess of Revenues over Expenditures	\$ (74,618)	\$ (86,165)	\$ 6,862	\$ -	\$ -	\$ -

INDEPENDENT SCHOOL DISTRICT NO. 1 LEWISTON, IDAHO

SPECIAL REVENUE FUNDS BUDGET

For Fiscal Year 2011-2012 with Comparative Information for Years 2007-2008 Through 2010-2011

**LOCAL FUND 236: Expendable Trust Funds**

This fund is used to account for interest earnings on nonexpendable trust funds and contributions from the Lewiston Independent Foundation for Education (L.I.F.E.) which support school district programs.

Code	2007-2008 Actual	2008-2009 Actual	2009-2010 Actual	2010-2011 Original Budget	2010-2011 Amended Budget	2011-2012 Budget
<b>Revenues:</b>						
415000 Earnings on Investments	\$ 14,179	\$ 5,481	\$ 1,330	\$ 13,550	\$ 13,550	\$ 12,382
419000 Restricted Local Revenues	10,443	13,332	14,052	9,000	9,000	
419900 Other Local Revenue						
<b>Total Local Revenues</b>	<b>\$ 24,622</b>	<b>\$ 18,813</b>	<b>\$ 15,382</b>	<b>\$ 22,550</b>	<b>\$ 22,550</b>	<b>\$ 12,382</b>
<b>Expenditures: Elementary Programs (512)</b>						
100 Salaries						
200 Benefits						
300 Purchased Services	\$ 5,877	\$ 808	\$ -	\$ -	\$ -	\$ -
400 Supplies/Materials	10,219	12,361	8,652	4,168	4,168	
500 Capital Objects		119	750		-	
<b>Total Elementary School Program Expenditures</b>	<b>\$ 16,096</b>	<b>\$ 13,288</b>	<b>\$ 9,402</b>	<b>\$ 4,168</b>	<b>\$ 4,168</b>	<b>\$ -</b>
<b>Expenditures: Secondary Programs (515)</b>						
100 Salaries	\$ 5,000	\$ 5,000	\$ -	\$ -	\$ -	\$ -
200 Benefits						
300 Purchased Services	1,543	3,800	1,800	2,000	2,000	
400 Supplies/Materials	1,676	3,490	4,007	3,000	3,000	
500 Capital Objects	1,508	1,262	800	1,000	1,000	
<b>Total Secondary School Program Expenditures</b>	<b>\$ 9,727</b>	<b>\$ 13,552</b>	<b>\$ 6,607</b>	<b>\$ 6,000</b>	<b>\$ 6,000</b>	<b>\$ -</b>
<b>Total Instructional Program Expenditures</b>	<b>\$ 25,823</b>	<b>\$ 26,840</b>	<b>\$ 16,009</b>	<b>\$ 10,168</b>	<b>\$ 10,168</b>	<b>\$ -</b>
<b>Expenditures: District Administration (632)</b>						
100 Salaries			13146	\$ 12,000	\$ 12,000	\$ 12,000
200 Benefits			1081.68	382	382	382
<b>Total District Administration Program Expenditures</b>			<b>\$ 14,228</b>	<b>\$ 12,382</b>	<b>\$ 12,382</b>	<b>\$ 12,382</b>
<b>Total Expenditures</b>	<b>\$ 25,823</b>	<b>\$ 26,840</b>	<b>\$ 30,237</b>	<b>\$ 22,550</b>	<b>\$ 22,550</b>	<b>\$ 12,382</b>

**INDEPENDENT SCHOOL DISTRICT NO. 1 LEWISTON, IDAHO**

**SPECIAL REVENUE FUNDS BUDGET**

*For Fiscal Year 2011-2012 with Comparative Information for Years 2007-2008 Through 2010-2011*

**STATE FUNDS 241: STATE MINI GRANTS**

These funds account for various state grants obtained on a competitive basis.

Code	2007-2008 Actual	2008-2009 Actual	2009-2010 Actual	2010-2011 Original Budget	2010-2011 Amended Budget	2011-2012 Budget
Revenues:						
320000 Beginning Balance						
419000 Local Revenues	\$ 2,153	\$ -	\$ -	\$ -	\$ -	\$ -
439000 State Revenues	4,988	1,918	2,470			
445900 Federal Revenues						
460000 Transfers In						
Total Revenues	<u>\$ 7,141</u>	<u>\$ 1,918</u>	<u>\$ 2,470</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Expenditures: Elementary Instructional Programs (512)						
100 Salaries						
200 Benefits						
300 Purchased Services						
400 Supplies/Materials	\$ 1,265	\$ 655	\$ 933	\$ -	\$ -	\$ -
500 Capital Objects	723	269	-			
Total Elementary School Program Expenditures	<u>\$ 1,988</u>	<u>\$ 924</u>	<u>\$ 933</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Expenditures: Secondary Instructional Programs(515)						
100 Salaries	\$ 2,446	\$ -	\$ -	\$ -	\$ -	\$ -
200 Benefits						
300 Purchased Services						
400 Supplies/Materials	-	994	80			
500 Capital Objects	554		1,457			
Total Secondary School Program Expenditures	<u>\$ 3,000</u>	<u>\$ 994</u>	<u>\$ 1,538</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Expenditures: Alternative School Instructional Programs(517)						
100 Salaries						
200 Benefits						
300 Purchased Services	\$ 303	\$ -	\$ -	\$ -	\$ -	\$ -
400 Supplies/Materials	1,850					
500 Capital Objects						
Total Alternative School Program Expenditures	<u>\$ 2,153</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Expenditures: Total Instructional	<u>\$ 7,141</u>	<u>\$ 1,918</u>	<u>\$ 2,470</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>



**INDEPENDENT SCHOOL DISTRICT NO. 1 LEWISTON, IDAHO**

**SPECIAL REVENUE FUNDS BUDGET**

*For Fiscal Year 2011-2012 with Comparative Information for Years 2007-2008 Through 2010-2011*

**STATE FUND 245: STATE TECHNOLOGY FUND**

This fund accounts for State Technology Funds awarded to districts on the basis of a comprehensive technology plan. Funding levels are determined by enrollment.

