

# **INTERMOUNTAIN EDUCATION SERVICE DISTRICT**

**2020-2021  
Adopted Budget Detail**

**Special Revenue Funds  
Debt Service Fund  
Capital Project Funds  
Entrepreneurial Funds**

**Dr. Mark S. Mulvihill  
Superintendent/Budget Officer**

**INTERMOUNTAIN EDUCATION SERVICE DISTRICT  
SPECIAL REVENUE FUNDS  
ADOPTED BUDGET**

**2020/2021**

<b>AS ADOPTED JUNE 10, 2020</b>	<b>2017/2018 Actual</b>	<b>2018/2019 Actual</b>	<b>2019/2020 Budget</b>	<b>2020/2021 Proposed</b>	<b>2020/2021 Approved</b>	<b>2020/2021 Adopted</b>
1000: INSTRUCTION	5,133,227	5,033,082	5,859,416	7,168,672	7,168,672	7,168,672
2000: SUPPORT SERVICES	5,453,123	6,527,354	8,484,042	9,211,010	9,211,010	9,211,010
3000: ENTERPRISE & COMMUNITY	15,397	20,793	56,469	39,640	39,640	39,640
4000: FACILITIES ACQUISITION	0	0	0	0	0	0
5200: TRANSFERS/FUND TO FUND	588,992	324,400	611,000	1,108,027	1,108,027	1,108,027
5300: PAYMENTS TO DISTRICTS	2,411,495	2,739,190	4,086,714	3,751,448	3,751,448	3,751,448
6000: CONTINGENCIES	0	0	0	0	0	0
7000: UNAPPROPRIATED or ENDING FUND BALANCE	1,190,943	1,366,845	0	0	0	0
<b>TOTAL REQUIREMENTS</b>	<b>\$ 14,793,177</b>	<b>\$ 16,011,664</b>	<b>\$ 19,097,641</b>	<b>\$ 21,278,797</b>	<b>\$ 21,278,797</b>	<b>\$ 21,278,797</b>
<b>TOTAL RESOURCES (except property taxes)</b>	<b>\$ 14,793,177</b>	<b>\$ 16,011,664</b>	<b>\$ 19,097,641</b>	<b>\$ 21,278,797</b>	<b>\$ 21,278,797</b>	<b>\$ 21,278,797</b>

**INTERMOUNTAIN ESD  
SPECIAL REVENUE FUND**

<b>Fund</b>	<b>Description</b>	<b>Requested 2020-2021</b>	<b>Program Detail</b>
209	Regional Promise Grant	300,000	State grant to support high school career pathway for education (teachers)
210	Regional Assessment Contract	746,699	State Regional Assessment Contract, supports assessment data for OR Department of Ed
211	Early Learning Hub	920,151	Coordination of Birth to Five children's education and social services
212	ELH Miscellaneous Grants	70,000	Collection of small local and state grants to support early learning and social services for age birth to five children
222	Carl Perkins - Current Year	287,788	Federal grant to support career technical education
225	Carl Perkins - Prior Year	88,381	Career technical education - residual grant money from 2019-20
230	Chronic Absenteeism	217,742	State grant to support school districts with high absenteeism
236	Miscellaneous Fed/State Grants	900,349	Collection of small federal and state grants, Transition Facility Network, EL Support, Title III Grant, Health Pathways Grant, etc.
237	School Safety	150,000	Emergency Operations Preparedness grant. Federal grant that assists local districts write school safety plans.
240	Regional Area Educator Network (REN)	1,365,514	State wide initiative that focuses on educator retention , diversity, coaching and preperation. IMESD sponsors Region J (Oregon Trail REN).
241	Student Success Act	294,682	Grant to provide technical assistance and on-going support for Student Investment Act funding to component school districts.
245	Administration Special Funds	58,000	Outdoor school (USFS property), children's rodeo, central catering charges
247	Riverbend Youth	5,000	Primarily supports greenhouse at Riverbend facility
250	STEP Grant	-	Closed STEP Grant in FY 2018 - Student Technology Expanded Program
252	River Bend	464,470	Youth Corrections Education Program (YCEP/OYA) - state contracts to provide education for residents at Riverbend
260	IDEA	1,306,654	Individuals with Disabilities Education Act Funding - funds physical therapy, occupational therapy, speech pathology and early childhood evaluations for Umatilla - Morrow Counties
263	District Reimbursement	974,379	Programs for which our local schools directly reimburse the ESD - after school programs, migrant summer programs, business services, administrative services, etc.
264	SPED/Ancillary Funds	305,218	Small state and federal programs that SPED programs. District SPED administrative programs.
266	EI/ECSE - Expansion Funds	1,718,580	Student Success Ac fundingt for expanded services to pre-kindergarden children.
267	EI/ECSE - Regional	5,542,490	Early Intervention/Early Childhood Special Education - serves children birth to five years old

**INTERMOUNTAIN ESD  
SPECIAL REVENUE FUND**

<b>Fund</b>	<b>Description</b>	<b>Requested 2020-2021</b>	<b>Program Detail</b>
268	Long Term Care & Treatment	368,254	Long Term Care & Treatment contract with the State
270	State Regional Programs	1,341,767	Special education services for high needs, low incidence disabilities (teachers of the deaf, blind, autism specialist, physical therapy, occupational therapists).
275	Medicaid Fee for Services	606,202	Oregon Health Authority contract to provide Medicaid consultation to Districts. Billings to Medicaid for student served under Early Intervention/Early Childhood contract.
276	Medicaid Administrative Billing	1,460,000	Administrative billings for Medicaid
281	Elliott Fund	-	Closed Fund in 2020: No longer receiving trust money to assist East Umatilla County students
293	Migrant Preschool	134,199	Title 1 C preschool
294	Migrant Education Current Year	1,188,597	Title 1 C Regular Program (school age)
295	Migrant Summer July - September	240,923	Title 1 C Summer Program - spent July through September
297	Migrant Education Prior Year	139,413	Title 1 C Regular Program (school age) - residual grant money spent July through September
298	Migrant Summer - April - June	83,345	Title 1 C Summer Program - initial costs for summer program spent April through June

**\$21,278,797**

**InterMountain Education Service District**  
**Special Revenue Fund Revenue Detail**  
2020 / 2021

<b>Fund</b>	<b>Fund Title</b>	<b>Revenue Account Title</b>	<b>Budget Rev Ledger Account Title</b>	<b>2017/2018 Actual Revenue</b>	<b>2018/2019 Actual Revenue</b>	<b>2019/2020 Budget Revenue</b>	<b>2020/2021 Proposed Revenue</b>	<b>2020/2021 Approved Revenue</b>	<b>2020/2021 Adopted Revenue</b>
209	EASTERN PROMISE	R1941	LEA	0	0	0	0	0	0
	EASTERN PROMISE	R3201	STATE CONTRACT REV	15,538	276,085	58,070	300,000	300,000	300,000
<b>FUND TOTAL</b>				<b>15,538</b>	<b>276,085</b>	<b>58,070</b>	<b>300,000</b>	<b>300,000</b>	<b>300,000</b>

**InterMountain Education Service District**  
**Special Revenue Fund Expenditure Detail**  
2020 / 2021

**FUND 209**

Budget Unit	Budget Unit Title	Acct	Account Title	2017/2018 Actual	2018/2019 Actual	2019/2020 Budget	2020/2021 Proposed	2020/2021 Approved	2020/2021 Adopted
209-2210-240-000-000	EASTERN PROMISE	111	LICEN SALARY	0	0	0	40,700	40,700	40,700
		112	CLSIF SALARY	0	13,809	0	57,500	57,500	57,500
		127	SP CONTRACTS	0	0	0	0	0	0
		211	PERS	0	1,171	0	29,985	29,985	29,985
		213	PERS UAL CONTRI	0	1,017	0	15,000	15,000	15,000
		220	FICA	0	1,056	0	8,515	8,515	8,515
		231	WORK COMP	0	71	0	0	0	0
		232	UNEMP COMP	0	13	0	0	0	0
		241	ANNUITY	0	438	0	0	0	0
		242	MEDICAL	0	5,607	0	0	0	0
		245	REGENCE LIFE INSUR	0	3	0	0	0	0
		319	OTHR PROF TECH SVCS	0	8,000	8,000	48,000	48,000	48,000
		341	TRV IN-DIST	0	0	0	7,000	7,000	7,000
		342	TRV OUT-DIST	16	155	300	0	0	0
		343	STUDENT OUT-DIST-TRVL	0	9,996	0	0	0	0
		410	CONSUM SUPPLIES	0	0	0	5,000	5,000	5,000
690	INDRCT FEES-ESD	740	13,147	4,770	14,300	14,300	14,300		
<b>Subtotal -EASTERN PROMISE</b>				<b>756</b>	<b>54,483</b>	<b>13,070</b>	<b>226,000</b>	<b>226,000</b>	<b>226,000</b>
209-2210-240-000-930	PROMISE-EOU	319	OTHR PROF TECH SVCS	12,296	221,602	45,000	0	0	0
		410	CONSUM SUPPLIES	2,486	0	0	0	0	0
<b>Subtotal -PROMISE-EOU</b>				<b>14,781</b>	<b>221,602</b>	<b>45,000</b>	<b>0</b>	<b>0</b>	<b>0</b>
209-2210-240-000-935	PROMISE-BMCC	319	OTHR PROF TECH SVCS	0	0	0	74,000	74,000	74,000
<b>Subtotal -PROMISE-BMCC</b>				<b>0</b>	<b>0</b>	<b>0</b>	<b>74,000</b>	<b>74,000</b>	<b>74,000</b>
<b>209 - Total</b>				<b>15,538</b>	<b>276,085</b>	<b>58,070</b>	<b>300,000</b>	<b>300,000</b>	<b>300,000</b>

**InterMountain Education Service District**  
**Special Revenue Fund Revenue Detail**  
2020 / 2021

<b>Fund</b>	<b>Fund Title</b>	<b>Revenue Account Title</b>	<b>Budget Rev Ledger Account Title</b>	<b>2017/2018 Actual Revenue</b>	<b>2018/2019 Actual Revenue</b>	<b>2019/2020 Budget Revenue</b>	<b>2020/2021 Proposed Revenue</b>	<b>2020/2021 Approved Revenue</b>	<b>2020/2021 Adopted Revenue</b>
210	REGIONAL ASSESSMENT CONT	R1990	MISC REVENUE	0	0	0	0	0	0
	REGIONAL ASSESSMENT CONT	R3201	STATE CONTRACT REV	561,345	591,441	582,493	568,672	568,672	568,672
	REGIONAL ASSESSMENT CONT	R5400	BEG FUND BAL	249,074	36,584	0	178,027	178,027	178,027
<b>FUND TOTAL</b>				<b>810,419</b>	<b>628,025</b>	<b>582,493</b>	<b>746,699</b>	<b>746,699</b>	<b>746,699</b>

---

REGIONAL ASSESSMENT CONT 210

**InterMountain Education Service District**  
**Special Revenue Fund Expenditure Detail**  
2020 / 2021

**FUND 210**

Budget Unit	Budget Unit Title	Acct	Account Title	2017/2018 Actual	2018/2019 Actual	2019/2020 Budget	2020/2021 Proposed	2020/2021 Approved	2020/2021 Adopted
210-2230-390-000-000	REG ASSMT CONT	112	CLSIF SALARY	207,380	185,204	232,460	223,656	223,656	223,656
		113	ADM SALARY	37,718	22,200	22,644	23,325	23,325	23,325
		211	PERS	31,161	24,702	45,980	42,760	42,760	42,760
		213	PERS UAL CONTRI	19,319	15,651	20,409	19,760	19,760	19,760
		220	FICA	18,526	15,763	19,516	18,895	18,895	18,895
		231	WORK COMP	1,281	1,020	1,325	1,272	1,272	1,272
		232	UNEMP COMP	403	0	638	1,235	1,235	1,235
		241	ANNUITY	2,429	1,599	1,621	1,621	1,621	1,621
		242	MEDICAL	63,756	41,826	58,290	60,300	60,300	60,300
		243	HRA VEBA	0	4,410	17,400	18,000	18,000	18,000
		244	PACIFIC SOURCE FEE	0	0	54	54	54	54
		245	REGENCE LIFE INSUR	59	37	110	48	48	48
		314	PROF DEVL-OTHER	0	229	0	500	500	500
		319	OTHR PROF TECH SVCS	594	0	1,000	1,000	1,000	1,000
		341	TRV IN-DIST	4,176	0	1,500	500	500	500
		342	TRV OUT-DIST	1,884	4,434	2,000	3,000	3,000	3,000
		351	TELEPHONE	4,508	1,426	5,000	1,500	1,500	1,500
		353	POSTAGE/FREIGHT	0	0	100	100	100	100
		355	PRINTING	57	80	100	100	100	100
		389	COPIER/OTHER EQUIP LEASE	71	68	150	100	100	100
		392	XEROX-COPY-FAX	39	41	100	100	100	100
		410	CONSUM SUPPLIES	161	58	500	150	150	150
		460	NON CONSUMABLE SUPPLIES	0	805	0	0	0	0
		480	COMPTR HRDWARE	0	6,045	3,500	2,500	2,500	2,500
		640	DUES & FEES	0	0	0	100	100	100
		690	INDRCT FEES-ESD	46,350	37,156	48,096	48,096	48,096	48,096
		<b>Subtotal -REG ASSMT CONT</b>				<b>439,872</b>	<b>362,754</b>	<b>482,493</b>	<b>468,672</b>



**InterMountain Education Service District**  
**Special Revenue Fund Expenditure Detail**  
2020 / 2021

**FUND 210**

Budget Unit	Budget Unit Title	Acct	Account Title	2017/2018 Actual	2018/2019 Actual	2019/2020 Budget	2020/2021 Proposed	2020/2021 Approved	2020/2021 Adopted
210-5200-390-000-000	TRSFERS OUT	710	FUND MODIFICATIONS	0	0	0	178,027	178,027	178,027
		720	TRANSFR/PYMT	249,074	0	0	0	0	0
<b>Subtotal -TRSFERS OUT</b>				<b>249,074</b>	<b>0</b>	<b>0</b>	<b>178,027</b>	<b>178,027</b>	<b>178,027</b>
210-5300-390-000-000	APPORTIONMENT	720	TRANSFR/PYMT	84,888	87,245	100,000	100,000	100,000	100,000
<b>Subtotal -APPORTIONMENT</b>				<b>84,888</b>	<b>87,245</b>	<b>100,000</b>	<b>100,000</b>	<b>100,000</b>	<b>100,000</b>
<b>210 - Total</b>				<b>773,834</b>	<b>449,999</b>	<b>582,493</b>	<b>746,699</b>	<b>746,699</b>	<b>746,699</b>

**InterMountain Education Service District**  
**Special Revenue Fund Revenue Detail**  
2020 / 2021

<b>Fund</b>	<b>Fund Title</b>	<b>Revenue Account Title</b>	<b>Budget Rev Ledger Account Title</b>	<b>2017/2018 Actual Revenue</b>	<b>2018/2019 Actual Revenue</b>	<b>2019/2020 Budget Revenue</b>	<b>2020/2021 Proposed Revenue</b>	<b>2020/2021 Approved Revenue</b>	<b>2020/2021 Adopted Revenue</b>
211	EARLY LEARNING HUB	R1920	MISC DONATIONS	2,000	13,233	0	0	0	0
	EARLY LEARNING HUB	R1990	MISC REVENUE	1,594	383	0	0	0	0
	EARLY LEARNING HUB	R3201	STATE CONTRACT REV	607,581	686,141	825,973	820,151	820,151	820,151
	EARLY LEARNING HUB	R4305	FED REVENUE	53,789	67,091	101,429	100,000	100,000	100,000
<b>FUND TOTAL</b>				<b>664,964</b>	<b>766,848</b>	<b>927,402</b>	<b>920,151</b>	<b>920,151</b>	<b>920,151</b>

**InterMountain Education Service District**  
**Special Revenue Fund Expenditure Detail**  
2020 / 2021

**FUND 211**

Budget Unit	Budget Unit Title	Acct	Account Title	2017/2018 Actual	2018/2019 Actual	2019/2020 Budget	2020/2021 Proposed	2020/2021 Approved	2020/2021 Adopted
211-2139-200-000-000	ORAL HEALTH K-8	112	CLSIF SALARY	35,280	26,970	36,000	0	0	0
		127	SP CONTRACTS	0	0	2,300	0	0	0
		211	PERS	3,159	-1,556	3,438	0	0	0
		213	PERS UAL CONTRI	2,780	2,008	2,880	0	0	0
		220	FICA	2,699	2,063	2,754	0	0	0
		231	WORK COMP	178	126	180	0	0	0
		232	UNEMP COMP	77	0	90	0	0	0
		242	MEDICAL	0	0	500	0	0	0
		319	OTHR PROF TECH SVCS	0	0	2,500	0	0	0
		341	TRV IN-DIST	2,077	1,681	2,000	0	0	0
		342	TRV OUT-DIST	198	731	2,500	0	0	0
		353	POSTAGE/FREIGHT	270	72	0	0	0	0
		355	PRINTING	2,439	730	2,000	1,000	1,000	1,000
		410	CONSUM SUPPLIES	23,820	27,024	19,000	19,000	19,000	19,000
		460	NON CONSUMABLE SUPPLIES	0	0	10,000	10,000	10,000	10,000
690	INDRCT FEES-ESD	6,473	5,386	3,000	2,000	2,000	2,000		
<b>Subtotal -ORAL HEALTH K-8</b>				<b>79,451</b>	<b>65,236</b>	<b>89,142</b>	<b>32,000</b>	<b>32,000</b>	<b>32,000</b>
211-2139-420-000-000	ORAL HEALTH PK	112	CLSIF SALARY	0	0	9,600	0	0	0
		213	PERS UAL CONTRI	0	0	4,400	0	0	0
		220	FICA	0	0	800	0	0	0
		231	WORK COMP	0	0	100	0	0	0
		232	UNEMP COMP	0	0	100	0	0	0
		319	OTHR PROF TECH SVCS	0	0	10,000	0	0	0
		342	TRV OUT-DIST	0	0	441	0	0	0
		355	PRINTING	274	0	700	0	0	0
		410	CONSUM SUPPLIES	300	0	4,500	0	0	0
690	INDRCT FEES-ESD	0	0	1,759	0	0	0		
<b>Subtotal -ORAL HEALTH PK</b>				<b>574</b>	<b>0</b>	<b>32,400</b>	<b>0</b>	<b>0</b>	<b>0</b>
211-2219-420-000-000	EARLY LEARNING HUB	111	LICEN SALARY	97,907	92,104	92,107	65,628	65,628	65,628
		112	CLSIF SALARY	11,262	16,568	16,896	20,520	20,520	20,520

**FUND 211**

**InterMountain Education Service District**  
**Special Revenue Fund Expenditure Detail**  
2020 / 2021

**FUND 211**

Budget Unit	Budget Unit Title	Acct	Account Title	2017/2018 Actual	2018/2019 Actual	2019/2020 Budget	2020/2021 Proposed	2020/2021 Approved	2020/2021 Adopted
211-2219-420-000-000	EARLY LEARNING HUB	113	ADM SALARY	31,976	31,053	31,675	56,826	56,826	56,826
		211	PERS	13,491	13,572	19,175	24,154	24,154	24,154
		213	PERS UAL CONTRI	11,073	10,439	11,223	11,438	11,438	11,438
		220	FICA	10,707	10,585	10,732	10,938	10,938	10,938
		231	WORK COMP	717	681	712	721	721	721
		232	UNEMP COMP	274	0	351	715	715	715
		241	ANNUITY	855	5,168	5,169	4,178	4,178	4,178
		242	MEDICAL	23,737	26,414	27,759	33,216	33,216	33,216
		244	PACIFIC SOURCE FEE	0	0	28	28	28	28
		245	REGENCE LIFE INSUR	22	31	35	49	49	49
		312	PROF DEVL P-LICENSED	0	99	0	0	0	0
		319	OTHR PROF TECH SVCS	31,769	35,060	27,000	27,000	27,000	27,000
		324	RENTALS	0	0	0	0	0	0
		341	TRV IN-DIST	2,009	2,722	5,000	5,000	5,000	5,000
		342	TRV OUT-DIST	2,033	2,270	2,000	2,000	2,000	2,000
		351	TELEPHONE	2,254	670	0	0	0	0
		354	ADVERTISING	240	0	0	0	0	0
		355	PRINTING	1,364	253	0	3,200	3,200	3,200
		410	CONSUM SUPPLIES	3,930	2,346	9,592	9,592	9,592	9,592
480	COMPTR HRDWARE	3,028	0	0	0	0	0		
640	DUES & FEES	0	84	0	0	0	0		
<b>Subtotal -EARLY LEARNING HUB</b>				<b>248,647</b>	<b>250,120</b>	<b>259,454</b>	<b>275,203</b>	<b>275,203</b>	<b>275,203</b>
211-2219-420-000-420	P3 COORDINATOR	111	LICEN SALARY	16,894	0	36,749	36,749	36,749	36,749
		112	CLSIF SALARY	20,914	16,568	16,896	20,520	20,520	20,520
		127	SP CONTRACTS	223	0	1,000	1,000	1,000	1,000
		211	PERS	4,070	2,288	3,224	3,920	3,920	3,920
		213	PERS UAL CONTRI	2,778	1,243	1,353	1,650	1,650	1,650
		220	FICA	2,909	1,267	1,295	1,570	1,570	1,570
		231	WORK COMP	203	85	92	110	110	110
		232	UNEMP COMP	44	0	43	103	103	103

**FUND 211**

**InterMountain Education Service District**  
**Special Revenue Fund Expenditure Detail**  
2020 / 2021

**FUND 211**

Budget Unit	Budget Unit Title	Acct	Account Title	2017/2018 Actual	2018/2019 Actual	2019/2020 Budget	2020/2021 Proposed	2020/2021 Approved	2020/2021 Adopted
211-2219-420-000-420	P3 COORDINATOR	241	ANNUITY	0	0	0	750	750	750
		242	MEDICAL	9,960	7,482	8,700	9,000	9,000	9,000
		245	REGENCE LIFE INSUR	6	3	4	5	5	5
		312	PROF DEVL P-LICENSED	496	1,553	0	0	0	0
		319	OTHR PROF TECH SVCS	107,270	113,532	150,400	150,400	150,400	150,400
		324	RENTALS	459	500	0	0	0	0
		341	TRV IN-DIST	71	0	3,000	3,000	3,000	3,000
		342	TRV OUT-DIST	3,387	2,853	2,000	2,000	2,000	2,000
		353	POSTAGE/FREIGHT	11	0	0	0	0	0
		355	PRINTING	5	218	0	500	500	500
		410	CONSUM SUPPLIES	12,075	5,907	0	10,000	10,000	10,000
690	INDRCT FEES-ESD	7,975	13,815	20,000	20,000	20,000	20,000		
<b>Subtotal -P3 COORDINATOR</b>				<b>189,750</b>	<b>167,314</b>	<b>244,756</b>	<b>261,277</b>	<b>261,277</b>	<b>261,277</b>
211-2219-420-000-430	FAMILY SUPPORT HUB	312	PROF DEVL P-LICENSED	0	115	0	0	0	0
		319	OTHR PROF TECH SVCS	48,696	61,061	101,429	101,429	101,429	101,429
		341	TRV IN-DIST	0	20	0	0	0	0
		342	TRV OUT-DIST	0	216	0	0	0	0
		355	PRINTING	0	0	0	0	0	0
		410	CONSUM SUPPLIES	0	5,679	0	5,500	5,500	5,500
		690	INDRCT FEES-ESD	0	0	0	500	500	500
<b>Subtotal -FAMILY SUPPORT HUB</b>				<b>48,696</b>	<b>67,091</b>	<b>101,429</b>	<b>107,429</b>	<b>107,429</b>	<b>107,429</b>
211-2219-420-000-431	GREAT START HUB	319	OTHR PROF TECH SVCS	15,207	0	0	0	0	0
<b>Subtotal -GREAT START HUB</b>				<b>15,207</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
211-2219-420-000-432	SCHOOL READINESS HUB	111	LICEN SALARY	0	26,821	16,607	16,900	16,900	16,900
		211	PERS	0	3,102	3,127	3,220	3,220	3,220
		213	PERS UAL CONTRI	0	1,851	1,313	1,340	1,340	1,340
		220	FICA	0	2,036	1,255	1,295	1,295	1,295
		231	WORK COMP	0	138	83	85	85	85
		232	UNEMP COMP	0	0	42	85	85	85
		242	MEDICAL	0	2,866	3,562	2,685	2,685	2,685

**FUND 211**

**InterMountain Education Service District**  
**Special Revenue Fund Expenditure Detail**  
2020 / 2021

**FUND 211**

Budget Unit	Budget Unit Title	Acct	Account Title	2017/2018 Actual	2018/2019 Actual	2019/2020 Budget	2020/2021 Proposed	2020/2021 Approved	2020/2021 Adopted
211-2219-420-000-432	SCHOOL READINESS HUB	245	REGENCE LIFE INSUR	0	1	2	2	2	2
		319	OTHR PROF TECH SVCS	32,090	80,907	92,872	92,872	92,872	92,872
		324	RENTALS	0	894	0	0	0	0
		341	TRV IN-DIST	0	201	0	0	0	0
		355	PRINTING	24	56	0	100	100	100
		374	STUDENT TUITION	0	1,590	0	0	0	0
		410	CONSUM SUPPLIES	1,150	10,274	0	300	300	300
		690	INDRCT FEES-ESD	0	0	0	4,000	4,000	4,000
<b>Subtotal -SCHOOL READINESS HUB</b>				<b>33,264</b>	<b>130,737</b>	<b>118,863</b>	<b>122,884</b>	<b>122,884</b>	<b>122,884</b>
211-2219-420-000-433	FAMILY STBLITY HUB	319	OTHR PROF TECH SVCS	4,273	10,643	14,726	14,726	14,726	14,726
		342	TRV OUT-DIST	0	252	0	0	0	0
		355	PRINTING	0	0	0	0	0	0
		410	CONSUM SUPPLIES	0	3,459	0	0	0	0
		690	INDRCT FEES-ESD	0	0	0	0	0	0
<b>Subtotal -FAMILY STBLITY HUB</b>				<b>4,273</b>	<b>14,353</b>	<b>14,726</b>	<b>14,726</b>	<b>14,726</b>	<b>14,726</b>
211-2219-420-000-434	FCCN - HUB	319	OTHR PROF TECH SVCS	18,010	46,997	33,632	33,632	33,632	33,632
<b>Subtotal -FCCN - HUB</b>				<b>18,010</b>	<b>46,997</b>	<b>33,632</b>	<b>33,632</b>	<b>33,632</b>	<b>33,632</b>
211-2219-420-000-435	ECE-HUB	319	OTHR PROF TECH SVCS	0	0	0	9,600	9,600	9,600
		324	RENTALS	0	0	0	100	100	100
		341	TRV IN-DIST	0	0	0	200	200	200
		355	PRINTING	0	0	0	100	100	100
		410	CONSUM SUPPLIES	2,092	0	3,000	4,500	4,500	4,500
		690	INDRCT FEES-ESD	0	0	0	500	500	500
<b>Subtotal -ECE-HUB</b>				<b>2,092</b>	<b>0</b>	<b>3,000</b>	<b>15,000</b>	<b>15,000</b>	<b>15,000</b>
211-5300-420-000-432	SCHOOL READINESS HUB	720	TRANSFR/PYMT	8,064	8,064	30,000	30,000	30,000	30,000
<b>Subtotal -SCHOOL READINESS HUB</b>				<b>8,064</b>	<b>8,064</b>	<b>30,000</b>	<b>30,000</b>	<b>30,000</b>	<b>30,000</b>
211-5300-420-000-433	FAMILY STBLITY HUB	720	TRANSFR/PYMT	16,936	16,936	0	28,000	28,000	28,000
<b>Subtotal -FAMILY STBLITY HUB</b>				<b>16,936</b>	<b>16,936</b>	<b>0</b>	<b>28,000</b>	<b>28,000</b>	<b>28,000</b>
<b>211 - Total</b>				<b>664,964</b>	<b>766,848</b>	<b>927,402</b>	<b>920,151</b>	<b>920,151</b>	<b>920,151</b>

FUND 211

**InterMountain Education Service District**  
**Special Revenue Fund Revenue Detail**  
2020 / 2021

<b>Fund</b>	<b>Fund Title</b>	<b>Revenue Account Title</b>	<b>Budget Rev Ledger Account Title</b>	<b>2017/2018 Actual Revenue</b>	<b>2018/2019 Actual Revenue</b>	<b>2019/2020 Budget Revenue</b>	<b>2020/2021 Proposed Revenue</b>	<b>2020/2021 Approved Revenue</b>	<b>2020/2021 Adopted Revenue</b>
212	ELH MISC GRANTS	R1920	MISC DONATIONS	0	0	25,000	25,000	25,000	25,000
	ELH MISC GRANTS	R1990	MISC REVENUE	0	9,791	0	0	0	0
	ELH MISC GRANTS	R3201	STATE CONTRACT REV	0	0	45,000	45,000	45,000	45,000
<b>FUND TOTAL</b>				<b>0</b>	<b>9,791</b>	<b>70,000</b>	<b>70,000</b>	<b>70,000</b>	<b>70,000</b>

**InterMountain Education Service District**  
**Special Revenue Fund Expenditure Detail**  
2020 / 2021

**FUND 212**

Budget Unit	Budget Unit Title	Acct	Account Title	2017/2018 Actual	2018/2019 Actual	2019/2020 Budget	2020/2021 Proposed	2020/2021 Approved	2020/2021 Adopted
212-2131-420-000-000	EOCCO GRANT	319	OTHR PROF TECH SVCS	0	0	0	14,000	14,000	14,000
		341	TRV IN-DIST	0	0	0	0	0	0
		354	ADVERTISING	0	0	0	0	0	0
		355	PRINTING	0	0	0	0	0	0
		410	CONSUM SUPPLIES	0	1,247	8,000	8,000	8,000	8,000
		460	NON CONSUMABLE SUPPLIES	0	0	10,000	5,000	5,000	5,000
		470	COMP SFTWRE	0	0	10,000	5,000	5,000	5,000
		480	COMPTR HRDWARE	0	7,736	10,000	0	0	0
		640	DUES & FEES	0	0	3,000	3,000	3,000	3,000
		690	INDRCT FEES-ESD	0	808	4,000	0	0	0
<b>Subtotal -EOCCO GRANT</b>				<b>0</b>	<b>9,791</b>	<b>45,000</b>	<b>35,000</b>	<b>35,000</b>	<b>35,000</b>
212-2219-420-000-000	FORD GRANT - CD	319	OTHR PROF TECH SVCS	0	0	25,000	10,000	10,000	10,000
		341	TRV IN-DIST	0	0	0	5,000	5,000	5,000
		342	TRV OUT-DIST	0	0	0	0	0	0
		355	PRINTING	0	0	0	0	0	0
		410	CONSUM SUPPLIES	0	0	0	20,000	20,000	20,000
		460	NON CONSUMABLE SUPPLIES	0	0	0	0	0	0
		470	COMP SFTWRE	0	0	0	0	0	0
		480	COMPTR HRDWARE	0	0	0	0	0	0
		640	DUES & FEES	0	0	0	0	0	0
		690	INDRCT FEES-ESD	0	0	0	0	0	0
<b>Subtotal -FORD GRANT - CD</b>				<b>0</b>	<b>0</b>	<b>25,000</b>	<b>35,000</b>	<b>35,000</b>	<b>35,000</b>
<b>212 - Total</b>				<b>0</b>	<b>9,791</b>	<b>70,000</b>	<b>70,000</b>	<b>70,000</b>	<b>70,000</b>



