



Lewiston Independent School District No.1

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

**Proposed 2012-2013 Budget
Amended 2011-2012 Budget**

INDEPENDENT SCHOOL DISTRICT NO. 1
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2012 – 2013
BUDGET

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INDEPENDENT SCHOOL DISTRICT NO. 1 LEWISTON, IDAHO

Proposed Budget for Fiscal Year 2012-2013

Summary of Revenues and Expenditures by Fund Types

	Governmental Funds			Proprietary Funds
	General Fund	Special Revenue funds	Capital Projects Fund	Internal Service Funds
Estimated Beginning Fund Balance	\$ 3,076,446	\$ 507,137	\$ 2,000,084	\$ 716,236
REVENUES				
Property Taxes	12,774,536			
Other Local	216,000	1,616,522	80,000	145,000
State Revenues	21,438,073	10,000		
Federal Revenues		3,821,823		
Other Revenues				
Total Revenues	\$ 34,428,609	\$ 5,448,345	\$ 80,000	\$ 145,000
Transfers In	308,000	52,000	69,089	
Total Revenues and Transfers In	\$ 34,736,609	\$ 5,500,345	\$ 149,089	\$ 145,000
EXPENDITURES				
Salaries	\$ 21,973,818	\$ 2,588,296		\$ 66,215
Benefits	8,381,883	960,384		29,256
Purchased Services	2,296,097	740,672		44,000
Supplies/Materials	1,570,896	831,997		30,000
Capital Objects	563,870	150,000	343,100	12,000
Debt Retirement				
Insurance	180,768			
Total Expenditures	\$ 34,967,332	\$ 5,271,349	\$ 343,100	\$ 181,471
Transfers Out	121,089	78,000		230,000
Total Expenditures and Transfers Out	\$ 35,088,421	\$ 5,349,349	\$ 343,100	\$ 411,471
Contingency Reserve	1,202,853			
Total Appropriation	\$ 36,291,274	\$ 5,349,349	\$ 343,100	\$ 411,471

June 11, 2012
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 2012-2013. 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 2012 and 2013.

Budget Comparison for All Governmental Funds						
	Original Budget Amount FY 2012	% Change Prior Year	Amended Budget Amount FY 2012	% Change Original Budget	Proposed Budget Amount FY 2013	% Change Prior Year Original Budget
REVENUES						
General M & O Fund	34,300,157	-2.05%	34,865,280	1.65%	34,736,609	1.27%
Special Revenue Funds	5,329,201	4.88%	5,331,701	0.05%	5,500,345	3.21%
Capital Projects (SPFR Fund)	160,331	19.85%	160,331	0.00%	149,089	-7.01%
TOTAL	39,789,689	-1.10%	40,357,312	1.43%	40,386,043	1.50%
EXPENDITURES:						
General M & O Fund	34,545,906	-3.44%	35,585,316	3.01%	35,088,421	1.57%
Special Revenue Funds*	5,500,092	4.72%	5,505,592	0.10%	5,349,349	-2.74%
Capital Projects (SPFR Fund)	353,000	2.47%	353,000	0.00%	343,100	-0.28%
TOTAL	40,565,932	-1.95%	41,443,411	2.16%	40,780,870	0.53%

The slight increase in General M&O Funds during the year 2011-2012 is the result of federal Jobs Bill funds, available for fiscal years 2011 and 2012 only. Funds must be spent only for salaries and benefits of school personnel according to federal regulations. These funds are used in both years to restore furlough days necessitated by reductions in state funding.

Analysis of Proposed Budgets

The fiscal year 2013 budget reflects a small improvement in economic conditions at the state and local level, as well as the loss of Jobs Bill Funds that have been available over the two previous years. There is a very modest increase of approximately \$80 per support unit from state foundation program. The 2012 Legislature increased the minimum teacher salary from \$30,000 to \$30,500, and funded that increase through the salary allocation schedule. Idaho public school funding remains approximately \$100 million below pre-recession levels.

Fiscal year 2013 will be the seventh 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 2011-2012 showed attendance declining in the first reporting period. The calculated support units based on the May 15, 2012 foundation payment saw a decline from the 241.7 support units projected in the original budget to 240.8 units. The 2012-2013 revenue projection is based on 239 support units. The support unit is based on average daily attendance which determines our state foundation payments.

The fiscal 2013 estimated state foundation funding reflects a modest increase in the salary apportionment and support unit values. The support unit value increased from \$19,626 in 2012 to \$19,706 for 2013. The original fiscal 2012 budget was based on estimated state revenues of \$21,069,773 compared to the fiscal 2013 budget which is based on \$21,423,073 in state foundation payments.

Property tax revenues are based on a 2.5% increase in taxable market value. Some property values in the District have declined over the past year due to a weak real estate market, which is beginning to show signs of strengthening through the spring of 2012.

The most important factor in predicting an increase in tax revenues is a 9% decrease in the Homeowner's Exemption factor from \$92,040 to \$83,974. This reduction in the exemption causes the **taxable** value of a home to rise, with no corresponding increase in gross market value. The supplemental levy included in the fiscal year 2013 budget was approved in May 2008 with support from just over 82.6% of those voting in the election. The levy will go before the voters again in the spring of 2013 for renewal.

The federal Jobs Bill provided \$510,708 in federal funds to supplement the General Fund in 2012, and was used to restore 2 staff furlough days and a portion of the increased costs of health insurance. Jobs Bill Funds are not available in fiscal year 2013.

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 2013 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 reduce the cost of employee health insurance for fiscal year 2013 by utilizing the competitive bid process, which was coordinated by our benefits consultants, Helbling Employee Benefits.

The general fund expenditures are analyzed in the following schedule on a cost per pupil basis and 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 2011-2012		Proposed Budget 2012-2013	
	Amount per Pupil	% Current Expend.	Amount per Pupil	% Current Expend.
Instruction	4,523	63.7%	4,622	62.7%
Guidance/Health	192	2.7%	204	2.8%
Special Services (Ancillary)	157	2.2%	157	2.1%
Instructional Improvement	9	.1%	21	.3%
Educational Media	117	1.7%	127	1.7%
Instruction-Related Technology	105	1.5%	138	1.9%
Board and District Admin.	186	2.6%	194	2.6%
School Administration	464	6.5%	479	6.5%
Business Operations	85	1.2%	123	1.7%
Administrative Technology Svc.	92	1.3%	96	1.3%
Custodial/Utilities	517	7.3%	528	7.1%
Maintenance	351	4.9%	366	4.9%
Transportation	274	3.9%	294	4.0%
Debt service/Transfers	27	.4%	25	.4%
Total	7,099	100.0%	7,374	100.0%

The 2012-2013 expenditure per pupil of \$7,374 is an increase of 3.87% from the previous year's original budget, due to modest increases in state and local funding. Another factor in the increase cost per pupil is the decline in enrollment of approximately 108 students.

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 86.5% of the total general fund budget, and represents a change of 0.8% from the 2011-2012 original budget, where personnel costs represented 87.3% of the general fund budget. This change is reflective of the decrease in employee health insurance costs.

General Fund Expenditures per Pupil by Object

	Original 2011-2012 Budget		Proposed 2012-2013 Budget	
	Amount per	% Current	Amount per	% Current
Expenditure	Pupil	Expenditures	Pupil	Expenditures
Salaries	4,444	62.6%	4,617	62.6%
Benefits	1,750	24.7%	1,762	23.9%
Purchased Services	449	6.3%	479	6.5%
Supplies	322	4.5%	332	4.5%
Capital Objects	70	1.0%	118	1.6%
Other	64	0.9%	66	.9%
Total	7,099	100%	7,374	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 2013, a transfer of \$230,000 will be made from the District's Medical Trust Fund to subsidize the cost of health insurance premiums. Until 2009-2010, the district was partially self-insured in a Blue Cross "Mini-Max" Plan, 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. As discussed above, the district's health insurance coverage was bid on the open market, and Regence Blue Shield provided a premium price approximately 2.75% lower than the current Blue Cross Statewide Schools plan. The reduction in health insurance costs made it possible for the district to provide small salary increases to employees whose pay had been frozen for three years.

General Fund Revenue Sources

Revenue Sources	Original Budget 2011-2012	Proposed Budget 2012-2013	% Change
Property Taxes	\$12,694,384	\$12,774,536	.63%
State-Federal Sources	21,069,773	21,438,073	1.75%
Other Local Sources	231,000	216,000	-6.49%
Transfers In	305,000	308,000	.98%
Total General Fund Revenue	\$34,300,157	\$34,736,609	1.27%

Property tax levies are based on a total net taxable value for 2012 estimated at \$2,416,604,000, which includes the tax increment that will revert back to the district from the urban renewal areas. Fiscal year 2012-2013 is the fourth 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
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
2012	0	0.00088400	0.00439000	0.00002344	0.00529744
Est. 2013	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.

Following three years of decline, discretionary funds in the State Foundation Program increased from \$19,626 in 2011-2012, to \$19,706 for the 2012-2013 budget year. The District has experienced a decline in enrollment and Average Daily Attendance (ADA), resulting in a change in support units from 240.8 in 2012 to an estimated 239 units for 2013. Although challenges continue to exist with regard to state funding for public schools, Idaho's economy shows signs of recovery from several years of recession, and our funding levels have somewhat stabilized. I am very pleased to present a budget that restores two student contact days (previously reduced by budget cuts) to the calendar, provides small salary increases to all staff members, and maintains all programs and services for students. I urge your adoption of this budget for the 2012-2013 school year.

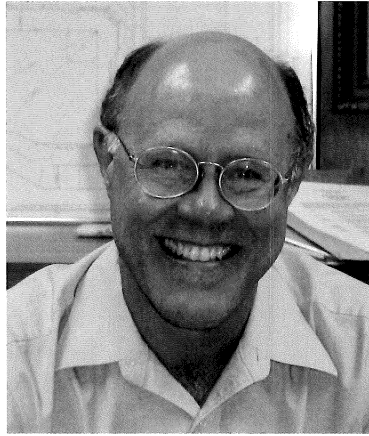
Sincerely,

Joy C. Rapp, Ed.D.
Superintendent

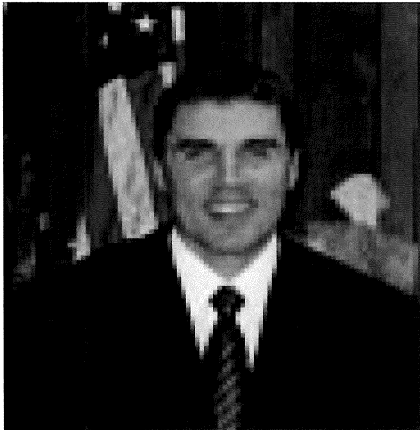
INDEPENDENT SCHOOL DISTRICT NO. 1

BOARD OF DIRECTORS, JUNE, 2012

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



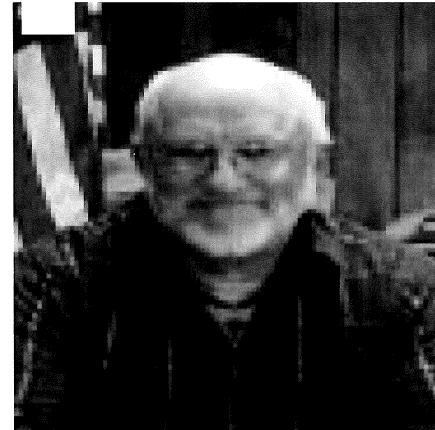
Vice President Brenda Forge
Elected May, 2009
Term Ends June 2015



Director Bradley Rice
Appointed April 2011
Term Ends June 2015



Director Sheri Allen
Elected May, 2007
Term Ends June 2013



Director Dale Yochum
Elected May, 2011
Term Ends June 2017



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 4758 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 May 29, 2012 meeting of the Board of Directors, the administration presented the amended budget for fiscal year 2012 and the proposed budget for fiscal year 2013. At its June 11, 2012 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 2013.

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. After three years of declining revenues, the revenues used to develop the previous year's budget are modestly higher. The fiscal year 2013 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 dependent upon net taxable value of property in the District 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. Due to slight increases in funding at the state and local levels, as well as a significant reduction in the cost of employee health insurance, the administration was able to provide employees with small salary increases and hold budgets level for supplies, purchased services and capital objects.

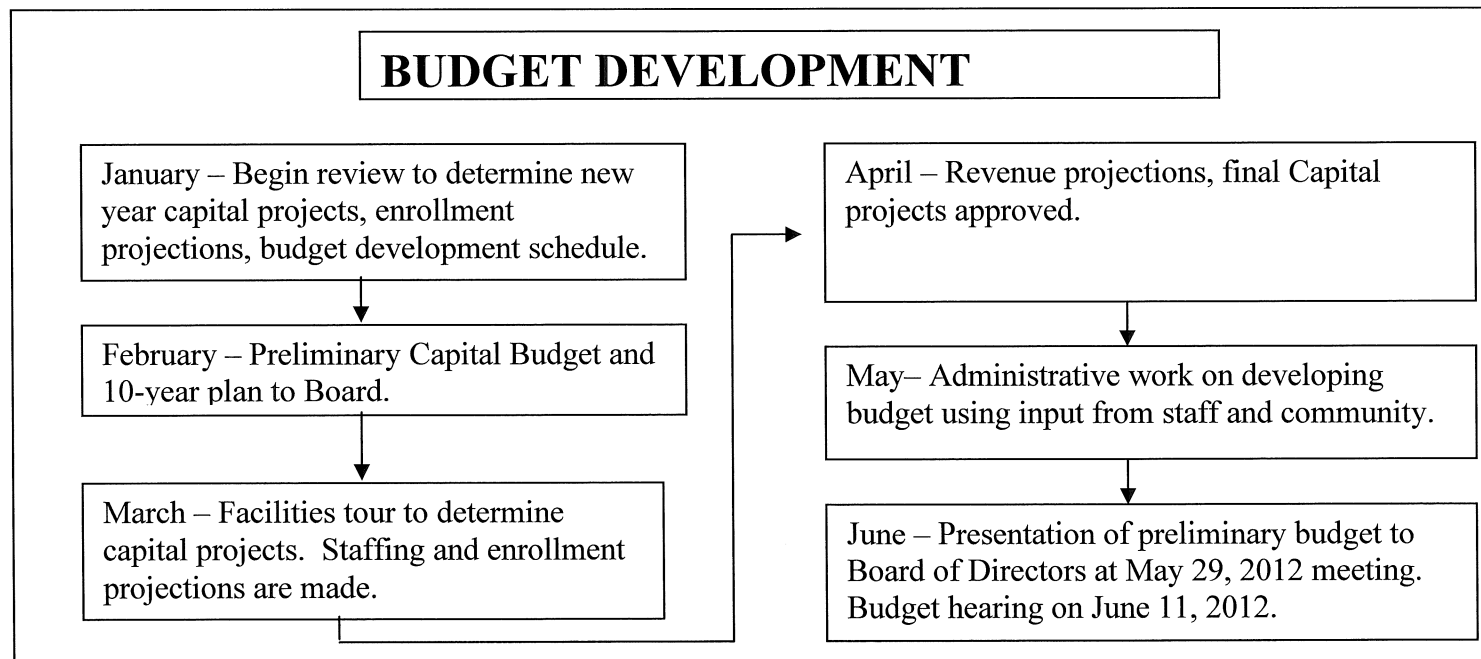
Administrative staff members have responsibility for budget line items. For building level budgets, per pupil appropriations are established, permitting staff involvement in the determination of resource allocations within the buildings. Principals had the opportunity to distribute individual building 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 2013 proposed budget was presented on May 29, 2012, at the monthly Board work session. The public budget hearing is scheduled for June 11, 2012.

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.

The funding for these capital projects will be expended from the *Special Plant Facilities Reserve Funds (SPFR)*. The majority of the projects are repairs to roofing and upgrades at Jenifer Junior High School. Funding for general maintenance and repair items such as carpet/vinyl replacement, door and lock replacement, playground, sidewalk and asphalt upkeep is found in the General Fund, thereby preserving SPFR for major facilities projects.