Code	2007-2008 Actual	2008-2009 Actual	2009-2010 Actual	2010-2011 Original Budget	2010-2011 Amended Budget	2011-2012 Budget
Revenues:						
431900 Other State Support	\$ 134,181	\$ 121,554	\$ 127,133	\$ -	\$ -	\$ -
Total Revenues	<u>\$ 134,181</u>	<u>\$ 121,554</u>	<u>\$ 127,133</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Expenditures: Elementary Programs (512)						
100 Salaries						
200 Benefits						
300 Purchased Services						
400 Supplies/Materials	\$ 567	\$ -	4,162	\$ -	\$ -	\$ -
500 Capital Objects	<u>41,855</u>	<u>11,689</u>	<u>24,852</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Elementary School Program Expenditures	<u>\$ 42,422</u>	<u>\$ 11,689</u>	<u>\$ 29,014</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Expenditures: Secondary Programs (515)						
100 Salaries						
200 Benefits						
300 Purchased Services						
400 Supplies/Materials	\$ 2,653	\$ -	\$ -	\$ -	\$ -	\$ -
500 Capital Objects	<u>18,516</u>	<u>37,158</u>	<u>24,959</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Secondary School Program Expenditures	<u>\$ 21,169</u>	<u>\$ 37,158</u>	<u>\$ 24,959</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Total Instructional Expenditures	\$ 63,591	\$ 48,847	\$ 53,973	\$ -	\$ -	\$ -
Expenditures: Technology Administration ( 656)						
100 Salaries	\$ 55,242	\$ 56,071	\$ 56,211	\$ -	\$ -	\$ -
200 Benefits	15,348	16,636	16,949			
300 Purchased Services						
400 Supplies/Materials						
500 Capital Objects						
Technology Administration Program Expenditures	<u>\$ 70,590</u>	<u>\$ 72,707</u>	<u>\$ 73,160</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
TOTAL EXPENDITURES	<u>\$ 134,181</u>	<u>\$ 121,554</u>	<u>\$ 127,133</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**INDEPENDENT SCHOOL DISTRICT NO. 1 LEWISTON, IDAHO**

**SPECIAL REVENUE FUNDS BUDGET**

*For Fiscal Year 2011-2012 with Comparative Information for Years 2007-2008 Through 2010-2011*

**STATE FUND 246: IDAHO TOBACCO REVENUE FUND**

This fund accounts for State tobacco revenue earmarked for projects related to substance abuse programs in the schools.

Code	2007-2008 Actual	2008-2009 Actual	2009-2010 Actual	2010-2011 Original Budget	2010-2011 Amended Budget	2011-2012 Budget
Revenues:						
419900 Other Local Revenue						
431900 Other State Revenue	\$ 114,319	\$ 106,174	\$ 79,494	\$ -	\$ -	\$ -
Total Revenues	<u>\$ 114,319</u>	<u>\$ 106,174</u>	<u>\$ 79,494</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Expenditures: Elementary Programs (512)						
100 Salaries						
200 Benefits						
300 Purchased Services						
400 Supplies/Materials						
500 Capital Objects						
Total Elementary School Program Expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Expenditures: Secondary Programs (515)						
100 Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
200 Benefits						
300 Purchased Services	114,319	106,174	79,494			
400 Supplies/Materials						
500 Capital Objects						
Total Secondary School Program Expenditures	<u>\$ 114,319</u>	<u>\$ 106,174</u>	<u>\$ 79,494</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
TOTAL EXPENDITURES	<u>\$ 114,319</u>	<u>\$ 106,174</u>	<u>\$ 79,494</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**INDEPENDENT SCHOOL DISTRICT NO. 1 LEWISTON, IDAHO**

**SPECIAL REVENUE FUNDS BUDGET**

*For Fiscal Year 2011-2012 with Comparative Information for Years 2007-2008 Through 2010-2011*

**FEDERAL FUND 251: TITLE IA ESEA - Improving Basic Programs**

This Federal program is designed to provide academic assistance in reading, math and/or language arts to educationally disadvantaged students. These students are typically not involved in special education.

Only buildings whose free and reduced hot lunch count is more than the district average may be served by Title I.

Code	2007-2008 Actual	2008-2009 Actual	2009-2010 Actual	2010-2011 Original Budget	2010-2011 Amended Budget	2011-2012 Budget
Revenues:						
419900 Other Local revenue						
445100 Federal Revenues: Title I	\$ 810,920	\$ 878,302	\$ 1,120,249	\$ 1,057,290	\$ 1,057,290	\$ 1,013,412
Total Revenues	<u>\$ 810,920</u>	<u>\$ 878,302</u>	<u>\$ 1,120,249</u>	<u>\$ 1,057,290</u>	<u>\$ 1,057,290</u>	<u>\$ 1,013,412</u>
Expenditures: Elementary Programs (512)						
100 Salaries	\$ 523,244	\$ 536,555	\$ 625,583	\$ 610,684	\$ 610,684	\$ 581,399
200 Benefits	189,163	223,390	288,611	251,850	251,850	237,257
300 Purchased Services	80,020	100,858	117,905	98,035	98,035	98,035
400 Supplies/Materials	15,082	15,799	36,466	43,721	43,721	43,721
500 Capital Objects	3,411	1,700	16,684	18,000	18,000	18,000
Total Elementary School Program Expenditures	<u>\$ 810,920</u>	<u>\$ 878,302</u>	<u>\$ 1,085,249</u>	<u>\$ 1,022,290</u>	<u>\$ 1,022,290</u>	<u>\$ 978,412</u>
Transfer -Out			35,000	35,000	35,000	35,000
Program Expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 35,000</u>	<u>\$ 35,000</u>	<u>\$ 35,000</u>	<u>\$ 35,000</u>
TOTAL EXPENDITURES	<u>\$ 810,920</u>	<u>\$ 878,302</u>	<u>\$ 1,120,249</u>	<u>\$ 1,057,290</u>	<u>\$ 1,057,290</u>	<u>\$ 1,013,412</u>

**INDEPENDENT SCHOOL DISTRICT NO. 1 LEWISTON, IDAHO**  
**SPECIAL REVENUE FUNDS BUDGET**  
*For Fiscal Year 2011-2012 with Comparative Information for Years 2007-2008 Through 2010-2011*

**FEDERAL FUND 257: TITLE VI-B IDEA - School Age**

This Federal program is designed to provide for the unique needs of children with disabilities.  
Lewiston uses funds to provide physical and occupational therapy, classroom aides, supplies and equipment.

Code	2007-2008 Actual	2008-2009 Actual	2009-2010 Actual	2010-2011 Original Budget	2010-2011 Amended Budget	2011-2012 Budget
Revenues:						
419900 Other Local Revenue						
445600 Federal Revenues: VI-B	\$ 920,755	\$ 1,015,433	\$ 1,397,736	\$ 1,265,834	\$ 1,265,834	\$ 1,026,265
460000 Transfers in						
Total Revenues	<u>\$ 920,755</u>	<u>\$ 1,015,433</u>	<u>\$ 1,397,736</u>	<u>\$ 1,265,834</u>	<u>\$ 1,265,834</u>	<u>\$ 1,026,265</u>
Expenditures: Exceptional Child Program (521)						
100 Salaries	\$ 618,046	\$ 662,370	\$ 839,627	\$ 738,800	\$ 738,800	\$ 664,043
200 Benefits	214,755	259,972	330,787	267,761	267,761	281,766
300 Purchased Services				50,000	50,000	-
400 Supplies/Materials	-	756	17,958	20,000	20,000	10,000
500 Capital objects	-	-	14,283	50,000	50,000	-
Total Exceptional Child Program Expenditures	<u>\$ 832,801</u>	<u>\$ 923,098</u>	<u>\$ 1,202,655</u>	<u>\$ 1,126,561</u>	<u>\$ 1,126,561</u>	<u>\$ 955,809</u>
Expenditures: Ancillary Programs (616)						
100 Salaries	\$ 64,085	\$ 67,499	\$ 67,888	\$ 56,133	\$ 56,133	\$ 50,084
200 Benefits	20,290	23,241	23,985	18,140	18,140	16,443
300 Purchased Services			24,459	-	-	-
400 Supplies/Materials	353	795	17,803	10,000	10,000	3,929
500 Capital objects	3,236		18,020	20,000	20,000	-
Total Ancillary Services Program Expenditures	<u>\$ 87,964</u>	<u>\$ 91,535</u>	<u>\$ 152,155</u>	<u>\$ 104,273</u>	<u>\$ 104,273</u>	<u>\$ 70,456</u>
Expenditures: Instructional Improvement (621)						
300 Purchased Services	\$ (63)	\$ -	\$ 6,333	\$ -	\$ -	\$ -
400 Supplies/Materials	53		643			
500 Capital objects		800	950			
Program Expenditures	<u>\$ (10)</u>	<u>\$ 800</u>	<u>\$ 7,926</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Transfer - out			35,000	35,000	35,000	
TOTAL EXPENDITURES	<u>\$ 920,755</u>	<u>\$ 1,015,433</u>	<u>\$ 1,397,736</u>	<u>\$ 1,265,834</u>	<u>\$ 1,265,834</u>	<u>\$ 1,026,265</u>