**InterMountain Education Service District**  
**Special Revenue Fund Revenue Detail**  
2020 / 2021

<b>Fund</b>	<b>Fund Title</b>	<b>Revenue Account Title</b>	<b>Budget Rev Ledger Account Title</b>	<b>2017/2018 Actual Revenue</b>	<b>2018/2019 Actual Revenue</b>	<b>2019/2020 Budget Revenue</b>	<b>2020/2021 Proposed Revenue</b>	<b>2020/2021 Approved Revenue</b>	<b>2020/2021 Adopted Revenue</b>
222	CARL PERKINS	R1990	MISC REVENUE	0	0	0	0	0	0
	CARL PERKINS	R4504	CARL PERKINS REVENUE	185,942	202,746	252,981	245,788	245,788	245,788
	CARL PERKINS	R4504.02	FED CP RESERVE	37,566	38,492	42,000	42,000	42,000	42,000
	CARL PERKINS	R4504.03	FED CP CTE MINI GRANT	0	0	0	0	0	0
	CARL PERKINS	R5400	BEG FUND BAL	0	0	0	0	0	0
<b>FUND TOTAL</b>				<b>223,508</b>	<b>241,238</b>	<b>294,981</b>	<b>287,788</b>	<b>287,788</b>	<b>287,788</b>

**InterMountain Education Service District**  
**Special Revenue Fund Expenditure Detail**  
2020 / 2021

**FUND 222**

Budget Unit	Budget Unit Title	Acct	Account Title	2017/2018 Actual	2018/2019 Actual	2019/2020 Budget	2020/2021 Proposed	2020/2021 Approved	2020/2021 Adopted
222-2210-004-000-000	CP BASIC STD/CONT	410	CONSUM SUPPLIES	0	0	0	500	500	500
		460	NON CONSUMABLE SUPPLIES	86,745	60,581	50,000	50,000	50,000	50,000
		470	COMP SFTWRE	11,615	795	11,615	13,000	13,000	13,000
		480	COMPTR HRDWARE	0	4,495	11,590	15,000	15,000	15,000
		540	EQUIP > \$5000	0	11,273	20,000	20,000	20,000	20,000
<b>Subtotal -CP BASIC STD/CONT</b>				<b>98,360</b>	<b>77,143</b>	<b>93,205</b>	<b>98,500</b>	<b>98,500</b>	<b>98,500</b>
222-2210-008-000-000	CP BMCC	312	PROF DEVL P-LICENSED	0	0	10,000	10,000	10,000	10,000
<b>Subtotal -CP BMCC</b>				<b>0</b>	<b>0</b>	<b>10,000</b>	<b>10,000</b>	<b>10,000</b>	<b>10,000</b>
222-1131-009-000-000	CP RESERVE STUDENT	319	OTHR PROF TECH SVCS	0	0	0	2,000	2,000	2,000
		410	CONSUM SUPPLIES	0	0	0	5,000	5,000	5,000
<b>Subtotal -CP RESERVE STUDENT</b>				<b>0</b>	<b>0</b>	<b>0</b>	<b>7,000</b>	<b>7,000</b>	<b>7,000</b>
222-2210-009-000-000	CP RESERVE A&A	319	OTHR PROF TECH SVCS	0	0	5,000	0	0	0
		342	TRV OUT-DIST	0	0	2,000	0	0	0
<b>Subtotal -CP RESERVE A&amp;A</b>				<b>0</b>	<b>0</b>	<b>7,000</b>	<b>0</b>	<b>0</b>	<b>0</b>
222-2240-009-000-000	CP RESERVE PROF DEV	312	PROF DEVL P-LICENSED	0	995	1,000	1,000	1,000	1,000
		319	OTHR PROF TECH SVCS	0	0	2,000	2,000	2,000	2,000
		342	TRV OUT-DIST	4,335	6,188	8,000	8,000	8,000	8,000
		410	CONSUM SUPPLIES	0	0	500	500	500	500
<b>Subtotal -CP RESERVE PROF DEV</b>				<b>4,335</b>	<b>7,183</b>	<b>11,500</b>	<b>11,500</b>	<b>11,500</b>	<b>11,500</b>
222-2600-009-000-000	CP RESERVE CTNRL	111	LICEN SALARY	20,746	19,525	30,772	23,000	23,000	23,000
		112	CLSIF SALARY	1,307	1,177	1,309	1,320	1,320	1,320
		133	EXT CONTRACT	0	19	189	138	138	138
		211	PERS	3,047	2,799	6,080	4,586	4,586	4,586
		213	PERS UAL CONTRI	1,712	1,592	2,582	1,955	1,955	1,955
		220	FICA	1,665	1,545	2,469	1,870	1,870	1,870
		231	WORK COMP	113	101	171	128	128	128
		232	UNEMP COMP	64	-17	81	123	123	123
		241	ANNUITY	0	0	575	575	575	575
		242	MEDICAL	4,573	4,566	7,256	5,570	5,570	5,570

**FUND 222**

**InterMountain Education Service District**  
**Special Revenue Fund Expenditure Detail**  
2020 / 2021

**FUND 222**

Budget Unit	Budget Unit Title	Acct	Account Title	2017/2018 Actual	2018/2019 Actual	2019/2020 Budget	2020/2021 Proposed	2020/2021 Approved	2020/2021 Adopted
222-2600-009-000-000	CP RESERVE CTNRL	244	PACIFIC SOURCE FEE	1	0	3	3	3	3
		245	REGENCE LIFE INSUR	2	2	3	3	3	3
<b>Subtotal -CP RESERVE CTNRL</b>				<b>33,232</b>	<b>31,309</b>	<b>51,490</b>	<b>39,271</b>	<b>39,271</b>	<b>39,271</b>
222-1131-300-000-000	CP BASIC STUDENT	319	OTHR PROF TECH SVCS	0	0	0	2,000	2,000	2,000
		410	CONSUM SUPPLIES	0	0	0	5,000	5,000	5,000
<b>Subtotal -CP BASIC STUDENT</b>				<b>0</b>	<b>0</b>	<b>0</b>	<b>7,000</b>	<b>7,000</b>	<b>7,000</b>
222-2100-300-000-000	CP BASIC SS	319	OTHR PROF TECH SVCS	8,143	5,762	21,494	10,000	10,000	10,000
<b>Subtotal -CP BASIC SS</b>				<b>8,143</b>	<b>5,762</b>	<b>21,494</b>	<b>10,000</b>	<b>10,000</b>	<b>10,000</b>
222-2210-300-000-000	CP BASIC A&A	319	OTHR PROF TECH SVCS	0	1,513	3,000	0	0	0
		410	CONSUM SUPPLIES	0	0	1,000	0	0	0
<b>Subtotal -CP BASIC A&amp;A</b>				<b>0</b>	<b>1,513</b>	<b>4,000</b>	<b>0</b>	<b>0</b>	<b>0</b>
222-2230-300-000-000	CP BASIC ASSMT	319	OTHR PROF TECH SVCS	690	330	2,000	0	0	0
		410	CONSUM SUPPLIES	0	0	1,000	0	0	0
<b>Subtotal -CP BASIC ASSMT</b>				<b>690</b>	<b>330</b>	<b>3,000</b>	<b>0</b>	<b>0</b>	<b>0</b>
222-2240-300-000-000	CP BASIC PROF DEV	127	SP CONTRACTS	1,875	3,901	1,600	1,600	1,600	1,600
		211	PERS	227	119	196	196	196	196
		213	PERS UAL CONTRI	150	318	118	118	118	118
		220	FICA	143	298	140	140	140	140
		231	WORK COMP	10	20	8	8	8	8
		232	UNEMP COMP	5	0	0	0	0	0
		312	PROF DEVL P-LICENSED	19,707	27,208	16,000	16,000	16,000	16,000
		319	OTHR PROF TECH SVCS	15,633	14,975	24,000	24,000	24,000	24,000
		341	TRV IN-DIST	0	0	0	0	0	0
		342	TRV OUT-DIST	12,052	31,024	10,000	10,000	10,000	10,000
410	CONSUM SUPPLIES	0	0	1,000	1,000	1,000	1,000		
<b>Subtotal -CP BASIC PROF DEV</b>				<b>49,803</b>	<b>77,864</b>	<b>53,062</b>	<b>53,062</b>	<b>53,062</b>	<b>53,062</b>
222-2600-300-000-000	CP BASIC CENTRAL	111	LICEN SALARY	11,301	18,488	14,121	23,254	23,254	23,254
		112	CLSIF SALARY	7,506	7,946	8,835	8,189	8,189	8,189
		133	EXT CONTRACT	0	76	87	139	139	139
		211	PERS	2,221	3,238	3,910	5,575	5,575	5,575

**FUND 222**

**InterMountain Education Service District**  
**Special Revenue Fund Expenditure Detail**  
2020 / 2021

**FUND 222**

Budget Unit	Budget Unit Title	Acct	Account Title	2017/2018 Actual	2018/2019 Actual	2019/2020 Budget	2020/2021 Proposed	2020/2021 Approved	2020/2021 Adopted
222-2600-300-000-000	CP BASIC CENTRAL	213	PERS UAL CONTRI	1,458	2,053	1,844	2,527	2,527	2,527
		220	FICA	1,406	1,959	1,763	2,416	2,416	2,416
		231	WORK COMP	97	131	123	170	170	170
		232	UNEMP COMP	49	-29	58	158	158	158
		241	ANNUITY	0	0	1,764	0	0	0
		242	MEDICAL	4,897	6,268	7,709	9,011	9,011	9,011
		244	PACIFIC SOURCE FEE	6	0	12	12	12	12
		245	REGENCE LIFE INSUR	3	3	4	4	4	4
<b>Subtotal -CP BASIC CENTRAL</b>				<b>28,946</b>	<b>40,135</b>	<b>40,230</b>	<b>51,455</b>	<b>51,455</b>	<b>51,455</b>
<b>222 - Total</b>				<b>223,508</b>	<b>241,238</b>	<b>294,981</b>	<b>287,788</b>	<b>287,788</b>	<b>287,788</b>

**InterMountain Education Service District**  
**Special Revenue Fund Revenue Detail**  
2020 / 2021

<b>Fund</b>	<b>Fund Title</b>	<b>Revenue Account Title</b>	<b>Budget Rev Ledger Account Title</b>	<b>2017/2018 Actual Revenue</b>	<b>2018/2019 Actual Revenue</b>	<b>2019/2020 Budget Revenue</b>	<b>2020/2021 Proposed Revenue</b>	<b>2020/2021 Approved Revenue</b>	<b>2020/2021 Adopted Revenue</b>
225	PRIOR YEAR CARL PERKINS	R4504	CARL PERKINS REVENUE	57,329	54,073	70,000	70,000	70,000	70,000
	PRIOR YEAR CARL PERKINS	R4504.02	FED CP RESERVE	1,725	4,887	18,381	18,381	18,381	18,381
	PRIOR YEAR CARL PERKINS	R4504.03	FED CP CTE MINI GRANT	0	0	0	0	0	0
	PRIOR YEAR CARL PERKINS	R5400	BEG FUND BAL	0	0	0	0	0	0
<b>FUND TOTAL</b>				<b>59,054</b>	<b>58,960</b>	<b>88,381</b>	<b>88,381</b>	<b>88,381</b>	<b>88,381</b>

PRIOR YEAR CARL PERKINS 225

**InterMountain Education Service District**  
**Special Revenue Fund Expenditure Detail**  
2020 / 2021

**FUND 225**

Budget Unit	Budget Unit Title	Acct	Account Title	2017/2018 Actual	2018/2019 Actual	2019/2020 Budget	2020/2021 Proposed	2020/2021 Approved	2020/2021 Adopted
225-2210-009-000-000	TECH PREP	111	LICEN SALARY	0	1,376	6,000	6,000	6,000	6,000
		133	EXT CONTRACT	0	8	0	0	0	0
		211	PERS	0	191	805	805	805	805
		213	PERS UAL CONTRI	0	83	150	150	150	150
		220	FICA	0	105	459	459	459	459
		231	WORK COMP	0	7	5	5	5	5
		232	UNEMP COMP	0	17	0	0	0	0
		242	MEDICAL	0	289	0	0	0	0
		312	PROF DEVL P-LICENSED	375	100	500	500	500	500
		342	TRV OUT-DIST	1,350	312	0	0	0	0
410	CONSUM SUPPLIES	0	0	2,365	2,365	2,365	2,365		
<b>Subtotal -TECH PREP</b>				<b>1,725</b>	<b>2,489</b>	<b>10,284</b>	<b>10,284</b>	<b>10,284</b>	<b>10,284</b>
225-2210-300-971-000	CP-ESD	111	LICEN SALARY	10,682	4,764	11,000	11,000	11,000	11,000
		127	SP CONTRACTS	8,070	30	6,000	6,000	6,000	6,000
		211	PERS	2,156	662	2,156	2,156	2,156	2,156
		213	PERS UAL CONTRI	1,436	288	1,437	1,437	1,437	1,437
		220	FICA	1,425	363	1,426	1,426	1,426	1,426
		231	WORK COMP	97	24	100	100	100	100
		232	UNEMP COMP	0	29	50	50	50	50
		242	MEDICAL	2,229	1,000	2,228	2,228	2,228	2,228
		312	PROF DEVL P-LICENSED	14,580	13,849	25,000	0	0	0
		319	OTHR PROF TECH SVCS	8,550	9,761	10,000	10,000	10,000	10,000
		341	TRV IN-DIST	0	107	500	500	500	500
		342	TRV OUT-DIST	8,104	24,971	18,200	18,200	18,200	18,200
		410	CONSUM SUPPLIES	0	624	0	0	0	0
460	NON CONSUMABLE SUPPLIES	0	0	0	25,000	25,000	25,000		
<b>Subtotal -CP-ESD</b>				<b>57,329</b>	<b>56,471</b>	<b>78,097</b>	<b>78,097</b>	<b>78,097</b>	<b>78,097</b>
<b>225 - Total</b>				<b>59,054</b>	<b>58,960</b>	<b>88,381</b>	<b>88,381</b>	<b>88,381</b>	<b>88,381</b>

FUND 225

**InterMountain Education Service District**  
**Special Revenue Fund Revenue Detail**  
2020 / 2021

<b>Fund</b>	<b>Fund Title</b>	<b>Revenue Account Title</b>	<b>Budget Rev Ledger Account Title</b>	<b>2017/2018 Actual Revenue</b>	<b>2018/2019 Actual Revenue</b>	<b>2019/2020 Budget Revenue</b>	<b>2020/2021 Proposed Revenue</b>	<b>2020/2021 Approved Revenue</b>	<b>2020/2021 Adopted Revenue</b>
230	CHRONIC ABSENTEEISM	R1990	MISC REVENUE	0	520	0	0	0	0
	CHRONIC ABSENTEEISM	R3201	STATE CONTRACT REV	0	233,491	156,533	217,742	217,742	217,742
<b>FUND TOTAL</b>				<b>0</b>	<b>234,011</b>	<b>156,533</b>	<b>217,742</b>	<b>217,742</b>	<b>217,742</b>

**InterMountain Education Service District**  
**Special Revenue Fund Expenditure Detail**  
2020 / 2021

**FUND 230**

Budget Unit	Budget Unit Title	Acct	Account Title	2017/2018 Actual	2018/2019 Actual	2019/2020 Budget	2020/2021 Proposed	2020/2021 Approved	2020/2021 Adopted
230-2112-320-000-000	CHRONIC ABSENTEEISM	111	LICEN SALARY	0	66,823	66,896	0	0	0
		112	CLSIF SALARY	0	0	0	69,754	69,754	69,754
		113	ADM SALARY	0	25,442	0	0	0	0
		211	PERS	0	7,824	9,150	9,500	9,500	9,500
		213	PERS UAL CONTRI	0	6,928	5,356	5,600	5,600	5,600
		220	FICA	0	6,916	5,118	5,338	5,338	5,338
		231	WORK COMP	0	449	360	3,600	3,600	3,600
		232	UNEMP COMP	0	0	168	350	350	350
		241	ANNUITY	0	1,557	2,177	0	0	0
		242	MEDICAL	0	21,000	17,400	20,340	20,340	20,340
		245	REGENCE LIFE INSUR	0	26	8	10	10	10
		312	PROF DEVL P-LICENSED	0	0	0	0	0	0
		319	OTHR PROF TECH SVCS	0	8,390	16,000	23,250	23,250	23,250
		324	RENTALS	0	345	0	0	0	0
		341	TRV IN-DIST	0	3,601	5,000	5,000	5,000	5,000
		342	TRV OUT-DIST	0	7,550	800	5,000	5,000	5,000
		351	TELEPHONE	0	178	0	0	0	0
		355	PRINTING	0	16,737	8,000	15,250	15,250	15,250
		410	CONSUM SUPPLIES	0	14,511	2,000	5,000	5,000	5,000
		420	TEXTBOOKS	0	0	0	4,500	4,500	4,500
		460	NON CONSUMABLE SUPPLIES	0	19	100	0	0	0
470	COMP SFTWRE	0	9,000	10,000	14,750	14,750	14,750		
480	COMPTR HRDWARE	0	1,067	0	0	0	0		
690	INDRCT FEES-ESD	0	10,000	8,000	15,500	15,500	15,500		
<b>Subtotal -CHRONIC ABSENTEEISM</b>				<b>0</b>	<b>208,361</b>	<b>156,533</b>	<b>202,742</b>	<b>202,742</b>	<b>202,742</b>
230-5300-320-000-000	CHRONIC ABSENTEEISM	720	TRANSFR/PYMT	0	25,650	0	15,000	15,000	15,000
<b>Subtotal -CHRONIC ABSENTEEISM</b>				<b>0</b>	<b>25,650</b>	<b>0</b>	<b>15,000</b>	<b>15,000</b>	<b>15,000</b>
<b>230 - Total</b>				<b>0</b>	<b>234,011</b>	<b>156,533</b>	<b>217,742</b>	<b>217,742</b>	<b>217,742</b>

FUND 230



**InterMountain Education Service District**  
**Special Revenue Fund Revenue Detail**  
2020 / 2021

<b>Fund</b>	<b>Fund Title</b>	<b>Revenue Account Title</b>	<b>Budget Rev Ledger Account Title</b>	<b>2017/2018 Actual Revenue</b>	<b>2018/2019 Actual Revenue</b>	<b>2019/2020 Budget Revenue</b>	<b>2020/2021 Proposed Revenue</b>	<b>2020/2021 Approved Revenue</b>	<b>2020/2021 Adopted Revenue</b>
236	MISC FED/STATE GRANTS	R1920	MISC DONATIONS	0	0	0	0	0	0
	MISC FED/STATE GRANTS	R1941	LEA	0	0	0	0	0	0
	MISC FED/STATE GRANTS	R1990	MISC REVENUE	7,600	10,740	15,000	15,000	15,000	15,000
	MISC FED/STATE GRANTS	R3201	STATE CONTRACT REV	202,129	249,460	400,000	400,000	400,000	400,000
	MISC FED/STATE GRANTS	R4200	UNREST REV FED TO STATE	0	0	0	0	0	0
	MISC FED/STATE GRANTS	R4305	FED REVENUE	329,300	334,028	420,000	360,349	360,349	360,349
	MISC FED/STATE GRANTS	R4500	RESTR REV FED GOV TO STAT	0	0	165,000	125,000	125,000	125,000
	MISC FED/STATE GRANTS	R5200	INTER/FUND TRNSFRS	249,074	0	0	0	0	0
	MISC FED/STATE GRANTS	R5400	BEG FUND BAL	0	147,643	60,493	0	0	0
<b>FUND TOTAL</b>				<b>788,103</b>	<b>741,871</b>	<b>1,060,493</b>	<b>900,349</b>	<b>900,349</b>	<b>900,349</b>

MISC FED/STATE GRANTS 236

**InterMountain Education Service District**  
**Special Revenue Fund Expenditure Detail**  
2020 / 2021

**FUND 236**

Budget Unit	Budget Unit Title	Acct	Account Title	2017/2018 Actual	2018/2019 Actual	2019/2020 Budget	2020/2021 Proposed	2020/2021 Approved	2020/2021 Adopted
236-2160-200-000-000	STDT SERV	312	PROF DEVL P-LICENSED	3,087	0	5,000	5,000	5,000	5,000
		341	TRV IN-DIST	0	0	500	0	0	0
		342	TRV OUT-DIST	2,209	0	2,000	0	0	0
<b>Subtotal -STDT SERV</b>				<b>5,296</b>	<b>0</b>	<b>7,500</b>	<b>5,000</b>	<b>5,000</b>	<b>5,000</b>
236-2124-220-000-000	TRANSITION NTRK	111	LICEN SALARY	83,375	86,376	88,095	90,725	90,725	90,725
		112	CLSIF SALARY	47,191	57,449	58,582	60,328	60,328	60,328
		113	ADM SALARY	748	1,803	1,872	1,962	1,962	1,962
		211	PERS	18,150	20,111	28,313	29,164	29,164	29,164
		213	PERS UAL CONTRI	10,259	10,922	11,884	12,241	12,241	12,241
		220	FICA	9,758	10,755	11,364	11,710	11,710	11,710
		231	WORK COMP	678	719	765	790	790	790
		232	UNEMP COMP	302	0	372	790	790	790
		241	ANNUITY	0	125	125	130	130	130
		242	MEDICAL	34,936	40,622	42,108	43,560	43,560	43,560
		244	PACIFIC SOURCE FEE	0	0	11	11	11	11
		245	REGENCE LIFE INSUR	18	19	19	19	19	19
		312	PROF DEVL P-LICENSED	300	740	500	500	500	500
		314	PROF DEVL P-OTHER	300	703	500	500	500	500
		341	TRV IN-DIST	11,438	13,527	14,000	8,000	8,000	8,000
		342	TRV OUT-DIST	9,584	18,524	13,000	25,000	25,000	25,000
		351	TELEPHONE	928	178	1,000	1,000	1,000	1,000
		353	POSTAGE/FREIGHT	4	0	20	20	20	20
		355	PRINTING	823	442	1,000	1,000	1,000	1,000
		410	CONSUM SUPPLIES	252	293	1,000	1,300	1,300	1,300
460	NON CONSUMABLE SUPPLIES	1,567	271	1,600	1,600	1,600	1,600		
480	COMPTR HRDWARE	3,737	0	0	0	0	0		
690	INDRCT FEES-ESD	20,787	23,722	24,581	22,000	22,000	22,000		
<b>Subtotal -TRANSITION NTRK</b>				<b>255,138</b>	<b>287,301</b>	<b>300,711</b>	<b>312,350</b>	<b>312,350</b>	<b>312,350</b>
236-2610-220-000-000	IS ADMIN	113	ADM SALARY	80,937	67,185	75,281	54,709	54,709	54,709
		211	PERS	2,923	2,158	3,821	5,222	5,222	5,222

**FUND 236**

**InterMountain Education Service District**  
**Special Revenue Fund Expenditure Detail**  
2020 / 2021

**FUND 236**

Budget Unit	Budget Unit Title	Acct	Account Title	2017/2018 Actual	2018/2019 Actual	2019/2020 Budget	2020/2021 Proposed	2020/2021 Approved	2020/2021 Adopted
236-2610-220-000-000	IS ADMIN	213	PERS UAL CONTRI	6,349	5,039	6,265	4,377	4,377	4,377
		220	FICA	6,161	5,098	5,758	4,185	4,185	4,185
		231	WORK COMP	403	322	382	269	269	269
		232	UNEMP COMP	157	-12	189	190	190	190
		241	ANNUITY	1,244	5,993	8,000	5,700	5,700	5,700
		242	MEDICAL	3,240	4,200	4,050	4,050	4,050	4,050
		245	REGENCE LIFE INSUR	16	18	21	21	21	21
<b>Subtotal -IS ADMIN</b>				<b>101,431</b>	<b>90,000</b>	<b>103,767</b>	<b>78,723</b>	<b>78,723</b>	<b>78,723</b>
236-2240-260-000-000	ODE PLC GRANT	319	OTHR PROF TECH SVCS	29,096	33,165	25,000	0	0	0
		324	RENTALS	0	1,071	0	0	0	0
		410	CONSUM SUPPLIES	1,793	5,349	2,000	0	0	0
		690	INDRCT FEES-ESD	9,129	8,132	0	0	0	0
<b>Subtotal -ODE PLC GRANT</b>				<b>40,017</b>	<b>47,716</b>	<b>27,000</b>	<b>0</b>	<b>0</b>	<b>0</b>
236-2243-260-000-000	FALL SUMMIT	111	LICEN SALARY	0	0	30,000	0	0	0
		211	PERS	0	0	3,728	0	0	0
		213	PERS UAL CONTRI	0	0	1,898	0	0	0
		220	FICA	0	0	2,187	0	0	0
		231	WORK COMP	0	0	170	0	0	0
		232	UNEMP COMP	0	0	600	0	0	0
		241	ANNUITY	0	0	1,750	0	0	0
		242	MEDICAL	0	0	350	0	0	0
		245	REGENCE LIFE INSUR	0	0	4	0	0	0
		312	PROF DEVL P-LICENSED	0	0	10,000	5,000	5,000	5,000
		319	OTHR PROF TECH SVCS	0	4,860	10,000	10,000	10,000	10,000
		324	RENTALS	0	0	5,000	5,000	5,000	5,000
		341	TRV IN-DIST	0	0	2,500	0	0	0
		342	TRV OUT-DIST	0	0	10,000	0	0	0
		355	PRINTING	0	1,268	4,000	4,000	4,000	4,000

**InterMountain Education Service District**  
**Special Revenue Fund Expenditure Detail**  
2020 / 2021

**FUND 236**

Budget Unit	Budget Unit Title	Acct	Account Title	2017/2018 Actual	2018/2019 Actual	2019/2020 Budget	2020/2021 Proposed	2020/2021 Approved	2020/2021 Adopted
236-2243-260-000-000	FALL SUMMIT	410	CONSUM SUPPLIES	7,600	3,972	0	7,500	7,500	7,500
		420	TEXTBOOKS	0	0	3,000	3,000	3,000	3,000
<b>Subtotal -FALL SUMMIT</b>				<b>7,600</b>	<b>10,100</b>	<b>85,187</b>	<b>34,500</b>	<b>34,500</b>	<b>34,500</b>
236-2244-260-000-000	EL ACQUSTN	111	LICEN SALARY	3,000	3,413	5,184	0	0	0
		127	SP CONTRACTS	0	3,000	650	0	0	0
		211	PERS	414	704	720	0	0	0
		213	PERS UAL CONTRI	210	497	415	0	0	0
		220	FICA	230	491	397	0	0	0
		231	WORK COMP	15	19	33	0	0	0
		232	UNEMP COMP	19	0	13	0	0	0
		242	MEDICAL	0	840	0	0	0	0
		319	OTHR PROF TECH SVCS	0	1,960	7,500	7,500	7,500	7,500
		341	TRV IN-DIST	6	0	500	500	500	500
		342	TRV OUT-DIST	0	2,751	2,000	2,000	2,000	2,000
		410	CONSUM SUPPLIES	0	698	4,500	4,500	4,500	4,500
		413	CLASSROOM SUPPLIES	0	3,261	0	0	0	0
		470	COMP SFTWRE	3,000	6,675	0	0	0	0
		480	COMPTR HRDWARE	0	0	0	0	0	0
690	INDRCT FEES-ESD	518	652	0	0	0	0		
<b>Subtotal -EL ACQUSTN</b>				<b>7,411</b>	<b>24,960</b>	<b>21,912</b>	<b>14,500</b>	<b>14,500</b>	<b>14,500</b>
236-2244-260-000-903	T3 ELL TOSA	111	LICEN SALARY	58,098	64,845	71,580	75,750	75,750	75,750
		211	PERS	4,967	5,499	9,750	10,350	10,350	10,350
		213	PERS UAL CONTRI	4,542	4,855	5,730	6,100	6,100	6,100
		220	FICA	4,445	4,961	5,475	5,800	5,800	5,800
		231	WORK COMP	294	325	363	385	385	385
		232	UNEMP COMP	132	0	180	380	380	380
		242	MEDICAL	14,850	15,960	17,400	18,000	18,000	18,000
		245	REGENCE LIFE INSUR	8	7	10	9	9	9
		312	PROF DEVL P-LICENSED	13,563	8,555	9,500	25,000	25,000	25,000
319	OTHR PROF TECH SVCS	10,000	14,881	70,000	60,000	60,000	60,000		

**FUND 236**

**InterMountain Education Service District**  
**Special Revenue Fund Expenditure Detail**  
2020 / 2021

**FUND 236**

Budget Unit	Budget Unit Title	Acct	Account Title	2017/2018 Actual	2018/2019 Actual	2019/2020 Budget	2020/2021 Proposed	2020/2021 Approved	2020/2021 Adopted
236-2244-260-000-903	T3 ELL TOSA	341	TRV IN-DIST	912	1,659	5,000	2,000	2,000	2,000
		342	TRV OUT-DIST	6,533	5,567	15,000	17,000	17,000	17,000
		351	TELEPHONE	0	178	0	0	0	0
		355	PRINTING	0	373	0	0	0	0
		410	CONSUM SUPPLIES	1,459	7,484	7,000	18,000	18,000	18,000
		413	CLASSROOM SUPPLIES	0	3,261	0	0	0	0
		470	COMP SFTWRE	0	96	0	0	0	0
		480	COMPTR HRDWARE	827	0	0	0	0	0
		690	INDRCT FEES-ESD	10,700	12,466	12,000	28,000	28,000	28,000
<b>Subtotal -T3 ELL TOSA</b>				<b>131,330</b>	<b>150,971</b>	<b>228,988</b>	<b>266,774</b>	<b>266,774</b>	<b>266,774</b>
236-5300-260-000-000	IS APPORTIONMENT	720	TRANSFR/PYMT	91,011	56,920	235,326	150,000	150,000	150,000
<b>Subtotal -IS APPORTIONMENT</b>				<b>91,011</b>	<b>56,920</b>	<b>235,326</b>	<b>150,000</b>	<b>150,000</b>	<b>150,000</b>
236-2210-300-000-000	HEALTH PATHWAY	111	LICEN SALARY	802	653	15,000	15,000	15,000	15,000
		127	SP CONTRACTS	0	1,148	0	0	0	0
		211	PERS	0	0	3,000	3,000	3,000	3,000
		220	FICA	61	138	1,147	1,147	1,147	1,147
		231	WORK COMP	4	9	150	150	150	150
		232	UNEMP COMP	10	0	5	5	5	5
		312	PROF DEVL P-LICENSED	0	900	0	0	0	0
		319	OTHR PROF TECH SVCS	0	3,240	8,000	0	0	0
		341	TRV IN-DIST	348	144	1,200	1,200	1,200	1,200
		410	CONSUM SUPPLIES	0	25	3,000	3,000	3,000	3,000
		420	TEXTBOOKS	0	6,403	5,000	5,000	5,000	5,000
		460	NON CONSUMABLE SUPPLIES	0	2,255	0	0	0	0
690	INDRCT FEES-ESD	0	1,342	3,600	0	0	0		
<b>Subtotal -HEALTH PATHWAY</b>				<b>1,226</b>	<b>16,257</b>	<b>40,102</b>	<b>28,502</b>	<b>28,502</b>	<b>28,502</b>
236-3330-310-000-000	COM TBD	410	CONSUM SUPPLIES	0	0	10,000	10,000	10,000	10,000
<b>Subtotal -COM TBD</b>				<b>0</b>	<b>0</b>	<b>10,000</b>	<b>10,000</b>	<b>10,000</b>	<b>10,000</b>
<b>236 - Total</b>				<b>640,460</b>	<b>684,228</b>	<b>1,060,493</b>	<b>900,349</b>	<b>900,349</b>	<b>900,349</b>