V. BUDGET ADMINISTRATION AND MANAGEMENT PROCESS

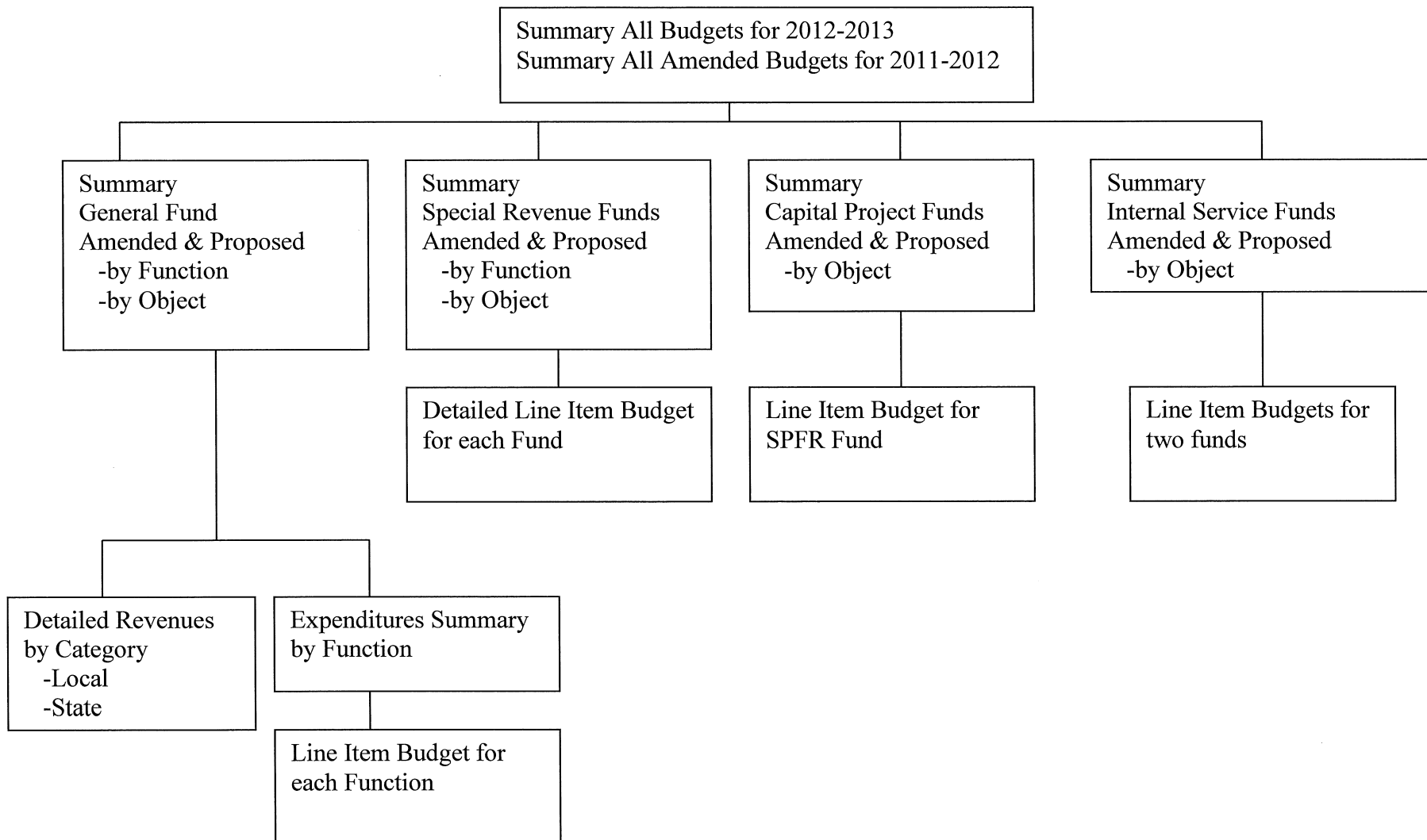
Budgets are set on a line item basis with each administrator assigned responsibility for various cost centers in the budget. Each administrator is authorized to approve the expenditure of funds within his/her respective responsibility area. Purchase orders are routed through the Superintendent for approval 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

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 2012-2013

	Governmental Funds			Proprietary Funds
	General Fund	Special Revenue Funds	Capital Projects Funds	Internal Service Funds
REVENUES				
Property Taxes	12,774,536			
Other Local	216,000	1,616,522	80,000	145,000
State Revenues	21,438,073	10,000		
Federal Revenues		3,821,823		
Other Revenues				
Total Revenues	\$ 34,428,609	\$ 5,448,345	\$ 80,000	\$ 145,000
Transfers In	308,000	52,000	69,089	
Total Revenues and Transfers In	\$ 34,736,609	\$ 5,500,345	\$ 149,089	\$ 145,000
EXPENDITURES				
Instruction	\$ 21,991,587	\$ 3,316,149		
Instructional Support	12,975,745	72,146		181,471
Food Services Program	-	1,883,054		
Capital Assets Program	-	-	343,100	
Other Services				
Total Expenditures	\$ 34,967,332	\$ 5,271,349	\$ 343,100	\$ 181,471
Transfers Out	121,089	78,000		230,000
Total Expenditures and Transfers Out	\$ 35,088,421	\$ 5,349,349	\$ 343,100	\$ 411,471
Excess of Revenues over Expenditures	\$ (351,812)	\$ 150,996	\$ (194,011)	\$ (266,471)
Estimated Fund Balance - July 1	3,076,446	507,137	2,000,084	716,236
Estimated Fund Balance - June 30	\$ 2,724,634	\$ 658,132	\$ 1,806,073	\$ 449,765

INDEPENDENT SCHOOL DISTRICT NO. 1 LEWISTON, IDAHO

III. Summary of all Funds: Proposed Amended Budget for Fiscal Year 2011-2012

	Governmental Funds			Proprietary Funds
	General Fund	Special Revenue funds	Capital Projects Fund	Internal Service Funds
REVENUES				
Property Taxes	12,369,384			
Other Local	288,608	1,662,449	80,000	145,000
State Revenues	21,391,580	-		
Federal Revenues	510,708	3,618,252		
Other Revenues				
Total Revenues	\$ 34,560,280	\$ 5,280,701	\$ 80,000	\$ 145,000
Transfers In	305,000	52,000	87,841	-
Total Revenues and Transfers In	\$ 34,865,280	\$ 5,332,701	\$ 167,841	\$ 145,000
EXPENDITURES				
Instruction	\$ 22,401,242	\$ 3,437,813		
Instructional Support	13,031,044	82,838		181,471
Food Services Program	13,189	1,906,941		
Capital Assets Program		-	353,000	
Other Services		-		
Total Expenditures	\$ 35,445,475	\$ 5,427,592	\$ 353,000	\$ 181,471
Transfers Out	139,841	75,000		230,000
Total Expenditures and Transfers Out	\$ 35,585,316	\$ 5,502,592	\$ 353,000	\$ 411,471
Excess of Revenues over Expenditures	\$ (720,036)	\$ (169,891)	\$ (185,159)	\$ (266,471)
Fund Balance - July 1	3,796,482	677,028	2,185,243	982,707
Estimated Fund Balance - June 30	\$ 3,076,446	\$ 507,137	\$ 2,000,084	\$ 716,236



General Fund

INDEPENDENT SCHOOL DISTRICT NO. 1 LEWISTON, IDAHO
GENERAL FUND MAINTENANCE AND OPERATIONS BUDGET
For Fiscal Year 2012-2013 with Comparative Information for Years 2008-2009 Through 2011-2012

Summary of Revenues and Expenditures

Expenditures by Function

	2008-2009 Actual	2009-2010 Actual	2010-2011 Actual	2011-2012 Original Budget	2011-2012 Amended Budget	2012-2013 Budget
REVENUES						
Property Taxes	\$ 11,547,306	\$ 12,076,049	\$ 12,033,801	\$ 12,694,384	\$ 12,369,384	\$ 12,774,536
Other Local	412,498	214,703	318,104	231,000	288,608	216,000
State Revenues	25,868,195	21,482,346	23,120,137	21,069,773	21,391,580	21,438,073
Federal Revenues	-	3,062,701	432,310	-	510,708	-
Other Revenues	21,206	-	1,392	-	-	-
Total Revenues	\$ 37,849,205	\$ 36,835,799	\$ 35,905,744	\$ 33,995,157	\$ 34,560,280	\$ 34,428,609
Transfers In	\$ -	\$ 105,000	\$ 200,592	\$ 305,000	\$ 305,000	\$ 308,000
Total Revenues and Transfers In	\$ 37,849,205	\$ 36,940,799	\$ 36,106,336	\$ 34,300,157	\$ 34,865,280	\$ 34,736,609
EXPENDITURES						
Instruction	\$ 23,657,005	\$ 23,393,927	\$ 22,376,514	\$ 22,011,046	\$ 22,401,242	\$ 21,991,587
Instructional Support	14,238,281	13,906,091	13,259,211	12,403,529	13,031,044	12,975,745
Food Services Program	-	-	11,592	-	13,189	-
Capital Assets Program	-	-	-	-	-	-
Other Services	-	-	-	-	-	-
Total Expenditures	\$ 37,895,286	\$ 37,300,018	\$ 35,647,317	\$ 34,414,575	\$ 35,445,475	\$ 34,967,332
Transfers Out	192,421	135,374	201,205	131,331	139,841	121,089
Total Expenditures and Transfers	\$ 38,087,707	\$ 37,435,392	\$ 35,848,522	\$ 34,545,906	\$ 35,585,316	\$ 35,088,421
Excess (deficiency) of Revenues over Expenditures	\$ (238,502)	\$ (494,593)	\$ 257,814	\$ (245,749)	\$ (720,036)	\$ (351,812)
Fund Balance - July 1	\$ 4,271,763	\$ 4,033,261	\$ 3,538,668	\$ 2,648,035	\$ 3,796,482	\$ 3,076,446
Adjustments						
Fund Balance - June 30	\$ 4,033,261	\$ 3,538,668	\$ 3,796,482	\$ 2,402,287	\$ 3,076,446	\$ 2,724,634

INDEPENDENT SCHOOL DISTRICT NO. 1 LEWISTON, IDAHO**GENERAL FUND MAINTENANCE AND OPERATIONS BUDGET***For Fiscal Year 2012-2013 with Comparative Information for Years 2008-2009 Through 2011-2012***Summary of Revenues and Expenditures****Expenditures by Object**

	2008-2009 Actual	2009-2010 Actual	2010-2011 Actual	2011-2012 Original Budget	2011-2012 Amended Budget	2012-2013 Budget
REVENUES						
Property Taxes	\$ 11,547,306	\$ 12,076,049	\$ 12,033,801	\$ 12,694,384	\$ 12,369,384	\$ 12,774,536
Other Local	412,498	214,703	318,104	231,000	288,608	216,000
State Revenues	25,868,195	21,482,346	23,120,137	21,069,773	21,391,580	21,438,073
Federal Revenues	-	3,062,701	432,310	-	510,708	-
Other Revenues	21,206		1,392	-	-	-
Total Revenues	\$ 37,849,205	\$ 36,835,799	\$ 35,905,744	\$ 33,995,157	\$ 34,560,280	\$ 34,428,609
Transfers In	\$ -	\$ 105,000	\$ 200,592	\$ 305,000	\$ 305,000	\$ 308,000
Total Revenues and Transfers In	\$ 37,849,205	\$ 36,940,799	\$ 36,106,336	\$ 34,300,157	\$ 34,865,280	\$ 34,736,609
EXPENDITURES						
Salaries	23,742,581	23,380,446	22,477,503	21,624,481	22,197,925	21,973,818
Benefits	9,248,413	9,383,443	8,805,846	8,514,495	8,611,691	8,381,883
Purchased Services	2,278,769	2,283,561	2,066,770	2,187,791	2,265,062	2,296,097
Supplies/Materials	1,577,566	1,536,154	1,628,192	1,566,229	1,745,246	1,570,896
Capital Objects	871,991	535,500	507,749	340,811	444,783	563,870
Debt Retirements	-	-	-	-	-	-
Insurance	175,966	180,914	161,257	180,768	180,768	180,768
Total Expenditures	\$ 37,895,286	\$ 37,300,018	\$ 35,647,317	\$ 34,414,575	\$ 35,445,475	\$ 34,967,332
Transfers Out	192,421	135,374	201,205	131,331	139,841	121,089
Total Expenditures and Transfers	\$ 38,087,707	\$ 37,435,392	\$ 35,848,522	\$ 34,545,906	\$ 35,585,316	\$ 35,088,421
Excess (deficiency) of Revenues over Expenditures	\$ (238,502)	\$ (494,593)	\$ 257,814	\$ (245,749)	\$ (720,036)	\$ (351,812)
Fund Balance - July 1	\$ 4,271,763	\$ 4,033,261	\$ 3,538,668	\$ 2,648,035	\$ 3,796,482	\$ 3,076,446
Adjustments						
Fund Balance - June 30	\$ 4,033,261	\$ 3,538,668	\$ 3,796,482	\$ 2,402,287	\$ 3,076,446	\$ 2,724,634

INDEPENDENT SCHOOL DISTRICT NO. 1 LEWISTON, IDAHO

GENERAL FUND MAINTENANCE AND OPERATIONS BUDGET

For Fiscal Year 2012-2013 with Comparative Information for Years 2008-2009 Through 2011-2012

Revenues by Category

Revenue Code	2008-2009 Actual	2009-2010 Actual	2010-2011 Actual	2011-2012 Original Budget	2011-2012 Amended Budget	2011-2013 Budget
LOCAL REVENUES						
411100 Taxes - General M & O						
411200 Taxes - Supplemental	\$ 11,482,337	\$ 11,907,174	\$ 11,971,897	\$ 12,609,997	\$ 12,289,997	\$ 12,695,243
411400 Taxes-Tort	64,969	51,650	33,747	51,387	46,387	46,293
411900 Taxes-Other	-	117,225	28,157	33,000	33,000	33,000
TOTAL TAXES	11,547,306	12,076,049	12,033,801	12,694,384	12,369,384	12,774,536
413000 Penalty: Delinquent Taxes	85,665		82,518		100,000	
414100 Tuition from Individuals	292					
414200 Tuition from Districts in Idaho		748	965			
414300 Tuition from Out of State Districts						
415000 Earnings on Investments	155,128	43,404	21,924	35,000	23,000	25,000
416100 School Food Service						
416200 Lunch Sales: Non-reimbur.						
416900 Other Food Sales						
417900 Other Student Revenues	3,626	4,868	58,459	55,325	55,325	55,325
419100 Rentals	20,075	17,889	30,858	30,000	30,000	30,000
419200 Contributions/Donations	8,047	41,535	5,179			
419300 Transportation Fees	-					
419900 Other Local	139,665	106,259	118,201	82,283	52,283	77,283
419900 Other Local-Cooperative Svc Agreement				28,392	28,000	28,392
TOTAL OTHER LOCAL	412,498	214,703	318,104	231,000	288,608	216,000
410000 TOTAL LOCAL	\$ 11,959,804	\$ 12,290,752	\$ 12,351,905	\$ 12,925,384	\$ 12,657,992	\$ 12,990,536

INDEPENDENT SCHOOL DISTRICT NO. 1 LEWISTON, IDAHO

GENERAL FUND MAINTENANCE AND OPERATIONS BUDGET

For Fiscal Year 2012-2013 with Comparative Information for Years 2008-2009 Through 2011-2012