**INDEPENDENT SCHOOL DISTRICT NO. 1 LEWISTON, IDAHO**  
**SPECIAL REVENUE FUNDS BUDGET**  
*For Fiscal Year 2011-2012 with Comparative Information for Years 2007-2008 Through 2010-2011*

**FEDERAL FUND 258: TITLE VI-B IDEA -Preschool**

This Federal program is designed to provide for the unique needs of children with disabilities ages three to five.  
Lewiston uses funds to provide physical and occupational therapy, classroom aides, supplies and equipment.

Code	2007-2008 Actual	2008-2009 Actual	2009-2010 Actual	2010-2011 Original Budget	2010-2011 Amended Budget	2011-2012 Budget
Revenues:						
419900 Other Local						
445600 Federal Revenues: VI-B	\$ 41,527	\$ 45,883	\$ 61,011	\$ 61,739	\$ 61,739	\$ 49,354
Total Revenues	<u>\$ 41,527</u>	<u>\$ 45,883</u>	<u>\$ 61,011</u>	<u>\$ 61,739</u>	<u>\$ 61,739</u>	<u>\$ 49,354</u>
Expenditures: Exceptional Child Program (522)						
100 Salaries	\$ 41,127	\$ 31,844	\$ 41,018	\$ 40,069	\$ 40,069	\$ 29,126
200 Benefits		10,779	13,662	13,563	13,563	12,121
300 Purchased Services			930	8,107	8,107	-
400 Supplies/Materials		2,860	4,189			8,107
500 Capital objects			812			
Total Exceptional Child Program Expenditures	<u>\$ 41,127</u>	<u>\$ 45,483</u>	<u>\$ 60,611</u>	<u>\$ 61,739</u>	<u>\$ 61,739</u>	<u>\$ 49,354</u>
Expenditures: Ancillary Programs (616)						
100 Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
200 Benefits						
300 Purchased Services						
400 Supplies/Materials	400	400	400			
500 Capital objects						
Total Ancillary Services Program Expenditures	<u>\$ 400</u>	<u>\$ 400</u>	<u>\$ 400</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Expenditures: Instructional Improvement (621)						
300 Purchased Services						
400 Supplies/Materials						
500 Capital objects						
Total Instructional Improvement Program Expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
TOTAL EXPENDITURES	<u>\$ 41,527</u>	<u>\$ 45,883</u>	<u>\$ 61,011</u>	<u>\$ 61,739</u>	<u>\$ 61,739</u>	<u>\$ 49,354</u>

**INDEPENDENT SCHOOL DISTRICT NO. 1 LEWISTON, IDAHO****SPECIAL REVENUE FUNDS BUDGET***For Fiscal Year 2011-2012 with Comparative Information for Years 2007-2008 Through 2010-2011***FEDERAL FUND 261: TITLE V-A, ESEA - Innovative Programs**

This program is funded through the Federal Elementary and Secondary Education Act and is designed to support improvements to school instructional programs.

Code	2007-2008 Actual	2008-2009 Actual	2009-2010 Actual	2010-2011 Original Budget	2010-2011 Amended Budget	2011-2012 Budget
Revenues:						
419900 Other Local						
445200 Federal Revenues: Title VI ESEA	\$ 10,964	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenues	<u>\$ 10,964</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Expenditures: Elementary Programs (512)						
100 Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
200 Benefits						
300 Purchased Services	10,772					
400 Supplies/Materials	192					
500 Capital Objects						
Total Elementary School Program Expenditures	<u>\$ 10,964</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Expenditures: Secondary Programs (515)						
100 Salaries						
200 Benefits						
300 Purchased Services						
400 Supplies/Materials						
500 Capital Objects						
Total Secondary School Program Expenditures						
TOTAL EXPENDITURES	<u>\$ 10,964</u>	<u>\$ -</u>		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**INDEPENDENT SCHOOL DISTRICT NO. 1 LEWISTON, IDAHO****SPECIAL REVENUE FUNDS BUDGET***For Fiscal Year 2011-2012 with Comparative Information for Years 2007-2008 Through 2010-2011***FEDERAL FUND 263: CARL PERKINS-VOCATIONAL EDUCATION PROGRAMS**

This program is funded through the Federal PL 101-392 and is designed  
to assist the district in providing vocational education and placement opportunities for students.

Code	2007-2008 Actual	2008-2009 Actual	2009-2010 Actual	2010-2011 Original Budget	2010-2011 Amended Budget	2011-2012 Budget
Revenues:						
419900 Local Revenues						
445300 Federal Revenues: Vocational Programs	\$ 73,242	\$ 76,246	\$ 66,424	\$ 68,694	\$ 68,694	\$ 57,640
Total Revenues	<u>\$ 73,242</u>	<u>\$ 76,246</u>	<u>\$ 66,424</u>	<u>\$ 68,694</u>	<u>\$ 68,694</u>	<u>\$ 57,640</u>
Expenditures: Elementary Programs (512)						
100 Salaries						
200 Benefits						
300 Purchased Services						
400 Supplies/Materials						
500 Capital Objects						
Total Elementary School Program Expenditures						
Expenditures: Secondary Programs (515)						
100 Salaries	\$ 49,495	\$ 48,440	\$ 46,077	\$ 38,109	\$ 38,109	\$ 36,204
200 Benefits	19,206	22,850	17,026	19,161	19,161	18,542
300 Purchased Services	4,541	4,956	3,321	4,956	4,956	-
400 Supplies/Materials				6,468	6,468	2,894
500 Capital Objects				-	-	-
Total Secondary School Program Expenditures	<u>\$ 73,242</u>	<u>\$ 76,246</u>	<u>\$ 66,424</u>	<u>\$ 68,694</u>	<u>\$ 68,694</u>	<u>\$ 57,640</u>
TOTAL EXPENDITURES	<u>\$ 73,242</u>	<u>\$ 76,246</u>	<u>\$ 66,424</u>	<u>\$ 68,694</u>	<u>\$ 68,694</u>	<u>\$ 57,640</u>

**INDEPENDENT SCHOOL DISTRICT NO. 1 LEWISTON, IDAHO****SPECIAL REVENUE FUNDS BUDGET***For Fiscal Year 2011-2012 with Comparative Information for Years 2007-2008 Through 2010-2011***FEDERAL FUND 267: TITLE IX-A INDIAN EDUCATION FUND**

This federal program is designed to assist schools in meeting the unique needs of American Indian children.  
Lewiston focuses on academic tutoring with an emphasis on basic skills and drop-out prevention.