FUND 236

**InterMountain Education Service District**  
**Special Revenue Fund Revenue Detail**  
2020 / 2021

<b>Fund</b>	<b>Fund Title</b>	<b>Revenue Account Title</b>	<b>Budget Rev Ledger Account Title</b>	<b>2017/2018 Actual Revenue</b>	<b>2018/2019 Actual Revenue</b>	<b>2019/2020 Budget Revenue</b>	<b>2020/2021 Proposed Revenue</b>	<b>2020/2021 Approved Revenue</b>	<b>2020/2021 Adopted Revenue</b>
237	SCHOOL SAFETY	R1990	MISC REVENUE	0	0	0	0	0	0
	SCHOOL SAFETY	R4500	RESTR REV FED GOV TO STAT	0	0	150,000	150,000	150,000	150,000
	SCHOOL SAFETY	R5400	BEG FUND BAL	0	0	0	0	0	0
<b>FUND TOTAL</b>				<b>0</b>	<b>0</b>	<b>150,000</b>	<b>150,000</b>	<b>150,000</b>	<b>150,000</b>

**InterMountain Education Service District**  
**Special Revenue Fund Expenditure Detail**  
2020 / 2021

**FUND 237**

Budget Unit	Budget Unit Title	Acct	Account Title	2017/2018 Actual	2018/2019 Actual	2019/2020 Budget	2020/2021 Proposed	2020/2021 Approved	2020/2021 Adopted
237-2546-380-000-000	SCHOOL SAFETY	111	LICEN SALARY	0	0	150,000	150,000	150,000	150,000
		112	CLSIF SALARY	0	0	0	0	0	0
		113	ADM SALARY	0	0	0	0	0	0
		211	PERS	0	0	0	0	0	0
		213	PERS UAL CONTRI	0	0	0	0	0	0
		220	FICA	0	0	0	0	0	0
		231	WORK COMP	0	0	0	0	0	0
		232	UNEMP COMP	0	0	0	0	0	0
		241	ANNUITY	0	0	0	0	0	0
		242	MEDICAL	0	0	0	0	0	0
		243	HRA VEBA	0	0	0	0	0	0
		244	PACIFIC SOURCE FEE	0	0	0	0	0	0
		245	REGENCE LIFE INSUR	0	0	0	0	0	0
		312	PROF DEVLV-LICENSED	0	0	0	0	0	0
		319	OTHR PROF TECH SVCS	0	0	0	0	0	0
		341	TRV IN-DIST	0	0	0	0	0	0
		342	TRV OUT-DIST	0	0	0	0	0	0
		410	CONSUM SUPPLIES	0	0	0	0	0	0
		460	NON CONSUMABLE SUPPLIES	0	0	0	0	0	0
690	INDRCT FEES-ESD	0	0	0	0	0	0		
<b>Subtotal -SCHOOL SAFETY</b>				<b>0</b>	<b>0</b>	<b>150,000</b>	<b>150,000</b>	<b>150,000</b>	<b>150,000</b>
<b>237 - Total</b>				<b>0</b>	<b>0</b>	<b>150,000</b>	<b>150,000</b>	<b>150,000</b>	<b>150,000</b>

**InterMountain Education Service District**  
**Special Revenue Fund Revenue Detail**  
2020 / 2021

Fund	Fund Title	Revenue Account Title	Budget Rev Ledger Account Title	2017/2018 Actual Revenue	2018/2019 Actual Revenue	2019/2020 Budget Revenue	2020/2021 Proposed Revenue	2020/2021 Approved Revenue	2020/2021 Adopted Revenue
240	REN	R3201	STATE CONTRACT REV	0	0	310,000	1,365,514	1,365,514	1,365,514
<b>FUND TOTAL</b>				<b>0</b>	<b>0</b>	<b>310,000</b>	<b>1,365,514</b>	<b>1,365,514</b>	<b>1,365,514</b>

---

REN

240



**InterMountain Education Service District**  
**Special Revenue Fund Expenditure Detail**  
2020 / 2021

**FUND 240**

Budget Unit	Budget Unit Title	Acct	Account Title	2017/2018 Actual	2018/2019 Actual	2019/2020 Budget	2020/2021 Proposed	2020/2021 Approved	2020/2021 Adopted
240-2240-260-000-000	REN GRANT 1	111	LICEN SALARY	0	0	250,000	81,664	81,664	81,664
		112	CLSIF SALARY	0	0	0	26,398	26,398	26,398
		113	ADM SALARY	0	0	0	0	0	0
		211	PERS	0	0	0	15,986	15,986	15,986
		213	PERS UAL CONTRI	0	0	0	10,045	10,045	10,045
		220	FICA	0	0	0	8,270	8,270	8,270
		231	WORK COMP	0	0	0	574	574	574
		232	UNEMP COMP	0	0	0	442	442	442
		241	ANNUITY	0	0	0	225	225	225
		242	MEDICAL	0	0	0	26,700	26,700	26,700
		245	REGENCE LIFE INSUR	0	0	0	10	10	10
		312	PROF DEVL P-LICENSED	0	0	0	0	0	0
		319	OTHR PROF TECH SVCS	0	0	60,000	65,000	65,000	65,000
		341	TRV IN-DIST	0	0	0	3,000	3,000	3,000
		342	TRV OUT-DIST	0	0	0	2,000	2,000	2,000
		410	CONSUM SUPPLIES	0	0	0	4,000	4,000	4,000
		460	NON CONSUMABLE SUPPLIES	0	0	0	0	0	0
		470	COMP SFTWRE	0	0	0	0	0	0
		480	COMPTR HRDWARE	0	0	0	0	0	0
690	INDRCT FEES-ESD	0	0	0	21,200	21,200	21,200		
<b>Subtotal -REN GRANT 1</b>				<b>0</b>	<b>0</b>	<b>310,000</b>	<b>265,514</b>	<b>265,514</b>	<b>265,514</b>
240-2241-260-000-000	REN SUPPORT	312	PROF DEVL P-LICENSED	0	0	0	700,000	700,000	700,000
<b>Subtotal -REN SUPPORT</b>				<b>0</b>	<b>0</b>	<b>0</b>	<b>700,000</b>	<b>700,000</b>	<b>700,000</b>
240-5300-260-000-000	REN DISTRIBUTION	720	TRANSFR/PYMT	0	0	0	400,000	400,000	400,000
<b>Subtotal -REN DISTRIBUTION</b>				<b>0</b>	<b>0</b>	<b>0</b>	<b>400,000</b>	<b>400,000</b>	<b>400,000</b>
<b>240 - Total</b>				<b>0</b>	<b>0</b>	<b>310,000</b>	<b>1,365,514</b>	<b>1,365,514</b>	<b>1,365,514</b>

**InterMountain Education Service District**  
**Special Revenue Fund Revenue Detail**  
2020 / 2021

Fund	Fund Title	Revenue Account Title	Budget Rev Ledger Account Title	2017/2018 Actual Revenue	2018/2019 Actual Revenue	2019/2020 Budget Revenue	2020/2021 Proposed Revenue	2020/2021 Approved Revenue	2020/2021 Adopted Revenue
241	STUDENT INVESTMENT ACCT	R3201	STATE CONTRACT REV	0	0	550,000	294,682	294,682	294,682
<b>FUND TOTAL</b>				<b>0</b>	<b>0</b>	<b>550,000</b>	<b>294,682</b>	<b>294,682</b>	<b>294,682</b>

---

STUDENT INVESTMENT ACCT 241

**InterMountain Education Service District**  
**Special Revenue Fund Expenditure Detail**  
2020 / 2021

**FUND 241**

Budget Unit	Budget Unit Title	Acct	Account Title	2017/2018 Actual	2018/2019 Actual	2019/2020 Budget	2020/2021 Proposed	2020/2021 Approved	2020/2021 Adopted
241-2621-260-000-000	SIA	111	LICEN SALARY	0	0	550,000	75,472	75,472	75,472
		112	CLSIF SALARY	0	0	0	0	0	0
		113	ADM SALARY	0	0	0	110,510	110,510	110,510
		211	PERS	0	0	0	33,477	33,477	33,477
		213	PERS UAL CONTRI	0	0	0	16,439	16,439	16,439
		220	FICA	0	0	0	14,288	14,288	14,288
		231	WORK COMP	0	0	0	1,100	1,100	1,100
		232	UNEMP COMP	0	0	0	1,250	1,250	1,250
		241	ANNUITY	0	0	0	6,000	6,000	6,000
		242	MEDICAL	0	0	0	36,000	36,000	36,000
		243	HRA VEBA	0	0	0	0	0	0
		244	PACIFIC SOURCE FEE	0	0	0	51	51	51
		245	REGENCE LIFE INSUR	0	0	0	95	95	95
		312	PROF DEVL P-LICENSED	0	0	0	0	0	0
		314	PROF DEVL P-OTHER	0	0	0	0	0	0
		319	OTHR PROF TECH SVCS	0	0	0	0	0	0
		341	TRV IN-DIST	0	0	0	0	0	0
		342	TRV OUT-DIST	0	0	0	0	0	0
		410	CONSUM SUPPLIES	0	0	0	0	0	0
		460	NON CONSUMABLE SUPPLIES	0	0	0	0	0	0
480	COMPTR HRDWARE	0	0	0	0	0	0		
640	DUES & FEES	0	0	0	0	0	0		
690	INDRCT FEES-ESD	0	0	0	0	0	0		
<b>Subtotal -SIA</b>				<b>0</b>	<b>0</b>	<b>550,000</b>	<b>294,682</b>	<b>294,682</b>	<b>294,682</b>
<b>241 - Total</b>				<b>0</b>	<b>0</b>	<b>550,000</b>	<b>294,682</b>	<b>294,682</b>	<b>294,682</b>

**InterMountain Education Service District**  
**Special Revenue Fund Revenue Detail**  
2020 / 2021

<b>Fund</b>	<b>Fund Title</b>	<b>Revenue Account Title</b>	<b>Budget Rev Ledger Account Title</b>	<b>2017/2018 Actual Revenue</b>	<b>2018/2019 Actual Revenue</b>	<b>2019/2020 Budget Revenue</b>	<b>2020/2021 Proposed Revenue</b>	<b>2020/2021 Approved Revenue</b>	<b>2020/2021 Adopted Revenue</b>
245	ADMIN SPECIAL FUND	R1920	MISC DONATIONS	1,500	0	0	0	0	0
	ADMIN SPECIAL FUND	R1922	BUCK CRK/KIWANIS CABIN	1,350	21,725	22,000	12,000	12,000	12,000
	ADMIN SPECIAL FUND	R1925	EMP FUND: DONATIONS	0	0	0	0	0	0
	ADMIN SPECIAL FUND	R1941	LEA	1,942	2,064	2,000	2,000	2,000	2,000
	ADMIN SPECIAL FUND	R1945	CHILDREN'S RODEO	5,352	7,216	6,000	6,000	6,000	6,000
	ADMIN SPECIAL FUND	R1947	EMPLOYEE FUND	4,464	3,815	3,600	4,000	4,000	4,000
	ADMIN SPECIAL FUND	R1990	MISC REVENUE	1,064	1,115	500	0	0	0
	ADMIN SPECIAL FUND	R1999	EMPLOYEE POP FUND	0	0	0	0	0	0
	ADMIN SPECIAL FUND	R5200	INTER/FUND TRNSFRS	5,258	6,107	24,000	24,000	24,000	24,000
	ADMIN SPECIAL FUND	R5400	BEG FUND BAL	34,416	22,727	14,800	10,000	10,000	10,000
<b>FUND TOTAL</b>				<b>55,345</b>	<b>64,769</b>	<b>72,900</b>	<b>58,000</b>	<b>58,000</b>	<b>58,000</b>

ADMIN SPECIAL FUND      245

**InterMountain Education Service District**  
**Special Revenue Fund Expenditure Detail**  
2020 / 2021

**FUND 245**

Budget Unit	Budget Unit Title	Acct	Account Title	2017/2018 Actual	2018/2019 Actual	2019/2020 Budget	2020/2021 Proposed	2020/2021 Approved	2020/2021 Adopted
245-2145-110-000-000	OSSA ADMIN	353	POSTAGE/FREIGHT	1,064	458	2,100	500	500	500
<b>Subtotal -OSSA ADMIN</b>				<b>1,064</b>	<b>458</b>	<b>2,100</b>	<b>500</b>	<b>500</b>	<b>500</b>
245-2148-110-000-000	CHLD RODEO	341	TRV IN-DIST	0	0	30	30	30	30
		353	POSTAGE/FREIGHT	1	24	50	50	50	50
		355	PRINTING	155	263	500	500	500	500
		376	SPEC ACTIVITIES	0	3,285	0	0	0	0
		410	CONSUM SUPPLIES	6,655	6,510	5,000	5,000	5,000	5,000
<b>Subtotal -CHLD RODEO</b>				<b>6,812</b>	<b>10,082</b>	<b>5,580</b>	<b>5,580</b>	<b>5,580</b>	<b>5,580</b>
245-2579-110-000-000	CENTR CATER	410	CONSUM SUPPLIES	7,200	8,473	18,000	18,000	18,000	18,000
		411	MISC SUPPLIES	0	0	2,000	2,000	2,000	2,000
<b>Subtotal -CENTR CATER</b>				<b>7,200</b>	<b>8,473</b>	<b>20,000</b>	<b>20,000</b>	<b>20,000</b>	<b>20,000</b>
245-3300-110-000-000	BUCK CRK CABIN	319	OTHR PROF TECH SVCS	3,957	8,799	0	3,000	3,000	3,000
		322	REPAIR & MAINT	2,981	3,390	20,000	7,000	7,000	7,000
		325	ELECTRICITY	1,012	1,049	1,700	1,700	1,700	1,700
		326	HEAT	1,630	240	3,000	3,000	3,000	3,000
		327	WATER & SEWER	0	0	500	500	500	500
		341	TRV IN-DIST	0	0	250	0	0	0
		355	PRINTING	0	0	50	0	0	0
		410	CONSUM SUPPLIES	1,925	2,069	2,000	2,000	2,000	2,000
		460	NON CONSUMABLE SUPPLIES	1,954	3,726	5,000	2,500	2,500	2,500
		640	DUES & FEES	531	300	6,220	6,220	6,220	6,220
		653	PROP INSUR	0	0	0	0	0	0
<b>Subtotal -BUCK CRK CABIN</b>				<b>13,989</b>	<b>19,573</b>	<b>38,720</b>	<b>25,920</b>	<b>25,920</b>	<b>25,920</b>
245-2649-115-000-000	EMPLOYEE FUND	410	CONSUM SUPPLIES	3,554	6,596	6,000	6,000	6,000	6,000
		460	NON CONSUMABLE SUPPLIES	0	0	0	0	0	0
		640	DUES & FEES	0	0	500	0	0	0
<b>Subtotal -EMPLOYEE FUND</b>				<b>3,554</b>	<b>6,596</b>	<b>6,500</b>	<b>6,000</b>	<b>6,000</b>	<b>6,000</b>
<b>245 - Total</b>				<b>32,618</b>	<b>45,182</b>	<b>72,900</b>	<b>58,000</b>	<b>58,000</b>	<b>58,000</b>

**FUND 245**

**InterMountain Education Service District**  
**Special Revenue Fund Revenue Detail**  
2020 / 2021

<b>Fund</b>	<b>Fund Title</b>	<b>Revenue Account Title</b>	<b>Budget Rev Ledger Account Title</b>	<b>2017/2018 Actual Revenue</b>	<b>2018/2019 Actual Revenue</b>	<b>2019/2020 Budget Revenue</b>	<b>2020/2021 Proposed Revenue</b>	<b>2020/2021 Approved Revenue</b>	<b>2020/2021 Adopted Revenue</b>
247	RIVERBEND YOUTH	R1990	MISC REVENUE	0	0	4,500	4,500	4,500	4,500
	RIVERBEND YOUTH	R5400	BEG FUND BAL	4,346	4,066	500	500	500	500
<b>FUND TOTAL</b>				<b>4,346</b>	<b>4,066</b>	<b>5,000</b>	<b>5,000</b>	<b>5,000</b>	<b>5,000</b>

**InterMountain Education Service District**  
**Special Revenue Fund Expenditure Detail**  
2020 / 2021

**FUND 247**

Budget Unit	Budget Unit Title	Acct	Account Title	2017/2018 Actual	2018/2019 Actual	2019/2020 Budget	2020/2021 Proposed	2020/2021 Approved	2020/2021 Adopted
247-1299-211-000-000	YOUTH	324	RENTALS	0	0	100	100	100	100
		353	POSTAGE/FREIGHT	0	0	100	100	100	100
		410	CONSUM SUPPLIES	280	0	2,300	2,300	2,300	2,300
		460	NON CONSUMABLE SUPPLIES	0	0	2,500	2,500	2,500	2,500
<b>Subtotal -YOUTH</b>				<b>280</b>	<b>0</b>	<b>5,000</b>	<b>5,000</b>	<b>5,000</b>	<b>5,000</b>
<b>247 - Total</b>				<b>280</b>	<b>0</b>	<b>5,000</b>	<b>5,000</b>	<b>5,000</b>	<b>5,000</b>

**InterMountain Education Service District**  
**Special Revenue Fund Revenue Detail**  
2020 / 2021

<b>Fund</b>	<b>Fund Title</b>	<b>Revenue Account Title</b>	<b>Budget Rev Ledger Account Title</b>	<b>2017/2018 Actual Revenue</b>	<b>2018/2019 Actual Revenue</b>	<b>2019/2020 Budget Revenue</b>	<b>2020/2021 Proposed Revenue</b>	<b>2020/2021 Approved Revenue</b>	<b>2020/2021 Adopted Revenue</b>
250	STEP GRANT	R1920	MISC DONATIONS	0	0	0	0	0	0
	STEP GRANT	R1941	LEA	0	0	0	0	0	0
	STEP GRANT	R1990	MISC REVENUE	0	0	0	0	0	0
	STEP GRANT	R3201	STATE CONTRACT REV	58,160	0	0	0	0	0
	STEP GRANT	R3299	RESTR GRANTS OTHER	0	0	0	0	0	0
	STEP GRANT	R5400	BEG FUND BAL	0	0	0	0	0	0
<b>FUND TOTAL</b>				<b>58,160</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

STEP GRANT                      250



**InterMountain Education Service District**  
**Special Revenue Fund Expenditure Detail**  
2020 / 2021

**FUND 250**

Budget Unit	Budget Unit Title	Acct	Account Title	2017/2018 Actual	2018/2019 Actual	2019/2020 Budget	2020/2021 Proposed	2020/2021 Approved	2020/2021 Adopted
250-1280-000-000-000	TECH PROGRAM	112	CLSIF SALARY	30,714	0	0	0	0	0
		213	PERS UAL CONTRI	1,015	0	0	0	0	0
		220	FICA	2,350	0	0	0	0	0
		231	WORK COMP	190	0	0	0	0	0
		319	OTHR PROF TECH SVCS	0	0	0	0	0	0
		324	RENTALS	0	0	0	0	0	0
		331	STDNT TRANS	0	0	0	0	0	0
		341	TRV IN-DIST	0	0	0	0	0	0
		353	POSTAGE/FREIGHT	4	0	0	0	0	0
		354	ADVERTISING	0	0	0	0	0	0
		355	PRINTING	0	0	0	0	0	0
		410	CONSUM SUPPLIES	0	0	0	0	0	0
		460	NON CONSUMABLE SUPPLIES	0	0	0	0	0	0
		470	COMP SFTWRE	3,481	0	0	0	0	0
		540	EQUIP > \$5000	17,636	0	0	0	0	0
		690	INDRCT FEES-ESD	2,770	0	0	0	0	0
<b>Subtotal -TECH PROGRAM</b>				<b>58,160</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>250 - Total</b>				<b>58,160</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**InterMountain Education Service District**  
**Special Revenue Fund Revenue Detail**  
2020 / 2021

<b>Fund</b>	<b>Fund Title</b>	<b>Revenue Account Title</b>	<b>Budget Rev Ledger Account Title</b>	<b>2017/2018 Actual Revenue</b>	<b>2018/2019 Actual Revenue</b>	<b>2019/2020 Budget Revenue</b>	<b>2020/2021 Proposed Revenue</b>	<b>2020/2021 Approved Revenue</b>	<b>2020/2021 Adopted Revenue</b>
252	RIVERBEND CONTRACT	R1990	MISC REVENUE	300	0	0	0	0	0
	RIVERBEND CONTRACT	R1998	IT/E-RATE AWARDS	20,483	30,725	0	0	0	0
	RIVERBEND CONTRACT	R3201	STATE CONTRACT REV	374,713	430,913	365,804	386,470	386,470	386,470
	RIVERBEND CONTRACT	R3299	RESTR GRANTS OTHER	0	10,033	13,000	13,000	13,000	13,000
	RIVERBEND CONTRACT	R4300	RESTRICT REV FED GOV	32,832	28,320	10,000	10,000	10,000	10,000
	RIVERBEND CONTRACT	R5400	BEG FUND BAL	51,073	71,856	70,000	55,000	55,000	55,000
<b>FUND TOTAL</b>				<b>479,401</b>	<b>571,847</b>	<b>458,804</b>	<b>464,470</b>	<b>464,470</b>	<b>464,470</b>

**InterMountain Education Service District**  
**Special Revenue Fund Expenditure Detail**  
2020 / 2021

**FUND 252**

Budget Unit	Budget Unit Title	Acct	Account Title	2017/2018 Actual	2018/2019 Actual	2019/2020 Budget	2020/2021 Proposed	2020/2021 Approved	2020/2021 Adopted
252-1294-211-000-000	RB	111	LICEN SALARY	141,642	136,493	145,800	156,870	156,870	156,870
		112	CLSIF SALARY	42,845	44,412	45,276	46,609	46,609	46,609
		113	ADM SALARY	23,949	24,668	25,162	20,100	20,100	20,100
		211	PERS	22,664	24,219	35,222	41,500	41,500	41,500
		213	PERS UAL CONTRI	16,309	15,418	17,299	17,960	17,960	17,960
		220	FICA	15,383	15,277	16,545	17,175	17,175	17,175
		231	WORK COMP	1,077	1,021	1,129	1,162	1,162	1,162
		232	UNEMP COMP	453	0	541	1,123	1,123	1,123
		241	ANNUITY	0	1,966	2,016	1,386	1,386	1,386
		242	MEDICAL	52,617	57,110	59,508	59,760	59,760	59,760
		245	REGENCE LIFE INSUR	24	23	23	25	25	25
		312	PROF DEVL P-LICENSED	0	0	0	1,000	1,000	1,000
		314	PROF DEVL P-OTHER	0	0	0	0	0	0
		319	OTHR PROF TECH SVCS	19,331	15,740	18,000	15,000	15,000	15,000
		328	GARBAGE	481	0	500	500	500	500
		341	TRV IN-DIST	46	12	100	100	100	100
		342	TRV OUT-DIST	342	1,157	1,000	1,000	1,000	1,000
		351	TELEPHONE	1,992	0	2,500	0	0	0
		353	POSTAGE/FREIGHT	98	122	1,100	500	500	500
		354	ADVERTISING	0	0	0	0	0	0
		355	PRINTING	0	0	0	0	0	0
		356	TELECOMM	22,759	22,759	10,000	15,000	15,000	15,000
		374	STUDENT TUITION	584	2,087	3,000	3,000	3,000	3,000
		389	COPIER/OTHER EQUIP LEASE	1,587	1,603	2,500	2,500	2,500	2,500
		392	XEROX-COPY-FAX	84	105	200	200	200	200
		410	CONSUM SUPPLIES	4,259	21,913	12,000	6,000	6,000	6,000
		412	OFFICE SUPPLIES	0	0	500	500	500	500
		420	TEXTBOOKS	91	2,197	1,500	1,500	1,500	1,500
		430	LIB BOOKS	0	1,317	1,500	1,000	1,000	1,000
		440	PERIODICALS	191	190	500	500	500	500

**FUND 252**

**InterMountain Education Service District**  
**Special Revenue Fund Expenditure Detail**  
2020 / 2021

**FUND 252**

Budget Unit	Budget Unit Title	Acct	Account Title	2017/2018 Actual	2018/2019 Actual	2019/2020 Budget	2020/2021 Proposed	2020/2021 Approved	2020/2021 Adopted
252-1294-211-000-000	RB	460	NON CONSUMABLE SUPPLIES	6,788	18,114	10,000	10,000	10,000	10,000
		470	COMP SFTWRE	120	1,110	1,500	1,500	1,500	1,500
		480	COMPTR HRDWARE	0	18,455	0	0	0	0
		640	DUES & FEES	1,299	6,200	6,000	6,000	6,000	6,000
		670	TAXES/LICENSES	0	0	0	0	0	0
		690	INDRCT FEES-ESD	30,529	35,580	37,883	35,000	35,000	35,000
<b>Subtotal -RB</b>				<b>407,544</b>	<b>469,266</b>	<b>458,804</b>	<b>464,470</b>	<b>464,470</b>	<b>464,470</b>
<b>252 - Total</b>				<b>407,544</b>	<b>469,266</b>	<b>458,804</b>	<b>464,470</b>	<b>464,470</b>	<b>464,470</b>

**InterMountain Education Service District**  
**Special Revenue Fund Revenue Detail**  
2020 / 2021

Fund	Fund Title	Revenue Account Title	Budget Rev Ledger Account Title	2017/2018 Actual Revenue	2018/2019 Actual Revenue	2019/2020 Budget Revenue	2020/2021 Proposed Revenue	2020/2021 Approved Revenue	2020/2021 Adopted Revenue
260	IDEA	R1941	LEA	0	0	0	0	0	0
	IDEA	R4508	PL 101-476 IDEA	1,613,135	1,688,104	2,504,894	1,306,654	1,306,654	1,306,654
	IDEA	R4508.02	IDEA 619	9,515	30,839	0	0	0	0
	IDEA	R5200	INTER/FUND TRNSFRS	0	0	0	0	0	0
	IDEA	R5400	BEG FUND BAL	0	0	0	0	0	0
<b>FUND TOTAL</b>				<b>1,622,651</b>	<b>1,718,943</b>	<b>2,504,894</b>	<b>1,306,654</b>	<b>1,306,654</b>	<b>1,306,654</b>

**InterMountain Education Service District**  
**Special Revenue Fund Expenditure Detail**  
2020 / 2021

**FUND 260**

Budget Unit	Budget Unit Title	Acct	Account Title	2017/2018 Actual	2018/2019 Actual	2019/2020 Budget	2020/2021 Proposed	2020/2021 Approved	2020/2021 Adopted
260-2134-200-320-000	NRSE	111	LICEN SALARY	42,791	44,075	0	0	0	0
		112	CLSIF SALARY	17,947	18,600	0	0	0	0
		211	PERS	7,813	7,913	0	0	0	0
		213	PERS UAL CONTRI	4,758	4,701	0	0	0	0
		220	FICA	4,997	5,101	0	0	0	0
		231	WORK COMP	318	313	0	0	0	0
		232	UNEMP COMP	124	0	0	0	0	0
		242	MEDICAL	20,250	21,000	0	0	0	0
		244	PACIFIC SOURCE FEE	0	0	0	0	0	0
		245	REGENCE LIFE INSUR	10	9	0	0	0	0
		312	PROF DEVL P-LICENSED	840	190	0	0	0	0
		341	TRV IN-DIST	9,192	9,352	0	0	0	0
		342	TRV OUT-DIST	2,364	741	0	0	0	0
		351	TELEPHONE	0	0	0	0	0	0
		353	POSTAGE/FREIGHT	4	3	0	0	0	0
		355	PRINTING	0	0	0	0	0	0
		410	CONSUM SUPPLIES	547	0	0	0	0	0
460	NON CONSUMABLE SUPPLIES	0	38	0	0	0	0		
<b>Subtotal -NRSE</b>				<b>111,956</b>	<b>112,036</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
260-2160-200-320-000	ASST TECH	111	LICEN SALARY	0	0	0	0	0	0
		211	PERS	0	0	0	0	0	0
		213	PERS UAL CONTRI	0	0	0	0	0	0
		220	FICA	0	0	0	0	0	0
		231	WORK COMP	0	0	0	0	0	0
		232	UNEMP COMP	0	0	0	0	0	0
		242	MEDICAL	0	0	0	0	0	0
		244	PACIFIC SOURCE FEE	0	0	0	0	0	0
		245	REGENCE LIFE INSUR	0	0	0	0	0	0