Revenues by Category

Revenue Code	2008-2009 Actual	2009-2010 Actual	2010-2011 Actual	2011-2012 Original Budget	2011-2012 Amended Budget	2012-2013 Budget
STATE REVENUES						
431100 Base Support Program	\$ 20,784,916	\$ 17,009,508	\$ 18,137,796	\$ 17,289,087	\$ 17,346,966	\$ 17,339,737
431200 Transportation Support	1,050,356	1,079,322	884,792	884,872	940,557	951,572
431400 Exceptional Child/SED Support	519,229	436,717	422,624	350,000	400,000	400,000
431500 Border Tuition Support	-	-	-	-	-	-
431600 Tuition Equivalency	-	-	-	-	-	-
431800 Benefit Apportionment	2,607,861	2,499,460	2,322,131	2,263,205	2,276,833	2,278,453
431900 Other State Support	422,873	302,003	1,148,288	120,000	263,403	304,659
432100 Driver Education Program	31,371	24,875	40,108	44,000	44,000	44,000
432400 Vocational Program	112,559	110,007	146,586	113,206	104,652	104,652
437000 Lottery Revenue	315,933	-	-	-	-	-
438000 Revenue in Lieu of Taxes	23,097	20,454	17,812	5,403	15,169	15,000
439000 Other State Revenue	-	-	-	-	-	-
430000 TOTAL STATE	\$ 25,868,195	\$ 21,482,346	\$ 23,120,137	\$ 21,069,773	\$ 21,391,580	\$ 21,438,073
FEDERAL REVENUES						
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			413,310		510,708	
440000 TOTAL FEDERAL REVENUES	\$ -	\$ 3,062,701	\$ 432,310	\$ -	\$ 510,708	\$ -
451000 Proceeds Bonds, Capital Leases, etc.						
453000 Sale of Assets	21,206	-	1,392			
450000 TOTAL OTHER	\$ 21,206	\$ -	\$ 1,392	\$ -	\$ -	\$ -
TOTAL REVENUES	\$ 37,849,205	\$ 36,835,799	\$ 35,905,744	\$ 33,995,157	\$ 34,560,280	\$ 34,428,609
TRANSFERS IN		105,000	200,592	305,000	305,000	308,000
460000 TOTAL BALANCE + REVENUES + TRANSFERS	\$ 37,849,205	\$ 36,940,799	\$ 36,106,336	\$ 34,300,157	\$ 34,865,280	\$ 34,736,609

INDEPENDENT SCHOOL DISTRICT NO. 1 LEWISTON, IDAHO
GENERAL FUND MAINTENANCE AND OPERATIONS BUDGET
For Fiscal Year 2012-2013 with Comparative Information for Years 2008-2009 Through 2011-2012
Fund Expenditures by Function

	2008-2009	2009-2010	2010-2011	2011-2012	2011-2012	2012-2013
	Actual	Actual	Actual	Original Budget	Amended Budget	Budget
EXPENDITURES						
Code INSTRUCTION						
512 Elementary School Programs	\$ 8,617,354	\$ 8,635,898	\$ 8,336,085	\$ 8,020,526	\$ 8,187,765	\$ 7,879,253
515 Secondary School Programs	9,803,428	9,907,218	9,321,527	9,296,164	9,432,726	9,338,620
517 Alternative School Programs	986,906	1,023,444	997,079	1,076,538	1,094,894	1,122,782
519 Vocational-Technical Programs	134,248	112,558	117,166	113,206	104,652	104,652
521 Exceptional Child Programs	2,787,967	2,473,482	2,516,061	2,467,252	2,525,681	2,514,966
522 Preschool Exceptional Program	269,949	261,863	182,207	169,343	181,600	190,604
524 Gifted & Talented Program	436,586	349,549	314,604	317,679	322,649	253,848
531 Interscholastic Program	513,786	543,678	498,651	474,481	474,481	495,557
532 School Activity Program	31,578	28,655	25,726	30,583	30,583	29,923
546 Detention Center Program	75,203	57,582	67,408	45,274	46,211	61,382
TOTAL INSTRUCTION	\$ 23,657,005	\$ 23,393,927	\$ 22,376,514	\$ 22,011,046	\$ 22,401,242	\$ 21,991,587
SUPPORT SERVICES						
611 Attendance-Guidance-Health Programs	\$ 1,120,965	\$ 1,121,129	\$ 1,009,822	\$ 935,285	\$ 949,963	\$ 969,707
616 Special Services	821,287	725,903	745,903	762,939	775,676	746,318
621 Instructional Improvement Program	140,271	126,193	59,332	41,653	42,938	101,653
622 Educational Media Program	714,368	692,757	676,503	568,898	602,284	605,950
623 Instruction-Related Technology Program	680,020	717,750	638,391	509,676	610,216	656,137
631 Board of Education	84,135	224,879	85,311	60,415	60,415	60,415
632 District Administration	904,350	905,148	869,836	846,894	846,894	861,045
641 School Administration	2,351,994	2,389,050	2,292,540	2,258,546	2,289,616	2,278,974
651 Business Operations	371,143	346,562	331,098	337,533	337,533	516,793
655 Central Services Programs	114,232	73,185	56,292	77,637	77,637	69,777
656 Administrative Technology Services	316,763	351,653	458,678	449,361	449,361	454,684
661 Buildings-Care Program	2,871,264	2,765,707	2,675,828	2,516,786	2,647,604	2,512,183
663 Maintenance-Non-student Occupied	879,499	658,696	627,272	560,903	600,903	552,246
664 Maintenance-Bldgs. & Equip.	1,420,138	1,374,103	1,295,572	1,145,205	1,262,712	1,192,342
681 Pupil to School Transportation	1,279,579	1,270,249	1,265,822	1,214,292	1,316,786	1,250,825
682 Pupil Activity Transportation	83,407	72,082	79,169	45,370	65,370	74,560
683 General Transportation Program	84,866	91,045	91,842	72,136	95,136	72,136
691 Other Support Services						
TOTAL SUPPORT SERVICES	\$ 14,238,281	\$ 13,906,091	\$ 13,259,211	\$ 12,403,529	\$ 13,031,044	\$ 12,975,745
710 Food Services Program	\$ -	\$ -	\$ 11,592	\$ -	\$ 13,189	\$ -
810 Capital Assets Program						
900 Other Services						
Transfers Out	192,421	135,374	201,205	131,331	139,841	121,089
Total Expenditures and Transfers	\$ 38,087,707	\$ 37,435,392	\$ 35,848,522	\$ 34,545,906	\$ 35,585,316	\$ 35,088,421

INDEPENDENT SCHOOL DISTRICT NO. 1 LEWISTON, IDAHO**GENERAL FUND MAINTENANCE AND OPERATIONS BUDGET***For Fiscal Year 2012-2013 with Comparative Information for Years 2008-2009 Through 2011-2012***Function 512: Elementary School Program Instructional Expenses by Object**

Code	Elementary	2008-2009	2009-2010	2010-2011	2011-2012	2011-2012	2012-2013
		<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Budget</u>
	100 Salaries	\$ 5,940,234	\$ 5,931,566	\$ 5,709,893	\$ 5,520,650	\$ 5,658,125	\$ 5,478,451
	200 Benefits	2,186,110	2,341,625	2,176,137	2,078,458	2,098,223	2,029,262
	300 Purchased Services	48,004	38,084	39,862	47,410	57,409	47,959
	400 Supplies/Materials	399,571	266,452	398,471	345,608	345,608	296,581
	500 Capital Objects	43,435	58,171	11,722	28,400	28,400	27,000
	600 Debt Retirement						
	700 Insurance/Judgment						
	800 Transfers						
	Total Elementary School Program Expenditures	<u>\$ 8,617,354</u>	<u>\$ 8,635,898</u>	<u>\$ 8,336,085</u>	<u>\$ 8,020,526</u>	<u>\$ 8,187,765</u>	<u>\$ 7,879,253</u>

INDEPENDENT SCHOOL DISTRICT NO. 1 LEWISTON, IDAHO**GENERAL FUND MAINTENANCE AND OPERATIONS BUDGET***For Fiscal Year 2012-2013 with Comparative Information for Years 2008-2009 Through 2011-2012***Function 515: Secondary School Program Instructional Expenses by Object**

Code	Secondary	2008-2009	2009-2010	2010-2011	2011-2012	2011-2012	2012-2013
		<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Budget</u>
100	Salaries	\$ 6,593,562	\$ 6,670,376	\$ 6,345,033	\$ 6,173,839	\$ 6,286,617	\$ 6,199,181
200	Benefits	2,714,557	2,714,262	2,528,535	2,501,260	2,525,044	2,447,844
300	Purchased Services	123,905	135,498	146,392	216,611	216,611	211,361
400	Supplies/Materials	308,501	328,728	259,967	364,267	364,267	443,797
500	Capital Objects	62,903	58,354	41,600	40,187	40,187	36,437
600	Debt Retirement						
700	Insurance/Judgment						
800	Transfers						
	Total Secondary School Program Expenditures	<u>\$ 9,803,428</u>	<u>\$ 9,907,218</u>	<u>\$ 9,321,527</u>	<u>\$ 9,296,164</u>	<u>\$ 9,432,726</u>	<u>\$ 9,338,620</u>

INDEPENDENT SCHOOL DISTRICT NO. 1 LEWISTON, IDAHO**GENERAL FUND MAINTENANCE AND OPERATIONS BUDGET***For Fiscal Year 2012-2013 with Comparative Information for Years 2008-2009 Through 2011-2012***Function 517: Alternative School Program Instructional Expenses by Object**

Code	Alternative	2008-2009	2009-2010	2010-2011	2011-2012	2011-2012	2012-2013
		<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Budget</u>
100	Salaries	\$ 538,227	\$ 525,137	\$ 502,334	\$ 515,972	\$ 532,976	\$ 548,814
200	Benefits	173,375	171,372	170,715	180,366	181,718	195,468
300	Purchased Services	261,988	311,229	312,269	365,200	365,200	364,100
400	Supplies/Materials	11,191	13,014	9,302	9,000	9,000	8,700
500	Capital Objects	2,125	2,692	2,459	6,000	6,000	5,700
600	Debt Retirement						
700	Insurance/Judgment						
800	Transfers						
Total Alternative School Program Expenditures		<u>\$ 986,906</u>	<u>\$ 1,023,444</u>	<u>\$ 997,079</u>	<u>\$ 1,076,538</u>	<u>\$ 1,094,894</u>	<u>\$ 1,122,782</u>

INDEPENDENT SCHOOL DISTRICT NO. 1 LEWISTON, IDAHO**GENERAL FUND MAINTENANCE AND OPERATIONS BUDGET***For Fiscal Year 2012-2013 with Comparative Information for Years 2008-2009 Through 2011-2012***Function 519: Professional-Technical Program by Object**

Code	Professional-Technical Programs	2008-2009	2009-2010	2010-2011	2011-2012	2011-2012	2012-2013
		<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Budget</u>
100	Salaries	\$ 28,350	\$ 29,479	\$ 26,858	\$ 27,921	\$ 25,788	\$ 28,541
200	Benefits	10,026	10,505	8,593	5,524	5,524	-
300	Purchased Services	12,246	19,269	17,042	27,168	23,940	26,505
400	Supplies/Materials	46,005	46,574	52,255	40,672	39,189	39,676
500	Capital Objects	37,621	6,731	12,418	11,921	10,211	9,930
600	Debt Retirement						
700	Insurance/Judgment						
800	Transfers						
Total Professional-Technical Program Expenditures		<u>\$ 134,248</u>	<u>\$ 112,558</u>	<u>\$ 117,166</u>	<u>\$ 113,206</u>	<u>\$ 104,652</u>	<u>\$ 104,652</u>

INDEPENDENT SCHOOL DISTRICT NO. 1 LEWISTON, IDAHO**GENERAL FUND MAINTENANCE AND OPERATIONS BUDGET***For Fiscal Year 2012-2013 with Comparative Information for Years 2008-2009 Through 2011-2012***Function 521: Exceptional Child School Program Instructional Expenses by Object**

Code	Exceptional Child	2008-2009	2009-2010	2010-2011	2011-2012	2011-2012	2012-2013
		<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Budget</u>
100	Salaries	\$ 1,807,619	\$ 1,578,584	\$ 1,607,859	\$ 1,534,815	\$ 1,583,791	\$ 1,610,117
200	Benefits	728,703	679,535	643,068	620,570	630,023	592,982
300	Purchased Services	238,683	209,900	254,682	293,811	293,811	293,811
400	Supplies/Materials	6,273	4,815	10,032	14,156	14,156	14,156
500	Capital Objects	6,689	648	420	3,900	3,900	3,900
600	Debt Retirement						
700	Insurance/Judgment						
800	Transfers						
Total Exceptional Child Program Expenditures		<u>\$ 2,787,967</u>	<u>\$ 2,473,482</u>	<u>\$ 2,516,061</u>	<u>\$ 2,467,252</u>	<u>\$ 2,525,681</u>	<u>\$ 2,514,966</u>

INDEPENDENT SCHOOL DISTRICT NO. 1 LEWISTON, IDAHO**GENERAL FUND MAINTENANCE AND OPERATIONS BUDGET***For Fiscal Year 2012-2013 with Comparative Information for Years 2008-2009 Through 2011-2012***Function 522: Exceptional Child Preschool Program Instructional Expenses by Object**

Code	Exceptional Child Preschool	2008-2009	2009-2010	2010-2011	2011-2012	2011-2012	2012-2013
		<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Budget</u>
100	Salaries	\$ 196,414	\$ 193,219	\$ 137,195	\$ 119,461	\$ 131,353	\$ 141,688
200	Benefits	72,708	68,644	45,012	49,882	50,247	48,916
300	Purchased Services						-
400	Supplies/Materials	827					-
500	Capital Objects						
600	Debt Retirement						
700	Insurance/Judgment						
800	Transfers						
Total Exceptional Child Preschool Program Expenditures		<u>\$ 269,949</u>	<u>\$ 261,863</u>	<u>\$ 182,207</u>	<u>\$ 169,343</u>	<u>\$ 181,600</u>	<u>\$ 190,604</u>

INDEPENDENT SCHOOL DISTRICT NO. 1 LEWISTON, IDAHO
GENERAL FUND MAINTENANCE AND OPERATIONS BUDGET
For Fiscal Year 2012-2013 with Comparative Information for Years 2008-2009 Through 2011-2012

Function 524: Gifted and Talented Program Instructional Expenses by Object

Code	Gifted and Talented	2008-2009	2009-2010	2010-2011	2011-2012	2011-2012	2012-2013
		<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Budget</u>
100	Salaries	\$ 313,447	\$ 235,910	\$ 228,958	\$ 225,919	\$ 230,085	\$ 182,359
200	Benefits	112,296	84,654	80,959	82,883	83,687	62,612
300	Purchased Services	4,948	26,374	2,089	3,090	3,090	3,090
400	Supplies/Materials	5,595	2,611	2,598	5,787	5,787	5,787
500	Capital Objects	300			-	-	-
600	Debt Retirement						
700	Insurance/Judgment						
800	Transfers						
	Total Gifted and Talented Program Expenditures	<u>\$ 436,586</u>	<u>\$ 349,549</u>	<u>\$ 314,604</u>	<u>\$ 317,679</u>	<u>\$ 322,649</u>	<u>\$ 253,848</u>

INDEPENDENT SCHOOL DISTRICT NO. 1 LEWISTON, IDAHO
GENERAL FUND MAINTENANCE AND OPERATIONS BUDGET
For Fiscal Year 2012-2013 with Comparative Information for Years 2008-2009 Through 2011-2012

Function 531: Interscholastic Program Instructional Expenses by Object

Code	Interscholastic	2008-2009	2009-2010	2010-2011	2011-2012	2011-2012	2012-2013
		<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Budget</u>
100	Salaries	\$ 437,767	\$ 445,760	\$ 434,834	\$ 410,220	\$ 410,220	\$ 429,684
200	Benefits	67,285	66,812	63,817	64,261	64,261	65,873
300	Purchased Services	<u>8,734</u>	<u>31,106</u>		<u>-</u>	<u>-</u>	<u>-</u>
	Total Interscholastic Program Expenditures	<u>\$ 513,786</u>	<u>\$ 543,678</u>	<u>\$ 498,651</u>	<u>\$ 474,481</u>	<u>\$ 474,481</u>	<u>\$ 495,557</u>