Code	2007-2008 Actual	2008-2009 Actual	2009-2010 Actual	2010-2011 Original Budget	2010-2011 Amended Budget	2011-2012 Budget
Revenues:						
419900 Local Revenues						
443000 Federal Revenues: Direct	\$ 22,528	\$ 21,553	\$ 15,616	\$ 17,106	\$ 17,106	\$ 17,106
460000 Transfers In						
Total Revenues	<u>\$ 22,528</u>	<u>\$ 21,553</u>	<u>\$ 15,616</u>	<u>\$ 17,106</u>	<u>\$ 17,106</u>	<u>\$ 17,106</u>
Expenditures: Elementary Programs (512)						
100 Salaries	\$ 17,065	\$ 16,804	\$ 12,048	\$ 13,473	\$ 13,473	\$ 12,787
200 Benefits	4,962	4,164	3,414	3,433	3,433	3,359
300 Purchased Services	501	584	154	200	200	200
400 Supplies/Materials		1	-		-	760
500 Capital Objects					-	-
Total Elementary School Program Expenditures	<u>\$ 22,528</u>	<u>\$ 21,553</u>	<u>\$ 15,616</u>	<u>\$ 17,106</u>	<u>\$ 17,106</u>	<u>\$ 17,106</u>
Expenditures: Secondary Programs (515)						
100 Salaries						
200 Benefits						
300 Purchased Services						
400 Supplies/Materials						
500 Capital Objects						
Total Secondary School Program Expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
TOTAL EXPENDITURES	<u>\$ 22,528</u>	<u>\$ 21,553</u>	<u>\$ 15,616</u>	<u>\$ 17,106</u>	<u>\$ 17,106</u>	<u>\$ 17,106</u>



**INDEPENDENT SCHOOL DISTRICT NO. 1 LEWISTON, IDAHO****SPECIAL REVENUE FUNDS BUDGET***For Fiscal Year 2011-2012 with Comparative Information for Years 2007-2008 Through 2010-2011***FEDERAL FUND 269: JOHNSON O'MALLEY FUND**

This federal program is designed to meet the needs of American Indian students residing on or near reservations where the majority of Indian students will be members of the tribe of that reservation. JOM funds are used to encourage Indian students to remain in school, to attend daily and punctually, and to develop basic skills.

Code	2007-2008 Actual	2008-2009 Actual	2009-2010 Actual	2010-2011 Original Budget	2010-2011 Amended Budget	2011-2012 Budget
Revenues:						
419900 Other Local						
445900 Indirect Restricted Federal Funds	\$ 3,216	\$ 5,621	\$ 5,667	\$ 6,580	\$ 6,580	\$ 6,580
Total Revenues	<u>\$ 3,216</u>	<u>\$ 5,621</u>	<u>\$ 5,667</u>	<u>\$ 6,580</u>	<u>\$ 6,580</u>	<u>\$ 6,580</u>
Expenditures: Elementary Programs (512)						
100 Salaries	\$ 2,417	\$ 4,340	\$ 4,345	\$ 4,585	\$ 4,585	\$ 4,248
200 Benefits	799	1,281	1,322	1,720	1,720	1,280
300 Purchased Services	-	-	-	200	200	200
400 Supplies/Materials	-	-	-	75	75	852
500 Capital Objects					-	-
Total Elementary School Program Expenditures	<u>\$ 3,216</u>	<u>\$ 5,621</u>	<u>\$ 5,667</u>	<u>\$ 6,580</u>	<u>\$ 6,580</u>	<u>\$ 6,580</u>
Expenditures: Secondary Programs (515)						
100 Salaries						
200 Benefits						
300 Purchased Services						
400 Supplies/Materials						
500 Capital Objects						
Total Secondary School Program Expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
TOTAL EXPENDITURES	<u>\$ 3,216</u>	<u>\$ 5,621</u>	<u>\$ 5,667</u>	<u>\$ 6,580</u>	<u>\$ 6,580</u>	<u>\$ 6,580</u>

**INDEPENDENT SCHOOL DISTRICT NO. 1 LEWISTON, IDAHO**

**SPECIAL REVENUE FUNDS BUDGET**

*For Fiscal Year 2011-2012 with Comparative Information for Years 2007-2008 Through 2010-2011*

**FEDERAL FUND 271: TITLE II-A, ESEA - Improving Teacher Quality**

This federal program is funded through the Elementary and Secondary Education Act to provide teacher training and related training materials in the area of mathematics and science.

Code	2007-2008 Actual	2008-2009 Actual	2009-2010 Actual	2010-2011 Original Budget	2010-2011 Amended Budget	2011-2012 Budget
Revenues:						
419900 Other Local						
445900 Indirect Restricted Federal Funds	\$ 255,517	\$ 262,847	\$ 213,615	\$ 178,397	\$ 178,397	\$ 179,540
Total Revenues	<u>\$ 255,517</u>	<u>\$ 262,847</u>	<u>\$ 213,615</u>	<u>\$ 178,397</u>	<u>\$ 178,397</u>	<u>\$ 179,540</u>
Expenditures: Elementary Programs (512)						
100 Salaries	\$ 130,976	\$ 136,329	\$ 139,519	\$ 90,209	\$ 90,209	\$ 47,696
200 Benefits	45,413	49,545	51,476	30,183	30,183	17,181
300 Purchased Services	550	1,968	750	5,368	5,368	31,387
400 Supplies/Materials						
500 Capital Objects						
Total Elementary School Program Expenditures	<u>\$ 176,939</u>	<u>\$ 187,842</u>	<u>\$ 191,745</u>	<u>\$ 125,760</u>	<u>\$ 125,760</u>	<u>\$ 96,264</u>
Expenditures: Secondary Programs (515)						
100 Salaries	\$ 59,395	\$ 43,779	\$ 18,197	\$ 41,664	\$ 41,664	\$ 60,322
200 Benefits	17,294	11,732	2,332	10,973	10,973	22,954
300 Purchased Services	1,847	19,494	1,341			
400 Supplies/Materials	42					
500 Capital Objects	-					
Total Secondary School Program Expenditures	<u>\$ 78,578</u>	<u>\$ 75,005</u>	<u>\$ 21,870</u>	<u>\$ 52,637</u>	<u>\$ 52,637</u>	<u>\$ 83,276</u>
TOTAL EXPENDITURES	<u>\$ 255,517</u>	<u>\$ 262,847</u>	<u>\$ 213,615</u>	<u>\$ 178,397</u>	<u>\$ 178,397</u>	<u>\$ 179,540</u>

**INDEPENDENT SCHOOL DISTRICT NO. 1 LEWISTON, IDAHO****SPECIAL REVENUE FUNDS BUDGET***For Fiscal Year 2011-2012 with Comparative Information for Years 2007-2008 Through 2010-2011***FEDERAL FUND 273: TITLE IV-A ESEA - Safe & Drug Free Schools/Communities**

This federal program is funded through the Elementary and Secondary Education Act to assist districts in implementation of the Drug-Free Schools mandates. Grants are based on the number of students eligible for participation.