**FUND 260**

**InterMountain Education Service District**  
**Special Revenue Fund Expenditure Detail**  
2020 / 2021

**FUND 260**

Budget Unit	Budget Unit Title	Acct	Account Title	2017/2018 Actual	2018/2019 Actual	2019/2020 Budget	2020/2021 Proposed	2020/2021 Approved	2020/2021 Adopted
260-2160-200-320-000	ASST TECH	342	TRV OUT-DIST	0	0	0	0	0	0
		460	NON CONSUMABLE SUPPLIES	0	0	0	0	0	0
<b>Subtotal -ASST TECH</b>				<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
260-2162-200-320-000	PRVT SCHL	319	OTHR PROF TECH SVCS	0	0	500	500	500	500
<b>Subtotal -PRVT SCHL</b>				<b>0</b>	<b>0</b>	<b>500</b>	<b>500</b>	<b>500</b>	<b>500</b>
260-5300-200-000-000	APPORTIONMENT	720	TRANSFR/PYMT	926,545	963,420	1,695,890	500,000	500,000	500,000
<b>Subtotal -APPORTIONMENT</b>				<b>926,545</b>	<b>963,420</b>	<b>1,695,890</b>	<b>500,000</b>	<b>500,000</b>	<b>500,000</b>
260-1260-420-320-000	CF IDEA EI	111	LICEN SALARY	40,961	89,180	86,700	89,250	89,250	89,250
		112	CLSIF SALARY	0	0	11,110	0	0	0
		211	PERS	5,648	9,827	14,158	14,579	14,579	14,579
		213	PERS UAL CONTRI	3,209	6,689	6,934	7,140	7,140	7,140
		220	FICA	2,874	6,369	6,630	6,828	6,828	6,828
		231	WORK COMP	209	435	449	459	459	459
		232	UNEMP COMP	84	0	217	447	447	447
		242	MEDICAL	9,720	21,146	20,880	21,600	21,600	21,600
		244	PACIFIC SOURCE FEE	0	0	35	33	33	33
		245	REGENCE LIFE INSUR	5	9	9	9	9	9
		341	TRV IN-DIST	353	0	0	0	0	0
<b>Subtotal -CF IDEA EI</b>				<b>63,062</b>	<b>133,654</b>	<b>147,122</b>	<b>140,345</b>	<b>140,345</b>	<b>140,345</b>
260-2140-420-320-000	CF IDEA PSY	111	LICEN SALARY	51,202	53,113	54,168	55,783	55,783	55,783
		211	PERS	4,331	4,504	7,373	7,595	7,595	7,595
		213	PERS UAL CONTRI	4,011	3,984	4,334	4,463	4,463	4,463
		220	FICA	3,782	3,953	4,144	4,268	4,268	4,268
		231	WORK COMP	260	259	275	282	282	282
		232	UNEMP COMP	102	0	136	280	280	280
		242	MEDICAL	12,150	12,600	13,050	13,500	13,500	13,500
		244	PACIFIC SOURCE FEE	10	0	41	41	41	41
		245	REGENCE LIFE INSUR	6	6	7	6	6	6
<b>Subtotal -CF IDEA PSY</b>				<b>75,854</b>	<b>78,418</b>	<b>83,528</b>	<b>86,218</b>	<b>86,218</b>	<b>86,218</b>
260-2152-420-320-000	CF IDEA SLP	111	LICEN SALARY	36,003	31,360	44,168	45,195	45,195	45,195

**FUND 260**

**InterMountain Education Service District**  
**Special Revenue Fund Expenditure Detail**  
2020 / 2021

**FUND 260**

Budget Unit	Budget Unit Title	Acct	Account Title	2017/2018 Actual	2018/2019 Actual	2019/2020 Budget	2020/2021 Proposed	2020/2021 Approved	2020/2021 Adopted
260-2152-420-320-000	CF IDEA SLP	211	PERS	4,964	4,331	8,418	8,615	8,615	8,615
		213	PERS UAL CONTRI	2,820	2,352	3,554	3,616	3,616	3,616
		220	FICA	2,597	2,271	3,380	3,459	3,459	3,459
		231	WORK COMP	181	152	225	227	227	227
		232	UNEMP COMP	72	0	110	227	227	227
		242	MEDICAL	8,100	7,056	10,092	10,440	10,440	10,440
		245	REGENCE LIFE INSUR	4	3	6	6	6	6
<b>Subtotal -CF IDEA SLP</b>				<b>54,742</b>	<b>47,525</b>	<b>69,953</b>	<b>71,785</b>	<b>71,785</b>	<b>71,785</b>
260-2160-480-320-000	OT/PT	111	LICEN SALARY	217,374	210,953	250,379	250,175	250,175	250,175
		112	CLSIF SALARY	22,227	23,562	44,363	45,111	45,111	45,111
		211	PERS	26,523	19,750	42,855	43,405	43,405	43,405
		213	PERS UAL CONTRI	18,763	17,794	23,500	23,623	23,623	23,623
		220	FICA	17,628	17,395	22,472	22,590	22,590	22,590
		231	WORK COMP	1,221	1,142	1,538	1,632	1,632	1,632
		232	UNEMP COMP	506	0	735	1,477	1,477	1,477
		242	MEDICAL	53,673	56,312	73,428	75,960	75,960	75,960
		245	REGENCE LIFE INSUR	28	13	31	33	33	33
		312	PROF DEVL P-LICENSED	2,120	275	4,000	4,000	4,000	4,000
		319	OTHR PROF TECH SVCS	0	285	0	0	0	0
		322	REPAIR & MAINT	0	0	500	500	500	500
		325	ELECTRICITY	3,072	2,489	3,000	0	0	0
		326	HEAT	740	810	1,000	0	0	0
		327	WATER & SEWER	1,136	822	800	0	0	0
		341	TRV IN-DIST	16,829	23,565	20,000	20,000	20,000	20,000
		342	TRV OUT-DIST	3,231	770	3,000	3,000	3,000	3,000
		351	TELEPHONE	4,954	1,204	1,500	1,500	1,500	1,500
		353	POSTAGE/FREIGHT	26	10	300	300	300	300
		355	PRINTING	38	25	500	500	500	500
410	CONSUM SUPPLIES	404	1,734	2,000	2,000	2,000	2,000		
412	OFFICE SUPPLIES	0	0	1,000	1,000	1,000	1,000		

**FUND 260**



**InterMountain Education Service District**  
**Special Revenue Fund Expenditure Detail**  
2020 / 2021

**FUND 260**

Budget Unit	Budget Unit Title	Acct	Account Title	2017/2018 Actual	2018/2019 Actual	2019/2020 Budget	2020/2021 Proposed	2020/2021 Approved	2020/2021 Adopted
260-2160-480-320-000	OT/PT	430	LIB BOOKS	0	0	250	250	250	250
		440	PERIODICALS	0	0	250	250	250	250
		460	NON CONSUMABLE SUPPLIES	0	292	2,000	2,000	2,000	2,000
		470	COMP SFTWRE	0	0	200	200	200	200
		471	TEST KITS	0	0	2,000	2,000	2,000	2,000
		480	COMPTR HRDWARE	0	4,687	5,700	5,700	5,700	5,700
		640	DUES & FEES	0	0	600	600	600	600
<b>Subtotal -OT/PT</b>				<b>390,491</b>	<b>383,888</b>	<b>507,901</b>	<b>507,806</b>	<b>507,806</b>	<b>507,806</b>
<b>260 - Total</b>				<b>1,622,651</b>	<b>1,718,943</b>	<b>2,504,894</b>	<b>1,306,654</b>	<b>1,306,654</b>	<b>1,306,654</b>

**InterMountain Education Service District**  
**Special Revenue Fund Revenue Detail**  
2020 / 2021

<b>Fund</b>	<b>Fund Title</b>	<b>Revenue Account Title</b>	<b>Budget Rev Ledger Account Title</b>	<b>2017/2018 Actual Revenue</b>	<b>2018/2019 Actual Revenue</b>	<b>2019/2020 Budget Revenue</b>	<b>2020/2021 Proposed Revenue</b>	<b>2020/2021 Approved Revenue</b>	<b>2020/2021 Adopted Revenue</b>
263	STAFF REIMBURSEMENT	R1941	LEA	458,005	683,253	842,448	874,379	874,379	874,379
	STAFF REIMBURSEMENT	R1941.05	MALHUER SCHOOLS/LEA	0	0	100,000	100,000	100,000	100,000
	STAFF REIMBURSEMENT	R1990	MISC REVENUE	154,654	78,265	0	0	0	0
	STAFF REIMBURSEMENT	R3201	STATE CONTRACT REV	0	0	0	0	0	0
	STAFF REIMBURSEMENT	R5400	BEG FUND BAL	0	0	0	0	0	0
<b>FUND TOTAL</b>				<b>612,659</b>	<b>761,517</b>	<b>942,448</b>	<b>974,379</b>	<b>974,379</b>	<b>974,379</b>

STAFF REIMBURSEMENT      263

**InterMountain Education Service District**  
**Special Revenue Fund Expenditure Detail**  
2020 / 2021

**FUND 263**

Budget Unit	Budget Unit Title	Acct	Account Title	2017/2018 Actual	2018/2019 Actual	2019/2020 Budget	2020/2021 Proposed	2020/2021 Approved	2020/2021 Adopted
263-2520-120-000-000	BUSINESS SERVICES	112	CLSIF SALARY	143,800	147,697	143,400	163,200	163,200	163,200
		113	ADM SALARY	11,190	11,693	12,100	12,500	12,500	12,500
		211	PERS	12,544	12,973	21,163	23,901	23,901	23,901
		213	PERS UAL CONTRI	12,137	11,936	12,440	14,100	14,100	14,100
		220	FICA	11,458	11,798	11,895	13,435	13,435	13,435
		231	WORK COMP	805	802	896	893	893	893
		232	UNEMP COMP	325	0	389	880	880	880
		241	ANNUITY	622	623	623	623	623	623
		242	MEDICAL	38,065	36,841	40,890	42,300	42,300	42,300
		244	PACIFIC SOURCE FEE	13	0	51	51	51	51
		245	REGENCE LIFE INSUR	27	23	24	25	25	25
		791	OMAP FEES - DISTRICTS		73,695	42,361	50,000	250,000	250,000
<b>Subtotal -BUSINESS SERVICES</b>				<b>304,681</b>	<b>276,745</b>	<b>293,871</b>	<b>521,908</b>	<b>521,908</b>	<b>521,908</b>
263-2119-200-000-000	DHS CARE	112	CLSIF SALARY	102,528	99,481	119,880	25,000	25,000	25,000
		211	PERS	7,804	7,559	16,564	6,385	6,385	6,385
		213	PERS UAL CONTRI	8,023	7,580	9,591	6,692	6,692	6,692
		220	FICA	7,703	7,513	9,175	6,400	6,400	6,400
		231	WORK COMP	565	520	650	446	446	446
		232	UNEMP COMP	218	0	301	419	419	419
		242	MEDICAL	48,700	36,210	42,282	0	0	0
		243	HRA VEBA	0	2,352	10,440	0	0	0
		245	REGENCE LIFE INSUR	25	20	25	0	0	0
		312	PROF DEVL P-LICENSED	684	0	0	0	0	0
		314	PROF DEVL P-OTHER	0	197	0	0	0	0
		341	TRV IN-DIST	3,915	4,049	0	0	0	0
		342	TRV OUT-DIST	407	0	0	0	0	0
		351	TELEPHONE	0	1,584	0	0	0	0
		355	PRINTING	9	0	0	0	0	0

**FUND 263**

**InterMountain Education Service District**  
**Special Revenue Fund Expenditure Detail**  
2020 / 2021

**FUND 263**

Budget Unit	Budget Unit Title	Acct	Account Title	2017/2018 Actual	2018/2019 Actual	2019/2020 Budget	2020/2021 Proposed	2020/2021 Approved	2020/2021 Adopted
263-2119-200-000-000	DHS CARE	410	CONSUM SUPPLIES	289	18	0	0	0	0
		480	COMPTR HRDWARE	0	181	0	0	0	0
<b>Subtotal -DHS CARE</b>				<b>180,871</b>	<b>167,263</b>	<b>208,908</b>	<b>45,342</b>	<b>45,342</b>	<b>45,342</b>
263-2162-200-000-000	MORROW CCC	112	CLSIF SALARY	25,804	24,060	100,644	0	0	0
		211	PERS	2,183	2,040	3,491	0	0	0
		213	PERS UAL CONTRI	2,027	1,804	2,052	0	0	0
		220	FICA	1,848	1,777	1,962	0	0	0
		231	WORK COMP	141	125	138	0	0	0
		232	UNEMP COMP	50	0	65	0	0	0
		242	MEDICAL	11,071	10,080	10,440	0	0	0
		243	HRA VEBA	0	0	0	0	0	0
		245	REGENCE LIFE INSUR	5	4	5	0	0	0
		314	PROF DEVL P-OTHER	0	0	0	0	0	0
		341	TRV IN-DIST	0	0	0	0	0	0
		342	TRV OUT-DIST	0	0	0	0	0	0
		410	CONSUM SUPPLIES	230	0	0	0	0	0
480	COMPTR HRDWARE	0	0	0	0	0	0		
<b>Subtotal -MORROW CCC</b>				<b>43,358</b>	<b>39,891</b>	<b>118,797</b>	<b>0</b>	<b>0</b>	<b>0</b>
263-2242-260-000-000	ELL SERVICES	111	LICEN SALARY	0	0	45,000	45,000	45,000	45,000
		213	PERS UAL CONTRI	0	0	8,450	8,450	8,450	8,450
		220	FICA	0	0	3,250	3,250	3,250	3,250
		231	WORK COMP	0	0	9,750	9,750	9,750	9,750
		232	UNEMP COMP	0	0	4,972	4,972	4,972	4,972
		242	MEDICAL	0	0	17,400	17,400	17,400	17,400
		245	REGENCE LIFE INSUR	0	0	10	10	10	10
		341	TRV IN-DIST	0	0	1,000	1,000	1,000	1,000
		410	CONSUM SUPPLIES	0	0	1,000	1,000	1,000	1,000
<b>Subtotal -ELL SERVICES</b>				<b>0</b>	<b>0</b>	<b>90,832</b>	<b>90,832</b>	<b>90,832</b>	<b>90,832</b>
263-1286-320-000-000	MC STUDENT INTERNS	127	SP CONTRACTS	0	0	0	72,000	72,000	72,000
		213	PERS UAL CONTRI	0	0	0	6,561	6,561	6,561

**FUND 263**

**InterMountain Education Service District**  
**Special Revenue Fund Expenditure Detail**  
2020 / 2021

**FUND 263**

Budget Unit	Budget Unit Title	Acct	Account Title	2017/2018 Actual	2018/2019 Actual	2019/2020 Budget	2020/2021 Proposed	2020/2021 Approved	2020/2021 Adopted
263-1286-320-000-000	MC STUDENT INTERNS	220	FICA	0	0	0	6,509	6,509	6,509
		231	WORK COMP	0	0	0	1,380	1,380	1,380
		232	UNEMP COMP	0	0	0	153	153	153
		242	MEDICAL	0	0	0	2,533	2,533	2,533
		245	REGENCE LIFE INSUR	0	0	0	10	10	10
		341	TRV IN-DIST	0	0	0	500	500	500
<b>Subtotal -MC STUDENT INTERNS</b>				<b>0</b>	<b>0</b>	<b>0</b>	<b>89,646</b>	<b>89,646</b>	<b>89,646</b>
263-2210-320-000-000	SCH IMP/SCIKT/ODSY/CTE	111	LICEN SALARY	15,403	16,579	11,153	22,300	22,300	22,300
		122	CLSF SUB SALARY	0	0	0	1,621	1,621	1,621
		127	SP CONTRACTS	0	0	0	2,598	2,598	2,598
		211	PERS	0	181	0	1,896	1,896	1,896
		213	PERS UAL CONTRI	1,191	1,319	813	2,075	2,075	2,075
		220	FICA	1,178	1,268	777	2,005	2,005	2,005
		231	WORK COMP	85	84	56	142	142	142
		232	UNEMP COMP	48	0	0	50	50	50
		242	MEDICAL	0	0	0	4,800	4,800	4,800
		245	REGENCE LIFE INSUR	0	0	0	2	2	2
		319	OTHR PROF TECH SVCS	0	0	75,000	65,867	65,867	65,867
		341	TRV IN-DIST	0	275	0	129	129	129
		342	TRV OUT-DIST	0	61	0	0	0	0
		410	CONSUM SUPPLIES	0	29,567	0	35,000	35,000	35,000
		460	NON CONSUMABLE SUPPLIES	0	143,691	0	0	0	0
<b>Subtotal -SCH IMP/SCIKT/ODSY/CTE</b>				<b>17,905</b>	<b>193,025</b>	<b>87,799</b>	<b>138,485</b>	<b>138,485</b>	<b>138,485</b>
263-2160-480-000-000	OT BILL BACK	112	CLSIF SALARY	0	876	0	0	0	0
		213	PERS UAL CONTRI	0	68	0	0	0	0
		220	FICA	0	67	0	0	0	0
		231	WORK COMP	0	4	0	0	0	0
<b>Subtotal -OT BILL BACK</b>				<b>0</b>	<b>1,015</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
263-1271-802-000-000	MOR CO MIGR	111	LICEN SALARY	14,790	15,186	50,000	10,000	10,000	10,000
		112	CLSIF SALARY	7,054	9,259	8,000	3,667	3,667	3,667

**FUND 263**

**InterMountain Education Service District**  
**Special Revenue Fund Expenditure Detail**  
2020 / 2021

**FUND 263**

Budget Unit	Budget Unit Title	Acct	Account Title	2017/2018 Actual	2018/2019 Actual	2019/2020 Budget	2020/2021 Proposed	2020/2021 Approved	2020/2021 Adopted
263-1271-802-000-000	MOR CO MIGR	113	ADM SALARY	624	1,125	0	0	0	0
		121	LIC SUB SALARY	0	439	200	445	445	445
		122	CLSIF SUB SALARY	0	172	0	0	0	0
		211	PERS	1,996	2,314	3,342	1,525	1,525	1,525
		213	PERS UAL CONTRI	1,488	1,738	1,305	821	821	821
		220	FICA	1,719	2,003	4,437	848	848	848
		231	WORK COMP	126	120	250	153	153	153
		232	UNEMP COMP	176	0	480	480	480	480
		331	STDNT TRANS	4,660	4,477	5,000	5,000	5,000	5,000
		410	CONSUM SUPPLIES	0	0	200	200	200	200
<b>Subtotal -MOR CO MIGR</b>				<b>32,633</b>	<b>36,833</b>	<b>73,214</b>	<b>23,139</b>	<b>23,139</b>	<b>23,139</b>
263-3100-802-000-000	MOR CO FD SVC	112	CLSIF SALARY	1,136	1,022	6,000	2,000	2,000	2,000
		211	PERS	93	44	600	600	600	600
		213	PERS UAL CONTRI	76	70	500	500	500	500
		220	FICA	87	78	500	500	500	500
		231	WORK COMP	7	5	50	50	50	50
		232	UNEMP COMP	9	0	70	70	70	70
<b>Subtotal -MOR CO FD SVC</b>				<b>1,408</b>	<b>1,220</b>	<b>7,720</b>	<b>3,720</b>	<b>3,720</b>	<b>3,720</b>
263-1291-804-000-000	UMATILLA MIGR	111	LICEN SALARY	12,226	15,207	25,000	25,000	25,000	25,000
		112	CLSIF SALARY	7,387	14,610	15,000	15,000	15,000	15,000
		113	ADM SALARY	1,795	2,950	0	0	0	0
		121	LIC SUB SALARY	0	279	1,734	1,734	1,734	1,734
		122	CLSIF SUB SALARY	0	126	844	844	844	844
		211	PERS	1,606	2,635	2,720	2,720	2,720	2,720
		213	PERS UAL CONTRI	1,532	1,990	2,880	2,880	2,880	2,880
		220	FICA	1,638	2,538	2,448	2,448	2,448	2,448
		231	WORK COMP	122	187	19	19	19	19
		232	UNEMP COMP	0	0	277	277	277	277
		242	MEDICAL	0	0	185	185	185	185
		245	REGENCE LIFE INSUR	0	0	0	0	0	0

**FUND 263**

**InterMountain Education Service District**  
**Special Revenue Fund Expenditure Detail**  
2020 / 2021

**FUND 263**

Budget Unit	Budget Unit Title	Acct	Account Title	2017/2018 Actual	2018/2019 Actual	2019/2020 Budget	2020/2021 Proposed	2020/2021 Approved	2020/2021 Adopted
263-1291-804-000-000	UMATILLA MIGR	331	STDNT TRANS	5,496	5,004	5,000	5,000	5,000	5,000
		410	CONSUM SUPPLIES	0	0	5,200	5,200	5,200	5,200
<b>Subtotal -UMATILLA MIGR</b>				<b>31,803</b>	<b>45,525</b>	<b>61,307</b>	<b>61,307</b>	<b>61,307</b>	<b>61,307</b>
<b>263 - Total</b>				<b>612,659</b>	<b>761,517</b>	<b>942,448</b>	<b>974,379</b>	<b>974,379</b>	<b>974,379</b>

**InterMountain Education Service District**  
**Special Revenue Fund Revenue Detail**  
2020 / 2021

<b>Fund</b>	<b>Fund Title</b>	<b>Revenue Account Title</b>	<b>Budget Rev Ledger Account Title</b>	<b>2017/2018 Actual Revenue</b>	<b>2018/2019 Actual Revenue</b>	<b>2019/2020 Budget Revenue</b>	<b>2020/2021 Proposed Revenue</b>	<b>2020/2021 Approved Revenue</b>	<b>2020/2021 Adopted Revenue</b>
264	SPED ANCILLARY FUNDS	R1910	RENTALS	0	0	0	0	0	0
	SPED ANCILLARY FUNDS	R1941	LEA	183,155	176,465	150,000	150,000	150,000	150,000
	SPED ANCILLARY FUNDS	R1990	MISC REVENUE	332	7,290	5,000	5,000	5,000	5,000
	SPED ANCILLARY FUNDS	R3210	STATE FUNDS RESTRICTED	0	0	0	0	0	0
	SPED ANCILLARY FUNDS	R4305	FED REVENUE	104,998	121,546	224,793	150,218	150,218	150,218
	SPED ANCILLARY FUNDS	R5400	BEG FUND BAL	0	0	0	0	0	0
<b>FUND TOTAL</b>				<b>288,486</b>	<b>305,301</b>	<b>379,793</b>	<b>305,218</b>	<b>305,218</b>	<b>305,218</b>



**InterMountain Education Service District**  
**Special Revenue Fund Expenditure Detail**  
2020 / 2021

**FUND 264**

Budget Unit	Budget Unit Title	Acct	Account Title	2017/2018 Actual	2018/2019 Actual	2019/2020 Budget	2020/2021 Proposed	2020/2021 Approved	2020/2021 Adopted
264-2162-200-000-000	STDNT SERV	113	ADM SALARY	54,966	50,690	45,099	59,804	59,804	59,804
		211	PERS	4,444	7,000	8,024	11,508	11,508	11,508
		213	PERS UAL CONTRI	4,304	3,802	3,368	4,904	4,904	4,904
		220	FICA	4,123	3,771	3,222	4,649	4,649	4,649
		231	WORK COMP	277	246	215	295	295	295
		232	UNEMP COMP	133	0	106	295	295	295
		241	ANNUITY	2,176	3,501	2,803	3,740	3,740	3,740
		242	MEDICAL	8,962	8,691	7,830	10,800	10,800	10,800
		244	PACIFIC SOURCE FEE	0	0	46	46	46	46
		245	REGENCE LIFE INSUR	26	40	44	43	43	43
		249	TUITION REIMBURSEMENT	974	0	0	0	0	0
		319	OTHR PROF TECH SVCS	1,076	0	0	0	0	0
		341	TRV IN-DIST	12	0	0	0	0	0
		355	PRINTING	159	0	0	0	0	0
410	CONSUM SUPPLIES	44	0	0	0	0	0		
<b>Subtotal -STDNT SERV</b>				<b>81,678</b>	<b>77,741</b>	<b>70,757</b>	<b>96,084</b>	<b>96,084</b>	<b>96,084</b>
264-1260-420-000-000	EI IDEA ENHNCE	111	LICEN SALARY	35,779	30,021	45,318	36,608	36,608	36,608
		121	LIC SUB SALARY	0	160	0	0	0	0
		211	PERS	3,023	2,546	6,807	4,985	4,985	4,985
		213	PERS UAL CONTRI	2,803	2,264	3,826	2,998	2,998	2,998
		220	FICA	2,595	2,203	3,705	2,850	2,850	2,850
		231	WORK COMP	182	147	200	190	190	190
		232	UNEMP COMP	141	0	89	185	185	185
		242	MEDICAL	8,709	7,315	10,200	9,000	9,000	9,000
		245	REGENCE LIFE INSUR	9	4	5	4	4	4
		342	TRV OUT-DIST	0	281	0	0	0	0
<b>Subtotal -EI IDEA ENHNCE</b>				<b>53,242</b>	<b>44,941</b>	<b>70,150</b>	<b>56,820</b>	<b>56,820</b>	<b>56,820</b>
264-1260-420-320-000	EI IDEA ENHNCE	111	LICEN SALARY	0	0	19,781	19,781	19,781	19,781
		112	CLSIF SALARY	5,299	8,580	0	0	0	0
		121	LIC SUB SALARY	245	0	0	0	0	0

**FUND 264**

**InterMountain Education Service District**  
**Special Revenue Fund Expenditure Detail**  
2020 / 2021

**FUND 264**

Budget Unit	Budget Unit Title	Acct	Account Title	2017/2018 Actual	2018/2019 Actual	2019/2020 Budget	2020/2021 Proposed	2020/2021 Approved	2020/2021 Adopted
264-1260-420-320-000	EI IDEA ENHNCE	122	CLSF SUB SALARY	0	0	0	0	0	0
		211	PERS	449	728	1,800	1,800	1,800	1,800
		213	PERS UAL CONTRI	318	515	2,400	2,400	2,400	2,400
		220	FICA	396	616	1,520	1,520	1,520	1,520
		231	WORK COMP	28	45	60	60	60	60
		232	UNEMP COMP	64	0	100	100	100	100
		242	MEDICAL	1,791	2,980	5,200	5,200	5,200	5,200
		245	REGENCE LIFE INSUR	1	1	5	5	5	5
		314	PROF DEVL-OTHER	0	0	0	0	0	0
		341	TRV IN-DIST	13	0	1,800	1,800	1,800	1,800
		342	TRV OUT-DIST	0	0	600	600	600	600
		410	CONSUM SUPPLIES	158	338	500	500	500	500
<b>Subtotal -EI IDEA ENHNCE</b>				<b>8,762</b>	<b>13,802</b>	<b>33,766</b>	<b>33,766</b>	<b>33,766</b>	<b>33,766</b>
264-2243-420-000-000	CPS GRANT-EI/ESCE	111	LICEN SALARY	4,557	1,206	5,000	6,650	6,650	6,650
		121	LIC SUB SALARY	1,248	0	0	0	0	0
		122	CLSF SUB SALARY	362	0	0	0	0	0
		211	PERS	278	168	1,500	1,267	1,267	1,267
		213	PERS UAL CONTRI	423	160	450	532	532	532
		220	FICA	468	89	1,148	509	509	509
		231	WORK COMP	32	0	25	35	35	35
		232	UNEMP COMP	20	0	10	34	34	34
		242	MEDICAL	135	293	810	1,620	1,620	1,620
		244	PACIFIC SOURCE FEE	0	0	4	4	4	4
		245	REGENCE LIFE INSUR	1	0	2	2	2	2
		312	PROF DEVL-LICENSED	0	2,800	5,000	5,000	5,000	5,000
		342	TRV OUT-DIST	7,221	8,798	10,000	10,000	10,000	10,000
		410	CONSUM SUPPLIES	126	0	200	200	200	200
460	NON CONSUMABLE SUPPLIES	1,497	96	1,500	1,500	1,500	1,500		

**InterMountain Education Service District**  
**Special Revenue Fund Expenditure Detail**  
2020 / 2021

**FUND 264**

Budget Unit	Budget Unit Title	Acct	Account Title	2017/2018 Actual	2018/2019 Actual	2019/2020 Budget	2020/2021 Proposed	2020/2021 Approved	2020/2021 Adopted
264-2243-420-000-000	CPS GRANT-EI/ESCE	640	DUES & FEES	0	150	2,000	2,000	2,000	2,000
		690	INDRCT FEES-ESD	1,452	1,238	364	364	364	364
<b>Subtotal -CPS GRANT-EI/ESCE</b>				<b>17,822</b>	<b>15,000</b>	<b>28,013</b>	<b>29,717</b>	<b>29,717</b>	<b>29,717</b>
264-2160-440-320-000	AUTISM	113	ADM SALARY	13,585	14,229	14,753	14,753	14,753	14,753
		211	PERS	1,149	1,207	2,008	2,008	2,008	2,008
		213	PERS UAL CONTRI	1,064	1,067	1,181	1,181	1,181	1,181
		220	FICA	999	1,051	1,129	1,129	1,129	1,129
		231	WORK COMP	69	69	75	75	75	75
		232	UNEMP COMP	28	0	37	37	37	37
		241	ANNUITY	933	934	935	935	935	935
		242	MEDICAL	2,430	1,828	2,610	2,610	2,610	2,610
		244	PACIFIC SOURCE FEE	0	0	8	8	8	8
		245	REGENCE LIFE INSUR	12	11	12	12	12	12
		312	PROF DEVL P-LICENSED	0	100	0	0	0	0
		319	OTHR PROF TECH SVCS	0	0	1,000	1,000	1,000	1,000
		341	TRV IN-DIST	0	0	1,000	1,000	1,000	1,000
		410	CONSUM SUPPLIES	2,087	1,804	1,000	1,000	1,000	1,000
		460	NON CONSUMABLE SUPPLIES	0	193	0	0	0	0
690	INDRCT FEES-ESD	0	1,836	0	0	0	0		
<b>Subtotal -AUTISM</b>				<b>22,355</b>	<b>24,329</b>	<b>25,748</b>	<b>25,748</b>	<b>25,748</b>	<b>25,748</b>
264-2190-460-320-000	RPATS/RGNL	319	OTHR PROF TECH SVCS	0	0	4,000	4,000	4,000	4,000
		341	TRV IN-DIST	0	0	3,000	3,000	3,000	3,000
		410	CONSUM SUPPLIES	68	0	1,000	1,000	1,000	1,000
<b>Subtotal -RPATS/RGNL</b>				<b>68</b>	<b>0</b>	<b>8,000</b>	<b>8,000</b>	<b>8,000</b>	<b>8,000</b>
264-2152-500-000-000	CF SLP	111	LICEN SALARY	36,003	41,341	37,598	32,825	32,825	32,825
		211	PERS	4,964	5,692	6,096	6,240	6,240	6,240
		213	PERS UAL CONTRI	2,820	3,108	2,559	2,619	2,619	2,619
		220	FICA	2,597	3,018	2,447	2,505	2,505	2,505
		231	WORK COMP	181	185	162	165	165	165
		232	UNEMP COMP	72	0	80	165	165	165