Function 533: School Activity Program Instructional Expenses by Object

	School Activity	2008-2009	2009-2010	2010-2011	2011-2012	2011-2012	2012-2013
		<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Budget</u>
100	Salaries	\$ 26,408	\$ 23,902	\$ 21,523	\$ 25,520	\$ 25,520	\$ 24,969
200	Benefits	5,170	4,753	4,203	5,063	5,063	4,954
300	Purchased Services						
	Total School Activity Program Expenditures	<u>\$ 31,578</u>	<u>\$ 28,655</u>	<u>\$ 25,726</u>	<u>\$ 30,583</u>	<u>\$ 30,583</u>	<u>\$ 29,923</u>

INDEPENDENT SCHOOL DISTRICT NO. 1 LEWISTON, IDAHO
GENERAL FUND MAINTENANCE AND OPERATIONS BUDGET
For Fiscal Year 2012-2013 with Comparative Information for Years 2008-2009 Through 2011-2012

Function 546: Detention Center Program Instructional Expenses by Object							
		2008-2009	2009-2010	2010-2011	2011-2012 Original Budget	2011-2012 Amended Budget	2012-2013 Budget
Code	Detention Center	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>Budget</u>
	100 Salaries			\$ 44,756	\$ 31,302	\$ 32,087	\$ 43,885
	200 Benefits			15,337	10,386	10,538	13,911
	300 Purchased Services	71,826	54,710	5,856	950	950	950
	400 Supplies/Materials	3,377	2,682	1,459	1,318	1,318	1,318
	500 Capital Objects		190		1,318	1,318	1,318
	600 Debt Retirement						
	700 Insurance/Judgment						
	800 Transfers						
	Total Detention Center Program Expenditures	<u>\$ 75,203</u>	<u>\$ 57,582</u>	<u>\$ 67,408</u>	<u>\$ 45,274</u>	<u>\$ 46,211</u>	<u>\$ 61,382</u>

INDEPENDENT SCHOOL DISTRICT NO. 1 LEWISTON, IDAHO
GENERAL FUND MAINTENANCE AND OPERATIONS BUDGET
For Fiscal Year 2012-2013 with Comparative Information for Years 2008-2009 Through 2011-2012

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

Code	Attendance-Guidance-Health	2008-2009	2009-2010	2010-2011	2011-2012	2011-2012	2012-2013
		<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Budget</u>
100	Salaries	\$ 800,485	\$ 788,113	\$ 708,663	\$ 655,389	\$ 667,692	\$ 686,255
200	Benefits	288,040	298,860	268,549	244,029	246,404	247,585
300	Purchased Services	30,983	31,719	32,375	32,472	32,472	32,472
400	Supplies/Materials	158	299	235	1,757	1,757	1,757
500	Capital Objects	1,299	2,138		1,638	1,638	1,638
600	Debt Retirement						
700	Insurance/Judgment						
800	Transfers						
Total Attendance-Guidance-Health Program Expenditures		<u>\$ 1,120,965</u>	<u>\$ 1,121,129</u>	<u>\$ 1,009,822</u>	<u>\$ 935,285</u>	<u>\$ 949,963</u>	<u>\$ 969,707</u>

INDEPENDENT SCHOOL DISTRICT NO. 1 LEWISTON, IDAHO
GENERAL FUND MAINTENANCE AND OPERATIONS BUDGET
For Fiscal Year 2012-2013 with Comparative Information for Years 2008-2009 Through 2011-2012

Function 616: Special Services Program Instructional Support Expenses by Object

Code	Special Services	2008-2009	2009-2010	2010-2011	2011-2012	2011-2012	2012-2013
		<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Budget</u>
100	Salaries	\$ 597,244	\$ 519,110	\$ 541,765	\$ 555,396	\$ 566,072	\$ 546,689
200	Benefits	216,922	201,942	199,312	205,363	207,424	197,449
300	Purchased Services	7,121	4,851	4,825	2,180	2,180	2,180
400	Supplies/Materials						
500	Capital Objects						
600	Debt Retirement						
700	Insurance/Judgment						
800	Transfers						
	Total Special Services						
	Program Expenditures	<u>\$ 821,287</u>	<u>\$ 725,903</u>	<u>\$ 745,902</u>	<u>\$ 762,939</u>	<u>\$ 775,676</u>	<u>\$ 746,318</u>

INDEPENDENT SCHOOL DISTRICT NO. 1 LEWISTON, IDAHO**GENERAL FUND MAINTENANCE AND OPERATIONS BUDGET***For Fiscal Year 2012-2013 with Comparative Information for Years 2008-2009 Through 2011-2012*

Function 621: Instructional Improvement Program Instructional Support Expenses by Object

		2008-2009	2009-2010	2010-2011	2011-2012 Original Budget	2011-2012 Amended Budget	2012-2013
		<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>Budget</u>
Code	Instructional Improvement						
100	Salaries	\$ 82,837	\$ 77,434	\$ 21,783	\$ -	\$ 1,077	\$ 60,000
200	Benefits	29,325	28,476	9,353	-	208	-
300	Purchased Services	24,679	15,438	20,260	28,487	28,487	28,487
400	Supplies/Materials	3,430	3,502	4,270	10,091	10,091	10,091
500	Capital Objects	-	1,343	3,666	3,075	3,075	3,075
600	Debt Retirement						
700	Insurance/Judgment						
800	Transfers						
Total Instructional Improvement Program Expenditures		<u>\$ 140,271</u>	<u>\$ 126,193</u>	<u>\$ 59,332</u>	<u>\$ 41,653</u>	<u>\$ 42,938</u>	<u>\$ 101,653</u>

INDEPENDENT SCHOOL DISTRICT NO. 1 LEWISTON, IDAHO**GENERAL FUND MAINTENANCE AND OPERATIONS BUDGET***For Fiscal Year 2012-2013 with Comparative Information for Years 2008-2009 Through 2011-2012*

Function 622: Educational Media Program Instructional Support Expenses by Object

	2008-2009	2009-2010	2010-2011	2011-2012	2011-2012	2012-2013
	Actual	Actual	Actual	Original Budget	Amended Budget	Budget
Code Educational Media						
100 Salaries	\$ 435,690	\$ 425,270	\$ 410,842	\$ 344,009	\$ 356,200	\$ 365,602
200 Benefits	181,223	177,017	170,156	132,041	153,236	152,500
300 Purchased Services	24,699	24,808	25,918	27,178	27,178	27,178
400 Supplies/Materials	71,111	56,618	68,452	65,670	65,670	60,670
500 Capital Objects	1,645	9,044	1,135			
600 Debt Retirement						
700 Insurance/Judgment						
800 Transfers						
Total Educational Media Program Expenditures	<u>\$ 714,368</u>	<u>\$ 692,757</u>	<u>\$ 676,503</u>	<u>\$ 568,898</u>	<u>\$ 602,284</u>	<u>\$ 605,950</u>

INDEPENDENT SCHOOL DISTRICT NO. 1 LEWISTON, IDAHO**GENERAL FUND MAINTENANCE AND OPERATIONS BUDGET***For Fiscal Year 2012-2013 with Comparative Information for Years 2008-2009 Through 2011-2012***Function 623: Instruction-Related Technology Program by Object**

		2008-2009	2009-2010	2010-2011	2011-2012	2011-2012	2012-2013
		Actual	Actual	Actual	Original Budget	Amended Budget	Budget
Code	Instruction Related Technology						
100	Salaries	\$ 301,193	\$ 300,154	\$ 255,020	\$ 203,971	\$ 210,558	\$ 217,819
200	Benefits	142,696	144,354	118,435	104,030	105,301	98,643
300	Purchased Services	32,084	51,890	36,826	41,362	63,862	45,862
400	Supplies/Materials	35,456	61,257	37,096	43,313	38,813	38,813
500	Capital Objects	168,591	160,095	191,014	117,000	191,682	255,000
600	Debt Retirement						
700	Insurance/Judgment						
800	Transfers						
Total Instruction-Related Technology							
Program Expenditures		\$ 680,020	\$ 717,750	\$ 638,391	\$ 509,676	\$ 610,216	\$ 656,137

INDEPENDENT SCHOOL DISTRICT NO. 1 LEWISTON, IDAHO**GENERAL FUND MAINTENANCE AND OPERATIONS BUDGET***For Fiscal Year 2012-2013 with Comparative Information for Years 2008-2009 Through 2011-2012***Function 631: Board of Education Program Instructional Support Expenses by Object**

Code	Board of Education	2008-2009	2009-2010	2010-2011	2011-2012	2011-2012	2012-2013
		<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Budget</u>
300	Purchased Services	78,211	220,933	78,518	55,000	55,000	55,000
400	Supplies/Materials	<u>5,924</u>	<u>3,946</u>	<u>6,793</u>	<u>5,415</u>	<u>5,415</u>	<u>5,415</u>
	Total Board of Education Program Expenditures	<u>\$ 84,135</u>	<u>\$ 224,879</u>	<u>\$ 85,311</u>	<u>\$ 60,415</u>	<u>\$ 60,415</u>	<u>\$ 60,415</u>

Function 632: District Administration Instructional Support Expenses by Object

	2008-2009	2009-2010	2010-2011	2011-2012	2011-2012	2012-2013
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Budget</u>
District Administration						
100 Salaries	\$ 581,112	\$ 587,428	\$ 541,557	\$ 518,409	\$ 518,409	\$ 542,763
200 Benefits	214,701	216,406	200,639	198,317	198,317	188,114
300 Purchased Services	73,470	65,473	106,154	88,311	88,311	88,311
400 Supplies/Materials	27,152	24,211	20,779	31,450	31,450	31,450
500 Capital Objects	7,915	11,630	707	10,407	10,407	10,407
600 Debt Retirement						
700 Insurance/Judgment						
800 Transfers						
Total District Administration Program Expenditures	<u>\$ 904,350</u>	<u>\$ 905,148</u>	<u>\$ 869,836</u>	<u>\$ 846,894</u>	<u>\$ 846,894</u>	<u>\$ 861,045</u>

INDEPENDENT SCHOOL DISTRICT NO. 1 LEWISTON, IDAHO**GENERAL FUND MAINTENANCE AND OPERATIONS BUDGET***For Fiscal Year 2012-2013 with Comparative Information for Years 2008-2009 Through 2011-2012***Function 641: School Administration Program Instructional Support Expenses by Object**

		2008-2009	2009-2010	2010-2011	2011-2012	2011-2012	2012-2013
		Actual	Actual	Actual	Original Budget	Amended Budget	Budget
Code	School Administration						
100	Salaries	\$ 1,657,679	\$ 1,661,736	\$ 1,608,265	\$ 1,555,243	\$ 1,581,287	\$ 1,588,070
200	Benefits	641,087	680,568	647,873	642,021	647,047	627,091
300	Purchased Services	23,634	32,203	20,331	26,647	26,647	28,478
400	Supplies/Materials	11,941	9,825	5,689	9,950	9,950	9,650
500	Capital Objects	17,653	4,718	10,382	24,685	24,685	25,685
600	Debt Retirement						
700	Insurance/Judgment						
800	Transfers						
Total School Administration Program Expenditures		<u>\$ 2,351,994</u>	<u>\$ 2,389,050</u>	<u>\$ 2,292,540</u>	<u>\$ 2,258,546</u>	<u>\$ 2,289,616</u>	<u>\$ 2,278,974</u>

INDEPENDENT SCHOOL DISTRICT NO. 1 LEWISTON, IDAHO**GENERAL FUND MAINTENANCE AND OPERATIONS BUDGET***For Fiscal Year 2012-2013 with Comparative Information for Years 2008-2009 Through 2011-2012***Function 651: Business Operations Program Instructional Support Expenses by Object**

Code	Business Operations	2008-2009	2009-2010	2010-2011	2011-2012	2011-2012	2012-2013
		<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Budget</u>
	100 Salaries	\$ 230,319	\$ 227,787	\$ 223,325	\$ 220,359	\$ 220,359	\$ 249,974
	200 Benefits	81,330	86,637	84,437	82,794	82,794	82,439
	300 Purchased Services	46,679	28,088	20,485	25,000	25,000	175,000
	400 Supplies/Materials	10,395	3,131	2,851	6,780	6,780	6,780
	500 Capital Objects	2,420	919		2,600	2,600	2,600
	600 Debt Retirement						
	700 Insurance/Judgment						
	800 Transfers						
	Total Business Operations						
	Program Expenditures	<u>\$ 371,143</u>	<u>\$ 346,562</u>	<u>\$ 331,098</u>	<u>\$ 337,533</u>	<u>\$ 337,533</u>	<u>\$ 516,793</u>

INDEPENDENT SCHOOL DISTRICT NO. 1 LEWISTON, IDAHO**GENERAL FUND MAINTENANCE AND OPERATIONS BUDGET***For Fiscal Year 2012-2013 with Comparative Information for Years 2008-2009 Through 2011-2012*

Function 655: Central Service Program Instructional Support Expenses by Object

	2008-2009	2009-2010	2010-2011	2011-2012	2011-2012	2012-2013
	Actual	Actual	Actual	Original Budget	Amended Budget	Budget
Code Central Service						
100 Salaries	\$ 78,368	\$ 45,475	\$ 44,972	\$ 46,216	\$ 46,216	\$ 41,059
200 Benefits	25,955	17,295	16,528	16,871	16,871	14,168
300 Purchased Services	9,119	9,773	(5,688)	13,300	13,300	13,300
400 Supplies/Materials	(1,187)	642	480	1,250	1,250	1,250
500 Capital Objects	1,977					
600 Debt Retirement						
700 Insurance/Judgment						
800 Transfers						
Total Central Service Program Expenditures	<u>\$ 114,232</u>	<u>\$ 73,185</u>	<u>\$ 56,292</u>	<u>\$ 77,637</u>	<u>\$ 77,637</u>	<u>\$ 69,777</u>

INDEPENDENT SCHOOL DISTRICT NO. 1 LEWISTON, IDAHO**GENERAL FUND MAINTENANCE AND OPERATIONS BUDGET***For Fiscal Year 2012-2013 with Comparative Information for Years 2008-2009 Through 2011-2012***Function 656: Administrative Technology Service by Object**

		2008-2009	2009-2010	2010-2011	2011-2012	2011-2012	2012-2013
		Actual	Actual	Actual	Original Budget	Amended Budget	Budget
Code	Administrative Technology						
100	Salaries	\$ 135,058	\$ 139,091	\$ 194,552	\$ 189,945	\$ 189,945	\$ 194,270
200	Benefits	51,153	53,218	75,662	74,653	74,653	75,651
300	Purchased Services	64,716	82,846	91,083	113,513	113,513	113,513
400	Supplies/Materials	31,195	39,458	40,405	28,500	28,500	28,500
500	Capital Objects	34,641	37,040	56,976	42,750	42,750	42,750
600	Debt Retirement						
700	Insurance/Judgment						
800	Transfers						
Total Administrative Technology Program Expenditures		<u>\$ 316,763</u>	<u>\$ 351,653</u>	<u>\$ 458,678</u>	<u>\$ 449,361</u>	<u>\$ 449,361</u>	<u>\$ 454,684</u>

INDEPENDENT SCHOOL DISTRICT NO. 1 LEWISTON, IDAHO**GENERAL FUND MAINTENANCE AND OPERATIONS BUDGET***For Fiscal Year 2012-2013 with Comparative Information for Years 2008-2009 Through 2011-2012***Function 661: Buildings-Care (Custodial) Program Instructional Support Expenses by Object**