Code	2007-2008 Actual	2008-2009 Actual	2009-2010 Actual	2010-2011 Original Budget	2010-2011 Amended Budget	2011-2012 Budget
Revenues:						
419900 Other Local						
445900 Indirect Restricted Federal Funds	\$ 34,132	\$ 26,954	\$ 18,223	\$ -	\$ 8,903	\$ -
Total Revenues	<u>\$ 34,132</u>	<u>\$ 26,954</u>	<u>\$ 18,223</u>	<u>\$ -</u>	<u>\$ 8,903</u>	<u>\$ -</u>
Expenditures: Elementary Programs (512)						
100 Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
200 Benefits						
300 Purchased Services						
400 Supplies/Materials	3,304	5,912	907			
500 Capital Objects						
Total Elementary School Program Expenditures	<u>\$ 3,304</u>	<u>\$ 5,912</u>	<u>\$ 907</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Expenditures: Secondary Programs (515)						
100 Salaries	\$ 1,005	\$ 1,450	\$ 820	\$ -	\$ -	\$ -
200 Benefits	193	279	160		-	
300 Purchased Services	21,410	16,414	13,057		2,205	
400 Supplies/Materials	8,220	2,899	3,279		6,698	
500 Capital Objects	-	-	-		-	
Total Secondary School Program Expenditures	<u>\$ 30,828</u>	<u>\$ 21,042</u>	<u>\$ 17,316</u>	<u>\$ -</u>	<u>\$ 8,903</u>	<u>\$ -</u>
TOTAL EXPENDITURES	<u>\$ 34,132</u>	<u>\$ 26,954</u>	<u>\$ 18,223</u>	<u>\$ -</u>	<u>\$ 8,903</u>	<u>\$ -</u>

**INDEPENDENT SCHOOL DISTRICT NO. 1 LEWISTON, IDAHO****SPECIAL REVENUE FUNDS BUDGET***For Fiscal Year 2011-2012 with Comparative Information for Years 2007-2008 Through 2010-2011***FEDERAL FUND 274: MISCELLANEOUS FEDERAL GRANTS**

This fund accounts for miscellaneous small Federally funded grants which are typically for a short-term, single purpose project.

Code	2007-2008 Actual	2008-2009 Actual	2009-2010 Actual	2010-2011 Original Budget	2010-2011 Amended Budget	2011-2012 Budget
<b>Revenues:</b>						
445900 Indirect Restricted Federal Funds	\$ 49,138	\$ 43,760	\$ 64,828	\$ -	\$ 222,937	\$ 222,937
<b>Total Revenues</b>	<b>\$ 49,138</b>	<b>\$ 43,760</b>	<b>\$ 64,828</b>	<b>\$ -</b>	<b>\$ 222,937</b>	<b>\$ 222,937</b>
<b>Expenditures: Elementary Programs (512)</b>						
100 Salaries	\$ -	\$ -	\$ -	\$ -	\$ 80,756	\$ 80,756
200 Benefits					34,909	34,909
300 Purchased Services					84,972	84,972
400 Supplies/Materials		2,609	245		22,300	19,800
500 Capital Objects						
Total Elementary School Program Expenditures	\$ -	\$ 2,609	\$ 245	\$ -	\$ 222,937	\$ 220,437
<b>Expenditures: Secondary Programs (515)</b>						
100 Salaries	\$ 10,500	\$ 16,500	\$ 21,545	\$ -	\$ -	\$ -
200 Benefits	2,100	3,300	4,417			
300 Purchased Services	36,538	21,351	38,621			
400 Supplies/Materials						
500 Capital Objects						
Total Secondary School Program Expenditures	\$ 49,138	\$ 41,151	\$ 64,583	\$ -	\$ -	\$ -
TRANSFERS OUT						2,500
<b>TOTAL EXPENDITURES</b>	<b>\$ 49,138</b>	<b>\$ 43,760</b>	<b>\$ 64,828</b>	<b>\$ -</b>	<b>\$ 222,937</b>	<b>\$ 222,937</b>

**INDEPENDENT SCHOOL DISTRICT NO. 1 LEWISTON, IDAHO****SPECIAL REVENUE FUNDS BUDGET**

For Fiscal Year 2011-2012 with Comparative Information for Years 2007-2008 Through 2010-2011

**FEDERAL FUND 282: Title II-D ESEA Technology**

Prior to 2003 this fund accounted for individual competitive awards to support programs which extend the curriculum to include the practical application of skills in the working environment. In Fiscal Year 2002-2003, Federal Title II-D funds were allocated to this fund number.

Code	2007-2008 Actual	2008-2009 Actual	2009-2010 Actual	2010-2011 Original Budget	2010-2011 Amended Budget	2011-2012 Budget
Revenues:						
445900 Other Restricted Federal Grants			\$ 59,826	\$ 15,773	\$ 15,773	\$ -
Total Revenues	\$ -	\$ -	\$ 59,826	\$ 15,773	\$ 15,773	\$ -
Expenditures: Elementary Programs (512)						
100 Salaries			\$ 5,395	\$ 10,000	\$ 10,000	\$ -
200 Benefits			1,033	1,930	1,930	
300 Purchased Services			1,000	680	680	
400 Supplies/Materials			6,251	3,163	3,163	
500 Capital Objects			46,147	-	-	
Total Elementary School Program Expenditures	\$ -	\$ -	\$ 59,826	\$ 15,773	\$ 15,773	\$ -
Expenditures: Secondary Programs (515)						
100 Salaries						
200 Benefits						
300 Purchased Services						
400 Supplies/Materials						
500 Capital Objects						
Total Secondary School Program Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENDITURES	\$ -	\$ -	\$ 59,826	\$ 15,773	\$ 15,773	\$ -

**INDEPENDENT SCHOOL DISTRICT NO. 1 LEWISTON, IDAHO****SPECIAL REVENUE FUNDS BUDGET***For Fiscal Year 2006-2007 with Comparative Information for Years 2002-2003 Through 2005-2006***FEDERAL FUND 283: Teaching American History Grant**

This federal grant funded by the U.S. Department of Education supports projects to raise student achievement by improving teachers' knowledge, understanding and appreciation of American History