**FUND 264**

**InterMountain Education Service District**  
**Special Revenue Fund Expenditure Detail**  
2020 / 2021

**FUND 264**

Budget Unit	Budget Unit Title	Acct	Account Title	2017/2018 Actual	2018/2019 Actual	2019/2020 Budget	2020/2021 Proposed	2020/2021 Approved	2020/2021 Adopted
264-2152-500-000-000	CF SLP	242	MEDICAL	8,100	9,302	7,308	7,560	7,560	7,560
		245	REGENCE LIFE INSUR	4	4	5	4	4	4
<b>Subtotal -CF SLP</b>				<b>54,742</b>	<b>62,648</b>	<b>56,255</b>	<b>52,083</b>	<b>52,083</b>	<b>52,083</b>
264-2150-520-320-000	HI GRANT	314	PROF DEVL P-OTHER	0	0	1,500	1,500	1,500	1,500
		319	OTHR PROF TECH SVCS	0	0	1,500	1,500	1,500	1,500
<b>Subtotal -HI GRANT</b>				<b>0</b>	<b>0</b>	<b>3,000</b>	<b>3,000</b>	<b>3,000</b>	<b>3,000</b>
264-2153-520-000-000	AUDIOLOGY	112	CLSIF SALARY	28,565	31,080	34,130	0	0	0
		211	PERS	2,450	2,635	4,645	0	0	0
		213	PERS UAL CONTRI	2,231	2,331	2,731	0	0	0
		220	FICA	1,740	2,072	2,611	0	0	0
		231	WORK COMP	150	158	183	0	0	0
		232	UNEMP COMP	57	0	87	0	0	0
		242	MEDICAL	12,892	14,047	15,660	0	0	0
		244	PACIFIC SOURCE FEE	43	12	50	0	0	0
		245	REGENCE LIFE INSUR	7	7	7	0	0	0
		322	REPAIR & MAINT	0	90	10,000	0	0	0
		353	POSTAGE/FREIGHT	0	48	0	0	0	0
		410	CONSUM SUPPLIES	463	2,218	3,000	0	0	0
		460	NON CONSUMABLE SUPPLIES	1,218	6,694	5,000	0	0	0
		540	EQUIP > \$5000	0	0	6,000	0	0	0
		690	INDRCT FEES-ESD	0	5,451	0	0	0	0
<b>Subtotal -AUDIOLOGY</b>				<b>49,817</b>	<b>66,841</b>	<b>84,104</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>264 - Total</b>				<b>288,486</b>	<b>305,301</b>	<b>379,793</b>	<b>305,218</b>	<b>305,218</b>	<b>305,218</b>

**InterMountain Education Service District**  
**Special Revenue Fund Revenue Detail**  
2020 / 2021

<b>Fund</b>	<b>Fund Title</b>	<b>Revenue Account Title</b>	<b>Budget Rev Ledger Account Title</b>	<b>2017/2018 Actual Revenue</b>	<b>2018/2019 Actual Revenue</b>	<b>2019/2020 Budget Revenue</b>	<b>2020/2021 Proposed Revenue</b>	<b>2020/2021 Approved Revenue</b>	<b>2020/2021 Adopted Revenue</b>
266	EI/ECSE EXPANSION	R1990	MISC REVENUE	0	0	0	0	0	0
	EI/ECSE EXPANSION	R3201	STATE CONTRACT REV	0	0	0	1,718,580	1,718,580	1,718,580
	EI/ECSE EXPANSION	R4305	FED REVENUE	0	0	0	0	0	0
	EI/ECSE EXPANSION	R5200	INTER/FUND TRNSFRS	0	0	0	0	0	0
	EI/ECSE EXPANSION	R5400	BEG FUND BAL	0	0	0	0	0	0
<b>FUND TOTAL</b>				<b>0</b>	<b>0</b>	<b>0</b>	<b>1,718,580</b>	<b>1,718,580</b>	<b>1,718,580</b>

**InterMountain Education Service District**  
**Special Revenue Fund Expenditure Detail**  
2020 / 2021

**FUND 266**

Budget Unit	Budget Unit Title	Acct	Account Title	2017/2018 Actual	2018/2019 Actual	2019/2020 Budget	2020/2021 Proposed	2020/2021 Approved	2020/2021 Adopted
266-1260-420-000-000	EI/ECSE EXPANSION	111	LICEN SALARY	0	0	0	328,045	328,045	328,045
		112	CLSIF SALARY	0	0	0	133,000	133,000	133,000
		113	ADM SALARY	0	0	0	0	0	0
		211	PERS	0	0	0	193,171	193,171	193,171
		213	PERS UAL CONTRI	0	0	0	135,157	135,157	135,157
		220	FICA	0	0	0	187,705	187,705	187,705
		231	WORK COMP	0	0	0	0	0	0
		232	UNEMP COMP	0	0	0	0	0	0
		242	MEDICAL	0	0	0	0	0	0
		341	TRV IN-DIST	0	0	0	20,000	20,000	20,000
		351	TELEPHONE	0	0	0	0	0	0
		353	POSTAGE/FREIGHT	0	0	0	0	0	0
		410	CONSUM SUPPLIES	0	0	0	15,000	15,000	15,000
		460	NON CONSUMABLE SUPPLIES	0	0	0	25,000	25,000	25,000
		480	COMPTR HRDWARE	0	0	0	16,000	16,000	16,000
		690	INDRCT FEES-ESD	0	0	0	103,419	103,419	103,419
<b>Subtotal -EI/ECSE EXPANSION</b>				<b>0</b>	<b>0</b>	<b>0</b>	<b>1,156,497</b>	<b>1,156,497</b>	<b>1,156,497</b>
266-5300-420-000-000	EI/ECSE SUBCONTRACT	720	TRANSFR/PYMT	0	0	0	345,950	345,950	345,950
<b>Subtotal -EI/ECSE SUBCONTRACT</b>				<b>0</b>	<b>0</b>	<b>0</b>	<b>345,950</b>	<b>345,950</b>	<b>345,950</b>
266-2152-500-320-000	EI/ESCE SLP	111	LICEN SALARY	0	0	0	139,341	139,341	139,341
		211	PERS	0	0	0	76,792	76,792	76,792
		213	PERS UAL CONTRI	0	0	0	0	0	0
		220	FICA	0	0	0	0	0	0
		231	WORK COMP	0	0	0	0	0	0
		232	UNEMP COMP	0	0	0	0	0	0
		242	MEDICAL	0	0	0	0	0	0
<b>Subtotal -EI/ESCE SLP</b>				<b>0</b>	<b>0</b>	<b>0</b>	<b>216,133</b>	<b>216,133</b>	<b>216,133</b>
<b>266 - Total</b>				<b>0</b>	<b>0</b>	<b>0</b>	<b>1,718,580</b>	<b>1,718,580</b>	<b>1,718,580</b>

**InterMountain Education Service District**  
**Special Revenue Fund Revenue Detail**  
2020 / 2021

<b>Fund</b>	<b>Fund Title</b>	<b>Revenue Account Title</b>	<b>Budget Rev Ledger Account Title</b>	<b>2017/2018 Actual Revenue</b>	<b>2018/2019 Actual Revenue</b>	<b>2019/2020 Budget Revenue</b>	<b>2020/2021 Proposed Revenue</b>	<b>2020/2021 Approved Revenue</b>	<b>2020/2021 Adopted Revenue</b>
267	EI/ECSE REGIONAL CONTRACT	R1941	LEA	0	0	0	0	0	0
	EI/ECSE REGIONAL CONTRACT	R1990	MISC REVENUE	0	0	0	0	0	0
	EI/ECSE REGIONAL CONTRACT	R3201	STATE CONTRACT REV	4,201,121	4,167,160	4,481,689	4,642,490	4,642,490	4,642,490
	EI/ECSE REGIONAL CONTRACT	R4305	FED REVENUE	823,328	803,573	900,000	900,000	900,000	900,000
	EI/ECSE REGIONAL CONTRACT	R5400	BEG FUND BAL	0	0	0	0	0	0
<b>FUND TOTAL</b>				<b>5,024,448</b>	<b>4,970,734</b>	<b>5,381,689</b>	<b>5,542,490</b>	<b>5,542,490</b>	<b>5,542,490</b>

EI/ECSE REGIONAL CONTRACT 267

**InterMountain Education Service District**  
**Special Revenue Fund Expenditure Detail**  
2020 / 2021

**FUND 267**

Budget Unit	Budget Unit Title	Acct	Account Title	2017/2018 Actual	2018/2019 Actual	2019/2020 Budget	2020/2021 Proposed	2020/2021 Approved	2020/2021 Adopted
267-1260-420-320-000	EI/ECSE	111	LICEN SALARY	1,196,900	1,059,003	1,036,645	1,158,650	1,158,650	1,158,650
		112	CLSIF SALARY	626,748	571,353	620,320	644,130	644,130	644,130
		113	ADM SALARY	108,260	103,612	160,433	151,614	151,614	151,614
		121	LIC SUB SALARY	9,593	24,163	15,000	15,000	15,000	15,000
		122	CLSF SUB SALARY	5,956	23,034	12,000	12,000	12,000	12,000
		211	PERS	176,287	159,776	260,400	284,500	284,500	284,500
		213	PERS UAL CONTRI	150,431	135,251	145,400	156,351	156,351	156,351
		220	FICA	146,232	133,117	139,100	149,694	149,694	149,694
		231	WORK COMP	10,127	8,788	9,433	10,080	10,080	10,080
		232	UNEMP COMP	4,427	12	4,545	9,800	9,800	9,800
		241	ANNUITY	11,581	11,850	10,589	9,040	9,040	9,040
		242	MEDICAL	602,118	580,742	631,620	710,280	710,280	710,280
		243	HRA VEBA	10,868	5,880	17,400	18,000	18,000	18,000
		244	PACIFIC SOURCE FEE	124	148	216	185	185	185
		245	REGENCE LIFE INSUR	483	391	390	398	398	398
		249	TUITION REIMBURSEMENT	5,000	2,922	3,000	3,000	3,000	3,000
		312	PROF DEVL P-LICENSED	7,811	5,741	10,000	10,000	10,000	10,000
		314	PROF DEVL P-OTHER	199	5,905	5,900	5,900	5,900	5,900
		319	OTHR PROF TECH SVCS	3,914	1,184	5,000	5,000	5,000	5,000
		321	CLEAN SERV	175	175	1,000	1,000	1,000	1,000
		322	REPAIR & MAINT	40	800	500	500	500	500
		324	RENTALS	94,317	94,416	94,500	88,000	88,000	88,000
		325	ELECTRICITY	5,394	6,547	8,500	6,500	6,500	6,500
		328	GARBAGE	2,202	1,760	3,000	3,000	3,000	3,000
		329	OTH PROP SERVICES	0	0	1,000	1,000	1,000	1,000
		331	STDNT TRANS	0	0	200	200	200	200
		341	TRV IN-DIST	70,385	56,624	72,000	72,000	72,000	72,000
		342	TRV OUT-DIST	11,058	11,452	12,000	7,000	7,000	7,000
		351	TELEPHONE	45,983	14,710	9,000	13,171	13,171	13,171
		353	POSTAGE/FREIGHT	4,686	4,054	2,500	2,500	2,500	2,500

**FUND 267**



**InterMountain Education Service District**  
**Special Revenue Fund Expenditure Detail**  
2020 / 2021

**FUND 267**

Budget Unit	Budget Unit Title	Acct	Account Title	2017/2018 Actual	2018/2019 Actual	2019/2020 Budget	2020/2021 Proposed	2020/2021 Approved	2020/2021 Adopted
267-1260-420-320-000	EI/ECSE	355	PRINTING	2,506	3,865	5,000	5,000	5,000	5,000
		356	TELECOMM	7,699	6,901	8,000	10,000	10,000	10,000
		374	STUDENT TUITION	4,500	2,700	4,800	2,700	2,700	2,700
		389	COPIER/OTHER EQUIP LEASE	8,410	7,206	9,000	9,000	9,000	9,000
		392	XEROX-COPY-FAX	1,898	1,861	4,000	4,000	4,000	4,000
		410	CONSUM SUPPLIES	25,737	19,041	19,000	19,000	19,000	19,000
		440	PERIODICALS	79	0	0	0	0	0
		460	NON CONSUMABLE SUPPLIES	8,341	32,092	10,000	8,000	8,000	8,000
		470	COMP SFTWRE	110	257	500	500	500	500
		471	TEST KITS	981	5,095	5,000	5,000	5,000	5,000
		480	COMPTR HRDWARE	3,051	13,158	13,100	22,400	22,400	22,400
		640	DUES & FEES	1,349	3,595	3,500	4,200	4,200	4,200
		670	TAXES/LICENSES	52	212	0	0	0	0
		690	INDRCT FEES-ESD	342,869	328,809	500,000	350,000	350,000	350,000
<b>Subtotal -EI/ECSE</b>				<b>3,718,882</b>	<b>3,448,201</b>	<b>3,873,491</b>	<b>3,988,293</b>	<b>3,988,293</b>	<b>3,988,293</b>
267-5300-420-000-000	APPORTIONMENT	720	TRANSFR/PYMT	816,091	988,494	979,498	979,498	979,498	979,498
<b>Subtotal -APPORTIONMENT</b>				<b>816,091</b>	<b>988,494</b>	<b>979,498</b>	<b>979,498</b>	<b>979,498</b>	<b>979,498</b>
267-2160-480-320-000	EI/ECSE OT/PT	111	LICEN SALARY	132,375	158,819	120,979	124,620	124,620	124,620
		112	CLSIF SALARY	8,644	9,464	9,636	9,950	9,950	9,950
		211	PERS	16,006	17,443	21,305	21,890	21,890	21,890
		213	PERS UAL CONTRI	11,019	12,619	10,650	10,770	10,770	10,770
		220	FICA	9,801	11,772	10,925	10,293	10,293	10,293
		231	WORK COMP	718	819	738	700	700	700
		232	UNEMP COMP	285	0	358	675	675	675
		242	MEDICAL	31,013	35,685	30,973	32,040	32,040	32,040
		245	REGENCE LIFE INSUR	20	2,561	18	17	17	17
		319	OTHR PROF TECH SVCS	6,639	56,869	20,000	10,000	10,000	10,000
<b>Subtotal -EI/ECSE OT/PT</b>				<b>216,519</b>	<b>306,050</b>	<b>225,582</b>	<b>220,955</b>	<b>220,955</b>	<b>220,955</b>
267-2152-500-320-000	EI/ECSE SLP	111	LICEN SALARY	140,275	137,949	148,372	226,668	226,668	226,668
		112	CLSIF SALARY	35,330	3,234	41,340	0	0	0

**FUND 267**

**InterMountain Education Service District**  
**Special Revenue Fund Expenditure Detail**  
2020 / 2021

**FUND 267**

Budget Unit	Budget Unit Title	Acct	Account Title	2017/2018 Actual	2018/2019 Actual	2019/2020 Budget	2020/2021 Proposed	2020/2021 Approved	2020/2021 Adopted
267-2152-500-320-000	EI/ECSE SLP	211	PERS	20,661	15,296	29,970	35,150	35,150	35,150
		213	PERS UAL CONTRI	13,676	10,578	15,180	18,140	18,140	18,140
		220	FICA	13,089	10,736	14,520	17,400	17,400	17,400
		231	WORK COMP	890	699	985	1,170	1,170	1,170
		232	UNEMP COMP	411	0	475	1,140	1,140	1,140
		242	MEDICAL	48,600	31,904	52,200	54,000	54,000	54,000
		243	HRA VEBA	0	490	0	0	0	0
		244	PACIFIC SOURCE FEE	0	0	54	54	54	54
		245	REGENCE LIFE INSUR	25	15	22	22	22	22
		319	OTHR PROF TECH SVCS	0	17,058	0	0	0	0
		640	DUES & FEES	0	30	0	0	0	0
<b>Subtotal -EI/ECSE SLP</b>				<b>272,956</b>	<b>227,989</b>	<b>303,118</b>	<b>353,744</b>	<b>353,744</b>	<b>353,744</b>
<b>267 - Total</b>				<b>5,024,448</b>	<b>4,970,734</b>	<b>5,381,689</b>	<b>5,542,490</b>	<b>5,542,490</b>	<b>5,542,490</b>

**InterMountain Education Service District**  
**Special Revenue Fund Revenue Detail**  
2020 / 2021

Fund	Fund Title	Revenue Account Title	Budget Rev Ledger Account Title	2017/2018 Actual Revenue	2018/2019 Actual Revenue	2019/2020 Budget Revenue	2020/2021 Proposed Revenue	2020/2021 Approved Revenue	2020/2021 Adopted Revenue
268	LTCT / TASK	R1941	LEA	0	0	0	0	0	0
	LTCT / TASK	R3201	STATE CONTRACT REV	381,090	400,398	476,706	348,254	348,254	348,254
	LTCT / TASK	R4305	FED REVENUE	36,283	32,594	20,000	20,000	20,000	20,000
	LTCT / TASK	R5400	BEG FUND BAL	0	0	0	0	0	0
<b>FUND TOTAL</b>				<b>417,373</b>	<b>432,992</b>	<b>496,706</b>	<b>368,254</b>	<b>368,254</b>	<b>368,254</b>

LTCT / TASK      268

**InterMountain Education Service District**  
**Special Revenue Fund Expenditure Detail**  
2020 / 2021

**FUND 268**

Budget Unit	Budget Unit Title	Acct	Account Title	2017/2018 Actual	2018/2019 Actual	2019/2020 Budget	2020/2021 Proposed	2020/2021 Approved	2020/2021 Adopted
268-1229-415-000-000	LTCT	111	LICEN SALARY	141,621	147,856	148,565	87,380	87,380	87,380
		112	CLSIF SALARY	56,039	63,182	66,698	60,455	60,455	60,455
		113	ADM SALARY	41,443	25,442	26,388	11,051	11,051	11,051
		121	LIC SUB SALARY	3,566	1,080	20,000	20,000	20,000	20,000
		122	CLSF SUB SALARY	233	123	1,000	1,000	1,000	1,000
		211	PERS	27,131	25,880	38,772	28,596	28,596	28,596
		213	PERS UAL CONTRI	18,939	18,002	19,332	12,100	12,100	12,100
		220	FICA	17,594	17,653	18,487	12,650	12,650	12,650
		231	WORK COMP	1,267	1,173	1,248	966	966	966
		232	UNEMP COMP	564	0	605	753	753	753
		241	ANNUITY	2,798	1,557	1,600	624	624	624
		242	MEDICAL	60,675	61,316	64,510	57,600	57,600	57,600
		243	HRA VEBA	5,198	5,880	17,400	17,400	17,400	17,400
		244	PACIFIC SOURCE FEE	54	14	54	54	54	54
		245	REGENCE LIFE INSUR	69	50	60	50	50	50
		312	PROF DEVL P-LICENSED	159	0	1,500	1,500	1,500	1,500
		314	PROF DEVL P-OTHER	0	559	0	0	0	0
		319	OTHR PROF TECH SVCS	2,693	4,675	3,500	3,500	3,500	3,500
		341	TRV IN-DIST	159	481	1,500	1,500	1,500	1,500
		342	TRV OUT-DIST	185	162	1,500	1,500	1,500	1,500
		351	TELEPHONE	2,656	0	3,500	2,000	2,000	2,000
		353	POSTAGE/FREIGHT	25	55	300	300	300	300
		355	PRINTING	10	102	150	150	150	150
		389	COPIER/OTHER EQUIP LEASE	1,219	1,194	1,200	1,200	1,200	1,200
		392	XEROX-COPY-FAX	127	52	300	300	300	300
		410	CONSUM SUPPLIES	1,195	2,016	3,000	3,000	3,000	3,000
		413	CLASSROOM SUPPLIES	0	2,697	500	500	500	500
		420	TEXTBOOKS	162	0	1,000	1,000	1,000	1,000
		460	NON CONSUMABLE SUPPLIES	158	5,419	8,000	8,000	8,000	8,000
		470	COMP SFTWRE	376	1,267	500	500	500	500

**FUND 268**

**InterMountain Education Service District**  
**Special Revenue Fund Expenditure Detail**  
2020 / 2021

**FUND 268**

Budget Unit	Budget Unit Title	Acct	Account Title	2017/2018 Actual	2018/2019 Actual	2019/2020 Budget	2020/2021 Proposed	2020/2021 Approved	2020/2021 Adopted
268-1229-415-000-000	LTCT	471	TEST KITS	0	0	2,000	2,000	2,000	2,000
		480	COMPTR HRDWARE	0	12,046	2,500	1,600	1,600	1,600
		640	DUES & FEES	9	0	25	25	25	25
		670	TAXES/LICENSES	0	0	0	0	0	0
		690	INDRCT FEES-ESD	31,049	33,060	41,012	29,000	29,000	29,000
<b>Subtotal -LTCT</b>				<b>417,373</b>	<b>432,992</b>	<b>496,706</b>	<b>368,254</b>	<b>368,254</b>	<b>368,254</b>
<b>268 - Total</b>				<b>417,373</b>	<b>432,992</b>	<b>496,706</b>	<b>368,254</b>	<b>368,254</b>	<b>368,254</b>

**InterMountain Education Service District**  
**Special Revenue Fund Revenue Detail**  
2020 / 2021

<b>Fund</b>	<b>Fund Title</b>	<b>Revenue Account Title</b>	<b>Budget Rev Ledger Account Title</b>	<b>2017/2018 Actual Revenue</b>	<b>2018/2019 Actual Revenue</b>	<b>2019/2020 Budget Revenue</b>	<b>2020/2021 Proposed Revenue</b>	<b>2020/2021 Approved Revenue</b>	<b>2020/2021 Adopted Revenue</b>
270	STATE REGIONAL CONTRACTS	R1941	LEA	0	0	0	0	0	0
	STATE REGIONAL CONTRACTS	R3201	STATE CONTRACT REV	495,993	652,689	708,852	741,767	741,767	741,767
	STATE REGIONAL CONTRACTS	R4305	FED REVENUE	692,701	727,765	700,000	600,000	600,000	600,000
	STATE REGIONAL CONTRACTS	R5400	BEG FUND BAL	0	0	0	0	0	0
<b>FUND TOTAL</b>				<b>1,188,694</b>	<b>1,380,454</b>	<b>1,408,852</b>	<b>1,341,767</b>	<b>1,341,767</b>	<b>1,341,767</b>

---

STATE REGIONAL CONTRACTS 270

**InterMountain Education Service District**  
**Special Revenue Fund Expenditure Detail**  
2020 / 2021

**FUND 270**

Budget Unit	Budget Unit Title	Acct	Account Title	2017/2018 Actual	2018/2019 Actual	2019/2020 Budget	2020/2021 Proposed	2020/2021 Approved	2020/2021 Adopted
270-2160-440-320-000	AUTISM	111	LICEN SALARY	205,608	203,306	193,555	148,250	148,250	148,250
		112	CLSIF SALARY	34,517	35,526	34,913	0	0	0
		211	PERS	21,855	26,618	37,835	24,600	24,600	24,600
		213	PERS UAL CONTRI	18,793	18,160	18,300	11,860	11,860	11,860
		220	FICA	17,182	17,076	17,478	11,400	11,400	11,400
		231	WORK COMP	1,227	1,166	1,310	750	750	750
		232	UNEMP COMP	459	0	578	745	745	745
		242	MEDICAL	67,450	71,324	69,600	36,000	36,000	36,000
		244	PACIFIC SOURCE FEE	0	0	46	46	46	46
		245	REGENCE LIFE INSUR	34	31	35	16	16	16
		312	PROF DEVL P-LICENSED	0	3,143	30,000	20,000	20,000	20,000
		314	PROF DEVL P-OTHER	0	0	500	500	500	500
		321	CLEAN SERV	1,006	806	1,000	1,000	1,000	1,000
		322	REPAIR & MAINT	0	0	300	300	300	300
		324	RENTALS	792	800	400	400	400	400
		341	TRV IN-DIST	20,444	20,222	20,000	20,000	20,000	20,000
		342	TRV OUT-DIST	1,604	3,206	4,000	2,000	2,000	2,000
		351	TELEPHONE	4,359	535	4,000	1,000	1,000	1,000
		353	POSTAGE/FREIGHT	52	20	50	50	50	50
		355	PRINTING	9	2,795	500	500	500	500
		410	CONSUM SUPPLIES	1,055	4,511	2,000	2,000	2,000	2,000
		420	TEXTBOOKS	0	0	1,000	1,000	1,000	1,000
		460	NON CONSUMABLE SUPPLIES	4	6,292	1,000	1,000	1,000	1,000
480	COMPTR HRDWARE	0	44	3,500	1,500	1,500	1,500		
640	DUES & FEES	0	0	300	300	300	300		
<b>Subtotal -AUTISM</b>				<b>396,452</b>	<b>415,580</b>	<b>442,200</b>	<b>285,217</b>	<b>285,217</b>	<b>285,217</b>
270-2190-460-320-000	ADMIN	112	CLSIF SALARY	17,947	18,600	18,961	20,100	20,100	20,100
		113	ADM SALARY	94,447	80,629	83,600	101,303	101,303	101,303
		211	PERS	8,986	9,406	14,995	16,550	16,550	16,550
		213	PERS UAL CONTRI	8,783	7,442	8,206	9,800	9,800	9,800

**FUND 270**

**InterMountain Education Service District**  
**Special Revenue Fund Expenditure Detail**  
2020 / 2021

**FUND 270**

Budget Unit	Budget Unit Title	Acct	Account Title	2017/2018 Actual	2018/2019 Actual	2019/2020 Budget	2020/2021 Proposed	2020/2021 Approved	2020/2021 Adopted
270-2190-460-320-000	ADMIN	220	FICA	8,258	7,270	7,846	9,350	9,350	9,350
		231	WORK COMP	575	487	521	620	620	620
		232	UNEMP COMP	252	0	257	610	610	610
		241	ANNUITY	5,285	5,293	5,295	6,280	6,280	6,280
		242	MEDICAL	25,349	23,372	23,490	27,000	27,000	27,000
		244	PACIFIC SOURCE FEE	0	0	40	40	40	40
		245	REGENCE LIFE INSUR	74	66	65	75	75	75
		312	PROF DEVL P-LICENSED	387	26,666	800	800	800	800
		324	RENTALS	0	380	1,000	1,000	1,000	1,000
		325	ELECTRICITY	927	0	2,000	2,000	2,000	2,000
		326	HEAT	0	0	1,000	1,000	1,000	1,000
		327	WATER & SEWER	0	0	500	500	500	500
		328	GARBAGE	0	0	500	500	500	500
		341	TRV IN-DIST	119	2,055	2,000	8,000	8,000	8,000
		342	TRV OUT-DIST	2,662	9,730	5,000	5,000	5,000	5,000
		345	RECRUIT	0	0	300	300	300	300
		351	TELEPHONE	1,870	356	2,000	500	500	500
		353	POSTAGE/FREIGHT	70	1,006	500	500	500	500
		355	PRINTING	45	350	500	500	500	500
		389	COPIER/OTHER EQUIP LEASE	301	288	2,500	2,500	2,500	2,500
		392	XEROX-COPY-FAX	167	175	800	800	800	800
		410	CONSUM SUPPLIES	1,799	5,917	2,000	2,000	2,000	2,000
		460	NON CONSUMABLE SUPPLIES	388	34,985	1,000	1,000	1,000	1,000
		470	COMP SFTWRE	0	880	0	0	0	0
		480	COMPTR HRDWARE	0	0	4,650	4,650	4,650	4,650
		640	DUES & FEES	725	772	1,000	1,000	1,000	1,000
690	INDRCT FEES-ESD	96,847	113,982	105,593	97,000	97,000	97,000		
<b>Subtotal -ADMIN</b>				<b>276,263</b>	<b>350,108</b>	<b>296,919</b>	<b>321,278</b>	<b>321,278</b>	<b>321,278</b>
270-1250-463-320-000	VISION	111	LICEN SALARY	107,514	151,656	152,901	142,717	142,717	142,717
		211	PERS	9,113	12,860	20,810	19,450	19,450	19,450

**FUND 270**



**InterMountain Education Service District**  
**Special Revenue Fund Expenditure Detail**  
2020 / 2021

**FUND 270**

Budget Unit	Budget Unit Title	Acct	Account Title	2017/2018 Actual	2018/2019 Actual	2019/2020 Budget	2020/2021 Proposed	2020/2021 Approved	2020/2021 Adopted
270-1250-463-320-000	VISION	213	PERS UAL CONTRI	8,323	11,341	12,233	11,420	11,420	11,420
		220	FICA	8,070	11,433	11,700	10,920	10,920	10,920
		231	WORK COMP	546	740	771	720	720	720
		232	UNEMP COMP	328	0	383	718	718	718
		242	MEDICAL	16,200	32,059	34,800	36,000	36,000	36,000
		245	REGENCE LIFE INSUR	8	14	16	15	15	15
		312	PROF DEVL P-LICENSED	336	245	10,000	5,000	5,000	5,000
		322	REPAIR & MAINT	0	0	100	100	100	100
		341	TRV IN-DIST	20,827	20,317	25,000	20,000	20,000	20,000
		342	TRV OUT-DIST	2,251	2,018	2,000	1,000	1,000	1,000
		351	TELEPHONE	1,599	534	1,600	1,000	1,000	1,000
		353	POSTAGE/FREIGHT	76	40	100	100	100	100
		355	PRINTING	19	0	50	50	50	50
		410	CONSUM SUPPLIES	440	1,633	1,500	1,500	1,500	1,500
		420	TEXTBOOKS	0	0	500	500	500	500
		440	PERIODICALS	0	0	50	50	50	50
		460	NON CONSUMABLE SUPPLIES	23	1,174	1,500	1,500	1,500	1,500
		470	COMP SFTWRE	1,100	1,375	2,500	2,500	2,500	2,500
		471	TEST KITS	0	368	0	0	0	0
480	COMPTR HRDWARE	0	2,984	0	3,700	3,700	3,700		
<b>Subtotal -VISION</b>				<b>176,774</b>	<b>250,792</b>	<b>278,514</b>	<b>258,960</b>	<b>258,960</b>	<b>258,960</b>
270-2160-480-320-000	OT/PT	112	CLSIF SALARY	7,328	10,950	3,793	39,100	39,100	39,100
		211	PERS	586	519	517	5,320	5,320	5,320
		213	PERS UAL CONTRI	580	834	305	3,130	3,130	3,130
		220	FICA	452	778	291	2,990	2,990	2,990
		231	WORK COMP	39	52	22	210	210	210
		232	UNEMP COMP	6	0	11	200	200	200
		242	MEDICAL	3,308	2,753	1,740	18,000	18,000	18,000
		244	PACIFIC SOURCE FEE	11	1	12	12	12	12
		245	REGENCE LIFE INSUR	2	1	2	10	10	10