		2008-2009	2009-2010	2010-2011	2011-2012	2011-2012	2012-2013
		Actual	Actual	Actual	Original Budget	Amended Budget	Budget
Code	Buildings-Care (Custodial)						
100	Salaries	\$ 1,107,366	\$ 1,136,002	\$ 1,100,741	\$ 1,027,947	\$ 1,116,206	\$ 1,044,252
200	Benefits	527,163	555,079	539,293	514,366	516,925	535,019
300	Purchased Services	947,132	782,045	780,402	700,281	740,281	658,720
400	Supplies/Materials	142,580	139,481	128,579	121,630	121,630	121,630
500	Capital Objects	7,311	9,322		8,930	8,930	8,930
600	Debt Retirement						
700	Insurance/Judgment	139,712	143,778	126,813	143,632	143,632	143,632
800	Transfers						
Total Buildings-Care (Custodial)							
Program Expenditures		\$ 2,871,264	\$ 2,765,707	\$ 2,675,828	\$ 2,516,786	\$ 2,647,604	\$ 2,512,183

INDEPENDENT SCHOOL DISTRICT NO. 1 LEWISTON, IDAHO**GENERAL FUND MAINTENANCE AND OPERATIONS BUDGET***For Fiscal Year 2012-2013 with Comparative Information for Years 2008-2009 Through 2011-2012***Function 663: Non-Student Occupied Buildings: Maintenance Program Instructional Support Expenses by Object**

		2008-2009	2009-2010	2010-2011	2011-2012	2011-2012	2012-2013
		Actual	Actual	Actual	Original Budget	Amended Budget	Budget
Code	Maintenance-Buildings & Equipment						
100	Salaries	\$ 365,480	\$ 311,293	\$ 286,017	\$ 285,950	\$ 285,950	\$ 287,752
200	Benefits	174,759	149,234	135,439	118,803	118,803	118,994
300	Purchased Services	11,379	17,855	28,322	26,000	31,000	26,000
400	Supplies/Materials	108,073	104,639	116,227	92,150	127,150	45,000
500	Capital Objects	219,808	75,675	61,267	38,000	38,000	74,500
600	Debt Retirement						
700	Insurance/Judgment						
800	Transfers						
Total Maintenance Program Expenditures		<u>\$ 879,499</u>	<u>\$ 658,696</u>	<u>\$ 627,272</u>	<u>\$ 560,903</u>	<u>\$ 600,903</u>	<u>\$ 552,246</u>

INDEPENDENT SCHOOL DISTRICT NO. 1 LEWISTON, IDAHO**GENERAL FUND MAINTENANCE AND OPERATIONS BUDGET***For Fiscal Year 2012-2013 with Comparative Information for Years 2008-2009 Through 2011-2012***Function 664: Maintenance Program Instructional Support Expenses by Object**

Code	Maintenance-Buildings & Equipment	2008-2009	2009-2010	2010-2011	2011-2012	2011-2012	2012-2013
		<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Budget</u>
100	Salaries	\$ 700,132	\$ 783,520	\$ 749,104	\$ 697,655	\$ 761,491	\$ 705,671
200	Benefits	308,794	355,981	330,004	311,625	314,296	315,746
300	Purchased Services	48,645	38,159	12,720	35,925	35,925	35,925
400	Supplies/Materials	107,604	100,950	89,761	100,000	120,000	80,000
500	Capital Objects	254,963	95,493	113,983		31,000	55,000
600	Debt Retirement						
700	Insurance/Judgment						
800	Transfers						
	Total Maintenance Program Expenditures	<u>\$ 1,420,138</u>	<u>\$ 1,374,103</u>	<u>\$ 1,295,572</u>	<u>\$ 1,145,205</u>	<u>\$ 1,262,712</u>	<u>\$ 1,192,342</u>

INDEPENDENT SCHOOL DISTRICT NO. 1 LEWISTON, IDAHO
GENERAL FUND MAINTENANCE AND OPERATIONS BUDGET
For Fiscal Year 2012-2013 with Comparative Information for Years 2008-2009 Through 2011-2012

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

Code	Pupil to School Transportation	2008-2009	2009-2010	2010-2011	2011-2012	2011-2012	2012-2013
		<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Budget</u>
100	Salaries	\$ 767,561	\$ 713,640	\$ 690,673	\$ 706,873	\$ 717,346	\$ 715,953
200	Benefits	292,996	272,946	267,118	267,059	269,080	262,102
300	Purchased Services	29,725	23,752	21,649	17,895	17,895	17,895
400	Supplies/Materials	189,297	259,911	286,382	222,465	312,465	254,875
500	Capital Objects						
600	Debt Retirement						
700	Insurance/Judgment						
800	Transfers						
Total Pupil to School Transportation Program Expenditures		<u>\$ 1,279,579</u>	<u>\$ 1,270,249</u>	<u>\$ 1,265,822</u>	<u>\$ 1,214,292</u>	<u>\$ 1,316,786</u>	<u>\$ 1,250,825</u>

INDEPENDENT SCHOOL DISTRICT NO. 1 LEWISTON, IDAHO

GENERAL FUND MAINTENANCE AND OPERATIONS BUDGET

For Fiscal Year 2012-2013 with Comparative Information for Years 2008-2009 Through 2011-2012

Function 682: Activity Transportation Program Instructional Support Expenses by Object

Code	Activity Transportation	2008-2009	2009-2010	2010-2011	2011-2012	2011-2012	2012-2013
		<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Budget</u>
100	Salaries	\$ 20,029	\$ 30,460	\$ 31,577	\$ 31,500	\$ 31,500	\$ 40,000
200	Benefits	2,039	3,268	4,483	3,870	3,870	4,560
300	Purchased Services	54,744	26,797	13,393	-	-	-
400	Supplies/Materials	6,595	11,557	29,716	10,000	30,000	30,000
500	Capital Objects						
	Total Activity Transportation Program Expenditures	<u>\$ 83,407</u>	<u>\$ 72,082</u>	<u>\$ 79,169</u>	<u>\$ 45,370</u>	<u>\$ 65,370</u>	<u>\$ 74,560</u>

Function 683: General Transportation Program Instructional Support Expenses by Object

Code	General Transportation	2008-2009	2009-2010	2010-2011	2011-2012	2011-2012	2012-2013
		<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	1,415	761	1,005		3,000	-
400	Supplies/Materials	46,502	51,851	56,393	35,000	55,000	35,000
500	Capital Objects	695	1,297		-	-	
600	Insurance/Judgment	36,254	37,136	34,444	37,136	37,136	37,136
	Total General Transportation Program Expenditures	<u>\$ 84,866</u>	<u>\$ 91,045</u>	<u>\$ 91,842</u>	<u>\$ 72,136</u>	<u>\$ 95,136</u>	<u>\$ 72,136</u>

INDEPENDENT SCHOOL DISTRICT NO. 1 LEWISTON, IDAHO

GENERAL FUND MAINTENANCE AND OPERATIONS BUDGET

For Fiscal Year 2012-2013 with Comparative Information for Years 2008-2009 Through 2011-2012

Function 710: Other Support Services Program Instructional Support Expenses by Object

Code	Other Support Services	2008-2009	2009-2010	2010-2011	2011-2012	2011-2012	2012-2013
		<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Budget</u>
100	Salaries			\$ 9,402		\$ 11,055	
200	Benefits			2,189		2,134	
300	Purchased Services						
400	Supplies/Materials						
500	Capital Objects						
600	Debt Retirement						
700	Insurance/Judgment						
800	Transfers						
	Total Other Support Services						
	Program Expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 11,591</u>	<u>\$ -</u>	<u>\$ 13,189</u>	<u>\$ -</u>

INDEPENDENT SCHOOL DISTRICT NO. 1 LEWISTON, IDAHO
GENERAL FUND MAINTENANCE AND OPERATIONS BUDGET
For Fiscal Year 2012-2013 with Comparative Information for Years 2008-2009 Through 2011-2012

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

	2008-2009	2009-2010	2010-2011	2011-2012	2011-2012	2012-2013
	<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

	2008-2009	2009-2010	2010-2011	2011-2012	2011-2012	2012-2013
	<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>\$ 192,421</u>	<u>\$ 135,374</u>	<u>\$ 201,205</u>	<u>\$ 131,331</u>	<u>\$ 139,841</u>	<u>\$ 121,089</u>
Total Debt Services and Fund Transfers Out	<u>\$ 192,421</u>	<u>\$ 135,374</u>	<u>\$ 201,205</u>	<u>\$ 131,331</u>	<u>\$ 139,841</u>	<u>\$ 121,089</u>



Special Revenue Funds

INDEPENDENT SCHOOL DISTRICT NO. 1 LEWISTON, IDAHO

SPECIAL REVENUE FUNDS BUDGET SUMMARY

For Fiscal Year 2012-2013 with Comparative Information for Years 2008-2009 Through 2011-2012

Summary of Revenues and Expenditures All Special Revenue Funds

	2008-2009 Actual	2009-2010 Actual	2010-2011 Actual	2011-2012 Original Budget	2011-2012 Amended Budget	2012-2013 Budget
REVENUES						
Other Local	\$ 1,590,092	\$ 1,647,412	\$ 1,669,293	\$ 1,662,449	\$ 1,662,449	\$ 1,616,522
State Revenues	229,646	209,097	31,052	-	-	10,000
Federal Revenues	3,496,436	4,156,681	4,057,117	3,615,752	3,618,252	3,821,823
Other Revenues						
Total Revenues	<u>\$ 5,316,174</u>	<u>\$ 6,013,190</u>	<u>\$ 5,757,462</u>	<u>\$ 5,278,201</u>	<u>\$ 5,280,701</u>	<u>\$ 5,448,345</u>
Transfers In	<u>\$ 49,844</u>	<u>\$ 52,412</u>	<u>\$ 51,874</u>	<u>\$ 51,000</u>	<u>\$ 52,000</u>	<u>\$ 52,000</u>
Total Revenues and Transfers In	\$ 5,366,018	\$ 6,065,602	\$ 5,809,336	\$ 5,329,201	\$ 5,332,701	\$ 5,500,345
EXPENDITURES						
Instruction	\$ 3,188,830	\$ 3,788,438	\$ 3,702,505	\$ 3,435,313	\$ 3,437,813	\$ 3,316,149
Instructional Support	165,442	247,869	101,521	70,456	82,838	72,146
Non instructional (Food Service)	1,895,695	1,964,485	1,987,213	1,906,941	1,906,941	1,883,054
Capital Assets Program						
Other Services	35,373	14,679	-	12,382		
Total Expenditures	<u>\$ 5,285,340</u>	<u>\$ 6,015,471</u>	<u>\$ 5,791,239</u>	<u>\$ 5,425,092</u>	<u>\$ 5,427,592</u>	<u>\$ 5,271,349</u>
TRANSFERS OUT	32,525	105,000	50,592	75,000	75,000	78,000
Total Expenditures and Transfers Out	5,317,865	6,120,471	5,841,831	5,500,092	5,502,592	5,349,349
Excess (deficiency) of Revenues over Expenditures	<u>\$ 48,155</u>	<u>\$ (54,867)</u>	<u>\$ (32,494)</u>	<u>\$ (170,891)</u>	<u>\$ (169,891)</u>	<u>\$ 150,996</u>
Fund Balance - July 1 Adjustments	\$ 716,234	\$ 764,389	\$ 709,522	\$ 538,630	\$ 677,028	\$ 507,137
Fund Balance - June 30	\$ 764,389	\$ 709,522	\$ 677,028	\$ 367,739	\$ 507,137	\$ 658,132

INDEPENDENT SCHOOL DISTRICT NO. 1 LEWISTON, IDAHO
SPECIAL REVENUE FUNDS BUDGET SUMMARY
For Fiscal Year 2012-2013 with Comparative Information for Years 2008-2009 Through 2011-2012

Summary of Revenues and Expenditures by Object

	2008-2009 Actual	2009-2010 Actual	2010-2011 Actual	2011-2012 Original Budget	2011-2012 Amended Budget	2012-2013 Budget
REVENUES						
Property Taxes						
Other Local	\$ 1,590,092	\$ 1,647,412	\$ 1,669,293	\$ 1,662,449	\$ 1,662,449	\$ 1,616,522
State Revenues	229,646	209,097	31,052	-	-	10,000
Federal Revenues	3,496,436	4,156,681	4,057,117	3,615,752	3,618,252	3,821,823
Other Revenues						
Total Revenues	<u>\$ 5,316,174</u>	<u>\$ 6,013,190</u>	<u>\$ 5,757,462</u>	<u>\$ 5,278,201</u>	<u>\$ 5,280,701</u>	<u>\$ 5,448,345</u>
Transfers In	<u>\$ 49,844</u>	<u>\$ 52,412</u>	<u>\$ 51,874</u>	<u>\$ 51,000</u>	<u>\$ 52,000</u>	<u>\$ 52,000</u>
Total Revenues and Transfers In	<u>\$ 5,366,018</u>	<u>\$ 6,065,602</u>	<u>\$ 5,809,336</u>	<u>\$ 5,329,201</u>	<u>\$ 5,332,701</u>	<u>\$ 5,500,345</u>
EXPENDITURES						
Salaries	\$ 2,568,033	\$ 2,888,485	\$ 2,767,379	2,606,473	\$ 2,606,473	2,588,296
Benefits	996,834	1,127,573	1,042,258	1,037,498	1,037,498	960,384
Purchased Services	632,845	750,803	847,733	791,666	791,666	740,672
Supplies/Materials	994,589	999,439	987,940	831,455	833,955	831,997
Capital Objects	93,040	249,172	145,929	158,000	158,000	150,000
Debt Retirement						
Insurance						
Total Expenditures	<u>\$ 5,285,341</u>	<u>\$ 6,015,471</u>	<u>\$ 5,791,239</u>	<u>\$ 5,425,092</u>	<u>\$ 5,427,592</u>	<u>\$ 5,271,349</u>
TRANSFERS OUT	<u>32,525</u>	<u>105,000</u>	<u>50,592</u>	<u>75,000</u>	<u>75,000</u>	<u>78,000</u>
TOTAL EXPENDITURES AND TRANSFERS	<u>\$ 5,317,866</u>	<u>\$ 6,120,471</u>	<u>\$ 5,841,831</u>	<u>\$ 5,500,092</u>	<u>\$ 5,502,592</u>	<u>\$ 5,349,349</u>
Excess (deficiency) of Revenues over Expenditures	<u>\$ 48,152</u>	<u>\$ (54,867)</u>	<u>\$ (32,494)</u>	<u>\$ (170,891)</u>	<u>\$ (169,891)</u>	<u>\$ 150,996</u>
Fund Balance - July 1	\$ 716,234	\$ 764,389	\$ 709,522	\$ 538,630	\$ 677,028	\$ 507,137
Adjustments	3	-				
Fund Balance - June 30	\$ 764,389	\$ 709,522	\$ 677,028	\$ 367,739	\$ 507,137	\$ 658,132

INDEPENDENT SCHOOL DISTRICT NO. 1 LEWISTON, IDAHO

SPECIAL REVENUE FUNDS BUDGET

For Fiscal Year 2012-2013 with Comparative Information for Years 2008-2009 Through 2011-2012