Code	2007-2008 Actual	2008-2009 Actual	2009-2010 Actual	2010-2011 Original Budget	2010-2011 Amended Budget	2011-2012 Budget
Revenues:						
445900 Indirect Restricted Federal Funds					\$ 142,918	\$ 142,918
Total Revenues	\$ -	\$ -	\$ -	\$ -	\$ 142,918	\$ 142,918
Expenditures: Elementary Programs (512)						
100 Salaries						
200 Benefits						
300 Purchased Services						
400 Supplies/Materials						
500 Capital Objects						
Total Elementary School Program Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Expenditures: Secondary Programs (515)						
100 Salaries					\$ -	\$ -
200 Benefits					-	-
300 Purchased Services					138,518	136,018
400 Supplies/Materials					4,400	4,400
500 Capital Objects						
Total Secondary School Program Expenditures	\$ -	\$ -	\$ -	\$ -	\$ 142,918	\$ 140,418
TRANSFERS OUT						2,500
TOTAL EXPENDITURES	\$ -	\$ -	\$ -	\$ -	\$ 142,918	\$ 142,918

**INDEPENDENT SCHOOL DISTRICT NO. 1 LEWISTON, IDAHO****SPECIAL REVENUE FUNDS BUDGET***For Fiscal Year 2011-2012 with Comparative Information for Years 2007-2008 Through 2010-2011***FEDERAL FUND 290: SCHOOL FOOD SERVICE FUND**

This fund accounts for the revenues from the sale of school lunches to students, staff and parents as well as Federal reimbursements for all student meals that meet the meal pattern requirements.

Code	2007-2008 Actual	2008-2009 Actual	2009-2010 Actual	2010-2011 Original Budget	2010-2011 Amended Budget	2011-2012 Budget
Local Revenues:						
415000 Earnings on Investments	\$ 18,982	\$ 8,591	\$ 2,718	\$ -	\$ -	\$ -
416100 School Food Services Revenue	729,723	837,084	775,274	805,000	805,000	805,000
416200 Lunch Sales: Nonreimbursable	125,564	8,057	2,074	15,050	15,050	15,050
Total Local Revenues	<u>\$ 874,269</u>	<u>\$ 853,732</u>	<u>\$ 780,066</u>	<u>\$ 820,050</u>	<u>\$ 820,050</u>	<u>\$ 820,050</u>
Federal Revenues						
445500 School Lunch Reimbursements	840,095	919,109	1,000,940	900,000	900,000	900,000
445900 Other Restricted Federal Revenue		200,728	132,546			
460000 Transfers In	50,376	49,844	52,412	51,000	51,000	51,000
Total Revenues	<u>\$ 1,764,740</u>	<u>\$ 2,023,413</u>	<u>\$ 1,965,964</u>	<u>\$ 1,771,050</u>	<u>\$ 1,771,050</u>	<u>\$ 1,771,050</u>
Expenditures: Food Service Programs (710)						
100 Salaries	\$ 700,190	\$ 694,087	\$ 723,302	\$ 764,358	\$ 764,358	\$ 764,358
200 Benefits	242,563	260,159	255,842	266,183	266,183	266,183
300 Purchased Services	8,885	9,504	9,770	11,400	11,400	11,400
400 Supplies/Materials	723,216	914,217	877,483	725,000	725,000	725,000
500 Capital Objects	22,000	17,728	98,088	140,000	140,000	140,000
Total Food Service Program Expenditures	<u>\$ 1,696,854</u>	<u>\$ 1,895,695</u>	<u>\$ 1,964,485</u>	<u>\$ 1,906,941</u>	<u>\$ 1,906,941</u>	<u>\$ 1,906,941</u>
TRANSFERS OUT			35,000	35,000	35,000	35,000
TOTAL EXPENDITURES AND TRANSFERS	<u>\$ 1,696,854</u>	<u>\$ 1,895,695</u>	<u>\$ 1,999,485</u>	<u>\$ 1,941,941</u>	<u>\$ 1,941,941</u>	<u>\$ 1,941,941</u>
Excess (deficiency) of Revenues over Expenditures	<u>\$ 67,887</u>	<u>\$ 127,718</u>	<u>\$ (33,521)</u>	<u>\$ (170,891)</u>	<u>\$ (170,891)</u>	<u>\$ (170,891)</u>



# **Capital Projects Fund**



**INDEPENDENT SCHOOL DISTRICT NO. 1 LEWISTON, IDAHO****CAPITAL PROJECTS FUND - SCHOOL PLANT FACILITY RESERVE (SPFR) FUND- AS AMENDED***For Fiscal Year 2011-2012 with Comparative Information for Years 2007-2008 Through 2010-2011***Summary of Revenues and Expenditures by Function**

	2007-2008 Actual	2008-2009 Actual	2009-2010 Actual	2010-2011 Original Budget	2010-2011 Amended Budget	2011-2012 Budget
<b>REVENUES</b>						
Other Local	\$ 201,847	\$ 145,584	\$ 160,938	\$ 65,500	\$ 65,500	\$ 80,000
State Revenues	-	-	-	-	-	-
Federal Revenues	-	-	-	-	-	-
Sale of Fixed Assets	-	-	-	-	-	-
Total Revenues	<u>\$ 201,847</u>	<u>\$ 145,584</u>	<u>\$ 160,938</u>	<u>\$ 65,500</u>	<u>\$ 65,500</u>	<u>\$ 80,000</u>
Transfers In	<u>\$ 192,577</u>	<u>\$ 175,102</u>	<u>\$ 82,962</u>	<u>\$ 68,281</u>	<u>\$ 149,331</u>	<u>\$ 80,331</u>
Total Revenues and Transfers In	<u><u>\$ 394,424</u></u>	<u><u>\$ 320,686</u></u>	<u><u>\$ 243,900</u></u>	<u><u>\$ 133,781</u></u>	<u><u>\$ 214,831</u></u>	<u><u>\$ 160,331</u></u>
<b>EXPENDITURES</b>						
Capital Asset Programs	<u>\$ 269,714</u>	<u>\$ 912,325</u>	<u>\$ 359,664</u>	<u>\$ 344,500</u>	<u>\$ 372,500</u>	<u>\$ 353,000</u>
Total Expenditures	<u>\$ 269,714</u>	<u>\$ 912,325</u>	<u>\$ 359,664</u>	<u>\$ 344,500</u>	<u>\$ 372,500</u>	<u>\$ 353,000</u>
Transfers Out						
Total Expenditures and Transfers Out	<u><u>\$ 269,714</u></u>	<u><u>\$ 912,325</u></u>	<u><u>\$ 359,664</u></u>	<u><u>\$ 344,500</u></u>	<u><u>\$ 372,500</u></u>	<u><u>\$ 353,000</u></u>
Excess (deficiency) of Revenues over Expenditures	<u>\$ 124,710</u>	<u>\$ (591,639)</u>	<u>\$ (115,764)</u>	<u>\$ (210,719)</u>	<u>\$ (157,669)</u>	<u>\$ (192,669)</u>
Fund Balance - July 1	\$ 2,861,787	\$ 2,986,497	\$ 2,394,858	\$ 2,034,620	\$ 2,279,094	\$ 2,121,425
Fund Balance - June 30	\$ 2,986,497	\$ 2,394,858	\$ 2,279,094	\$ 1,823,901	\$ 2,121,425	\$ 1,928,756

**INDEPENDENT SCHOOL DISTRICT NO. 1 LEWISTON, IDAHO**  
**CAPITAL PROJECTS FUND - SCHOOL PLANT FACILITY RESERVE (SPFR)- AS AMENDED**  
*For Fiscal Year 2011-2012 with Comparative Information for Years 2007-2008 Through 2010-2011*

**CAPITAL PROJECTS FUND 420 - SCHOOL PLANT FACILITY RESERVE**

This fund is used to account for the purchase or construction of major improvements to district facilities, sites or school buses. The source of funds for these projects initiated in 1963 with the passage of an SPFR Levy, which expired in 1982. Since that time investment earnings, rental income, transfers for school bus depreciation, sale of property, and lottery proceeds have funded projects.