**FUND 270**

**InterMountain Education Service District**  
**Special Revenue Fund Expenditure Detail**  
2020 / 2021

**FUND 270**

Budget Unit	Budget Unit Title	Acct	Account Title	2017/2018 Actual	2018/2019 Actual	2019/2020 Budget	2020/2021 Proposed	2020/2021 Approved	2020/2021 Adopted
270-2160-480-320-000	OT/PT	341	TRV IN-DIST	0	0	200	200	200	200
		353	POSTAGE/FREIGHT	18	31	10	10	10	10
		410	CONSUM SUPPLIES	0	0	400	400	400	400
		460	NON CONSUMABLE SUPPLIES	0	1,870	1,000	1,000	1,000	1,000
		540	EQUIP > \$5000	0	0	5,000	5,000	5,000	5,000
<b>Subtotal -OT/PT</b>				<b>12,330</b>	<b>17,789</b>	<b>13,303</b>	<b>75,582</b>	<b>75,582</b>	<b>75,582</b>
270-2150-520-320-000	HEAR IMPAIR	111	LICEN SALARY	121,035	129,337	124,640	144,345	144,345	144,345
		211	PERS	11,335	15,008	20,896	24,200	24,200	24,200
		213	PERS UAL CONTRI	9,458	9,666	9,973	11,550	11,550	11,550
		220	FICA	8,536	9,151	9,545	11,100	11,100	11,100
		231	WORK COMP	624	622	669	730	730	730
		232	UNEMP COMP	243	0	313	725	725	725
		241	ANNUITY	0	0	360	360	360	360
		242	MEDICAL	29,700	33,600	34,800	36,000	36,000	36,000
		244	PACIFIC SOURCE FEE	54	54	54	54	54	54
		245	REGENCE LIFE INSUR	15	15	16	16	16	16
		312	PROF DEVLV-LICENSED	364	815	10,000	5,000	5,000	5,000
		321	CLEAN SERV	126	101	150	150	150	150
		324	RENTALS	283	300	150	150	150	150
		341	TRV IN-DIST	18,628	15,146	25,000	25,000	25,000	25,000
		342	TRV OUT-DIST	4,007	2,673	2,500	2,500	2,500	2,500
		351	TELEPHONE	1,599	178	1,600	1,600	1,600	1,600
		355	PRINTING	19	0	300	300	300	300
		389	COPIER/OTHER EQUIP LEASE	0	0	300	300	300	300
		410	CONSUM SUPPLIES	746	3,865	1,500	1,500	1,500	1,500
		440	PERIODICALS	0	172	0	0	0	0
460	NON CONSUMABLE SUPPLIES	291	3,246	1,500	1,500	1,500	1,500		
470	COMP SFTWRE	198	218	1,500	1,500	1,500	1,500		

**FUND 270**

**InterMountain Education Service District**  
**Special Revenue Fund Expenditure Detail**  
2020 / 2021

**FUND 270**

Budget Unit	Budget Unit Title	Acct	Account Title	2017/2018 Actual	2018/2019 Actual	2019/2020 Budget	2020/2021 Proposed	2020/2021 Approved	2020/2021 Adopted
270-2150-520-320-000	HEAR IMPAIR	480	COMPTR HRDWARE	0	0	1,650	1,650	1,650	1,650
		640	DUES & FEES	0	362	500	500	500	500
<b>Subtotal -HEAR IMPAIR</b>				<b>207,261</b>	<b>224,528</b>	<b>247,916</b>	<b>270,730</b>	<b>270,730</b>	<b>270,730</b>
270-5300-520-000-000	APPORTIONMENT	720	TRANSFR/PYMT	119,614	121,657	130,000	130,000	130,000	130,000
<b>Subtotal -APPORTIONMENT</b>				<b>119,614</b>	<b>121,657</b>	<b>130,000</b>	<b>130,000</b>	<b>130,000</b>	<b>130,000</b>
<b>270 - Total</b>				<b>1,188,694</b>	<b>1,380,454</b>	<b>1,408,852</b>	<b>1,341,767</b>	<b>1,341,767</b>	<b>1,341,767</b>

**InterMountain Education Service District**  
**Special Revenue Fund Revenue Detail**  
2020 / 2021

<b>Fund</b>	<b>Fund Title</b>	<b>Revenue Account Title</b>	<b>Budget Rev Ledger Account Title</b>	<b>2017/2018 Actual Revenue</b>	<b>2018/2019 Actual Revenue</b>	<b>2019/2020 Budget Revenue</b>	<b>2020/2021 Proposed Revenue</b>	<b>2020/2021 Approved Revenue</b>	<b>2020/2021 Adopted Revenue</b>
275	MEDICAID FEE FOR SERVICE	R1941	LEA	0	0	0	0	0	0
	MEDICAID FEE FOR SERVICE	R1990	MISC REVENUE	210,687	242,772	105,000	105,000	105,000	105,000
	MEDICAID FEE FOR SERVICE	R3201	STATE CONTRACT REV	124,608	130,805	110,000	110,000	110,000	110,000
	MEDICAID FEE FOR SERVICE	R5200	INTER/FUND TRNSFRS	0	0	0	0	0	0
	MEDICAID FEE FOR SERVICE	R5400	BEG FUND BAL	439,161	493,165	391,704	391,202	391,202	391,202
<b>FUND TOTAL</b>				<b>774,456</b>	<b>866,743</b>	<b>606,704</b>	<b>606,202</b>	<b>606,202</b>	<b>606,202</b>

**InterMountain Education Service District**  
**Special Revenue Fund Expenditure Detail**  
2020 / 2021

**FUND 275**

Budget Unit	Budget Unit Title	Acct	Account Title	2017/2018 Actual	2018/2019 Actual	2019/2020 Budget	2020/2021 Proposed	2020/2021 Approved	2020/2021 Adopted
275-2139-200-000-000	MEDICAID ADMIN	112	CLSIF SALARY	41,765	42,721	36,355	28,066	28,066	28,066
		134	ADDTL SALARY	0	0	500	500	500	500
		211	PERS	5,758	5,900	6,930	5,350	5,350	5,350
		213	PERS UAL CONTRI	3,280	3,199	2,909	2,246	2,246	2,246
		220	FICA	3,112	3,189	2,782	2,148	2,148	2,148
		231	WORK COMP	219	217	193	148	148	148
		232	UNEMP COMP	74	0	92	143	143	143
		242	MEDICAL	16,200	16,100	13,920	10,800	10,800	10,800
		245	REGENCE LIFE INSUR	8	7	7	5	5	5
		314	PROF DEVL P-OTHER	0	199	1,600	1,600	1,600	1,600
		319	OTHR PROF TECH SVCS	11,220	14,268	15,000	15,000	15,000	15,000
		322	REPAIR & MAINT	0	0	300	300	300	300
		341	TRV IN-DIST	0	0	3,000	3,000	3,000	3,000
		342	TRV OUT-DIST	294	464	2,000	2,000	2,000	2,000
		351	TELEPHONE	928	178	1,500	1,500	1,500	1,500
		353	POSTAGE/FREIGHT	7	29	200	200	200	200
		355	PRINTING	0	0	750	750	750	750
		410	CONSUM SUPPLIES	836	46	900	900	900	900
		412	OFFICE SUPPLIES	0	0	400	400	400	400
		460	NON CONSUMABLE SUPPLIES	824	252	1,500	1,500	1,500	1,500
		470	COMP SFTWRE	0	0	258	258	258	258
		480	COMPTR HRDWARE	38	1,073	0	1,500	1,500	1,500
		640	DUES & FEES	3,094	0	4,000	4,000	4,000	4,000
653	PROP INSUR	57	58	0	100	100	100		
<b>Subtotal -MEDICAID ADMIN</b>				<b>87,716</b>	<b>87,901</b>	<b>95,096</b>	<b>82,414</b>	<b>82,414</b>	<b>82,414</b>
275-5200-200-000-000	MEDICAID	710	FUND MODIFICATIONS	0	110,000	180,000	180,000	180,000	180,000
		720	TRANSFR/PYMT	50,000	0	0	0	0	0
<b>Subtotal -MEDICAID</b>				<b>50,000</b>	<b>110,000</b>	<b>180,000</b>	<b>180,000</b>	<b>180,000</b>	<b>180,000</b>
275-5300-200-000-000	APPORTIONMENT	720	TRANSFR/PYMT	11,191	20,303	25,000	25,000	25,000	25,000
<b>Subtotal -APPORTIONMENT</b>				<b>11,191</b>	<b>20,303</b>	<b>25,000</b>	<b>25,000</b>	<b>25,000</b>	<b>25,000</b>

**FUND 275**

**InterMountain Education Service District**  
**Special Revenue Fund Expenditure Detail**  
2020 / 2021

**FUND 275**

Budget Unit	Budget Unit Title	Acct	Account Title	2017/2018 Actual	2018/2019 Actual	2019/2020 Budget	2020/2021 Proposed	2020/2021 Approved	2020/2021 Adopted
275-2139-201-000-000	DHS CONTRACT	112	CLSIF SALARY	56,549	58,731	59,886	61,653	61,653	61,653
		113	ADM SALARY	11,226	11,563	11,794	14,312	14,312	14,312
		211	PERS	7,797	8,111	11,405	14,479	14,479	14,479
		213	PERS UAL CONTRI	5,309	5,272	5,735	6,078	6,078	6,078
		220	FICA	5,129	5,280	5,484	5,812	5,812	5,812
		231	WORK COMP	351	349	369	389	389	389
		232	UNEMP COMP	139	0	180	380	380	380
		241	ANNUITY	1,200	2,421	2,445	2,445	2,445	2,445
		242	MEDICAL	17,603	19,116	20,010	20,700	20,700	20,700
		244	PACIFIC SOURCE FEE	0	0	10	10	10	10
		245	REGENCE LIFE INSUR	8	7	10	8	8	8
		321	CLEAN SERV	639	504	481	481	481	481
		324	RENTALS	958	1,000	0	1,212	1,212	1,212
		328	GARBAGE	12	0	0	0	0	0
		341	TRV IN-DIST	128	379	1,000	1,000	1,000	1,000
		342	TRV OUT-DIST	5,847	5,541	5,000	7,000	7,000	7,000
		351	TELEPHONE	928	178	1,000	350	350	350
		355	PRINTING	0	0	500	500	500	500
		389	COPIER/OTHER EQUIP LEASE	487	1,332	670	1,350	1,350	1,350
		410	CONSUM SUPPLIES	108	101	1,046	1,046	1,046	1,046
460	NON CONSUMABLE SUPPLIES	0	46	500	500	500	500		
640	DUES & FEES	30	10	0	0	0	0		
670	TAXES/LICENSES	6	63	0	0	0	0		
690	INDRCT FEES-ESD	10,152	10,800	10,000	10,000	10,000	10,000		
<b>Subtotal -DHS CONTRACT</b>				<b>124,608</b>	<b>130,805</b>	<b>137,525</b>	<b>149,705</b>	<b>149,705</b>	<b>149,705</b>
275-1260-420-320-000	MEDICAID/EI ESCE	111	LICEN SALARY	0	0	67,858	67,858	67,858	67,858
		112	CLSIF SALARY	2,774	0	0	0	0	0
		211	PERS	315	0	10,953	10,953	10,953	10,953
		213	PERS UAL CONTRI	166	0	2,267	2,267	2,267	2,267
		220	FICA	209	0	5,192	5,192	5,192	5,192

**FUND 275**

**InterMountain Education Service District**  
**Special Revenue Fund Expenditure Detail**  
2020 / 2021

**FUND 275**

Budget Unit	Budget Unit Title	Acct	Account Title	2017/2018 Actual	2018/2019 Actual	2019/2020 Budget	2020/2021 Proposed	2020/2021 Approved	2020/2021 Adopted
275-1260-420-320-000	MEDICAID/EI ESCE	231	WORK COMP	16	0	412	412	412	412
		232	UNEMP COMP	32	0	679	679	679	679
		242	MEDICAL	993	0	13,800	13,800	13,800	13,800
		245	REGENCE LIFE INSUR	1	0	7	7	7	7
		312	PROF DEVL P-LICENSED	3,270	0	0	0	0	0
		342	TRV OUT-DIST	0	562	0	0	0	0
<b>Subtotal -MEDICAID/EI ESCE</b>				<b>7,776</b>	<b>562</b>	<b>101,168</b>	<b>101,168</b>	<b>101,168</b>	<b>101,168</b>
275-2160-480-320-000	MEDICAID PT/OT	111	LICEN SALARY	0	0	28,713	28,713	28,713	28,713
		211	PERS	0	0	2,600	2,600	2,600	2,600
		213	PERS UAL CONTRI	0	0	3,500	3,500	3,500	3,500
		220	FICA	0	0	2,025	2,025	2,025	2,025
		231	WORK COMP	0	0	77	77	77	77
		242	MEDICAL	0	0	6,000	6,000	6,000	6,000
		245	REGENCE LIFE INSUR	0	0	0	0	0	0
		319	OTHR PROF TECH SVCS	0	0	25,000	25,000	25,000	25,000
<b>Subtotal -MEDICAID PT/OT</b>				<b>0</b>	<b>0</b>	<b>67,915</b>	<b>67,915</b>	<b>67,915</b>	<b>67,915</b>
<b>275 - Total</b>				<b>281,291</b>	<b>349,571</b>	<b>606,704</b>	<b>606,202</b>	<b>606,202</b>	<b>606,202</b>

**InterMountain Education Service District**  
**Special Revenue Fund Revenue Detail**  
2020 / 2021

<b>Fund</b>	<b>Fund Title</b>	<b>Revenue Account Title</b>	<b>Budget Rev Ledger Account Title</b>	<b>2017/2018 Actual Revenue</b>	<b>2018/2019 Actual Revenue</b>	<b>2019/2020 Budget Revenue</b>	<b>2020/2021 Proposed Revenue</b>	<b>2020/2021 Approved Revenue</b>	<b>2020/2021 Adopted Revenue</b>
276	MEDICAID ADMIN CLAIMING	R1941	LEA	638	12,149	0	0	0	0
	MEDICAID ADMIN CLAIMING	R1990	MISC REVENUE	638,581	513,520	556,000	650,000	650,000	650,000
	MEDICAID ADMIN CLAIMING	R5400	BEG FUND BAL	262,956	414,873	350,000	810,000	810,000	810,000
<b>FUND TOTAL</b>				<b>902,174</b>	<b>940,543</b>	<b>906,000</b>	<b>1,460,000</b>	<b>1,460,000</b>	<b>1,460,000</b>



**InterMountain Education Service District  
Special Revenue Fund Expenditure Detail  
2020 / 2021**

**FUND 276**

Budget Unit	Budget Unit Title	Acct	Account Title	2017/2018 Actual	2018/2019 Actual	2019/2020 Budget	2020/2021 Proposed	2020/2021 Approved	2020/2021 Adopted
276-2138-200-000-000	MAC	319	OTHR PROF TECH SVCS	13,055	5,840	25,000	25,000	25,000	25,000
<b>Subtotal -MAC</b>				<b>13,055</b>	<b>5,840</b>	<b>25,000</b>	<b>25,000</b>	<b>25,000</b>	<b>25,000</b>
276-5200-200-000-000	MAC	710	FUND MODIFICATIONS	0	214,399	431,000	750,000	750,000	750,000
		720	TRANSFR/PYMT	289,918	0	0	0	0	0
<b>Subtotal -MAC</b>				<b>289,918</b>	<b>214,399</b>	<b>431,000</b>	<b>750,000</b>	<b>750,000</b>	<b>750,000</b>
276-5300-200-000-000	APPORTIONMENT	720	TRANSFR/PYMT	184,328	232,560	450,000	685,000	685,000	685,000
<b>Subtotal -APPORTIONMENT</b>				<b>184,328</b>	<b>232,560</b>	<b>450,000</b>	<b>685,000</b>	<b>685,000</b>	<b>685,000</b>
<b>276 - Total</b>				<b>487,301</b>	<b>452,799</b>	<b>906,000</b>	<b>1,460,000</b>	<b>1,460,000</b>	<b>1,460,000</b>

**InterMountain Education Service District**  
**Special Revenue Fund Revenue Detail**  
2020 / 2021

<b>Fund</b>	<b>Fund Title</b>	<b>Revenue Account Title</b>	<b>Budget Rev Ledger Account Title</b>	<b>2017/2018 Actual Revenue</b>	<b>2018/2019 Actual Revenue</b>	<b>2019/2020 Budget Revenue</b>	<b>2020/2021 Proposed Revenue</b>	<b>2020/2021 Approved Revenue</b>	<b>2020/2021 Adopted Revenue</b>
281	ELLIOTT FUND	R1920	MISC DONATIONS	0	0	29	0	0	0
	ELLIOTT FUND	R5400	BEG FUND BAL	28	28	0	0	0	0
<b>FUND TOTAL</b>				<b>28</b>	<b>28</b>	<b>29</b>	<b>0</b>	<b>0</b>	<b>0</b>

---

ELLIOTT FUND      281

**InterMountain Education Service District**  
**Special Revenue Fund Expenditure Detail**  
2020 / 2021

**FUND 281**

Budget Unit	Budget Unit Title	Acct	Account Title	2017/2018 Actual	2018/2019 Actual	2019/2020 Budget	2020/2021 Proposed	2020/2021 Approved	2020/2021 Adopted
281-3360-120-000-000	COM SERV	319	OTHR PROF TECH SVCS	0	0	29	0	0	0
		410	CONSUM SUPPLIES	0	0	0	0	0	0
<b>Subtotal -COM SERV</b>				<b>0</b>	<b>0</b>	<b>29</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>281 - Total</b>				<b>0</b>	<b>0</b>	<b>29</b>	<b>0</b>	<b>0</b>	<b>0</b>

**InterMountain Education Service District**  
**Special Revenue Fund Revenue Detail**  
2020 / 2021

Fund	Fund Title	Revenue Account Title	Budget Rev Ledger Account Title	2017/2018 Actual Revenue	2018/2019 Actual Revenue	2019/2020 Budget Revenue	2020/2021 Proposed Revenue	2020/2021 Approved Revenue	2020/2021 Adopted Revenue
293	MIGRANT PRESCHOOL	R4501	TITLE 1C	50,898	112,442	110,000	134,199	134,199	134,199
	MIGRANT PRESCHOOL	R5400	BEG FUND BAL	0	0	0	0	0	0
<b>FUND TOTAL</b>				<b>50,898</b>	<b>112,442</b>	<b>110,000</b>	<b>134,199</b>	<b>134,199</b>	<b>134,199</b>

---

MIGRANT PRESCHOOL      293

**InterMountain Education Service District**  
**Special Revenue Fund Expenditure Detail**  
2020 / 2021

**FUND 293**

Budget Unit	Budget Unit Title	Acct	Account Title	2017/2018 Actual	2018/2019 Actual	2019/2020 Budget	2020/2021 Proposed	2020/2021 Approved	2020/2021 Adopted
293-1293-800-000-000	INSTRUCTION	112	CLSIF SALARY	25,407	46,238	50,200	55,600	55,600	55,600
		122	CLSF SUB SALARY	0	958	0	0	0	0
		211	PERS	3,568	4,514	8,300	9,200	9,200	9,200
		213	PERS UAL CONTRI	1,915	3,736	4,015	4,450	4,450	4,450
		220	FICA	1,892	3,553	3,840	4,255	4,255	4,255
		231	WORK COMP	131	237	276	301	301	301
		232	UNEMP COMP	108	0	127	278	278	278
		242	MEDICAL	13,723	32,200	34,800	36,000	36,000	36,000
		245	REGENCE LIFE INSUR	8	14	15	15	15	15
		690	INDRCT FEES-ESD	4,147	9,280	8,427	11,100	11,100	11,100
<b>Subtotal -INSTRUCTION</b>				<b>50,898</b>	<b>100,729</b>	<b>110,000</b>	<b>121,199</b>	<b>121,199</b>	<b>121,199</b>
293-2550-800-000-000	TRANSPORT	331	STDNT TRANS	0	11,713	0	13,000	13,000	13,000
<b>Subtotal -TRANSPORT</b>				<b>0</b>	<b>11,713</b>	<b>0</b>	<b>13,000</b>	<b>13,000</b>	<b>13,000</b>
<b>293 - Total</b>				<b>50,898</b>	<b>112,442</b>	<b>110,000</b>	<b>134,199</b>	<b>134,199</b>	<b>134,199</b>

**InterMountain Education Service District**  
**Special Revenue Fund Revenue Detail**  
2020 / 2021

<b>Fund</b>	<b>Fund Title</b>	<b>Revenue Account Title</b>	<b>Budget Rev Ledger Account Title</b>	<b>2017/2018 Actual Revenue</b>	<b>2018/2019 Actual Revenue</b>	<b>2019/2020 Budget Revenue</b>	<b>2020/2021 Proposed Revenue</b>	<b>2020/2021 Approved Revenue</b>	<b>2020/2021 Adopted Revenue</b>
294	TITLE 1C CURRENT YR	R1941	LEA	0	0	0	0	0	0
	TITLE 1C CURRENT YR	R4501	TITLE 1C	544,457	700,276	1,135,875	1,188,597	1,188,597	1,188,597
	TITLE 1C CURRENT YR	R5400	BEG FUND BAL	0	0	0	0	0	0
<b>FUND TOTAL</b>				<b>544,457</b>	<b>700,276</b>	<b>1,135,875</b>	<b>1,188,597</b>	<b>1,188,597</b>	<b>1,188,597</b>

---

TITLE 1C CURRENT YR      294

**InterMountain Education Service District**  
**Special Revenue Fund Expenditure Detail**  
2020 / 2021

**FUND 294**

Budget Unit	Budget Unit Title	Acct	Account Title	2017/2018 Actual	2018/2019 Actual	2019/2020 Budget	2020/2021 Proposed	2020/2021 Approved	2020/2021 Adopted
294-1293-800-000-000	INSTRUCTION	112	CLSIF SALARY	0	0	0	48,450	48,450	48,450
		211	PERS	0	0	0	8,073	8,073	8,073
		213	PERS UAL CONTRI	0	0	0	4,876	4,876	4,876
		220	FICA	0	0	0	3,639	3,639	3,639
		231	WORK COMP	0	0	0	264	264	264
		232	UNEMP COMP	0	0	0	115	115	115
		242	MEDICAL	0	0	0	36,000	36,000	36,000
		245	REGENCE LIFE INSUR	0	0	0	15	15	15
		313	STUDENT SERVICES	50	0	500	1,000	1,000	1,000
		319	OTHR PROF TECH SVCS	0	0	0	5,000	5,000	5,000
		324	RENTALS	0	0	0	6,000	6,000	6,000
		325	ELECTRICITY	0	0	0	1,100	1,100	1,100
		328	GARBAGE	0	0	0	303	303	303
		341	TRV IN-DIST	0	0	500	0	0	0
		343	STUDENT OUT-DIST-TRVL	2,147	0	1,000	1,000	1,000	1,000
		389	COPIER/OTHER EQUIP LEASE	0	0	0	300	300	300
		392	XEROX-COPY-FAX	0	0	0	300	300	300
		410	CONSUM SUPPLIES	0	0	0	0	0	0
690	INDRCT FEES-ESD	194	0	0	0	0	0		
<b>Subtotal -INSTRUCTION</b>				<b>2,391</b>	<b>0</b>	<b>2,000</b>	<b>116,435</b>	<b>116,435</b>	<b>116,435</b>
294-2117-800-000-000	PUPIL SUPPORT	111	LICEN SALARY	64,529	47,356	104,132	33,902	33,902	33,902
		112	CLSIF SALARY	68,344	115,792	154,508	225,765	225,765	225,765
		122	CLSF SUB SALARY	0	74	0	0	0	0
		211	PERS	14,012	17,741	42,588	41,359	41,359	41,359
		213	PERS UAL CONTRI	10,324	13,014	20,692	20,061	20,061	20,061
		220	FICA	10,138	12,401	19,786	20,271	20,271	20,271
		231	WORK COMP	699	807	1,395	1,415	1,415	1,415
		232	UNEMP COMP	371	-460	647	1,280	1,280	1,280
		241	ANNUITY	24	212	300	700	700	700
		242	MEDICAL	24,599	50,117	90,480	108,000	108,000	108,000

**FUND 294**

**InterMountain Education Service District**  
**Special Revenue Fund Expenditure Detail**  
2020 / 2021

**FUND 294**

Budget Unit	Budget Unit Title	Acct	Account Title	2017/2018 Actual	2018/2019 Actual	2019/2020 Budget	2020/2021 Proposed	2020/2021 Approved	2020/2021 Adopted
294-2117-800-000-000	PUPIL SUPPORT	243	HRA VEBA	6,804	4,190	16,530	16,530	16,530	16,530
		244	PACIFIC SOURCE FEE	0	0	54	54	54	54
		245	REGENCE LIFE INSUR	23	27	109	45	45	45
		314	PROF DEVL P-OTHER	3,550	0	5,000	1,000	1,000	1,000
		324	RENTALS	0	40	0	0	0	0
		331	STDNT TRANS	0	0	4,000	8,000	8,000	8,000
		341	TRV IN-DIST	6,942	10,595	13,000	5,000	5,000	5,000
		342	TRV OUT-DIST	10,818	4,629	5,000	5,000	5,000	5,000
		353	POSTAGE/FREIGHT	221	304	0	0	0	0
		355	PRINTING	442	2,692	2,500	2,500	2,500	2,500
		374	STUDENT TUITION	0	0	0	5,000	5,000	5,000
		410	CONSUM SUPPLIES	2,701	12,706	12,000	4,000	4,000	4,000
		460	NON CONSUMABLE SUPPLIES	0	0	0	5,000	5,000	5,000
		470	COMP SFTWRE	26,820	0	0	500	500	500
		480	COMPTR HRDWARE	2,673	2,154	0	500	500	500
		640	DUES & FEES	40	0	0	0	0	0
690	INDRCT FEES-ESD	22,536	0	0	0	0	0		
<b>Subtotal -PUPIL SUPPORT</b>				<b>276,611</b>	<b>294,390</b>	<b>492,721</b>	<b>505,882</b>	<b>505,882</b>	<b>505,882</b>
294-2130-800-000-000	MED/HEALTH	313	STUDENT SERVICES	0	180	1,000	1,000	1,000	1,000
		410	CONSUM SUPPLIES	0	0	3,000	3,000	3,000	3,000
		690	INDRCT FEES-ESD	0	0	0	0	0	0
<b>Subtotal -MED/HEALTH</b>				<b>0</b>	<b>180</b>	<b>4,000</b>	<b>4,000</b>	<b>4,000</b>	<b>4,000</b>
294-2190-800-000-000	MIGRANT ADMIN	112	CLSIF SALARY	20,529	21,774	24,291	24,291	24,291	24,291
		113	ADM SALARY	43,106	66,599	90,576	93,293	93,293	93,293
		211	PERS	7,846	11,044	20,570	21,010	21,010	21,010
		213	PERS UAL CONTRI	4,934	7,072	9,190	9,561	9,561	9,561
		220	FICA	4,803	6,678	8,787	9,951	9,951	9,951
		231	WORK COMP	330	426	585	600	600	600
		232	UNEMP COMP	185	-115	287	586	586	586
		241	ANNUITY	2,487	3,737	4,983	4,983	4,983	4,983

**FUND 294**



**InterMountain Education Service District**  
**Special Revenue Fund Expenditure Detail**  
2020 / 2021

**FUND 294**

Budget Unit	Budget Unit Title	Acct	Account Title	2017/2018 Actual	2018/2019 Actual	2019/2020 Budget	2020/2021 Proposed	2020/2021 Approved	2020/2021 Adopted
294-2190-800-000-000	MIGRANT ADMIN	242	MEDICAL	19,970	25,480	31,320	32,400	32,400	32,400
		245	REGENCE LIFE INSUR	40	49	65	65	65	65
		319	OTHR PROF TECH SVCS	0	300	0	0	0	0
		341	TRV IN-DIST	2,265	974	3,000	1,500	1,500	1,500
		342	TRV OUT-DIST	1,441	1,637	2,000	690	690	690
		351	TELEPHONE	1,152	1,324	1,800	2,350	2,350	2,350
		353	POSTAGE/FREIGHT	86	225	500	100	100	100
		389	COPIER/OTHER EQUIP LEASE	106	76	500	500	500	500
		392	XEROX-COPY-FAX	59	56	200	200	200	200
		410	CONSUM SUPPLIES	84	65	500	200	200	200
690	INDRCT FEES-ESD		21,629	57,786	85,000	85,000	85,000	85,000	
<b>Subtotal -MIGRANT ADMIN</b>				<b>131,052</b>	<b>205,189</b>	<b>284,154</b>	<b>287,280</b>	<b>287,280</b>	<b>287,280</b>
294-2322-800-000-000	PARENT INVOLV	122	CLSF SUB SALARY	0	0	0	0	0	0
		213	PERS UAL CONTRI	0	0	0	0	0	0
		220	FICA	0	0	0	0	0	0
		231	WORK COMP	0	0	0	0	0	0
		232	UNEMP COMP	0	0	0	0	0	0
		342	TRV OUT-DIST	532	0	3,000	3,000	3,000	3,000
		353	POSTAGE/FREIGHT	0	122	0	0	0	0
		410	CONSUM SUPPLIES	0	350	0	0	0	0
		690	INDRCT FEES-ESD	0	0	0	0	0	0
<b>Subtotal -PARENT INVOLV</b>				<b>532</b>	<b>472</b>	<b>3,000</b>	<b>3,000</b>	<b>3,000</b>	<b>3,000</b>
294-2550-800-000-000	TRANSPORT	331	STDNT TRANS	0	5,780	0	0	0	0
<b>Subtotal -TRANSPORT</b>				<b>0</b>	<b>5,780</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
294-5300-800-000-000	APPORTIONMENT	720	TRANSFR/PYMT	133,871	194,265	350,000	272,000	272,000	272,000
<b>Subtotal -APPORTIONMENT</b>				<b>133,871</b>	<b>194,265</b>	<b>350,000</b>	<b>272,000</b>	<b>272,000</b>	<b>272,000</b>
<b>294 - Total</b>				<b>544,457</b>	<b>700,276</b>	<b>1,135,875</b>	<b>1,188,597</b>	<b>1,188,597</b>	<b>1,188,597</b>

**InterMountain Education Service District**  
**Special Revenue Fund Revenue Detail**  
2020 / 2021

<b>Fund</b>	<b>Fund Title</b>	<b>Revenue Account Title</b>	<b>Budget Rev Ledger Account Title</b>	<b>2017/2018 Actual Revenue</b>	<b>2018/2019 Actual Revenue</b>	<b>2019/2020 Budget Revenue</b>	<b>2020/2021 Proposed Revenue</b>	<b>2020/2021 Approved Revenue</b>	<b>2020/2021 Adopted Revenue</b>
295	TITLE 1C SUMMER JULY-SEPT	R4501	TITLE 1C	101,467	144,969	216,836	240,923	240,923	240,923
	TITLE 1C SUMMER JULY-SEPT	R5400	BEG FUND BAL	0	0	0	0	0	0
<b>FUND TOTAL</b>				<b>101,467</b>	<b>144,969</b>	<b>216,836</b>	<b>240,923</b>	<b>240,923</b>	<b>240,923</b>