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	2008-2009 Actual	2009-2010 Actual	2010-2011 Actual	2011-2012 Original Budget	2011-2012 Amended Budget	2012-2013 Budget
Revenues:						
419900 Restricted Local Revenues	\$ 91,554	\$ 65,008	\$ 49,076	\$ 30,017	\$ 30,017	\$ 40,017
Total Revenues	\$ 91,554	\$ 65,008	\$ 49,076	\$ 30,017	\$ 30,017	\$ 40,017
Expenditures: Elementary Programs (512)						
100 Salaries	\$ 2,688	\$ 918	\$ 705	\$ 1,488	\$ 1,488	\$ -
200 Benefits	531	133	57			
300 Purchased Services	15,514	35,000	1,445	1,271	1,271	1,271
400 Supplies/Materials	2,772	255	28,689	3,142	3,142	4,630
500 Capital Objects	19,443	-	11,078			
Total Elementary School Program Expenditures	\$ 40,946	\$ 36,306	\$ 41,974	\$ 5,901	\$ 5,901	\$ 5,901
Expenditures: Secondary Programs (515)						
100 Salaries						
200 Benefits						
300 Purchased Services	607	193		15,266	15,266	15,266
400 Supplies/Materials		11,141	6,948	8,850	8,850	8,850
500 Capital Objects		1,370				10,000
Total Secondary School Program Expenditures	\$ 607	\$ 12,704	\$ 6,948	\$ 24,116	\$ 24,116	\$ 34,116
Expenditures: Gifted Talented Programs (524)						
Supplies		\$ 46	\$ 154			
Total Instructional Program Expenditures	\$ 41,554	\$ 49,056	\$ 49,076	\$ 30,017	\$ 30,017	\$ 40,017
Expenditures: Maintenance, Non-Student Occupied (663)						
100 Salaries	\$ 3,727	\$ 9,617				
200 Benefits		719	692			
300 Purchased Services	7,470	0				
400 Supplies/Materials	23,456	4,370				
Total Maintenance Expenditures	\$ 35,373	\$ 14,679	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ 76,926	\$ 63,735	\$ 49,076	\$ 30,017	\$ 30,017	\$ 40,017

INDEPENDENT SCHOOL DISTRICT NO. 1 LEWISTON, IDAHO**SPECIAL REVENUE FUNDS BUDGET***For Fiscal Year 2012-2013 with Comparative Information for Years 2008-2009 Through 2011-2012***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	2008-2009 Actual	2009-2010 Actual	2010-2011 Actual	2011-2012 Original Budget	2011-2012 Amended Budget	2012-2013 Budget
Revenues:						
419000 Local Revenues	\$ 625,993	\$ 801,584	\$ 844,424	\$ 800,000	\$ 800,000	\$ 743,471
460000 Transfers In						
Total Revenues	<u>\$ 625,993</u>	<u>\$ 801,584</u>	<u>\$ 844,424</u>	<u>\$ 800,000</u>	<u>\$ 800,000</u>	<u>\$ 743,471</u>
Expenditures: Elementary Programs (512)						
100 Salaries	\$ 240,550	\$ 263,229	\$ 277,634	\$ 261,962	\$ 261,962	\$ 239,114
200 Benefits	108,256	114,650	113,473	125,121	125,121	91,440
300 Purchased Services	323,342	416,675	474,984	412,917	412,917	412,917
400 Supplies/Materials	4,612	168	94			-
500 Capital Objects	2,872		2,500			-
Total Elementary School Program Expenditures	<u>\$ 679,633</u>	<u>\$ 794,722</u>	<u>\$ 868,685</u>	<u>\$ 800,000</u>	<u>\$ 800,000</u>	<u>\$ 743,471</u>
TRANSFERS OUT	<u>32,525</u>					
Excess of Revenues over Expenditures	\$ (86,165)	\$ 6,862	\$ (24,261)	\$ -	\$ -	\$ -

INDEPENDENT SCHOOL DISTRICT NO. 1 LEWISTON, IDAHO

SPECIAL REVENUE FUNDS BUDGET

For Fiscal Year 2012-2013 with Comparative Information for Years 2008-2009 Through 2011-2012

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	2008-2009 Actual	2009-2010 Actual	2010-2011 Actual	2011-2012 Original Budget	2011-2012 Amended Budget	2012-2013 Budget
Revenues:						
415000 Earnings on Investments	\$ 5,481	\$ 1,330	\$ 876	\$ 12,382	\$ 12,382	\$ 12,984
419000 Restricted Local Revenues	13,332	14,052	12,421			
419900 Other Local Revenue						
Total Local Revenues	\$ 18,813	\$ 15,382	\$ 13,297	\$ 12,382	\$ 12,382	\$ 12,984
Expenditures: Elementary Programs (512)						
100 Salaries						
200 Benefits						
300 Purchased Services	\$ 808	\$ -	\$ -	\$ -	\$ -	\$ -
400 Supplies/Materials	12,361	8,652	4,277			
500 Capital Objects	119	750	2,023			
Total Elementary School Program Expenditures	\$ 13,288	\$ 9,402	\$ 6,300	\$ -	\$ -	\$ -
Expenditures: Secondary Programs (515)						
100 Salaries	\$ 5,000	\$ -	\$ -	\$ -	\$ -	\$ -
200 Benefits						
300 Purchased Services	3,800	1,800	1,300			
400 Supplies/Materials	3,490	4,007	4,528			
500 Capital Objects	1,262	800	2,124			
Total Secondary School Program Expenditures	\$ 13,552	\$ 6,607	\$ 7,952	\$ -	\$ -	\$ -
Total Instructional Program Expenditures	\$ 26,840	\$ 16,009	\$ 14,252	\$ -	\$ -	\$ -
Expenditures: District Administration (632)						
100 Salaries		13,146		\$ 12,000	\$ 12,000	\$ 12,000
200 Benefits		1,082		382	382	984
Total District Administration Program Expenditures		\$ 14,228	\$ -	\$ 12,382	\$ 12,382	\$ 12,984
Total Expenditures	\$ 26,840	\$ 30,237	\$ 14,252	\$ 12,382	\$ 12,382	\$ 12,984

INDEPENDENT SCHOOL DISTRICT NO. 1 LEWISTON, IDAHO
SPECIAL REVENUE FUNDS BUDGET
For Fiscal Year 2012-2013 with Comparative Information for Years 2008-2009 Through 2011-2012
STATE FUNDS 241: STATE MINI GRANTS

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

Code	2008-2009 Actual	2009-2010 Actual	2010-2011 Actual	2011-2012 Original Budget	2011-2012 Amended Budget	2012-2013 Budget
Revenues:						
320000 Beginning Balance						
419000 Local Revenues	\$ -	\$ -	\$ 574	\$ -	\$ -	\$ -
439000 State Revenues	1,918	2,470	-			10,000
445900 Federal Revenues						
460000 Transfers In						
Total Revenues	<u>\$ 1,918</u>	<u>\$ 2,470</u>	<u>\$ 574</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 10,000</u>
Expenditures: Elementary Instructional Programs (512)						
100 Salaries						
200 Benefits						
300 Purchased Services						
400 Supplies/Materials	\$ 655	\$ 933		\$ -	\$ -	\$ -
500 Capital Objects	<u>269</u>	<u>-</u>	<u>-</u>			
Total Elementary School Program Expenditures	<u>\$ 924</u>	<u>\$ 933</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Expenditures: Secondary Instructional Programs(515)						
100 Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
200 Benefits					-	-
300 Purchased Services					-	10,000
400 Supplies/Materials	994	80			-	-
500 Capital Objects	<u></u>	<u>1,457</u>	<u></u>	<u></u>	<u>-</u>	<u></u>
Total Secondary School Program Expenditures	<u>\$ 994</u>	<u>\$ 1,538</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 10,000</u>
Expenditures: Alternative School Instructional Programs(517)						
100 Salaries						
200 Benefits						
300 Purchased Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
400 Supplies/Materials			574			
500 Capital Objects	<u></u>	<u></u>	<u></u>	<u></u>	<u></u>	<u></u>
Total Alternative School Program Expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 574</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Expenditures: Total Instructional	<u>\$ 1,918</u>	<u>\$ 2,470</u>	<u>\$ 574</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 10,000</u>

INDEPENDENT SCHOOL DISTRICT NO. 1 LEWISTON, IDAHO

SPECIAL REVENUE FUNDS BUDGET

For Fiscal Year 2012-2013 with Comparative Information for Years 2008-2009 Through 2011-2012

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	2008-2009 Actual	2009-2010 Actual	2010-2011 Actual	2011-2012 Original Budget	2011-2012 Amended Budget	2012-2013 Budget
Revenues:						
431900 Other State Support	\$ 121,554	\$ 127,133	\$ 31,052	\$ -	\$ -	\$ -
Total Revenues	<u>\$ 121,554</u>	<u>\$ 127,133</u>	<u>\$ 31,052</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Expenditures: Elementary Programs (512)						
100 Salaries						
200 Benefits						
300 Purchased Services						
400 Supplies/Materials	\$ -	4,162		\$ -	\$ -	\$ -
500 Capital Objects	11,689	24,852	15,527	-	-	-
Total Elementary School Program Expenditures	<u>\$ 11,689</u>	<u>\$ 29,014</u>	<u>\$ 15,527</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Expenditures: Secondary Programs (515)						
100 Salaries						
200 Benefits						
300 Purchased Services						
400 Supplies/Materials	\$ -	\$ -		\$ -	\$ -	\$ -
500 Capital Objects	37,158	24,959	15,525	-	-	-
Total Secondary School Program Expenditures	<u>\$ 37,158</u>	<u>\$ 24,959</u>	<u>\$ 15,525</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Total Instructional Expenditures	\$ 48,847	\$ 53,973		\$ -	\$ -	\$ -
Expenditures: Technology Administration (656)						
100 Salaries	\$ 56,071	\$ 56,211		\$ -	\$ -	\$ -
200 Benefits	16,636	16,949				
300 Purchased Services						
400 Supplies/Materials						
500 Capital Objects						
Technology Administration Program Expenditures	<u>\$ 72,707</u>	<u>\$ 73,160</u>		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
TOTAL EXPENDITURES	<u>\$ 121,554</u>	<u>\$ 127,133</u>	<u>\$ 31,052</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

INDEPENDENT SCHOOL DISTRICT NO. 1 LEWISTON, IDAHO**SPECIAL REVENUE FUNDS BUDGET***For Fiscal Year 2012-2013 with Comparative Information for Years 2008-2009 Through 2011-2012***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	2008-2009 Actual	2009-2010 Actual	2010-2011 Actual	2011-2012 Original Budget	2011-2012 Amended Budget	2012-2013 Budget
Revenues:						
419900 Other Local Revenue						
431900 Other State Revenue	\$ 106,174	\$ 79,494	\$ -	\$ -	\$ -	\$ -
Total Revenues	<u>\$ 106,174</u>	<u>\$ 79,494</u>	<u></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	106,174	79,494				
400 Supplies/Materials						
500 Capital Objects						
Total Secondary School Program Expenditures	<u>\$ 106,174</u>	<u>\$ 79,494</u>	<u></u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
TOTAL EXPENDITURES	<u>\$ 106,174</u>	<u>\$ 79,494</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

INDEPENDENT SCHOOL DISTRICT NO. 1 LEWISTON, IDAHO**SPECIAL REVENUE FUNDS BUDGET***For Fiscal Year 2012-2013 with Comparative Information for Years 2008-2009 Through 2011-2012***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	2008-2009 Actual	2009-2010 Actual	2010-2011 Actual	2011-2012 Original Budget	2011-2012 Amended Budget	2012-2013 Budget
Revenues:						
419900 Other Local revenue						
445100 Federal Revenues: Title I	\$ 878,302	\$ 1,120,249	\$ 954,036	\$ 1,013,412	\$ 1,013,412	\$ 1,013,412
Total Revenues	<u>\$ 878,302</u>	<u>\$ 1,120,249</u>	<u>\$ 954,036</u>	<u>\$ 1,013,412</u>	<u>\$ 1,013,412</u>	<u>\$ 1,013,412</u>
Expenditures: Elementary Programs (512)						
100 Salaries	\$ 536,555	\$ 625,583	\$ 589,411	\$ 581,399	\$ 581,399	\$ 636,500
200 Benefits	223,390	288,611	239,034	237,257	237,257	261,150
300 Purchased Services	100,858	117,905	108,458	98,035	98,035	37,041
400 Supplies/Materials	15,799	36,466	16,927	43,721	43,721	43,721
500 Capital Objects	1,700	16,684	206	18,000	18,000	
Total Elementary School Program Expenditures	<u>\$ 878,302</u>	<u>\$ 1,085,249</u>	<u>\$ 954,036</u>	<u>\$ 978,412</u>	<u>\$ 978,412</u>	<u>\$ 978,412</u>
Transfer -Out		35,000		35,000	35,000	35,000
Program Expenditures	<u>\$ -</u>	<u>\$ 35,000</u>	<u>\$ -</u>	<u>\$ 35,000</u>	<u>\$ 35,000</u>	<u>\$ 35,000</u>
TOTAL EXPENDITURES	<u>\$ 878,302</u>	<u>\$ 1,120,249</u>	<u>\$ 954,036</u>	<u>\$ 1,013,412</u>	<u>\$ 1,013,412</u>	<u>\$ 1,013,412</u>

INDEPENDENT SCHOOL DISTRICT NO. 1 LEWISTON, IDAHO**SPECIAL REVENUE FUNDS BUDGET***For Fiscal Year 2012-2013 with Comparative Information for Years 2008-2009 Through 2011-2012***FEDERAL FUND 257: IDEA Part B**

This Federal program is designed to provide for the unique needs of children with disabilities.

Lewiston uses funds to provide teachers, physical and occupational therapy, classroom aides, supplies and equipment.

Code	2008-2009 Actual	2009-2010 Actual	2010-2011 Actual	2011-2012 Original Budget	2011-2012 Amended Budget	2012-2013 Budget
Revenues:						
419900 Other Local Revenue						
445600 Federal Revenues: VI-B	\$ 1,015,433	\$ 1,397,736	\$ 1,137,709	\$ 1,026,265	\$ 1,026,265	\$ 931,419
460000 Transfers in						
Total Revenues	<u>\$ 1,015,433</u>	<u>\$ 1,397,736</u>	<u>\$ 1,137,709</u>	<u>\$ 1,026,265</u>	<u>\$ 1,026,265</u>	<u>\$ 931,419</u>
Expenditures: Exceptional Child Program (521)						
100 Salaries	\$ 662,370	\$ 839,627	\$ 728,955	\$ 664,043	\$ 664,043	\$ 627,592
200 Benefits	259,972	330,787	288,117	281,766	281,766	234,665
300 Purchased Services				-	-	-
400 Supplies/Materials	756	17,958	18,516	10,000	10,000	10,000
500 Capital objects	-	14,283	600	-	-	-
Total Exceptional Child Program Expenditures	<u>\$ 923,098</u>	<u>\$ 1,202,655</u>	<u>\$ 1,036,188</u>	<u>\$ 955,809</u>	<u>\$ 955,809</u>	<u>\$ 872,257</u>
Expenditures: Ancillary Programs (616)						
100 Salaries	\$ 67,499	\$ 67,888	\$ 66,703	\$ 50,084	\$ 50,084	\$ 42,715
200 Benefits	23,241	23,985	23,087	16,443	16,443	12,518
300 Purchased Services		24,459	1,414	-	-	-
400 Supplies/Materials	795	17,803	6,298	3,929	3,929	3,929
500 Capital objects		18,020	2,268	-	-	-
Total Ancillary Services Program Expenditures	<u>\$ 91,535</u>	<u>\$ 152,155</u>	<u>\$ 99,770</u>	<u>\$ 70,456</u>	<u>\$ 70,456</u>	<u>\$ 59,162</u>
Expenditures: Instructional Improvement (621)						
300 Purchased Services	\$ -	\$ 6,333	\$ 1,031	\$ -	\$ -	\$ -
400 Supplies/Materials		643	720			
500 Capital objects	800	950	-			
Program Expenditures	<u>\$ 800</u>	<u>\$ 7,926</u>	<u>\$ 1,751</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Transfer - out		35,000				
TOTAL EXPENDITURES	<u>\$ 1,015,433</u>	<u>\$ 1,397,736</u>	<u>\$ 1,137,709</u>	<u>\$ 1,026,265</u>	<u>\$ 1,026,265</u>	<u>\$ 931,419</u>

INDEPENDENT SCHOOL DISTRICT NO. 1 LEWISTON, IDAHO**SPECIAL REVENUE FUNDS BUDGET***For Fiscal Year 2012-2013 with Comparative Information for Years 2008-2009 Through 2011-2012***FEDERAL FUND 258: IDEA Part B - 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 teachers, physical and occupational therapy, classroom aides, supplies and equipment.