		2007-2008 Actual	2008-2009 Actual	2009-2010 Actual	2010-2011 Original Budget	2010-2011 Amended Budget	2011-2012 Budget
Code	REVENUES						
415000	Earnings on Investments	\$ 142,870	\$ 96,229	\$ 62,581	\$ 25,500	\$ 25,500	\$ 30,000
419100	Rental Income	23,985	12,309	82,554	20,000	20,000	10,000
419900	Other Local Income	34,992	37,046	15,803	20,000	20,000	40,000
	Total Local Revenues	<u>\$ 201,847</u>	<u>\$ 145,584</u>	<u>\$ 160,938</u>	<u>\$ 65,500</u>	<u>\$ 65,500</u>	<u>\$ 80,000</u>
439000	Other State Revenue						
453000	Sale of Fixed Assets						
	Total Revenues	<u>\$ 201,847</u>	<u>\$ 145,584</u>	<u>\$ 160,938</u>	<u>\$ 65,500</u>	<u>\$ 65,500</u>	<u>\$ 80,000</u>
460000	Transfers In	<u>\$ 192,577</u>	<u>\$ 175,102</u>	<u>\$ 82,962</u>	<u>\$ 68,281</u>	<u>\$ 149,331</u>	<u>\$ 80,331</u>
	Total Revenues and Transfers In	<u><u>\$ 394,424</u></u>	<u><u>\$ 320,686</u></u>	<u><u>\$ 243,900</u></u>	<u><u>\$ 133,781</u></u>	<u><u>\$ 214,831</u></u>	<u><u>\$ 160,331</u></u>
	EXPENDITURES						
810	Capital Assets Program	\$ 269,714	\$ 912,325	\$ 359,664	\$ 344,500	\$ 372,500	\$ 353,000
	Total Expenditures	<u>\$ 269,714</u>	<u>\$ 912,325</u>	<u>\$ 359,664</u>	<u>\$ 344,500</u>	<u>\$ 372,500</u>	<u>\$ 353,000</u>
	Transfers to Other Funds						
	Total Expenditures and Transfers Out	<u><u>\$ 269,714</u></u>	<u><u>\$ 912,325</u></u>	<u><u>\$ 359,664</u></u>	<u><u>\$ 344,500</u></u>	<u><u>\$ 372,500</u></u>	<u><u>\$ 353,000</u></u>
	Excess (deficiency) of Revenues over Expenditures	<u>\$ 124,710</u>	<u>\$ (591,639)</u>	<u>\$ (115,764)</u>	<u>\$ (210,719)</u>	<u>\$ (157,669)</u>	<u>\$ (192,669)</u>
	Fund Balance - July 1	\$ 2,861,787	\$ 2,986,497	\$ 2,394,858	\$ 2,034,620	\$ 2,279,094	\$ 2,121,425
	Fund Balance - June 30	\$ 2,986,497	\$ 2,394,858	\$ 2,279,094	\$ 1,823,901	\$ 2,121,425	\$ 1,928,756

## CAPITAL PROJECTS SUMMARY

The capital projects included in the current year's capital budget include primarily remodel of classrooms and replacement of windows and siding at Jenifer Junior High School, roof replacement/repair at Sacajawea Junior High School and McGhee Elementary School. In addition, HVAC upgrades will be made at Webster Elementary School and Lewiston High School. Routine District-wide playground updates, installation of additional programmable thermostats, general lock replacement, and general preventive maintenance will be done as well. Continual emphasis on upgrades and maintenance will result in long term benefits to future operating budgets as emergency situations and repairs are kept at a minimum.

## CURRENT DEBT OBLIGATIONS

Independent School District No. 1 currently has no bonded indebtedness. The last bond levy was passed in an election in 1960. It was for \$800,000 for the purpose of constructing buildings at Centennial Elementary School, Sacajawea and Jenifer Junior High School and the Lewiston High School. This bond was paid off in 1980.

In past years it was customary for the District to have short term tax anticipation notes outstanding at any time during the fiscal year for the purposes of meeting cash obligations. Under Idaho Code, districts may incur short term debt in an amount not to exceed 75% of anticipated revenues. For the current fiscal year, the District did not experience a cash deficit requiring short term borrowing because the increase in State payments resulted in increased cash flow early in the year. No short term borrowing is anticipated in the 2011-2012 budget.

Board Approved Projects for 2011-2012		
Project	Account code	Cost
<b>Centennial Elementary</b>		
Replace Fascia	420.810.590.075.679	5,000
<b>McGhee Elementary</b>		
Roof-original section 1987-reseal	420.810.590.075.731	10,000
Heat connection in hallways	420.810.590.075.730	4,000
<b>Webster Elementary</b>		
Replace HVAC 1995 construction	420.810.590.075.740	10,000
<b>Jenifer Jr. High</b>		
Remodel classrooms/windows/ reside/insulate	420.810.540.075.761	77,000
<b>Sacajawea Jr. High</b>		
Roof, band room/smart lab-reseal	420.810.590.075.748	7,000
Gym roof replacement/reseal	420.810.540.075.749	25,000
<b>Lewiston High School</b>		
HVAC replace 2nd/3rd floor	420.810.590.075.734	16,000
Parapit wall repair	420.810.590.075.764	5,000
<b>Bengal Field</b>		
Replace roof locker room	420.811.590.075.757	6,500
<b>General Maintenance</b>		
Playground updates	420.811.590.075.693	10,000
Playground leveling - multi year plan	420.811.590.075.689	5,000
Sidewalk replacement	420.811.590.075.677	20,000
Asphalt resealing	420.811.590.075.704	12,000
Asphalt new and replace	420.811.590.075.766	7,500
Door replacement	420.810.590.075.694	10,000
Carpet/vinyl replacement	420.810.590.075.675	15,000
General lock replacement	420.810.590.075.706	10,000
Programable thermostats	420.811.590.075.688	5,000
Chair replacement	420.810.590.075.771	3,000
Emergency lighting	420.811.590.075.732	5,000
<b>District Equipment</b>		
School Bus		85,000
		<b>\$ 353,000.00</b>



# **Internal Service Funds**

**INDEPENDENT SCHOOL DISTRICT NO. 1 LEWISTON, IDAHO****INTERNAL SERVICE FUNDS***For Fiscal Year 2011-2012 with Comparative Information for Years 2007-2008 Through 2010-2011***Summary of Revenues and Expenditures by Function**