---

TITLE 1C SUMMER JULY-SEPT 295

**InterMountain Education Service District**  
**Special Revenue Fund Expenditure Detail**  
2020 / 2021

**FUND 295**

Budget Unit	Budget Unit Title	Acct	Account Title	2017/2018 Actual	2018/2019 Actual	2019/2020 Budget	2020/2021 Proposed	2020/2021 Approved	2020/2021 Adopted
295-1293-800-000-000	INSTRUCTION	111	LICEN SALARY	22,268	15,046	30,690	41,581	41,581	41,581
		112	CLSIF SALARY	14,148	13,489	18,810	24,717	24,717	24,717
		113	ADM SALARY	3,246	2,750	5,000	0	0	0
		121	LIC SUB SALARY	0	424	0	2,151	2,151	2,151
		122	CLSF SUB SALARY	0	209	0	0	0	0
		211	PERS	3,115	2,518	7,085	9,533	9,533	9,533
		213	PERS UAL CONTRI	2,888	1,915	4,360	5,291	5,291	5,291
		220	FICA	3,034	2,442	4,180	5,196	5,196	5,196
		231	WORK COMP	226	180	615	615	615	615
		232	UNEMP COMP	0	271	458	458	458	458
		242	MEDICAL	0	0	0	2,855	2,855	2,855
		245	REGENCE LIFE INSUR	0	0	0	0	0	0
		319	OTHR PROF TECH SVCS	1,500	1,200	1,500	1,500	1,500	1,500
		341	TRV IN-DIST	0	0	500	500	500	500
		355	PRINTING	0	37	0	0	0	0
		410	CONSUM SUPPLIES	1,295	290	1,600	1,600	1,600	1,600
690	INDRCT FEES-ESD	0	0	7,100	7,100	7,100	7,100		
<b>Subtotal -INSTRUCTION</b>				<b>51,720</b>	<b>40,769</b>	<b>81,898</b>	<b>103,097</b>	<b>103,097</b>	<b>103,097</b>
295-2117-800-000-000	PUPIL SUPPORT	112	CLSIF SALARY	9,367	23,241	25,000	25,000	25,000	25,000
		211	PERS	708	1,516	3,337	3,337	3,337	3,337
		213	PERS UAL CONTRI	749	1,394	1,265	1,265	1,265	1,265
		220	FICA	714	1,769	1,912	1,912	1,912	1,912
		231	WORK COMP	51	124	130	130	130	130
		232	UNEMP COMP	0	114	43	43	43	43
		241	ANNUITY	93	0	0	0	0	0
		242	MEDICAL	3,650	6,563	6,565	6,565	6,565	6,565
		243	HRA VEBA	0	980	980	980	980	980
		245	REGENCE LIFE INSUR	2	5	7	7	7	7
		341	TRV IN-DIST	907	1,296	1,500	1,500	1,500	1,500
		342	TRV OUT-DIST	152	509	500	500	500	500

**FUND 295**

**InterMountain Education Service District**  
**Special Revenue Fund Expenditure Detail**  
2020 / 2021

**FUND 295**

Budget Unit	Budget Unit Title	Acct	Account Title	2017/2018 Actual	2018/2019 Actual	2019/2020 Budget	2020/2021 Proposed	2020/2021 Approved	2020/2021 Adopted
295-2117-800-000-000	PUPIL SUPPORT	355	PRINTING	0	343	0	0	0	0
		410	CONSUM SUPPLIES	245	0	500	500	500	500
		470	COMP SFTWRE	26	0	50	50	50	50
		690	INDRCT FEES-ESD	0	0	2,500	2,500	2,500	2,500
<b>Subtotal -PUPIL SUPPORT</b>				<b>16,665</b>	<b>37,854</b>	<b>44,289</b>	<b>44,289</b>	<b>44,289</b>	<b>44,289</b>
295-2130-800-000-000	MED/HEALTH	313	STUDENT SERVICES	0	0	500	500	500	500
<b>Subtotal -MED/HEALTH</b>				<b>0</b>	<b>0</b>	<b>500</b>	<b>500</b>	<b>500</b>	<b>500</b>
295-2190-800-000-000	SUMMER ADMIN	112	CLSIF SALARY	0	1,886	0	2,888	2,888	2,888
		113	ADM SALARY	2,694	22,200	22,200	22,200	22,200	22,200
		211	PERS	347	3,226	3,226	3,226	3,226	3,226
		213	PERS UAL CONTRI	216	1,445	1,445	1,445	1,445	1,445
		220	FICA	203	1,818	1,818	1,818	1,818	1,818
		231	WORK COMP	13	122	122	122	122	122
		232	UNEMP COMP	0	115	0	0	0	0
		241	ANNUITY	155	1,244	1,244	1,244	1,244	1,244
		242	MEDICAL	405	3,360	3,360	3,360	3,360	3,360
		245	REGENCE LIFE INSUR	2	16	15	15	15	15
		341	TRV IN-DIST	340	225	650	650	650	650
		342	TRV OUT-DIST	0	0	150	150	150	150
		353	POSTAGE/FREIGHT	50	0	50	50	50	50
		410	CONSUM SUPPLIES	0	0	150	150	150	150
690	INDRCT FEES-ESD	8,266	11,811	11,819	11,819	11,819	11,819	11,819	
<b>Subtotal -SUMMER ADMIN</b>				<b>12,692</b>	<b>47,467</b>	<b>46,249</b>	<b>49,137</b>	<b>49,137</b>	<b>49,137</b>
295-2550-800-000-000	TRANSPORT	311	INSTR SERV-PUPIL	0	0	900	900	900	900
		331	STDNT TRANS	8,391	3,879	7,000	7,000	7,000	7,000
<b>Subtotal -TRANSPORT</b>				<b>8,391</b>	<b>3,879</b>	<b>7,900</b>	<b>7,900</b>	<b>7,900</b>	<b>7,900</b>
295-5300-800-000-000	DISTRICT APPORTIONMENT	720	TRANSFR/PYMT	12,000	15,000	36,000	36,000	36,000	36,000
<b>Subtotal -DISTRICT APPORTIONMENT</b>				<b>12,000</b>	<b>15,000</b>	<b>36,000</b>	<b>36,000</b>	<b>36,000</b>	<b>36,000</b>
<b>295 - Total</b>				<b>101,468</b>	<b>144,969</b>	<b>216,836</b>	<b>240,923</b>	<b>240,923</b>	<b>240,923</b>

**FUND 295**

**InterMountain Education Service District**  
**Special Revenue Fund Revenue Detail**  
2020 / 2021

<b>Fund</b>	<b>Fund Title</b>	<b>Revenue Account Title</b>	<b>Budget Rev Ledger Account Title</b>	<b>2017/2018 Actual Revenue</b>	<b>2018/2019 Actual Revenue</b>	<b>2019/2020 Budget Revenue</b>	<b>2020/2021 Proposed Revenue</b>	<b>2020/2021 Approved Revenue</b>	<b>2020/2021 Adopted Revenue</b>
297	TITLE 1C PRIOR YEAR	R4501	TITLE 1C	43,905	56,905	139,413	139,413	139,413	139,413
	TITLE 1C PRIOR YEAR	R5400	BEG FUND BAL	0	0	0	0	0	0
<b>FUND TOTAL</b>				<b>43,905</b>	<b>56,905</b>	<b>139,413</b>	<b>139,413</b>	<b>139,413</b>	<b>139,413</b>

---

TITLE 1C PRIOR YEAR      297

**InterMountain Education Service District**  
**Special Revenue Fund Expenditure Detail**  
2020 / 2021

**FUND 297**

Budget Unit	Budget Unit Title	Acct	Account Title	2017/2018 Actual	2018/2019 Actual	2019/2020 Budget	2020/2021 Proposed	2020/2021 Approved	2020/2021 Adopted
297-1293-800-000-000	INSTRUCTION	112	CLSIF SALARY	0	0	1,000	1,000	1,000	1,000
		211	PERS	0	0	110	110	110	110
		213	PERS UAL CONTRI	0	0	60	60	60	60
		220	FICA	0	0	60	60	60	60
		231	WORK COMP	0	0	5	5	5	5
		242	MEDICAL	0	0	1,196	1,196	1,196	1,196
		245	REGENCE LIFE INSUR	0	0	0	0	0	0
		319	OTHR PROF TECH SVCS	0	0	300	300	300	300
		341	TRV IN-DIST	105	0	200	200	200	200
		410	CONSUM SUPPLIES	168	244	200	200	200	200
460	NON CONSUMABLE SUPPLIES	0	119	0	0	0	0		
<b>Subtotal -INSTRUCTION</b>				<b>273</b>	<b>363</b>	<b>3,131</b>	<b>3,131</b>	<b>3,131</b>	<b>3,131</b>
297-2117-800-000-000	PUPIL SUPPORT	111	LICEN SALARY	0	15,785	17,000	17,000	17,000	17,000
		112	CLSIF SALARY	16,845	10,033	23,312	23,312	23,312	23,312
		122	CLSF SUB SALARY	0	0	0	0	0	0
		211	PERS	1,355	3,031	5,381	5,381	5,381	5,381
		213	PERS UAL CONTRI	1,348	1,549	2,865	2,865	2,865	2,865
		220	FICA	1,277	1,975	3,083	3,083	3,083	3,083
		231	WORK COMP	92	133	145	145	145	145
		232	UNEMP COMP	0	74	16	16	16	16
		241	ANNUITY	0	71	0	0	0	0
		242	MEDICAL	6,956	4,991	6,593	6,593	6,593	6,593
		243	HRA VEBA	0	1,396	0	0	0	0
		244	PACIFIC SOURCE FEE	0	0	0	0	0	0
		245	REGENCE LIFE INSUR	4	4	45	45	45	45
		341	TRV IN-DIST	351	702	500	500	500	500
		342	TRV OUT-DIST	0	1,946	2,500	2,500	2,500	2,500
		355	PRINTING	0	331	250	250	250	250
		370	TUITION	0	0	0	0	0	0
410	CONSUM SUPPLIES	36	1,123	1,000	1,000	1,000	1,000		

**FUND 297**

**InterMountain Education Service District**  
**Special Revenue Fund Expenditure Detail**  
2020 / 2021

**FUND 297**

Budget Unit	Budget Unit Title	Acct	Account Title	2017/2018 Actual	2018/2019 Actual	2019/2020 Budget	2020/2021 Proposed	2020/2021 Approved	2020/2021 Adopted
297-2117-800-000-000	PUPIL SUPPORT	460	NON CONSUMABLE SUPPLIES	89	0	150	150	150	150
		480	COMPTR HRDWARE	709	0	0	0	0	0
<b>Subtotal -PUPIL SUPPORT</b>				<b>29,062</b>	<b>43,146</b>	<b>62,840</b>	<b>62,840</b>	<b>62,840</b>	<b>62,840</b>
297-2190-800-000-000	MIGRANT ADMIN	112	CLSIF SALARY	0	0	0	0	0	0
		113	ADM SALARY	2,694	0	4,455	4,455	4,455	4,455
		211	PERS	347	0	490	490	490	490
		213	PERS UAL CONTRI	216	0	356	356	356	356
		220	FICA	202	0	341	341	341	341
		231	WORK COMP	14	0	100	100	100	100
		232	UNEMP COMP	0	0	150	150	150	150
		241	ANNUITY	155	0	0	0	0	0
		242	MEDICAL	405	0	1,250	1,250	1,250	1,250
		245	REGENCE LIFE INSUR	2	0	0	0	0	0
		341	TRV IN-DIST	0	0	500	500	500	500
		342	TRV OUT-DIST	0	0	500	500	500	500
		351	TELEPHONE	0	0	2,000	2,000	2,000	2,000
		353	POSTAGE/FREIGHT	1	39	50	50	50	50
		389	COPIER/OTHER EQUIP LEASE	0	25	0	0	0	0
		392	XEROX-COPY-FAX	0	6	0	0	0	0
		410	CONSUM SUPPLIES	0	12	50	50	50	50
480	COMPTR HRDWARE	0	0	0	0	0	0		
690	INDRCT FEES-ESD	3,577	4,636	8,200	8,200	8,200	8,200		
<b>Subtotal -MIGRANT ADMIN</b>				<b>7,613</b>	<b>4,720</b>	<b>18,442</b>	<b>18,442</b>	<b>18,442</b>	<b>18,442</b>
297-5300-800-000-000	DIST APPORTIONMENT	720	TRANSFR/PYMT	6,957	8,676	55,000	55,000	55,000	55,000
<b>Subtotal -DIST APPORTIONMENT</b>				<b>6,957</b>	<b>8,676</b>	<b>55,000</b>	<b>55,000</b>	<b>55,000</b>	<b>55,000</b>
<b>297 - Total</b>				<b>43,905</b>	<b>56,905</b>	<b>139,413</b>	<b>139,413</b>	<b>139,413</b>	<b>139,413</b>

**InterMountain Education Service District**  
**Special Revenue Fund Revenue Detail**  
2020 / 2021

Fund	Fund Title	Revenue Account Title	Budget Rev Ledger Account Title	2017/2018 Actual Revenue	2018/2019 Actual Revenue	2019/2020 Budget Revenue	2020/2021 Proposed Revenue	2020/2021 Approved Revenue	2020/2021 Adopted Revenue
298	TITLE 1C APRIL-JUNE	R4501	TITLE 1C	62,642	22,308	83,345	83,345	83,345	83,345
	TITLE 1C APRIL-JUNE	R5400	BEG FUND BAL	0	0	0	0	0	0
<b>FUND TOTAL</b>				<b>62,642</b>	<b>22,308</b>	<b>83,345</b>	<b>83,345</b>	<b>83,345</b>	<b>83,345</b>



**InterMountain Education Service District**  
**Special Revenue Fund Expenditure Detail**  
2020 / 2021

**FUND 298**

Budget Unit	Budget Unit Title	Acct	Account Title	2017/2018 Actual	2018/2019 Actual	2019/2020 Budget	2020/2021 Proposed	2020/2021 Approved	2020/2021 Adopted
298-1293-800-000-000	INSTRUCTION	111	LICEN SALARY	25,255	6,244	30,000	30,000	30,000	30,000
		112	CLSIF SALARY	8,448	3,553	10,000	10,000	10,000	10,000
		113	ADM SALARY	2,838	0	4,000	4,000	4,000	4,000
		121	LIC SUB SALARY	524	138	500	500	500	500
		211	PERS	3,214	944	5,840	5,840	5,840	5,840
		213	PERS UAL CONTRI	2,030	735	2,300	2,300	2,300	2,300
		220	FICA	2,835	760	3,405	3,405	3,405	3,405
		231	WORK COMP	205	34	400	400	400	400
		232	UNEMP COMP	463	0	0	0	0	0
		319	OTHR PROF TECH SVCS	1,200	0	1,000	1,000	1,000	1,000
		341	TRV IN-DIST	0	0	1,000	1,000	1,000	1,000
		342	TRV OUT-DIST	0	0	500	500	500	500
		355	PRINTING	281	698	100	100	100	100
		410	CONSUM SUPPLIES	151	337	500	500	500	500
		690	INDRCT FEES-ESD	4,208	1,210	3,600	3,600	3,600	3,600
<b>Subtotal -INSTRUCTION</b>				<b>51,653</b>	<b>14,653</b>	<b>63,145</b>	<b>63,145</b>	<b>63,145</b>	<b>63,145</b>
298-2117-800-000-000	PUPIL SUPPORT	341	TRV IN-DIST	1,307	631	1,500	1,500	1,500	1,500
		342	TRV OUT-DIST	0	0	2,000	2,000	2,000	2,000
		374	STUDENT TUITION	0	50	0	0	0	0
		410	CONSUM SUPPLIES	941	34	0	0	0	0
		690	INDRCT FEES-ESD	199	632	6,000	6,000	6,000	6,000
<b>Subtotal -PUPIL SUPPORT</b>				<b>2,447</b>	<b>1,347</b>	<b>9,500</b>	<b>9,500</b>	<b>9,500</b>	<b>9,500</b>
298-2190-800-000-000	SUMMER ADMIN	342	TRV OUT-DIST	0	339	0	0	0	0
		353	POSTAGE/FREIGHT	0	9	0	0	0	0
<b>Subtotal -SUMMER ADMIN</b>				<b>0</b>	<b>348</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
298-2550-800-000-000	TRANSPORT	331	STDNT TRANS	7,846	5,960	10,000	10,000	10,000	10,000
		690	INDRCT FEES-ESD	696	0	700	700	700	700
<b>Subtotal -TRANSPORT</b>				<b>8,542</b>	<b>5,960</b>	<b>10,700</b>	<b>10,700</b>	<b>10,700</b>	<b>10,700</b>
<b>298 - Total</b>				<b>62,642</b>	<b>22,308</b>	<b>83,345</b>	<b>83,345</b>	<b>83,345</b>	<b>83,345</b>

FUND 298

**INTERMOUNTAIN EDUCATION SERVICE DISTRICT  
DEBT SERVICE FUND  
ADOPTED BUDGET**

**2020/2021**

<b>AS ADOPTED JUNE 10, 2020</b>	<b>2017/2018 Actual</b>	<b>2018/2019 Actual</b>	<b>2019/2020 Budget</b>	<b>2020/2021 Proposed</b>	<b>2020/2021 Approved</b>	<b>2020/2021 Adopted</b>
1000: INSTRUCTION	0	0	0	0	0	0
2000: SUPPORT SERVICES	0	0	500	500	500	500
3000: ENTERPRISE & COMMUNITY	0	0	0	0	0	0
4000: FACILITIES ACQUISITION	0	0	0	0	0	0
5000: TRANSFERS/FUND TO FUND/DEBT SERVICE	843,465	886,413	927,448	966,329	966,329	966,329
6000: CONTINGENCIES	0	0	0	0	0	0
7000: UNAPPROPRIATED or ENDING FUND BALANCE***	8,104	13,038	0	0	0	0
<b>TOTAL REQUIREMENTS</b>	<b>\$ 851,569</b>	<b>\$ 899,451</b>	<b>\$ 927,948</b>	<b>\$ 966,829</b>	<b>\$ 966,829</b>	<b>\$ 966,829</b>
<b>TOTAL RESOURCES (except property taxes)</b>	<b>\$ 851,569</b>	<b>\$ 899,451</b>	<b>\$ 927,948</b>	<b>\$ 966,829</b>	<b>\$ 966,829</b>	<b>\$ 966,829</b>

\*\*\* Not included in the appropriation, but must be included in the accounting records to "balance". By definition, an Unappropriated Ending Fund Balance is not appropriated.

**DEBT SERVICE FUNDS INCLUDED:**

Fund 300: Debt Service Fund, PERS bond payment	851,569	899,451	927,948	966,829	966,829	966,829
<b>DEBT SERVICE FUND</b>	<b>\$ 851,569</b>	<b>\$ 899,451</b>	<b>\$ 927,948</b>	<b>\$ 966,829</b>	<b>\$ 966,829</b>	<b>\$ 966,829</b>

**InterMountain Education Service District**  
**Debt Service Fund Revenue Detail**  
2020 / 2021

<b>Fund</b>	<b>Fund Title</b>	<b>Revenue Account Title</b>	<b>Budget Rev Ledger Account Title</b>	<b>2017/2018 Actual Revenue</b>	<b>2018/2019 Actual Revenue</b>	<b>2019/2020 Budget Revenue</b>	<b>2020/2021 Proposed Revenue</b>	<b>2020/2021 Approved Revenue</b>	<b>2020/2021 Adopted Revenue</b>
300	DEBT SERVICE FUND	R1510	INTEREST EARNED	7,708	11,747	500	500	500	500
	DEBT SERVICE FUND	R1979	BOND INTERCEPT	839,457	879,601	927,448	966,329	966,329	966,329
	DEBT SERVICE FUND	R5400	BEG FUND BAL	4,404	8,104	0	0	0	0
<b>FUND TOTAL</b>				<b>851,569</b>	<b>899,451</b>	<b>927,948</b>	<b>966,829</b>	<b>966,829</b>	<b>966,829</b>

DEBT SERVICE FUND      300

**InterMountain Education Service District**  
**Debt Service Fund Expenditure Detail**  
2020 / 2021

**FUND 300**

Budget Unit	Budget Unit Title	Acct	Account Title	2017/2018 Actual	2018/2019 Actual	2019/2020 Budget	2020/2021 Proposed	2020/2021 Approved	2020/2021 Adopted
300-2523-120-000-000	DEBT SERVICE	640	DUES & FEES	0	0	500	500	500	500
<b>Subtotal -DEBT SERVICE</b>				<b>0</b>	<b>0</b>	<b>500</b>	<b>500</b>	<b>500</b>	<b>500</b>
300-5110-120-000-000	PERS PRINCIPAL PAYMENT	610	REDEMP PRNCPL	312,061	348,727	384,747	600,000	600,000	600,000
		620	INTEREST	531,404	537,686	542,701	366,329	366,329	366,329
<b>Subtotal -PERS PRINCIPAL PAYMENT</b>				<b>843,465</b>	<b>886,413</b>	<b>927,448</b>	<b>966,329</b>	<b>966,329</b>	<b>966,329</b>
<b>300 - Total</b>				<b>843,465</b>	<b>886,413</b>	<b>927,948</b>	<b>966,829</b>	<b>966,829</b>	<b>966,829</b>

**INTERMOUNTAIN EDUCATION SERVICE DISTRICT  
CAPITAL PROJECT FUNDS  
ADOPTED BUDGET**

**2020/2021**

<b>AS ADOPTED JUNE 10, 2020</b>	<b>2017/2018 Actual</b>	<b>2018/2019 Actual</b>	<b>2019/2020 Budget</b>	<b>2020/2021 Proposed</b>	<b>2020/2021 Approved</b>	<b>2020/2021 Adopted</b>
1000: INSTRUCTION	0	0	0	0	0	0
2000: SUPPORT SERVICES	59,446	264,435	246,000	260,000	260,000	260,000
3000: ENTERPRISE & COMMUNITY	0	0	0	0	0	0
4000: FACILITIES ACQUISITION	0	0	0	0	0	0
5100: DEBT SERVICE	70,254	70,254	70,255	70,255	70,255	70,255
6000: CONTINGENCIES	0	0	0	0	0	0
<b>TOTAL CAPITAL PROJECTS FUND APPROPRIATIONS</b>	<b>\$ 129,700</b>	<b>\$ 334,689</b>	<b>\$ 316,255</b>	<b>\$ 330,255</b>	<b>\$ 330,255</b>	<b>\$ 330,255</b>
7000: UNAPPROPRIATED or ENDING FUND BALANCE***	1,134,988	963,670	750,000	768,122	768,122	768,122
<b>TOTAL REQUIREMENTS</b>	<b>\$ 1,264,688</b>	<b>\$ 1,298,359</b>	<b>\$ 1,066,255</b>	<b>\$ 1,098,377</b>	<b>\$ 1,098,377</b>	<b>\$ 1,098,377</b>
<b>TOTAL RESOURCES (except property taxes)</b>	<b>\$ 1,264,688</b>	<b>\$ 1,298,359</b>	<b>\$ 1,066,255</b>	<b>\$ 1,098,377</b>	<b>\$ 1,098,377</b>	<b>\$ 1,098,377</b>

\*\*\* Not included in the appropriation, but must be included in the accounting records to "balance". By definition, an Unappropriated Ending Fund Balance is **not** appropriated.

**CAPITAL PROJECTS FUNDS INCLUDED:**

Fund 400: Capital Projects Fund	1,194,416	1,228,080	996,000	1,028,122	1,028,122	1,028,122
Fund 425: Program Building Fund	70,272	70,279	70,255	70,255	70,255	70,255
<b>CAPITAL PROJECT FUNDS</b>	<b>\$ 1,264,688</b>	<b>\$ 1,298,359</b>	<b>\$ 1,066,255</b>	<b>\$ 1,098,377</b>	<b>\$ 1,098,377</b>	<b>\$ 1,098,377</b>

**InterMountain Education Service District**  
**Capital Project Fund Revenue Detail**  
2020 / 2021

<b>Fund</b>	<b>Fund Title</b>	<b>Revenue Account Title</b>	<b>Budget Rev Ledger Account Title</b>	<b>2017/2018 Actual Revenue</b>	<b>2018/2019 Actual Revenue</b>	<b>2019/2020 Budget Revenue</b>	<b>2020/2021 Proposed Revenue</b>	<b>2020/2021 Approved Revenue</b>	<b>2020/2021 Adopted Revenue</b>
400	CAPITAL PROJECTS	R1510	INTEREST EARNED	2,441	4,877	5,000	5,000	5,000	5,000
	CAPITAL PROJECTS	R1910	RENTALS	35,314	41,149	38,000	38,000	38,000	38,000
	CAPITAL PROJECTS	R1960	RECOV PRIOR YRS EXP	0	0	0	0	0	0
	CAPITAL PROJECTS	R1990	MISC REVENUE	45,864	45,685	47,000	47,000	47,000	47,000
	CAPITAL PROJECTS	R5300	SALE COMP LOSS FXD ASSETS	0	1,400	0	0	0	0
	CAPITAL PROJECTS	R5400	BEG FUND BAL	1,110,797	1,134,969	906,000	938,122	938,122	938,122
<b>FUND TOTAL</b>				<b>1,194,416</b>	<b>1,228,080</b>	<b>996,000</b>	<b>1,028,122</b>	<b>1,028,122</b>	<b>1,028,122</b>

CAPITAL PROJECTS      400

**InterMountain Education Service District**  
**Capital Project Fund Expenditure Detail**  
2020 / 2021

**FUND 400**

Budget Unit	Budget Unit Title	Acct	Account Title	2017/2018 Actual	2018/2019 Actual	2019/2020 Budget	2020/2021 Proposed	2020/2021 Approved	2020/2021 Adopted
400-2542-120-000-000	BLDG	319	OTHR PROF TECH SVCS	0	0	10,000	10,000	10,000	10,000
		322	REPAIR & MAINT	9,300	580	50,000	50,000	50,000	50,000
		460	NON CONSUMABLE SUPPLIES	5,690	21,047	0	0	0	0
		500	CAPITAL OUTLAY	0	213,586	120,000	200,000	200,000	200,000
		520	BLDG ACQUISITION	0	0	0	0	0	0
		540	EQUIP > \$5000	0	5,712	10,000	0	0	0
		640	DUES & FEES	0	0	0	0	0	0
<b>Subtotal -BLDG</b>				<b>14,990</b>	<b>240,926</b>	<b>190,000</b>	<b>260,000</b>	<b>260,000</b>	<b>260,000</b>
400-2545-120-000-000	VEHICLE	500	CAPITAL OUTLAY	44,456	23,509	56,000	0	0	0
<b>Subtotal -VEHICLE</b>				<b>44,456</b>	<b>23,509</b>	<b>56,000</b>	<b>0</b>	<b>0</b>	<b>0</b>
400-7000-120-000-000	UNAPP ENDING FUND BALANCE	820	UNAPP FUND BAL	0	0	750,000	768,122	768,122	768,122
<b>Subtotal -UNAPP ENDING FUND BALANCE</b>				<b>0</b>	<b>0</b>	<b>750,000</b>	<b>768,122</b>	<b>768,122</b>	<b>768,122</b>
<b>400 - Total</b>				<b>59,446</b>	<b>264,435</b>	<b>996,000</b>	<b>1,028,122</b>	<b>1,028,122</b>	<b>1,028,122</b>

**InterMountain Education Service District**  
**Capital Project Fund Revenue Detail**  
2020 / 2021

Fund	Fund Title	Revenue Account Title	Budget Rev Ledger Account Title	2017/2018 Actual Revenue	2018/2019 Actual Revenue	2019/2020 Budget Revenue	2020/2021 Proposed Revenue	2020/2021 Approved Revenue	2020/2021 Adopted Revenue
425	PROGRAM BUILDINGS	R1910	RENTALS	70,260	70,260	70,255	70,255	70,255	70,255
	PROGRAM BUILDINGS	R5400	BEG FUND BAL	12	19	0	0	0	0
<b>FUND TOTAL</b>				<b>70,272</b>	<b>70,279</b>	<b>70,255</b>	<b>70,255</b>	<b>70,255</b>	<b>70,255</b>



**InterMountain Education Service District**  
**Capital Project Fund Expenditure Detail**  
2020 / 2021

**FUND 425**

Budget Unit	Budget Unit Title	Acct	Account Title	2017/2018 Actual	2018/2019 Actual	2019/2020 Budget	2020/2021 Proposed	2020/2021 Approved	2020/2021 Adopted
425-5110-120-000-000	CRB	610	REDEMP PRNCPL	55,680	57,688	57,855	62,043	62,043	62,043
		620	INTEREST	14,573	12,565	12,400	8,212	8,212	8,212
<b>Subtotal -CRB</b>				<b>70,254</b>	<b>70,254</b>	<b>70,255</b>	<b>70,255</b>	<b>70,255</b>	<b>70,255</b>
<b>425 - Total</b>				<b>70,254</b>	<b>70,254</b>	<b>70,255</b>	<b>70,255</b>	<b>70,255</b>	<b>70,255</b>

**INTERMOUNTAIN EDUCATION SERVICE DISTRICT  
ENTREPRENEURIAL FUNDS  
ADOPTED BUDGET**

**2020/2021**

<b>AS ADOPTED JUNE 10, 2020</b>	<b>2017/2018 Actual</b>	<b>2018/2019 Actual</b>	<b>2019/2020 Budget</b>	<b>2020/2021 Proposed</b>	<b>2020/2021 Approved</b>	<b>2020/2021 Adopted</b>
1000: INSTRUCTION	0	0	0	0	0	0
2000: SUPPORT SERVICES	6,981,760	7,820,735	8,656,482	9,381,431	9,381,431	9,381,431
3000: ENTERPRISE & COMMUNITY	0	0	0	0	0	0
4000: FACILITIES ACQUISITION	0	0	0	0	0	0
5000: TRANSFERS/FUND TO FUND	0	0	0	0	0	0
6000: CONTINGENCIES	0	0	0	0	0	0
7000: UNAPPROPRIATED or ENDING FUND BALANCE***	(643,224)	(735,516)	0	0	0	0
<b>TOTAL REQUIREMENTS</b>	<b>\$ 6,338,536</b>	<b>\$ 7,085,219</b>	<b>\$ 8,656,482</b>	<b>\$ 9,381,431</b>	<b>\$ 9,381,431</b>	<b>\$ 9,381,431</b>
<b>TOTAL RESOURCES (except property taxes)</b>	<b>\$ 6,338,536</b>	<b>\$ 7,085,219</b>	<b>\$ 8,656,482</b>	<b>\$ 9,381,431</b>	<b>\$ 9,381,431</b>	<b>\$ 9,381,431</b>

\*\*\* Not included in the appropriation, but must be included in the accounting records to "balance". By definition, an Unappropriated Ending Fund Balance is **not** appropriated.