Code	2008-2009 Actual	2009-2010 Actual	2010-2011 Actual	2011-2012 Original Budget	2011-2012 Amended Budget	2012-2013 Budget
Revenues:						
419900 Other Local						
445600 Federal Revenues: VI-B	\$ 45,883	\$ 61,011	\$ 64,324	\$ 49,354	\$ 49,354	\$ 49,354
Total Revenues	<u>\$ 45,883</u>	<u>\$ 61,011</u>	<u>\$ 64,324</u>	<u>\$ 49,354</u>	<u>\$ 49,354</u>	<u>\$ 49,354</u>
Expenditures: Exceptional Child Program (522)						
100 Salaries	\$ 31,844	\$ 41,018	\$ 44,637	\$ 29,126	\$ 29,126	\$ 29,734
200 Benefits	10,779	13,662	12,384	12,121	12,121	11,754
300 Purchased Services		930	-	-	-	-
400 Supplies/Materials	2,860	4,189	7,303	8,107	8,107	7,866
500 Capital objects		812	-			
Total Exceptional Child Program Expenditures	<u>\$ 45,483</u>	<u>\$ 60,611</u>	<u>\$ 64,324</u>	<u>\$ 49,354</u>	<u>\$ 49,354</u>	<u>\$ 49,354</u>
Expenditures: Ancillary Programs (616)						
100 Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
200 Benefits						
300 Purchased Services						
400 Supplies/Materials	400	400	-			
500 Capital objects						
Total Ancillary Services Program Expenditures	<u>\$ 400</u>	<u>\$ 400</u>	<u>\$ -</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>\$ 45,883</u>	<u>\$ 61,011</u>	<u>\$ 64,324</u>	<u>\$ 49,354</u>	<u>\$ 49,354</u>	<u>\$ 49,354</u>

INDEPENDENT SCHOOL DISTRICT NO. 1 LEWISTON, IDAHO**SPECIAL REVENUE FUNDS BUDGET***For Fiscal Year 2012-2013 with Comparative Information for Years 2008-2009 Through 2011-2012***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	2008-2009 Actual	2009-2010 Actual	2010-2011 Actual	2011-2012 Original Budget	2011-2012 Amended Budget	2012-2013 Budget
Revenues:						
419900 Local Revenues						
445300 Federal Revenues: Vocational Programs	\$ 76,246	\$ 66,424	\$ 60,097	\$ 57,640	\$ 57,640	\$ 57,640
Total Revenues	<u>\$ 76,246</u>	<u>\$ 66,424</u>	<u>\$ 60,097</u>	<u>\$ 57,640</u>	<u>\$ 57,640</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	\$ 48,440	\$ 46,077	\$ 38,042	\$ 36,204	\$ 36,204	\$ 40,034
200 Benefits	22,850	17,026	17,520	18,542	18,542	15,658
300 Purchased Services	4,956	3,321	4,070	-	-	-
400 Supplies/Materials			465	2,894	2,894	1,948
500 Capital Objects				-	-	-
Total Secondary School Program Expenditures	<u>\$ 76,246</u>	<u>\$ 66,424</u>	<u>\$ 60,097</u>	<u>\$ 57,640</u>	<u>\$ 57,640</u>	<u>\$ 57,640</u>
TOTAL EXPENDITURES	<u>\$ 76,246</u>	<u>\$ 66,424</u>	<u>\$ 60,097</u>	<u>\$ 57,640</u>	<u>\$ 57,640</u>	<u>\$ 57,640</u>

INDEPENDENT SCHOOL DISTRICT NO. 1 LEWISTON, IDAHO**SPECIAL REVENUE FUNDS BUDGET***For Fiscal Year 2012-2013 with Comparative Information for Years 2008-2009 Through 2011-2012***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	2008-2009 Actual	2009-2010 Actual	2010-2011 Actual	2011-2012 Original Budget	2011-2012 Amended Budget	2012-2013 Budget
Revenues:						
419900 Local Revenues						
443000 Federal Revenues: Direct	\$ 21,553	\$ 15,616	\$ 18,213	\$ 17,106	\$ 17,106	\$ 17,106
460000 Transfers In						
Total Revenues	<u>\$ 21,553</u>	<u>\$ 15,616</u>	<u>\$ 18,213</u>	<u>\$ 17,106</u>	<u>\$ 17,106</u>	<u>\$ 17,106</u>
Expenditures: Elementary Programs (512)						
100 Salaries	\$ 16,804	\$ 12,048	\$ 14,310	\$ 12,787	\$ 12,787	\$ 12,787
200 Benefits	4,164	3,414	3,903	3,359	3,359	3,359
300 Purchased Services	584	154	-	200	200	200
400 Supplies/Materials	1	-	-	760	760	760
500 Capital Objects				-	-	-
Total Elementary School Program Expenditures	<u>\$ 21,553</u>	<u>\$ 15,616</u>	<u>\$ 18,213</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>\$ 21,553</u>	<u>\$ 15,616</u>	<u>\$ 18,213</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 2012-2013 with Comparative Information for Years 2008-2009 Through 2011-2012***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	2008-2009 Actual	2009-2010 Actual	2010-2011 Actual	2011-2012 Original Budget	2011-2012 Amended Budget	2012-2013 Budget
Revenues:						
419900 Other Local						
445900 Indirect Restricted Federal Funds	\$ 5,621	\$ 5,667	\$ 1,975	\$ 6,580	\$ 6,580	\$ 6,580
Total Revenues	<u>\$ 5,621</u>	<u>\$ 5,667</u>	<u>\$ 1,975</u>	<u>\$ 6,580</u>	<u>\$ 6,580</u>	<u>\$ 6,580</u>
Expenditures: Elementary Programs (512)						
100 Salaries	\$ 4,340	\$ 4,345	\$ 1,382	\$ 4,248	\$ 4,248	\$ 4,248
200 Benefits	1,281	1,322	593	1,280	1,280	1,280
300 Purchased Services	-	-	-	200	200	200
400 Supplies/Materials	-	-	-	852	852	852
500 Capital Objects				-	-	-
Total Elementary School Program Expenditures	<u>\$ 5,621</u>	<u>\$ 5,667</u>	<u>\$ 1,975</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>\$ 5,621</u>	<u>\$ 5,667</u>	<u>\$ 1,975</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 2012-2013 with Comparative Information for Years 2008-2009 Through 2011-2012

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	2008-2009 Actual	2009-2010 Actual	2010-2011 Actual	2011-2012 Original Budget	2011-2012 Amended Budget	2012-2013 Budget
Revenues:						
419900 Other Local						
445900 Indirect Restricted Federal Funds	\$ 262,847	\$ 213,615	\$ 239,480	\$ 179,540	\$ 179,540	\$ 180,457
Total Revenues	<u>\$ 262,847</u>	<u>\$ 213,615</u>	<u>\$ 239,480</u>	<u>\$ 179,540</u>	<u>\$ 179,540</u>	<u>\$ 180,457</u>
Expenditures: Elementary Programs (512)						
100 Salaries	\$ 136,329	\$ 139,519	\$ 141,441	\$ 47,696	\$ 47,696	\$ 99,043
200 Benefits	49,545	51,476	60,523	17,181	17,181	30,282
300 Purchased Services	1,968	750	18,018	31,387	31,387	31,387
400 Supplies/Materials						
500 Capital Objects						
Total Elementary School Program Expenditures	<u>\$ 187,842</u>	<u>\$ 191,745</u>	<u>\$ 219,982</u>	<u>\$ 96,264</u>	<u>\$ 96,264</u>	<u>\$ 160,712</u>
Expenditures: Secondary Programs (515)						
100 Salaries	\$ 43,779	\$ 18,197	\$ 18,014	\$ 60,322	\$ 60,322	\$ 18,274
200 Benefits	11,732	2,332	1,484	22,954	22,954	1,471
300 Purchased Services	19,494	1,341	-			
400 Supplies/Materials						
500 Capital Objects						
Total Secondary School Program Expenditures	<u>\$ 75,005</u>	<u>\$ 21,870</u>	<u>\$ 19,498</u>	<u>\$ 83,276</u>	<u>\$ 83,276</u>	<u>\$ 19,745</u>
TOTAL EXPENDITURES	<u>\$ 262,847</u>	<u>\$ 213,615</u>	<u>\$ 239,480</u>	<u>\$ 179,540</u>	<u>\$ 179,540</u>	<u>\$ 180,457</u>

INDEPENDENT SCHOOL DISTRICT NO. 1 LEWISTON, IDAHO**SPECIAL REVENUE FUNDS BUDGET***For Fiscal Year 2012-2013 with Comparative Information for Years 2008-2009 Through 2011-2012***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	2008-2009 Actual	2009-2010 Actual	2010-2011 Actual	2011-2012 Original Budget	2011-2012 Amended Budget	2012-2013 Budget
Revenues:						
419900 Other Local						
445900 Indirect Restricted Federal Funds	\$ 26,954	\$ 18,223	\$ 10,978	\$ -		\$ -
Total Revenues	<u>\$ 26,954</u>	<u>\$ 18,223</u>	<u>\$ 10,978</u>	<u>\$ -</u>		<u>\$ -</u>
Expenditures: Elementary Programs (512)						
100 Salaries	\$ -	\$ -	\$ -	\$ -		\$ -
200 Benefits						
300 Purchased Services						
400 Supplies/Materials	5,912	907				
500 Capital Objects						
Total Elementary School Program Expenditures	<u>\$ 5,912</u>	<u>\$ 907</u>	<u>\$ -</u>	<u>\$ -</u>		<u>\$ -</u>
Expenditures: Secondary Programs (515)						
100 Salaries	\$ 1,450	\$ 820		\$ -		\$ -
200 Benefits	279	160				
300 Purchased Services	16,414	13,057	4,160			
400 Supplies/Materials	2,899	3,279	6,818			
500 Capital Objects	-	-	-			
Total Secondary School Program Expenditures	<u>\$ 21,042</u>	<u>\$ 17,316</u>	<u>\$ 10,978</u>	<u>\$ -</u>		<u>\$ -</u>
TOTAL EXPENDITURES	<u>\$ 26,954</u>	<u>\$ 18,223</u>	<u>\$ 10,978</u>	<u>\$ -</u>		<u>\$ -</u>

INDEPENDENT SCHOOL DISTRICT NO. 1 LEWISTON, IDAHO**SPECIAL REVENUE FUNDS BUDGET***For Fiscal Year 2012-2013 with Comparative Information for Years 2008-2009 Through 2011-2012***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	2008-2009 Actual	2009-2010 Actual	2010-2011 Actual	2011-2012 Original Budget	2011-2012 Amended Budget	2012-2013 Budget
Revenues:						
445900 Indirect Restricted Federal Funds	\$ 43,760	\$ 64,828	\$ 223,326	\$ 222,937	\$ 225,437	\$ 222,937
Total Revenues	<u>\$ 43,760</u>	<u>\$ 64,828</u>	<u>\$ 223,326</u>	<u>\$ 222,937</u>	<u>\$ 225,437</u>	<u>\$ 222,937</u>
Expenditures: Elementary Programs (512)						
100 Salaries	\$ -	\$ -	\$ 74,962	\$ 80,756	\$ 80,756	\$ 80,756
200 Benefits			24,224	34,909	34,909	34,909
300 Purchased Services			104,338	84,972	84,972	84,972
400 Supplies/Materials	2,609	245	4,355	19,800	22,300	19,800
500 Capital Objects						
Total Elementary School Program Expenditures	<u>\$ 2,609</u>	<u>\$ 245</u>	<u>\$ 207,879</u>	<u>\$ 220,437</u>	<u>\$ 222,937</u>	<u>\$ 220,437</u>
Expenditures: Secondary Programs (515)						
100 Salaries	\$ 16,500	\$ 21,545		\$ -	\$ -	\$ -
200 Benefits	3,300	4,417				
300 Purchased Services	21,351	38,621	8,171			
400 Supplies/Materials						
500 Capital Objects						
Total Secondary School Program Expenditures	<u>\$ 41,151</u>	<u>\$ 64,583</u>	<u>\$ 8,171</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
TRANSFERS OUT			\$ 7,276	2,500	\$ 2,500	2,500
TOTAL EXPENDITURES	<u>\$ 43,760</u>	<u>\$ 64,828</u>	<u>\$ 223,326</u>	<u>\$ 222,937</u>	<u>\$ 225,437</u>	<u>\$ 222,937</u>

INDEPENDENT SCHOOL DISTRICT NO. 1 LEWISTON, IDAHO

SPECIAL REVENUE FUNDS BUDGET

For Fiscal Year 2012-2013 with Comparative Information for Years 2008-2009 Through 2011-2012

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.

	2008-2009 Actual	2009-2010 Actual	2010-2011 Actual	2011-2012 Original Budget	2011-2012 Amended Budget	2012-2013 Budget
Code						
Revenues:						
445900 Other Restricted Federal Grants		\$ 59,826	\$ 10,354			
Total Revenues		\$ 59,826	\$ 10,354			
Expenditures: Elementary Programs (512)						
100 Salaries		\$ 5,395				
200 Benefits		1,033				
300 Purchased Services		1,000	1,000			
400 Supplies/Materials		6,251	1,518			
500 Capital Objects		46,147	4,236			
Total Elementary School Program Expenditures		\$ 59,826	\$ 6,754			
Expenditures: Secondary Programs (515)						
100 Salaries						
200 Benefits						
300 Purchased Services						
400 Supplies/Materials			468			
500 Capital Objects			3,132			
Total Secondary School Program Expenditures		\$ -	\$ 3,600			
TOTAL EXPENDITURES		\$ 59,826	\$ 10,354			

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	2008-2009 Actual	2009-2010 Actual	2010-2011 Actual	2011-2012 Original Budget	2011-2012 Amended Budget	2012-2013 Budget
Revenues:						
445900 Indirect Restricted Federal Funds			\$ 131,622	\$ 142,918	\$ 142,918	\$ 142,918
Total Revenues	\$ -	\$ -	\$ 131,622	\$ 142,918	\$ 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			\$ 18,540	\$ -	\$ -	\$ -
200 Benefits			3,574	-	-	-
300 Purchased Services			104,963	136,018	136,018	136,018
400 Supplies/Materials			94	4,400	4,400	4,400
500 Capital Objects						
Total Secondary School Program Expenditures	\$ -	\$ -	\$ 127,171	\$ 140,418	\$ 140,418	\$ 140,418
TRANSFERS OUT			4451	2,500	2,500	2,500
TOTAL EXPENDITURES	\$ -	\$ -	\$ 131,622	\$ 142,918	\$ 142,918	\$ 142,918

INDEPENDENT SCHOOL DISTRICT NO. 1 LEWISTON, IDAHO

SPECIAL REVENUE FUNDS BUDGET

For Fiscal Year 2012-2013 with Comparative Information for Years 2008-2009 Through 2011-2012