	2007-2008 Actual	2008-2009 Actual	2009-2010 Actual	2010-2011 Original Budget	2010-2011 Amended Budget	2011-2012 Budget
<b>REVENUES</b>						
Property Taxes						
Other Local	\$ 290,947	\$ 930,595	\$ 942,122	\$ 273,000	\$ 273,000	\$ 145,000
State Revenues						
Federal Revenues						
Other Revenues						
Total Revenues	<u>\$ 290,947</u>	<u>\$ 930,595</u>	<u>\$ 942,122</u>	<u>\$ 273,000</u>	<u>\$ 273,000</u>	<u>\$ 145,000</u>
Transfers In	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Total Revenues and Transfers In	\$ 290,947	\$ 930,595	\$ 942,122	\$ 273,000	\$ 273,000	\$ 145,000
<b>EXPENDITURES</b>						
Instructional						
Instructional Support Services	\$ 816,546	\$ 751,520	\$ 288,498	\$ 656,471	\$ 656,471	\$ 181,471
Other						
Operating Transfers Out				350,000	300,000	230,000
Total Expenditures	<u>\$ 816,546</u>	<u>\$ 751,520</u>	<u>\$ 288,498</u>	<u>\$ 1,006,471</u>	<u>\$ 956,471</u>	<u>\$ 411,471</u>
Excess (deficiency) of Revenues over Expenditures	<u>\$ (525,599)</u>	<u>\$ 179,075</u>	<u>\$ 653,624</u>	<u>\$ (733,471)</u>	<u>\$ (683,471)</u>	<u>\$ (266,471)</u>
Fund Balance - July 1	\$ 1,216,258	\$ 690,658	\$ 869,733	\$ 869,733	\$ 1,523,357	\$ 839,886
Adjustments						
Fund Balance - June 30	\$ 690,659	\$ 869,733	\$ 1,523,357	\$ 136,262	\$ 839,886	\$ 573,415

**INDEPENDENT SCHOOL DISTRICT NO. 1 LEWISTON, IDAHO****INTERNAL SERVICE FUND - PRINTSHOP OPERATIONS***For Fiscal Year 2011-2012 with Comparative Information for Years 2007-2008 Through 2010-2011***INTERNAL SERVICE FUND 610 - PRINTSHOP**

This fund is used to account for the operations of the district printshop, providing printing services to district departments on a cost-reimbursement basis.

	2007-2008 Actual	2008-2009 Actual	2009-2010 Actual	2010-2011 Original Budget	2010-2011 Amended Budget	2011-2012 Budget
<b>REVENUES</b>						
Local Revenues						
419900 Fees for Printing Services	\$ 98,844	\$ 117,768	\$ 81,912	\$ 110,000	\$ 110,000	\$ 110,000
Total Revenues	<u>\$ 98,844</u>	<u>\$ 117,768</u>	<u>\$ 81,912</u>	<u>\$ 110,000</u>	<u>\$ 110,000</u>	<u>\$ 110,000</u>
Transfers In						
Total Revenues and Transfers In	<u>\$ 98,844</u>	<u>\$ 117,768</u>	<u>\$ 81,912</u>	<u>\$ 110,000</u>	<u>\$ 110,000</u>	<u>\$ 110,000</u>
<b>EXPENDITURES</b>						
100 Salaries	32,319	33,795	44,540	35,000	35,000	35,000
200 Benefits	10,443	11,641	12,265	11,024	11,024	11,024
300 Purchased Services	18,292	19,362	19,787	34,000	34,000	24,000
400 Supplies	29,317	25,768	37,588	45,000	45,000	30,000
500 Capital Objects (Depreciation)	15,342	11,874	11,522	12,000	12,000	12,000
Total Expenditures	<u>\$ 105,712</u>	<u>\$ 102,440</u>	<u>\$ 125,702</u>	<u>\$ 137,024</u>	<u>\$ 137,024</u>	<u>\$ 112,024</u>
Excess (deficiency) of Revenues over Expenditures	<u>\$ (6,867)</u>	<u>\$ 15,328</u>	<u>\$ (43,790)</u>	<u>\$ (27,024)</u>	<u>\$ (27,024)</u>	<u>\$ (2,024)</u>
Fund Balance - July 1	\$ 138,416	\$ 131,549	\$ 146,877	\$ 146,877	\$ 103,087	\$ 76,063
Adjustments						
Fund Balance - June 30	\$ 131,549	\$ 146,877	\$ 103,087	\$ 119,853	\$ 76,063	\$ 74,039

**INDEPENDENT SCHOOL DISTRICT NO. 1 LEWISTON, IDAHO****INTERNAL SERVICE FUND - Medical Insurance Risk Fund***For Fiscal Year 2011-2012 with Comparative Information for Years 2007-2008 Through 2010-2011***INTERNAL SERVICE FUND 620 - MEDICAL INSURANCE RISK FUND**

This fund is used to account for the operations of the district medical insurance risk fund

In fiscal year 2011, the District changed insurance plans, and premium deposits were no longer necessary.

The fund will now be used to offset future costs of providing a comprehensive health benefits plan to employees.

	2007-2008 Actual	2008-2009 Actual	2009-2010 Actual	2010-2011 Original Budget	2010-2011 Amended Budget	2011-2012 Budget
<b>REVENUES</b>						
Local Revenues						
419900 Premium payments	\$ 93,836	\$ 746,101	\$ 805,575	\$ 128,000	\$ 128,000	\$ -
Earnings on Investments	98,267	66,726	54,635	35,000	35,000	35,000
Total Revenues	\$ 192,103	\$ 812,827	\$ 860,210	\$ 163,000	\$ 163,000	\$ 35,000
Transfers In						
Total Revenues and Transfers In	\$ 192,103	\$ 812,827	\$ 860,210	\$ 163,000	\$ 163,000	\$ 35,000
<b>EXPENDITURES</b>						
100 Salaries	33,244	31,974	32,876	31,215	31,215	31,215
200 Benefits	15,766	18,010	18,809	18,232	18,232	18,232
300 Purchased Services	650,648	599,084	110,606	470,000	470,000	20,000
400 Supplies	11,177	12	505			
500 Capital Objects (Depreciation)						
Total Expenditures	\$ 710,835	\$ 649,080	\$ 162,796	\$ 519,447	\$ 519,447	\$ 69,447
Operating transfers out				\$ 350,000	\$ 300,000	\$ 230,000
Total Expenditures and Transfers	\$ 710,835	\$ 649,080	\$ 162,796	\$ 869,447	\$ 819,447	\$ 299,447
Excess (deficiency) of Revenues over Expenditures	\$ (518,732)	\$ 163,747	\$ 697,414	\$ (706,447)	\$ (656,447)	\$ (264,447)
Fund Balance - July 1	\$ 1,077,842	\$ 559,109	\$ 722,856	\$ 722,856	\$ 1,420,270	\$ 763,823
Adjustments						
Fund Balance - June 30	\$ 559,109	\$ 722,856	\$ 1,420,270	\$ 16,409	\$ 763,823	\$ 499,376