**FUNDS INCLUDED:**

Fund 502: Cooperative Purchasing	1,341,307	1,518,291	1,231,180	1,168,772	1,168,772	1,168,772
Fund 525: Communication & Print Solutions	304,284	319,391	329,209	319,100	319,100	319,100
Fund 598: Technology	4,692,945	5,247,537	7,096,093	7,893,559	7,893,559	7,893,559
<b>ENTREPRENEURIAL FUNDS</b>	<b>\$ 6,338,536</b>	<b>\$ 7,085,219</b>	<b>\$ 8,656,482</b>	<b>\$ 9,381,431</b>	<b>\$ 9,381,431</b>	<b>\$ 9,381,431</b>

**InterMountain Education Service District**  
**Entrepreneurial Fund Revenue Detail**  
2020 / 2021

Fund	Fund Title	Revenue Account Title	Budget Rev Ledger Account Title	2017/2018 Actual Revenue	2018/2019 Actual Revenue	2019/2020 Budget Revenue	2020/2021 Proposed Revenue	2020/2021 Approved Revenue	2020/2021 Adopted Revenue
502	COOPERATIVE	R1902	UPS/FEDEX	0	4	500	200	200	200
	COOPERATIVE	R1903	CO-OP K12 LOCAL DISTRICTS	0	0	0	0	0	0
	COOPERATIVE	R1904	CENTRL STORE K12 LOCAL	499,304	562,830	550,000	550,000	550,000	550,000
	COOPERATIVE	R1904.01	CENTRL STORE OTHR K12/ESD	32,243	30,761	40,000	3,000	3,000	3,000
	COOPERATIVE	R1904.02	CENTRL STORE CITY/CNTY GO	33,129	36,957	40,000	30,000	30,000	30,000
	COOPERATIVE	R1904.03	CENTRL STORE NON-PROFIT	1,281	3,527	2,000	2,000	2,000	2,000
	COOPERATIVE	R1904.04	CENTRL STORE OTHER	40,554	30,155	40,000	30,000	30,000	30,000
	COOPERATIVE	R1906	AEPA	315,934	298,734	300,000	300,000	300,000	300,000
	COOPERATIVE	R1906.01	AEPA REIMB	0	0	0	0	0	0
	COOPERATIVE	R1906.02	KPN/OTHER COOP	0	24,050	0	0	0	0
	COOPERATIVE	R1910	RENTALS	3,900	3,900	0	0	0	0
	COOPERATIVE	R1941	LEA	5,500	33,680	33,680	5,500	5,500	5,500
	COOPERATIVE	R1944	PCURE SERVICES	0	0	0	0	0	0
	COOPERATIVE	R1990	MISC REVENUE	20,552	22,595	25,000	25,000	25,000	25,000
	COOPERATIVE	R1995	REBATES	0	0	0	0	0	0
	COOPERATIVE	R5400	BEG FUND BAL	515,733	569,686	200,000	223,072	223,072	223,072
	COOPERATIVE	R5400.01	FUND BAL ADJUSTMENTS	16,440	61,695	0	0	0	0
	COOPERATIVE	R5400.02	GASB ADJ	-143,263	-160,281	0	0	0	0
<b>FUND TOTAL</b>				<b>1,341,307</b>	<b>1,518,291</b>	<b>1,231,180</b>	<b>1,168,772</b>	<b>1,168,772</b>	<b>1,168,772</b>

COOPERATIVE                      502

**InterMountain Education Service District**  
**Entrepreneurial Fund Expenditure Detail**  
2020 / 2021

**FUND 502**

Budget Unit	Budget Unit Title	Acct	Account Title	2017/2018 Actual	2018/2019 Actual	2019/2020 Budget	2020/2021 Proposed	2020/2021 Approved	2020/2021 Adopted
502-2542-190-000-000	CO-OP BLDG	319	OTHR PROF TECH SVCS	1,529	887	2,000	1,000	1,000	1,000
		322	REPAIR & MAINT	408	305	2,000	500	500	500
		324	RENTALS	28,560	28,560	30,000	28,560	28,560	28,560
		325	ELECTRICITY	5,154	4,673	5,000	5,000	5,000	5,000
		326	HEAT	4,840	4,172	5,000	5,000	5,000	5,000
		327	WATER & SEWER	1,427	1,517	1,500	1,500	1,500	1,500
		328	GARBAGE	1,321	1,435	2,000	2,000	2,000	2,000
		410	CONSUM SUPPLIES	0	556	2,000	500	500	500
		460	NON CONSUMABLE SUPPLIES	50	880	0	0	0	0
		653	PROP INSUR	1,858	1,861	2,100	2,100	2,100	2,100
<b>Subtotal -CO-OP BLDG</b>				<b>45,148</b>	<b>44,845</b>	<b>51,600</b>	<b>46,160</b>	<b>46,160</b>	<b>46,160</b>
502-2545-190-000-000	VEHICLE	322	REPAIR & MAINT	8,892	5,886	10,000	10,000	10,000	10,000
		410	CONSUM SUPPLIES	0	860	100	100	100	100
		415	FUEL & GAS	7,612	6,708	7,500	7,500	7,500	7,500
		416	PARTS	0	920	0	0	0	0
		540	EQUIP > \$5000	0	48,119	7,000	7,000	7,000	7,000
<b>Subtotal -VEHICLE</b>				<b>16,504</b>	<b>62,493</b>	<b>24,600</b>	<b>24,600</b>	<b>24,600</b>	<b>24,600</b>
502-2570-190-000-000	CO-OP	112	CLSIF SALARY	92,470	97,570	99,822	139,174	139,174	139,174
		113	ADM SALARY	80,772	84,762	86,457	89,051	89,051	89,051
		122	CLSF SUB SALARY	0	0	20,400	20,400	20,400	20,400
		211	PERS	16,585	17,383	27,918	33,826	33,826	33,826
		213	PERS UAL CONTRI	13,175	13,581	14,903	18,258	18,258	18,258
		220	FICA	12,978	13,722	14,251	17,460	17,460	17,460
		231	WORK COMP	921	927	970	1,179	1,179	1,179
		232	UNEMP COMP	231	0	466	1,142	1,142	1,142
		241	ANNUITY	6,218	6,227	6,229	6,300	6,300	6,300
		242	MEDICAL	33,750	37,800	40,890	54,900	54,900	54,900
		243	HRA VEBA	6,615	5,880	17,400	18,000	18,000	18,000
		244	PACIFIC SOURCE FEE	0	0	27	27	27	27
		245	REGENCE LIFE INSUR	101	90	90	95	95	95

**FUND 502**

**InterMountain Education Service District**  
**Entrepreneurial Fund Expenditure Detail**  
2020 / 2021

**FUND 502**

Budget Unit	Budget Unit Title	Acct	Account Title	2017/2018 Actual	2018/2019 Actual	2019/2020 Budget	2020/2021 Proposed	2020/2021 Approved	2020/2021 Adopted
502-2570-190-000-000	CO-OP	314	PROF DEVL P-OTHER	300	5,580	5,000	5,000	5,000	5,000
		328	GARBAGE	0	0	250	250	250	250
		341	TRV IN-DIST	143	97	150	150	150	150
		342	TRV OUT-DIST	0	1,868	2,000	2,000	2,000	2,000
		351	TELEPHONE	794	178	800	800	800	800
		353	POSTAGE/FREIGHT	2,626	1,558	6,500	6,500	6,500	6,500
		355	PRINTING	0	0	100	100	100	100
		410	CONSUM SUPPLIES	2,603	1,217	1,000	1,000	1,000	1,000
		411	MISC SUPPLIES	0	14	100	100	100	100
		412	OFFICE SUPPLIES	142	0	200	200	200	200
		460	NON CONSUMABLE SUPPLIES	173	123	500	500	500	500
		470	COMP SFTWRE	18,963	3,075	0	0	0	0
		480	COMPTR HRDWARE	0	1,952	3,000	3,000	3,000	3,000
		640	DUES & FEES	1,518	1,798	1,500	1,500	1,500	1,500
		653	PROP INSUR	0	0	2,000	2,000	2,000	2,000
670	TAXES/LICENSES	17	24	100	100	100	100		
<b>Subtotal -CO-OP</b>				<b>291,095</b>	<b>295,426</b>	<b>353,023</b>	<b>423,012</b>	<b>423,012</b>	<b>423,012</b>
502-2572-190-000-000	STORES	319	OTHR PROF TECH SVCS	30,647	28,180	40,000	0	0	0
		411	MISC SUPPLIES	504,715	578,845	650,000	650,000	650,000	650,000
		463	EQUIP RESALE	0	88	94,957	0	0	0
<b>Subtotal -STORES</b>				<b>535,362</b>	<b>607,113</b>	<b>784,957</b>	<b>650,000</b>	<b>650,000</b>	<b>650,000</b>
502-2573-190-000-000	AEPA	314	PROF DEVL P-OTHER	100	1,275	3,000	3,000	3,000	3,000
		319	OTHR PROF TECH SVCS	0	0	0	6,000	6,000	6,000
		342	TRV OUT-DIST	2,723	3,128	5,000	5,000	5,000	5,000
		354	ADVERTISING	271	430	500	500	500	500
		382	LEGAL SERVICES	0	0	500	500	500	500
		640	DUES & FEES	7,241	6,894	8,000	10,000	10,000	10,000
<b>Subtotal -AEPA</b>				<b>10,335</b>	<b>11,727</b>	<b>17,000</b>	<b>25,000</b>	<b>25,000</b>	<b>25,000</b>
<b>502 - Total</b>				<b>898,444</b>	<b>1,021,605</b>	<b>1,231,180</b>	<b>1,168,772</b>	<b>1,168,772</b>	<b>1,168,772</b>

FUND 502

**InterMountain Education Service District**  
**Entrepreneurial Fund Revenue Detail**  
2020 / 2021

Fund	Fund Title	Revenue Account Title	Budget Rev Ledger Account Title	2017/2018 Actual Revenue	2018/2019 Actual Revenue	2019/2020 Budget Revenue	2020/2021 Proposed Revenue	2020/2021 Approved Revenue	2020/2021 Adopted Revenue
525	C & P SOLUTIONS	R1911	LAMNAT IN-DIST	1,182	900	1,000	1,000	1,000	1,000
	C & P SOLUTIONS	R1911.02	LAMINT OUT-DIST	112	154	100	100	100	100
	C & P SOLUTIONS	R1912	PRINT IN-DIST	108,940	112,054	110,000	105,000	105,000	105,000
	C & P SOLUTIONS	R1912.02	PRINT OUT-DIST	28,948	35,803	25,000	25,000	25,000	25,000
	C & P SOLUTIONS	R1913	COLOR COPIER I-DIST	24,528	32,345	20,000	20,000	20,000	20,000
	C & P SOLUTIONS	R1913.02	COLOR COPY O-DIST	20,746	29,025	10,000	25,000	25,000	25,000
	C & P SOLUTIONS	R1914	GRAPHICS PAPER	6,195	6,188	10,000	10,000	10,000	10,000
	C & P SOLUTIONS	R1914.02	C-GRAPHICS PAPER	28,628	31,536	25,000	25,000	25,000	25,000
	C & P SOLUTIONS	R1915	DESIGN EDUCATION	1,858	2,392	5,000	3,000	3,000	3,000
	C & P SOLUTIONS	R1915.01	DESIGN NON-EDUCATION	7,575	5,592	6,000	6,000	6,000	6,000
	C & P SOLUTIONS	R1915.02	C-WEB/VIDEO	19,352	33,306	18,000	12,000	12,000	12,000
	C & P SOLUTIONS	R1916.02	C-GRAPHICS POSTAGE	2,235	1,527	2,000	2,000	2,000	2,000
	C & P SOLUTIONS	R1941	LEA	6,075	4,344	12,109	2,000	2,000	2,000
	C & P SOLUTIONS	R1990	MISC REVENUE	4,058	5,557	5,000	3,000	3,000	3,000
	C & P SOLUTIONS	R5160	LEASE PURCHASE RCPTS	0	0	0	0	0	0
	C & P SOLUTIONS	R5400	BEG FUND BAL	129,366	80,556	80,000	80,000	80,000	80,000
	C & P SOLUTIONS	R5400.01	FUND BAL ADJUSTMENTS	-305	-2,162	0	0	0	0
	C & P SOLUTIONS	R5400.02	GASB ADJ	-85,211	-59,728	0	0	0	0
<b>FUND TOTAL</b>				<b>304,284</b>	<b>319,392</b>	<b>329,209</b>	<b>319,100</b>	<b>319,100</b>	<b>319,100</b>

C & P SOLUTIONS

525

**InterMountain Education Service District**  
**Entrepreneurial Fund Expenditure Detail**  
2020 / 2021

**FUND 525**

Budget Unit	Budget Unit Title	Acct	Account Title	2017/2018 Actual	2018/2019 Actual	2019/2020 Budget	2020/2021 Proposed	2020/2021 Approved	2020/2021 Adopted
525-2633-380-000-000	COMMUNICATION	112	CLSIF SALARY	69,658	54,021	47,655	41,300	41,300	41,300
		113	ADM SALARY	16,842	7,083	7,572	7,964	7,964	7,964
		124	CLSF TEMP SALARY	0	0	15,000	5,000	5,000	5,000
		211	PERS	8,993	5,415	7,520	6,705	6,705	6,705
		213	PERS UAL CONTRI	6,776	4,567	4,420	3,950	3,950	3,950
		220	FICA	6,617	4,575	4,225	3,769	3,769	3,769
		231	WORK COMP	466	315	295	260	260	260
		232	UNEMP COMP	118	0	140	250	250	250
		241	ANNUITY	1,554	623	625	623	623	623
		242	MEDICAL	20,200	18,550	19,140	16,200	16,200	16,200
		243	HRA VEBA	1,418	588	1,740	1,800	1,800	1,800
		244	PACIFIC SOURCE FEE	0	0	20	20	20	20
		245	REGENCE LIFE INSUR	31	15	17	14	14	14
		314	PROF DEVL-OTHER	120	1,324	1,000	1,000	1,000	1,000
		341	TRV IN-DIST	52	5,168	750	750	750	750
		342	TRV OUT-DIST	764	3,392	1,000	1,000	1,000	1,000
		351	TELEPHONE	0	0	2,000	357	357	357
		353	POSTAGE/FREIGHT	2	21	100	100	100	100
		354	ADVERTISING	0	0	300	300	300	300
		355	PRINTING	22	218	250	250	250	250
		410	CONSUM SUPPLIES	0	45	1,000	1,000	1,000	1,000
		412	OFFICE SUPPLIES	0	0	300	0	0	0
		460	NON CONSUMABLE SUPPLIES	24	965	1,500	1,500	1,500	1,500
		470	COMP SFTWRE	5,094	4,592	4,500	4,500	4,500	4,500
		480	COMPTR HRDWARE	5,928	0	0	0	0	0
		640	DUES & FEES	446	210	1,000	1,000	1,000	1,000
		653	PROP INSUR	114	114	200	200	200	200
670	TAXES/LICENSES	0	0	75	75	75	75		
<b>Subtotal -COMMUNICATION</b>				<b>145,238</b>	<b>111,800</b>	<b>122,344</b>	<b>99,887</b>	<b>99,887</b>	<b>99,887</b>
525-2574-680-000-000	PRINT	112	CLSIF SALARY	10,816	8,264	8,450	8,676	8,676	8,676

**FUND 525**

**InterMountain Education Service District**  
**Entrepreneurial Fund Expenditure Detail**  
2020 / 2021

**FUND 525**

Budget Unit	Budget Unit Title	Acct	Account Title	2017/2018 Actual	2018/2019 Actual	2019/2020 Budget	2020/2021 Proposed	2020/2021 Approved	2020/2021 Adopted
525-2574-680-000-000	PRINT	211	PERS	1,385	1,141	1,610	1,654	1,654	1,654
		213	PERS UAL CONTRI	852	620	680	696	696	696
		220	FICA	827	632	650	664	664	664
		231	WORK COMP	58	43	46	47	47	47
		232	UNEMP COMP	11	0	22	44	44	44
		242	MEDICAL	3,426	3,528	3,654	3,780	3,780	3,780
		245	REGENCE LIFE INSUR	2	1	3	2	2	2
		319	OTHR PROF TECH SVCS	0	0	1,000	0	0	0
		321	CLEAN SERV	0	0	100	0	0	0
		322	REPAIR & MAINT	413	95	5,000	5,000	5,000	5,000
		324	RENTALS	13,440	13,440	15,000	15,000	15,000	15,000
		325	ELECTRICITY	4,597	4,002	5,000	5,000	5,000	5,000
		326	HEAT	3,383	3,511	4,000	4,000	4,000	4,000
		327	WATER & SEWER	1,054	1,143	1,200	1,200	1,200	1,200
		328	GARBAGE	1,321	1,435	1,500	1,500	1,500	1,500
		341	TRV IN-DIST	0	0	200	200	200	200
		353	POSTAGE/FREIGHT	2,335	1,509	3,000	3,000	3,000	3,000
		355	PRINTING	19,936	36,453	30,000	34,000	34,000	34,000
		389	COPIER/OTHER EQUIP LEASE	31,848	31,848	35,000	35,000	35,000	35,000
		392	XEROX-COPY-FAX	25,393	27,423	25,000	34,000	34,000	34,000
		410	CONSUM SUPPLIES	2,681	2,052	5,000	5,000	5,000	5,000
		412	OFFICE SUPPLIES	21	80	1,000	1,000	1,000	1,000
		414	PRINT SHOP SUPPLIES	979	624	2,000	2,000	2,000	2,000
		417	PAPER SUPPLIES	37,497	36,129	45,000	45,000	45,000	45,000
		440	PERIODICALS	0	0	100	100	100	100
		460	NON CONSUMABLE SUPPLIES	0	2,945	5,000	5,000	5,000	5,000
		470	COMP SFTWRE	0	0	500	500	500	500
		540	EQUIP > \$5000	0	0	5,000	5,000	5,000	5,000
		640	DUES & FEES	91	-1	200	200	200	200

**FUND 525**



**InterMountain Education Service District**  
**Entrepreneurial Fund Expenditure Detail**  
2020 / 2021

**FUND 525**

Budget Unit	Budget Unit Title	Acct	Account Title	2017/2018 Actual	2018/2019 Actual	2019/2020 Budget	2020/2021 Proposed	2020/2021 Approved	2020/2021 Adopted
525-2574-680-000-000	PRINT	653	PROP INSUR	676	677	750	750	750	750
		670	TAXES/LICENSES	963	987	1,200	1,200	1,200	1,200
<b>Subtotal -PRINT</b>				<b>164,005</b>	<b>178,580</b>	<b>206,865</b>	<b>219,213</b>	<b>219,213</b>	<b>219,213</b>
<b>525 - Total</b>				<b>309,243</b>	<b>290,380</b>	<b>329,209</b>	<b>319,100</b>	<b>319,100</b>	<b>319,100</b>

**InterMountain Education Service District**  
**Entrepreneurial Fund Revenue Detail**  
2020 / 2021

Fund	Fund Title	Revenue Account Title	Budget Rev Ledger Account Title	2017/2018 Actual Revenue	2018/2019 Actual Revenue	2019/2020 Budget Revenue	2020/2021 Proposed Revenue	2020/2021 Approved Revenue	2020/2021 Adopted Revenue
598	INTMTN TECH	R1510	INTEREST EARNED	0	0	0	0	0	0
	INTMTN TECH	R1941	LEA	892,953	1,002,288	1,019,432	1,056,154	1,056,154	1,056,154
	INTMTN TECH	R1941.01	OTHER EDUCATION AGENCIES	135,000	135,000	137,007	137,844	137,844	137,844
	INTMTN TECH	R1941.05	MALHUER SCHOOLS/LEA	350,287	355,250	358,803	362,391	362,391	362,391
	INTMTN TECH	R1941.06	MALHUER OTHER ED AGENCIES	33,360	33,360	33,360	34,361	34,361	34,361
	INTMTN TECH	R1950	RESALE SUP/EQUIP/SOFTWR	2,759,813	3,315,467	3,400,000	4,000,000	4,000,000	4,000,000
	INTMTN TECH	R1950.01	RESALE OTHER	5,863	6,040	10,000	15,000	15,000	15,000
	INTMTN TECH	R1950.02	CITY/COUNTY/STATE GOV'T	497,975	557,484	565,168	586,512	586,512	586,512
	INTMTN TECH	R1950.03	NON-PROFITS	123,722	122,643	137,728	311,900	311,900	311,900
	INTMTN TECH	R1950.04	PRIVATE/OTHER	19,200	19,200	19,200	19,200	19,200	19,200
	INTMTN TECH	R1950.06	MALHUER CITY/CNTY/STATE	0	0	0	0	0	0
	INTMTN TECH	R1950.10	VIDEO SURVEILLANCE	6,509	21,400	15,000	15,000	15,000	15,000
	INTMTN TECH	R1970	TELECOM (CELL)	156,828	69,446	70,000	60,000	60,000	60,000
	INTMTN TECH	R1970.2	TELECOM PHONE/VM	16,178	16,178	16,179	16,179	16,179	16,179
	INTMTN TECH	R1970.3	RESALE TELECOM CIRUITS	18,796	18,660	18,660	18,660	18,660	18,660
	INTMTN TECH	R1975	ELECTRONIC REPAIR	2,555	134	0	0	0	0
	INTMTN TECH	R1990	MISC REVENUE	38,256	14,480	15,000	15,000	15,000	15,000
	INTMTN TECH	R1998	IT/E-RATE AWARDS	24,109	25,708	24,000	80,000	80,000	80,000
	INTMTN TECH	R1998.01	IT/E-RATE CONTRACTS	363,094	471,975	415,000	423,802	423,802	423,802
	INTMTN TECH	R5200	INTER/FUND TRNSFRS	300,000	300,000	400,000	300,000	300,000	300,000
	INTMTN TECH	R5300	SALE COMP LOSS FXD ASSETS	0	0	0	0	0	0
	INTMTN TECH	R5400	BEG FUND BAL	521,607	492,032	441,556	441,556	441,556	441,556
	INTMTN TECH	R5400.01	FUND BAL ADJUSTMENTS	26,476	18,876	0	0	0	0
	INTMTN TECH	R5400.02	GASB ADJ	-1,599,636	-1,748,084	0	0	0	0
<b>FUND TOTAL</b>				<b>4,692,945</b>	<b>5,247,537</b>	<b>7,096,093</b>	<b>7,893,559</b>	<b>7,893,559</b>	<b>7,893,559</b>

INTMTN TECH      598

**InterMountain Education Service District**  
**Entrepreneurial Fund Expenditure Detail**  
2020 / 2021

**FUND 598**

Budget Unit	Budget Unit Title	Acct	Account Title	2017/2018 Actual	2018/2019 Actual	2019/2020 Budget	2020/2021 Proposed	2020/2021 Approved	2020/2021 Adopted
598-2664-700-000-000	DISTRICT	112	CLSIF SALARY	1,404,558	1,525,537	1,537,890	1,596,000	1,596,000	1,596,000
		113	ADM SALARY	150,815	156,124	202,477	228,000	228,000	228,000
		132	OT SALARY	682	0	0	0	0	0
		211	PERS	154,790	160,263	279,268	275,000	275,000	275,000
		213	PERS UAL CONTRI	121,985	126,704	141,749	146,000	146,000	146,000
		220	FICA	116,296	126,012	135,764	140,000	140,000	140,000
		231	WORK COMP	8,234	8,518	9,906	9,500	9,500	9,500
		232	UNEMP COMP	2,049	0	5,273	9,200	9,200	9,200
		241	ANNUITY	10,248	10,715	13,833	14,333	14,333	14,333
		242	MEDICAL	394,136	406,606	442,260	432,900	432,900	432,900
		243	HRA VEBA	33,075	38,710	104,400	144,000	144,000	144,000
		244	PACIFIC SOURCE FEE	183	170	165	117	117	117
		245	REGENCE LIFE INSUR	371	337	398	359	359	359
		314	PROF DEVL-OTHER	25,490	24,811	30,000	30,000	30,000	30,000
		319	OTHR PROF TECH SVCS	5,303	2,862	5,000	5,000	5,000	5,000
		321	CLEAN SERV	1,510	1,208	1,500	1,500	1,500	1,500
		322	REPAIR & MAINT	0	270	2,000	2,000	2,000	2,000
		324	RENTALS	2,300	2,481	2,400	3,000	3,000	3,000
		325	ELECTRICITY	0	0	400	400	400	400
		341	TRV IN-DIST	69,737	65,962	75,000	70,000	70,000	70,000
		342	TRV OUT-DIST	17,898	11,952	15,000	15,000	15,000	15,000
		351	TELEPHONE	15,863	2,492	3,000	2,000	2,000	2,000
		353	POSTAGE/FREIGHT	626	645	1,000	800	800	800
		354	ADVERTISING	0	0	1,000	1,000	1,000	1,000
		355	PRINTING	87	76	100	100	100	100
		356	TELECOMM	0	0	0	14,450	14,450	14,450
		382	LEGAL SERVICES	0	0	500	500	500	500
		389	COPIER/OTHER EQUIP LEASE	1,933	1,368	2,000	1,500	1,500	1,500
		392	XEROX-COPY-FAX	472	407	800	800	800	800
		410	CONSUM SUPPLIES	7,027	6,362	6,000	6,000	6,000	6,000

**FUND 598**

**InterMountain Education Service District**  
**Entrepreneurial Fund Expenditure Detail**  
2020 / 2021

**FUND 598**

Budget Unit	Budget Unit Title	Acct	Account Title	2017/2018 Actual	2018/2019 Actual	2019/2020 Budget	2020/2021 Proposed	2020/2021 Approved	2020/2021 Adopted
598-2664-700-000-000	DISTRICT	412	OFFICE SUPPLIES	0	358	0	0	0	0
		430	LIB BOOKS	243	0	0	0	0	0
		440	PERIODICALS	0	0	100	0	0	0
		460	NON CONSUMABLE SUPPLIES	47,334	31,867	50,000	50,000	50,000	50,000
		463	EQUIP RESALE	2,675,422	3,225,327	3,400,000	4,000,000	4,000,000	4,000,000
		464	OTHER RESALE	11,286	803	15,000	15,000	15,000	15,000
		470	COMP SFTWRE	22,334	31,159	32,000	32,000	32,000	32,000
		480	COMPTR HRDWARE	0	16,882	18,950	27,000	27,000	27,000
		540	EQUIP > \$5000	0	0	17,000	17,000	17,000	17,000
		640	DUES & FEES	151	1,514	2,000	2,000	2,000	2,000
		653	PROP INSUR	934	935	1,500	1,500	1,500	1,500
		670	TAXES/LICENSES	5,561	6,779	8,000	7,000	7,000	7,000
<b>Subtotal -DISTRICT</b>				<b>5,308,933</b>	<b>5,996,214</b>	<b>6,563,633</b>	<b>7,300,959</b>	<b>7,300,959</b>	<b>7,300,959</b>
598-2665-700-300-000	MALHEUR	112	CLSIF SALARY	214,599	227,145	235,464	250,080	250,080	250,080
		211	PERS	20,948	20,207	35,020	37,500	37,500	37,500
		213	PERS UAL CONTRI	16,810	17,036	18,838	20,100	20,100	20,100
		220	FICA	15,969	16,936	18,013	19,200	19,200	19,200
		231	WORK COMP	1,151	1,166	1,246	1,350	1,350	1,350
		232	UNEMP COMP	277	0	589	1,260	1,260	1,260
		242	MEDICAL	80,884	82,405	87,000	90,000	90,000	90,000
		244	PACIFIC SOURCE FEE	54	54	54	54	54	54
		245	REGENGE LIFE INSUR	41	36	36	36	36	36
		341	TRV IN-DIST	12,888	14,711	15,000	15,000	15,000	15,000
		342	TRV OUT-DIST	0	542	1,000	1,000	1,000	1,000
		351	TELEPHONE	3,920	799	1,000	1,000	1,000	1,000
410	CONSUM SUPPLIES	380	654	600	500	500	500		
<b>Subtotal -MALHEUR</b>				<b>367,922</b>	<b>381,693</b>	<b>413,860</b>	<b>437,080</b>	<b>437,080</b>	<b>437,080</b>
598-2668-700-000-000	PHONE-CELL RESALE	351	TELEPHONE	4,381	0	4,500	0	0	0
<b>Subtotal -PHONE-CELL RESALE</b>				<b>4,381</b>	<b>0</b>	<b>4,500</b>	<b>0</b>	<b>0</b>	<b>0</b>

FUND 598

**InterMountain Education Service District**  
**Entrepreneurial Fund Expenditure Detail**  
2020 / 2021

**FUND 598**

Budget Unit	Budget Unit Title	Acct	Account Title	2017/2018 Actual	2018/2019 Actual	2019/2020 Budget	2020/2021 Proposed	2020/2021 Approved	2020/2021 Adopted
598-2668-700-901-000	TELEPHONE-CIRCUITS	351	TELEPHONE	10,291	9,671	11,000	11,000	11,000	11,000
		356	TELECOMM	4,966	25,506	24,000	80,000	80,000	80,000
<b>Subtotal -TELEPHONE-CIRCUITS</b>				<b>15,258</b>	<b>35,177</b>	<b>35,000</b>	<b>91,000</b>	<b>91,000</b>	<b>91,000</b>
598-2668-700-902-000	INTERNET CONNECTION	356	TELECOMM	35,963	39,292	600	1,020	1,020	1,020
<b>Subtotal -INTERNET CONNECTION</b>				<b>35,963</b>	<b>39,292</b>	<b>600</b>	<b>1,020</b>	<b>1,020</b>	<b>1,020</b>
598-2668-700-903-000	TELEPHONE-CELL PHONE	351	TELEPHONE	24,194	23,342	45,000	35,000	35,000	35,000
<b>Subtotal -TELEPHONE-CELL PHONE</b>				<b>24,194</b>	<b>23,342</b>	<b>45,000</b>	<b>35,000</b>	<b>35,000</b>	<b>35,000</b>
598-2668-700-904-000	TELEPHONE-LONG DIST	351	TELEPHONE	7,577	6,652	9,000	9,000	9,000	9,000
<b>Subtotal -TELEPHONE-LONG DIST</b>				<b>7,577</b>	<b>6,652</b>	<b>9,000</b>	<b>9,000</b>	<b>9,000</b>	<b>9,000</b>
598-2668-700-905-000	TELEPHONE-SINGLE LINE	351	TELEPHONE	3,866	3,988	4,500	4,500	4,500	4,500
<b>Subtotal -TELEPHONE-SINGLE LINE</b>				<b>3,866</b>	<b>3,988</b>	<b>4,500</b>	<b>4,500</b>	<b>4,500</b>	<b>4,500</b>
598-2664-702-000-000	VIDEO SURVEIL	463	EQUIP RESALE	4,971	22,393	20,000	15,000	15,000	15,000
<b>Subtotal -VIDEO SURVEIL</b>				<b>4,971</b>	<b>22,393</b>	<b>20,000</b>	<b>15,000</b>	<b>15,000</b>	<b>15,000</b>
<b>598 - Total</b>				<b>5,773,064</b>	<b>6,508,750</b>	<b>7,096,093</b>	<b>7,893,559</b>	<b>7,893,559</b>	<b>7,893,559</b>