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	2008-2009 Actual	2009-2010 Actual	2010-2011 Actual	2011-2012 Original Budget	2011-2012 Amended Budget	2012-2013 Budget
Local Revenues:						
415000 Earnings on Investments	\$ 8,591	\$ 2,718	\$ 1,662	\$ -	\$ -	\$ -
416100 School Food Services Revenue	837,084	775,274	757,889	805,000	805,000	805,000
416200 Lunch Sales: Nonreimbursable	8,057	2,074	2,371	15,050	15,050	15,050
Total Local Revenues	<u>\$ 853,732</u>	<u>\$ 780,066</u>	<u>\$ 761,922</u>	<u>\$ 820,050</u>	<u>\$ 820,050</u>	<u>\$ 820,050</u>
Federal Revenues						
445500 School Lunch Reimbursements	919,109	1,000,940	1,205,003	900,000	900,000	1,200,000
445900 Other Restricted Federal Revenue	200,728	132,546	-			
460000 Transfers In	49,844	52,412	51,874	51,000	52,000	52,000
Total Revenues	<u>\$ 2,023,413</u>	<u>\$ 1,965,964</u>	<u>\$ 2,018,799</u>	<u>\$ 1,771,050</u>	<u>\$ 1,772,050</u>	<u>\$ 2,072,050</u>
Expenditures: Food Service Programs (710)						
100 Salaries	\$ 694,087	\$ 723,302	\$ 739,497	\$ 764,358	\$ 764,358	\$ 746,107
200 Benefits	260,159	255,842	276,290	266,183	266,183	260,547
300 Purchased Services	9,504	9,770	14,381	11,400	11,400	11,400
400 Supplies/Materials	914,217	877,483	870,335	725,000	725,000	725,000
500 Capital Objects	17,728	98,088	86,710	140,000	140,000	140,000
Total Food Service Program Expenditures	<u>\$ 1,895,695</u>	<u>\$ 1,964,485</u>	<u>\$ 1,987,213</u>	<u>\$ 1,906,941</u>	<u>\$ 1,906,941</u>	<u>\$ 1,883,054</u>
TRANSFERS OUT		35,000	38,865	35,000	35,000	38,000
TOTAL EXPENDITURES AND TRANSFERS	<u>\$ 1,895,695</u>	<u>\$ 1,999,485</u>	<u>\$ 2,026,078</u>	<u>\$ 1,941,941</u>	<u>\$ 1,941,941</u>	<u>\$ 1,921,054</u>
Excess (deficiency) of Revenues over Expenditures	<u>\$ 127,718</u>	<u>\$ (33,521)</u>	<u>\$ (7,279)</u>	<u>\$ (170,891)</u>	<u>\$ (169,891)</u>	<u>\$ 150,996</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 2012-2013 with Comparative Information for Years 2008-2009 Through 2011-2012***Summary of Revenues and Expenditures by Function**

	2008-2009 Actual	2009-2010 Actual	2010-2011 Actual	2011-2012 Original Budget	2011-2012 Amended Budget	2012-2013 Budget
REVENUES						
Other Local	\$ 145,584	\$ 160,938	\$ 90,792	\$ 80,000	\$ 80,000	\$ 80,000
State Revenues	-	-	-	-	-	-
Federal Revenues	-	-	-	-	-	-
Sale of Fixed Assets	-	-	-	-	-	-
Total Revenues	<u>\$ 145,584</u>	<u>\$ 160,938</u>	<u>\$ 90,792</u>	<u>\$ 80,000</u>	<u>\$ 80,000</u>	<u>\$ 80,000</u>
Transfers In	<u>\$ 175,102</u>	<u>\$ 82,962</u>	<u>\$ 149,331</u>	<u>\$ 80,331</u>	<u>\$ 87,841</u>	<u>\$ 69,089</u>
Total Revenues and Transfers In	<u><u>\$ 320,686</u></u>	<u><u>\$ 243,900</u></u>	<u><u>\$ 240,123</u></u>	<u><u>\$ 160,331</u></u>	<u><u>\$ 167,841</u></u>	<u><u>\$ 149,089</u></u>
EXPENDITURES						
Capital Asset Programs	<u>\$ 912,325</u>	<u>\$ 359,664</u>	<u>\$ 333,974</u>	<u>\$ 353,000</u>	<u>\$ 353,000</u>	<u>\$ 343,100</u>
Total Expenditures	<u>\$ 912,325</u>	<u>\$ 359,664</u>	<u>\$ 333,974</u>	<u>\$ 353,000</u>	<u>\$ 353,000</u>	<u>\$ 343,100</u>
Transfers Out						
Total Expenditures and Transfers Out	<u><u>\$ 912,325</u></u>	<u><u>\$ 359,664</u></u>	<u><u>\$ 333,974</u></u>	<u><u>\$ 353,000</u></u>	<u><u>\$ 353,000</u></u>	<u><u>\$ 343,100</u></u>
Excess (deficiency) of Revenues over Expenditures	<u><u>\$ (591,639)</u></u>	<u><u>\$ (115,764)</u></u>	<u><u>\$ (93,851)</u></u>	<u><u>\$ (192,669)</u></u>	<u><u>\$ (185,159)</u></u>	<u><u>\$ (194,011)</u></u>
Fund Balance - July 1	\$ 2,986,497	\$ 2,394,858	\$ 2,279,094	\$ 2,121,425	\$ 2,185,243	\$ 2,000,084
Fund Balance - June 30	\$ 2,394,858	\$ 2,279,094	\$ 2,185,243	\$ 1,928,756	\$ 2,000,084	\$ 1,806,073

INDEPENDENT SCHOOL DISTRICT NO. 1 LEWISTON, IDAHO

CAPITAL PROJECTS FUND - SCHOOL PLANT FACILITY RESERVE (SPFR)

For Fiscal Year 2012-2013 with Comparative Information for Years 2008-2009 Through 2011-2012

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.

		2008-2009 Actual	2009-2010 Actual	2010-2011 Actual	2011-2012 Original Budget	2011-2012 Amended Budget	2012-2013 Budget
Code	REVENUES						
415000	Earnings on Investments	\$ 96,229	\$ 62,581	\$ 44,373	\$ 30,000	\$ 30,000	\$ 30,000
419100	Rental Income	12,309	82,554	9,315	10,000	10,000	10,000
419900	Other Local Income	37,046	15,803	37,104	40,000	40,000	40,000
	Total Local Revenues	<u>\$ 145,584</u>	<u>\$ 160,938</u>	<u>\$ 90,792</u>	<u>\$ 80,000</u>	<u>\$ 80,000</u>	<u>\$ 80,000</u>
439000	Other State Revenue						
453000	Sale of Fixed Assets						
	Total Revenues	<u>\$ 145,584</u>	<u>\$ 160,938</u>	<u>\$ 90,792</u>	<u>\$ 80,000</u>	<u>\$ 80,000</u>	<u>\$ 80,000</u>
460000	Transfers In	<u>\$ 175,102</u>	<u>\$ 82,962</u>	<u>\$ 149,331</u>	<u>\$ 80,331</u>	<u>\$ 87,841</u>	<u>\$ 69,089</u>
	Total Revenues and Transfers In	<u><u>\$ 320,686</u></u>	<u><u>\$ 243,900</u></u>	<u><u>\$ 240,123</u></u>	<u><u>\$ 160,331</u></u>	<u><u>\$ 167,841</u></u>	<u><u>\$ 149,089</u></u>
	EXPENDITURES						
810	Capital Assets Program	\$ 912,325	\$ 359,664	\$ 333,974	\$ 353,000	\$ 353,000	\$ 343,100
	Total Expenditures	<u>\$ 912,325</u>	<u>\$ 359,664</u>	<u>\$ 333,974</u>	<u>\$ 353,000</u>	<u>\$ 353,000</u>	<u>\$ 343,100</u>
	Transfers to Other Funds						
	Total Expenditures and Transfers Out	<u><u>\$ 912,325</u></u>	<u><u>\$ 359,664</u></u>	<u><u>\$ 333,974</u></u>	<u><u>\$ 353,000</u></u>	<u><u>\$ 353,000</u></u>	<u><u>\$ 343,100</u></u>
	Excess (deficiency) of Revenues over Expenditures	<u>\$ (591,639)</u>	<u>\$ (115,764)</u>	<u>\$ (93,851)</u>	<u>\$ (192,669)</u>	<u>\$ (185,159)</u>	<u>\$ (194,011)</u>
	Fund Balance - July 1	\$ 2,986,497	\$ 2,394,858	\$ 2,279,094	\$ 2,121,425	\$ 2,185,243	\$ 2,000,084
	Fund Balance - June 30	\$ 2,394,858	\$ 2,279,094	\$ 2,185,243	\$ 1,928,756	\$ 2,000,084	\$ 1,806,073

CAPITAL PROJECTS SUMMARY

The capital projects included in the current year's capital budget include primarily the completion of a remodeling project at Jenifer Junior High School to replace windows, carpet, vinyl and lighting. Partial roof replacement, HVAC unit replacements and remodel of classrooms is planned at Lewiston High School. HVAC upgrades will be made at Whitman Elementary School. 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 2012-2013 budget.

INDEPENDENT SCHOOL DISTRICT No.1

APPROVED MAINTENANCE PROJECTS FY 2012-13

Approved SPFR Projects Fiscal Year 2012-13	Estimated Cost	Account Code
Webster		
Exterior brick - regROUT	\$5,000.00	420.811.590.075.743
Whitman		
HVAC teachers lounge – hallway	Materials on Hand	
Jenifer Jr High		
Replace roof south wing - gym	\$30,000.00	420.810.540.075.758
*Replace Lighting	\$23,900.00	420.810.540.075.781
*HVAC Connections, Flooring	\$23,700.00	420.810.540.075.782
*Replace Ceiling Tiles	\$24,500.00	420.810.540.075.783
*Remodel 1st Floor	\$24,000.00	420.810.540.075.784
*Replace Carpet 2nd Floor	\$23,500.00	420.810.540.075.785
*Remodel Cabinets	\$23,100.00	420.810.540.075.786
*Contract Labor	\$7,300.00	420.810.540.075.787
Lewiston High School		
Replace roof 2 nd floor, NW side	\$32,000.00	420.810.540.075.769
HVAC, B3/B4 & B6/B7	\$25,000.00	420.810.540.075.712
Booth Hall, remodel B-3 lecture room	\$3,600.00	420.810.590.075.759
Music room, remodel, risers, carpet	\$7,500.00	420.810.590.075.735
School Bus	\$90,000.00	
Total Approved Projects	\$343,100.00	



Internal Service Funds

INDEPENDENT SCHOOL DISTRICT NO. 1 LEWISTON, IDAHO**INTERNAL SERVICE FUNDS***For Fiscal Year 2012-2013 with Comparative Information for Years 2008-2009 Through 2011-2012***Summary of Revenues and Expenditures by Function**

	2008-2009 Actual	2009-2010 Actual	2010-2011 Actual	2011-2012 Original Budget	2011-2012 Amended Budget	2012-2013 Budget
REVENUES						
Property Taxes						
Other Local	\$ 930,595	\$ 942,122	\$ 202,695	\$ 145,000	\$ 145,000	\$ 145,000
State Revenues						
Federal Revenues			8,496			
Other Revenues						
Total Revenues	<u>\$ 930,595</u>	<u>\$ 942,122</u>	<u>\$ 211,191</u>	<u>\$ 145,000</u>	<u>\$ 145,000</u>	<u>\$ 145,000</u>
Transfers In	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Total Revenues and Transfers In	\$ 930,595	\$ 942,122	\$ 211,191	\$ 145,000	\$ 145,000	\$ 145,000
EXPENDITURES						
Instructional						
Instructional Support Services	\$ 751,520	\$ 288,498	\$ 601,840	\$ 181,471	\$ 181,471	\$ 181,471
Other						
Operating Transfers Out			150,000	230,000	230,000	230,000
Total Expenditures	<u>\$ 751,520</u>	<u>\$ 288,498</u>	<u>\$ 751,840</u>	<u>\$ 411,471</u>	<u>\$ 411,471</u>	<u>\$ 411,471</u>
Excess (deficiency) of Revenues over Expenditures	<u>\$ 179,075</u>	<u>\$ 653,624</u>	<u>\$ (540,649)</u>	<u>\$ (266,471)</u>	<u>\$ (266,471)</u>	<u>\$ (266,471)</u>
Fund Balance - July 1 Adjustments	\$ 690,658	\$ 869,733	\$ 1,523,356	\$ 839,886	\$ 982,707	\$ 716,236
Fund Balance - June 30	\$ 869,733	\$ 1,523,357	\$ 982,707	\$ 573,415	\$ 716,236	\$ 449,765

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.

	2008-2009 Actual	2009-2010 Actual	2010-2011 Actual	2011-2012 Original Budget	2011-2012 Amended Budget	2012-2013 Budget
REVENUES						
Local Revenues						
419900 Fees for Printing Services	\$ 117,768	\$ 81,912	\$ 106,275	\$ 110,000	\$ 110,000	\$ 110,000
Total Revenues	<u>\$ 117,768</u>	<u>\$ 81,912</u>	<u>\$ 106,275</u>	<u>\$ 110,000</u>	<u>\$ 110,000</u>	<u>\$ 110,000</u>
Transfers In						
Total Revenues and Transfers In	<u>\$ 117,768</u>	<u>\$ 81,912</u>	<u>\$ 106,275</u>	<u>\$ 110,000</u>	<u>\$ 110,000</u>	<u>\$ 110,000</u>
EXPENDITURES						
100 Salaries	33,795	44,540	35,511	35,000	35,000	35,000
200 Benefits	11,641	12,265	13,747	11,024	11,024	11,024
300 Purchased Services	19,362	19,787	20,589	24,000	24,000	24,000
400 Supplies	25,768	37,588	28,025	30,000	30,000	30,000
500 Capital Objects (Depreciation)	<u>11,874</u>	<u>11,522</u>	<u>7,509</u>	<u>12,000</u>	<u>12,000</u>	<u>12,000</u>
Total Expenditures	<u>\$ 102,440</u>	<u>\$ 125,702</u>	<u>\$ 105,381</u>	<u>\$ 112,024</u>	<u>\$ 112,024</u>	<u>\$ 112,024</u>
Excess (deficiency) of Revenues over Expenditures	<u>\$ 15,328</u>	<u>\$ (43,790)</u>	<u>\$ 894</u>	<u>\$ (2,024)</u>	<u>\$ (2,024)</u>	<u>\$ (2,024)</u>
Fund Balance - July 1 Adjustments	\$ 131,549	\$ 146,877	\$ 103,086	\$ 76,063	\$ 103,980	\$ 101,956
Fund Balance - June 30	\$ 146,877	\$ 103,086	\$ 103,980	\$ 74,039	\$ 101,956	\$ 99,932

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.

	2008-2009 Actual	2009-2010 Actual	2010-2011 Actual	2011-2012 Original Budget	2011-2012 Amended Budget	2012-2013 Budget
REVENUES						
Local Revenues						
419900 Premium payments	\$ 746,101	\$ 805,575	\$ 77,291	\$ -	\$ -	\$ -
Federal revenues			8,496			
Earnings on Investments	66,726	54,635	19,129	35,000	35,000	35,000
Total Revenues	\$ 812,827	\$ 860,210	\$ 104,916	\$ 35,000	\$ 35,000	\$ 35,000
Transfers In						
Total Revenues and Transfers In	\$ 812,827	\$ 860,210	\$ 104,916	\$ 35,000	\$ 35,000	\$ 35,000
EXPENDITURES						
100 Salaries	31,974	32,876	31,886	31,215	31,215	31,215
200 Benefits	18,010	18,809	17,899	18,232	18,232	18,232
300 Purchased Services	599,084	110,606	446,672	20,000	20,000	20,000
400 Supplies	12	505	2			
500 Capital Objects (Depreciation)						
Total Expenditures	\$ 649,080	\$ 162,796	\$ 496,459	\$ 69,447	\$ 69,447	\$ 69,447
Operating transfers out			\$ 150,000	\$ 230,000	\$ 230,000	\$ 230,000
Total Expenditures and Transfers	\$ 649,080	\$ 162,796	\$ 646,459	\$ 299,447	\$ 299,447	\$ 299,447
Excess (deficiency) of Revenues over Expenditures	\$ 163,747	\$ 697,414	\$ (541,543)	\$ (264,447)	\$ (264,447)	\$ (264,447)
Fund Balance - July 1 Adjustments	\$ 559,109	\$ 722,856	\$ 1,420,270	\$ 763,823	\$ 878,727	\$ 614,280
Fund Balance - June 30	\$ 722,856	\$ 1,420,270	\$ 878,727	\$ 499,376	\$ 614,280	\$ 349,833